

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

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

REVIEW REPORT OF INDEPENDENT ACCOUNTANTS TRANSLATED FROM CHINESE

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

We have reviewed the accompanying consolidated balance sheets of Uni-President Enterprises Corp. and subsidiaries as of June 30, 2012 and 2011, and the related consolidated statements of income, of changes in stockholders' equity and of cash flows for the six-month periods then ended. These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews. As described in Note 2(1), we did not review the financial statements of certain subsidiaries which statements reflect total assets of \$39,169,538,000 and \$36,550,575,000, representing 11.37% and 11.93% of the related consolidated totals, and total liabilities of \$19,728,547,000 and \$17,390,589,000, representing 8.76% and 8.83% of the related consolidated totals, as of June 30, 2012 and 2011, respectively, and total operating revenues of \$13,536,654,000 and \$12,654,288,000, representing 6.50% and 6.79% of the related consolidated totals for the six-month periods then ended, respectively. We also did not audit the financial statements of certain investee companies accounted for under the equity method. These long-term investments amounted to \$518,160,000 and \$505,013,000 as of June 30, 2012 and 2011, respectively, and their related net investment income amounted to \$22,293,000 and \$15,315,000 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 in the financial statements 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 2(1), 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, 2012 and 2011. Total assets of these subsidiaries amounted to \$88,023,519,000 and \$64,411,107,000, representing 25.56% and 21.02% of the related consolidated totals, and total liabilities amounted to \$50,689,685,000 and \$33,307,534,000, representing 22.51% and 16.91% of the related consolidated totals, as of June 30, 2012 and 2011, respectively, and total net income amounted to \$2,601,102,000 and \$2,285,844,000, representing 28.65% and 29.83% of the related consolidated totals for the six-month periods then ended, respectively. 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 \$20,984,225,000 and \$20,255,946,000 as of June 30, 2012 and 2011, respectively, and the related investment income amounted to \$714,184,000 and \$227,927,000 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.

Uni-President Enterprises Corp. expects to adopt, starting from January 1, 2013, International Financial Reporting Standards, International Accounting Standards, and Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee (collectively referred herein as "IFRSs") as endorsed by the Financial Supervisory Commission, Executive Yuan, R.O.C ("FSC") and the "Rules Governing the Preparation of Financial Statements by Securities Issuers" effective in 2013 in the preparation of the consolidated financial statements of Uni-President Enterprises Corp. and its subsidiaries. Information relating to the adoption of IFRSs by Uni-President Enterprises Corp. is disclosed in Note 13 in accordance with

Jin-Guan-Jen-Shen-Zi Letter No. 0990004943 of FSC dated February 2, 2010. The IFRSs may be subject to changes during the time of transition; therefore, the actual impact of IFRSs adoption on Uni-President Enterprises Corp. and its subsidiaries may also change.

PricewaterhouseCoopers, Taiwan

August 29, 2012

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 SRSIDIARIES
CONSOLIDATED BALANCE SHEETS

JUNE 30

(Expressed in thousands of New Taiwan dollars)
(UNAUDITED)

ASSETS	Notes	2012	2011
Current Assets			
Cash and cash equivalents	4(1)	\$ 48,457,672	\$ 40,017,760
Financial assets at fair value through profit or loss - current	4(2)	16,781,318	15,431,872
Notes receivable, net	3 and 4(3)	2,891,045	3,545,702
Accounts receivable, net	3 and 4(4)	17,818,239	13,237,629
Accounts receivable, net - related parties	3 and 5	1,689,575	1,684,839
Other receivables	3, 4(5) and 5	4,110,090	4,981,738
Other financial assets - current	6	940,677	199,251
Inventories	4(6)(11) and 6	32,561,852	31,068,248
Prepayments	5 and 7	9,882,173	9,076,547
Deferred income tax assets - current	4(27)	1,168,986	1,006,799
Other current assets		642,909	744,634
Total current assets		<u>136,944,536</u>	<u>120,995,019</u>
Funds and Investments			
Available-for-sale financial assets - non-current	4(7) and 6	8,654,675	10,788,068
Financial assets carried at cost - non-current	4(8)(16) and 6	4,349,236	4,606,279
Investments in bonds without active markets - non-current	4(9)	297,784	286,273
Long-term equity investments accounted for under the equity method	4(10), 5 and 6	28,392,412	27,559,103
Investments in real estate		3,935	3,935
Other financial assets - non-current	6	48,325	23,311
Total funds and investments		<u>41,746,367</u>	<u>43,266,969</u>
Property, Plant and Equipment, Net			
Cost			
Land		12,401,363	9,201,549
Buildings		46,877,400	43,366,737
Machinery and equipment		85,904,144	76,037,156
Piping infrastructure and electricity generation equipment		5,019,984	4,938,324
Transportation equipment		4,799,665	4,122,274
Office equipment		10,343,400	7,716,433
Leased assets		160,228	163,524
Leasehold improvements		11,621,737	10,520,965
Other equipment		39,374,219	37,046,162
Revaluation increments		5,059,924	4,686,726
Cost and revaluation increments		<u>221,562,064</u>	<u>197,799,850</u>
Less: Accumulated depreciation		(102,159,420)	(93,425,127)
Accumulated impairment loss		(131,868)	(85,959)
Construction in progress and prepayments for equipment		12,040,985	6,979,569
Total property, plant and equipment, net		<u>131,311,761</u>	<u>111,268,333</u>
Intangible Assets			
Deferred pension costs	4(21)	157,678	188,963
Other intangible assets	4(12)(16) and 6	11,269,844	9,123,288
Total intangible assets		<u>11,427,522</u>	<u>9,312,251</u>
Other Assets			
Assets leased to others	4(11)(13)(16) and 6	9,325,207	8,988,669
Idle assets	4(11)(14)(16) and 6	1,186,956	1,432,688
Refundable deposits	6 and 7	4,265,445	3,819,465
Deferred expenses	4(15)	964,509	900,645
Long-term notes, accounts and overdue receivables	3 and 5	580,768	611,268
Deferred income tax assets - non-current	4(27)	822,733	595,066
Other assets - other	4(11) and 6	5,777,048	5,273,080
Total other assets		<u>22,922,666</u>	<u>21,620,881</u>
TOTAL ASSETS		<u>\$ 344,352,852</u>	<u>\$ 306,463,453</u>

(Continued)

UNI-PRESIDENT ENTERPRISES CORP. AND SURSIDIARIES

CONSOLIDATED BALANCE SHEETS

JUNE 30

(Expressed in thousands of New Taiwan dollars)

(UNAUDITED)

LIABILITIES AND STOCKHOLDERS' EQUITY	Notes	2012	2011
Current Liabilities			
Short-term loans	4(17) and 6	\$ 33,592,318	\$ 35,018,117
Notes and bills payable	4(18) and 6	8,017,281	6,820,584
Financial liabilities at fair value through profit or loss - current	4(2)	897	1,773
Notes payable		1,644,880	1,110,802
Accounts payable	5	32,582,840	25,446,756
Income tax payable	4(27)	1,824,311	1,538,487
Accrued expenses	5 and 7	23,817,123	19,460,104
Other payables	5	22,838,568	20,455,853
Receipts in advance		4,687,038	4,320,230
Long-term liabilities - current portion	4(19)(20)(22) and 6	7,436,373	8,441,712
Deferred income tax liabilities - current	4(27)	56,814	47,616
Other current liabilities		217,593	132,850
Total current liabilities		<u>136,716,036</u>	<u>122,794,884</u>
Long-term Liabilities			
Bonds payable	4(19)	12,800,000	10,000,000
Long-term loans	4(20) and 6	61,185,302	50,557,234
Long-term notes payable		251,744	533,118
Total long-term liabilities		<u>74,237,046</u>	<u>61,090,352</u>
Reserve			
Reserve for land revaluation incremental tax	4(11)	<u>2,169,441</u>	<u>1,908,314</u>
Other Liabilities			
Accrued pension liabilities	4(21)	3,616,790	3,415,141
Guarantee deposits received		4,914,641	4,479,344
Deferred income tax liabilities - non-current	4(27)	1,284,776	881,411
Other liabilities - other	4(22)	2,225,860	2,454,542
Total other liabilities		<u>12,042,067</u>	<u>11,230,438</u>
Total liabilities		<u>225,164,590</u>	<u>197,023,988</u>
Stockholders' Equity			
Capital			
Common stock	1 and 4(23)	45,443,686	42,871,402
Stock dividends to be distributed		3,181,058	2,572,284
Capital Reserves			
Capital reserve - additional paid in capital - common stock	4(24)	489,454	489,454
Additional paid-in capital - treasury stock transactions		34,027	34,027
Capital reserve from donated assets		591	548
Capital reserve from long-term investments		5,989,142	5,737,704
Retained Earnings			
Legal reserve	4(23)(25)	10,095,973	9,151,205
Special reserve		105,429	95,736
Undistributed earnings		8,409,919	6,082,304
Other Adjustments to Stockholders' Equity			
Cumulative translation adjustments		1,001,528 (991,696)
Unrecognized pension cost	4(21)	(2,237,707) (2,115,042)
Unrealized gain or loss on financial instruments	4(7)(10) and 10	134,143	1,888,320
Asset revaluations	4(11)	2,458,127	2,162,242
Total Parent Company Stockholders' Equity		<u>75,105,370</u>	<u>67,978,488</u>
Minority interest		44,082,892	41,460,977
Total stockholders' equity		<u>119,188,262</u>	<u>109,439,465</u>
Contingent Liabilities And Commitments			
	7		
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY		<u>\$ 344,352,852</u>	<u>\$ 306,463,453</u>

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

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

Items	Notes	2012		2011	
Operating Revenue	5				
Sales		\$ 204,723,392		\$ 183,917,558	
Sales returns		(230,209)		(743,814)	
Sales discounts		(5,481,161)		(4,735,821)	
Net Sales		<u>199,012,022</u>		<u>178,437,923</u>	
Other operating revenues		9,396,136		7,904,903	
Net Operating Revenues		<u>208,408,158</u>		<u>186,342,826</u>	
Operating Costs	4(6)(26) and 5				
Cost of goods sold		(139,410,872)		(126,645,646)	
Other operating costs		(6,360,845)		(4,365,069)	
Net Operating Costs		<u>(145,771,717)</u>		<u>(131,010,715)</u>	
Gross profit		<u>62,636,441</u>		<u>55,332,111</u>	
Operating Expenses	4(26) and 5				
Sales and marketing expenses		(43,103,600)		(38,277,634)	
General and administrative expenses		(9,499,109)		(8,763,512)	
Research and development expenses		(414,276)		(379,542)	
Total Operating Expenses		<u>(53,016,985)</u>		<u>(47,420,688)</u>	
Operating income		<u>9,619,456</u>		<u>7,911,423</u>	
Non-operating Income and Gains					
Interest income	5	385,462		247,347	
Investment income accounted for under the equity method	4(10)	986,172		385,638	
Dividend income		133,379		305,560	
Gain on disposal of property, plant and equipment		96,604		100,581	
Gain on disposal of investments	4(2)	287,764		1,084,559	
Foreign exchange gain, net	4(2)	-		267,391	
Rental income	4(13)	361,907		221,292	
Reversal of impairment loss	4(8)(11)(12)(13) (14)(16)	8,984		-	
Gain on valuation of financial assets	4(2)	53,576		36,936	
Other non-operating income	5	1,097,370		658,029	
Non-operating Income and Gains		<u>3,411,218</u>		<u>3,307,333</u>	
Non-operating Expenses and Losses					
Interest expense	4(11) and 5	(1,016,674)		(852,455)	
Loss on disposal of property, plant and equipment		(90,821)		(102,217)	
Foreign exchange losses, net	4(2)	(19,219)		-	
Impairment loss	4(8)(11)(12)(13) (14)(16)	-		(31,783)	
Other non-operating losses	4(6) and 5	(698,738)		(782,499)	
Non-operating Expenses and Losses		<u>(1,825,452)</u>		<u>(1,768,954)</u>	
Income before income tax		11,205,222		9,449,802	
Income tax expense	4(27)	(2,127,760)		(1,787,136)	
Consolidated net income		<u>\$ 9,077,462</u>		<u>\$ 7,662,666</u>	
Attributable to:					
Equity holders of the Company		\$ 6,232,909		\$ 4,682,780	
Minority interest		2,844,553		2,979,886	
		<u>\$ 9,077,462</u>		<u>\$ 7,662,666</u>	
		<u>Before Tax</u>	<u>After Tax</u>	<u>Before Tax</u>	<u>After Tax</u>
Basic Earnings Per Common Share (in dollars)	4(28)				
Net income		<u>\$ 2.30</u>	<u>\$ 1.28</u>	<u>\$ 1.94</u>	<u>\$ 0.96</u>
Diluted Earnings Per Common Share (in dollars)	4(28)				
Net income		<u>\$ 2.30</u>	<u>\$ 1.28</u>	<u>\$ 1.94</u>	<u>\$ 0.96</u>

The accompanying notes are an integral part of these consolidated financial statements.

See review report of independent accountants dated August 29, 2012.

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

	Capital		Retained Earnings					Cumulative Translation Adjustments	Unrecognized Pension Cost	Unrealized Gain or Loss on Financial Instruments	Asset Revaluations	Minority Interest	Total
	Common Stock	Stock Dividends to be Distributed	Capital Reserves	Legal Reserve	Special Reserve	Undistributed Earnings							
<u>2011</u>													
Balance at January 1, 2011	\$ 42,871,402	\$ -	\$ 6,251,778	\$ 8,058,301	\$ -	\$ 11,066,708	(\$ 959,486)	(\$ 2,121,934)	\$ 2,636,955	\$ 2,162,552	\$ 42,758,390	\$112,724,666	
Distribution of 2010 consolidated net income (Note):													
Legal reserve	-	-	-	1,092,904	-	(1,092,904)	-	-	-	-	-	-	
Cash dividends	-	-	-	-	-	(6,001,996)	-	-	-	-	-	(6,001,996)	
Stock dividends	-	2,572,284	-	-	-	(2,572,284)	-	-	-	-	-	-	
Consolidated net income for the six months ended June 30, 2011	-	-	-	-	-	4,682,780	-	-	-	-	2,979,886	7,662,666	
Adjustment due to special reserve by subsidiaries	-	-	-	-	95,736	-	-	-	-	-	-	95,736	
Adjustment of capital reserve due to subsidiaries' retirement of treasury stock transactions	-	-	1,177	-	-	-	-	-	-	-	-	1,177	
Adjustment of capital reserve due to subsidiaries' adjustment of capital reserve	-	-	8,778	-	-	-	-	-	-	-	-	8,778	
Cumulative translation adjustments	-	-	-	-	-	-	(32,210)	-	-	-	-	(32,210)	
Adjustment of unrecognized pension cost by subsidiaries	-	-	-	-	-	-	-	6,892	-	-	-	6,892	
Adjustment of unrealized loss on financial instruments by subsidiaries	-	-	-	-	-	-	-	-	(1,248,275)	-	-	(1,248,275)	
Adjustment due to revaluation of available-for-sale financial assets	-	-	-	-	-	-	-	-	499,640	-	-	499,640	
Adjustment of asset revaluations by subsidiaries	-	-	-	-	-	-	-	-	-	(310)	-	(310)	
Changes in minority interest	-	-	-	-	-	-	-	-	-	-	(4,277,299)	(4,277,299)	
Balance at June 30, 2011	<u>\$ 42,871,402</u>	<u>\$ 2,572,284</u>	<u>\$ 6,261,733</u>	<u>\$ 9,151,205</u>	<u>\$ 95,736</u>	<u>\$ 6,082,304</u>	<u>(\$ 991,696)</u>	<u>(\$ 2,115,042)</u>	<u>\$ 1,888,320</u>	<u>\$ 2,162,242</u>	<u>\$ 41,460,977</u>	<u>\$109,439,465</u>	

(Continued)

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

	Capital		Retained Earnings					Unrealized Gain or Loss on Financial Instruments	Asset Revaluations	Minority Interest	Total	
	Common Stock	Stock Dividends to be Distributed	Capital Reserves	Legal Reserve	Special Reserve	Undistributed Earnings	Cumulative Translation Adjustments					Unrecognized Pension Cost
<u>2012</u>												
Balance at January 1, 2012	\$ 45,443,686	\$ -	\$ 6,500,842	\$ 9,151,205	\$ 105,429	\$ 10,847,205	\$ 1,614,590	(\$ 2,242,758)	(\$ 531,491)	\$ 2,458,437	\$ 45,652,329	\$118,999,474
Distribution of 2011 consolidated net income (Note):												
Legal reserve	-	-	-	944,768	-	(944,768)	-	-	-	-	-	-
Cash dividends	-	-	-	-	-	(4,544,369)	-	-	-	-	-	(4,544,369)
Stock dividends	-	3,181,058	-	-	-	(3,181,058)	-	-	-	-	-	-
Consolidated net income for the six months ended June 30, 2012	-	-	-	-	-	6,232,909	-	-	-	-	2,844,553	9,077,462
Adjustment of capital reserve due to subsidiaries' adjustment of capital reserve	-	-	12,372	-	-	-	-	-	-	-	-	12,372
Cumulative translation adjustments	-	-	-	-	-	-	(613,062)	-	-	-	-	(613,062)
Adjustment of unrecognized pension cost by subsidiaries	-	-	-	-	-	-	-	5,051	-	-	-	5,051
Adjustment of unrealized gain of financial instruments by subsidiaries	-	-	-	-	-	-	-	-	234,487	-	-	234,487
Adjustment due to revaluation of available-for-sale financial assets	-	-	-	-	-	-	-	-	431,147	-	-	431,147
Adjustment of asset revaluations by subsidiaries	-	-	-	-	-	-	-	-	-	(310)	-	(310)
Changes in minority interest	-	-	-	-	-	-	-	-	-	-	(4,413,990)	(4,413,990)
Balance at June 30, 2012	<u>\$ 45,443,686</u>	<u>\$ 3,181,058</u>	<u>\$ 6,513,214</u>	<u>\$ 10,095,973</u>	<u>\$ 105,429</u>	<u>\$ 8,409,919</u>	<u>\$ 1,001,528</u>	<u>(\$ 2,237,707)</u>	<u>\$ 134,143</u>	<u>\$ 2,458,127</u>	<u>\$ 44,082,892</u>	<u>\$119,188,262</u>

(Note) The directors' and supervisors' remuneration were \$196,723 and \$170,058, and employees' bonuses were \$955,370 and \$817,572 in 2010 and 2011, respectively, which had been deducted from consolidated net income for the year.

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

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)

	2012	2011
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Consolidated net income	\$ 9,077,462	\$ 7,662,666
Adjustments to reconcile net income to net cash provided by operating activities		
Gain on valuation of financial assets and liabilities	(77,418)	(116,649)
Provision for doubtful accounts	84,213	83,881
Reversal of allowance for doubtful accounts	(63,057)	(381,901)
Loss on decline in market price of inventories	92,666	142,678
Reversal of allowance for inventory market price decline	(267,470)	(228,646)
Investment income accounted for under the equity method	(986,172)	(385,638)
Cash dividends from equity subsidiaries	295,068	379,482
Gain on disposal of investments	(258,913)	(1,076,192)
Depreciation	6,718,898	5,753,278
(Gain) loss on disposal of property, plant and equipment, assets leased to others, idle assets and other assets	(5,783)	1,636
Impairment loss	-	31,783
Reversal of impairment loss	(8,984)	-
Amortization	407,810	433,895
Changes in assets and liabilities		
Financial assets at fair value through profit or loss - current	(5,230,538)	(1,643,381)
Notes receivable	1,817	(108,967)
Accounts receivable	(2,651,804)	(1,116,503)
Accounts receivable - related parties	(361,175)	(404,915)
Other receivables	(623,541)	56,350
Inventories	2,164,604	(36,785)
Prepayments	(156,416)	22,717
Deferred income tax assets	(404,192)	84,751
Other current assets	(441,690)	4,474
Deferred pension cost	2,937	15,734
Long-term notes, accounts and overdue receivables	(3,301)	(35,942)
Notes payable	6,870	(87,721)
Accounts payable	3,739,167	142,549
Income tax payable	20,923	(650,983)
Accrued expenses	3,952,950	1,447,713
Other payables	4,261,178	4,691,114
Receipts in advance	(2,962,585)	(1,027,533)
Other current liabilities	146,841	(26,242)
Deferred income tax liabilities	466,926	726,101
Accrued pension liabilities	(23,643)	(7,833)
Net cash provided by operating activities	16,913,648	14,344,971

(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)

	2012	2011
CASH FLOWS FROM INVESTING ACTIVITIES		
Increase in employees' car loans	(\$ 990)	(\$ 766)
Decrease in other receivables - related parties	47,230	30,849
Increase in other financial assets - current	(776,356)	(111,383)
Increase in available-for-sale financial assets - non-current	(943,124)	(673,218)
Increase in financial assets carried at cost - non-current	(56,931)	(176,612)
Increase in investments in bonds without active markets - non-current	-	(286,273)
Increase in long-term investments - non subsidiaries	(215,171)	(2,320,331)
Proceeds from disposal of long-term investments - non subsidiaries	771,093	2,192,488
Proceeds from capital reduction of subsidiaries	6,855	100,478
(Increase) decrease in other financial assets - non-current	(11,500)	17,050
Cash paid for acquisition of property, plant and equipment, assets leased to others, idle assets and other assets	(12,798,536)	(10,215,004)
Proceeds from disposal of property, plant and equipment, assets leased to others, idle assets and other assets	416,365	568,814
Increase in other intangible assets	(485,447)	(721,342)
Increase in refundable deposits	(251,793)	(145,392)
Increase in other deferred expenses	(206,719)	(201,091)
Increase in other assets - other	(645,711)	-
Net cash used in investing activities	(15,150,735)	(11,941,733)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in short-term loans	3,789,507	12,234,631
Increase in notes and bills payable	1,307,138	424,788
Decrease in other payables-related parties	(401)	(14,997)
Increase in bonds payable	5,000,000	3,000,000
Decrease in long-term loans	(1,335,422)	(2,651,830)
(Decrease) increase in long-term notes payable, accounts and overdue payable	(75,814)	16,295
Increase in guarantee deposits received	122,560	763,763
(Decrease) increase in other liabilities - other	(28,528)	(625,462)
Decrease in minority interest	(4,413,990)	(4,277,299)
Net cash provided by financing activities	4,365,050	10,120,813
Effect of foreign exchange rate changes on cash	529,435	818,112
Net effect of change in the consolidated entities	-	(3,466,198)
Increase in cash and cash equivalents	6,657,398	9,875,965
Cash and cash equivalents at beginning of period	41,800,274	30,141,795
Cash and cash equivalents at end of period	\$ 48,457,672	\$ 40,017,760
Supplemental disclosures of cash flow information		
1. Interest paid (excluding capitalized interest)	\$ 837,238	\$ 714,829
2. Income tax paid	\$ 2,044,103	\$ 2,296,679
Investing and financing activities with partial cash payment		
Acquisition of property, plant and equipment, assets leased to others, idle assets and other assets	\$ 13,173,389	\$ 9,993,276
Add: Other payables, beginning of period	4,035,931	3,613,982
Less : Other payables, end of period	(4,410,784)	(3,392,254)
Cash paid for acquisition of property, plant and equipment, assets leased to others, idle assets and other assets	\$ 12,798,536	\$ 10,215,004
Other activities with no cash flow effect		
1. Unpaid cash dividends	\$ 4,544,369	\$ 6,001,996
2. Reclassification of long-term equity investments accounted for under the equity method as available-for-sale financial assets and financial assets carried at cost	\$ 218,507	\$ -
3. Reclassification of available-for-sale financial assets as long-term equity investments accounted for under the equity method	\$ 494,320	\$ -
4. Reclassification of financial assets carried at cost as available-for-sale financial assets due to stock conversion	\$ -	\$ 93,521

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2012 AND 2011

(Expressed in thousands of New Taiwan Dollars, except as otherwise indicated)
(UNAUDITED)

1. HISTORY AND ORGANIZATION

- (1) Uni-President Enterprises Corp. (the “Company”) was incorporated as a company limited by shares under the provisions of the Company Law of the Republic of China (R.O.C.) in August 1967 with an initial capital of \$32,000. As of June 30, 2012, the Company’s authorized capital was \$48,000,000, and the paid-in capital was \$45,443,686, consisting of 4,544,369 thousand shares of common stock with a par value of \$10 (in NT dollars) per share. The Company is primarily engaged in the manufacture, processing and sales of various soft drinks, food, animal feeds and flour.
- (2) As of June 30, 2012, the Company and its subsidiaries had approximately 99,300 employees.
- (3) The common shares of the Company have been listed on the Taiwan Stock Exchange since December 1987.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying 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. The consolidated financial statements include the accounts of the Company and its majority owned subsidiaries after eliminating all significant intercompany accounts and transactions.
- (b) Names of consolidated subsidiaries, their major business activities, the percentage owned by the Company and their changes in 2012 were as follows:

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			June 30, 2012	June 30, 2011	
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Professional investment	100.00	100.00	—
	Kai Yu Investment Co., Ltd.	”	”	”	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		
			June 30, 2012	June 30, 2011	Note
Uni-President Enterprises Corp.	President International Trade and Investment Corp.	Professional investment	100.00	100.00	(Note 1)
	Kai Nan Investment Co., Ltd.	"	"	"	"
	President Global Corp.	Instant noodle and juice can importation	"	"	"
	Tone Sang Construction Corp.	Construction of buildings	"	"	"
	Uni-President Glass Industrial Co., Ltd.	Manufacturing and sales of glass products	"	"	"
	Uni-President Vendor Corp.	Sales of soft drinks and food	"	"	"
	Presco Netmarketing Inc.	Information services	"	"	"
	Tung-Yuan Corp.	Distribution center	"	"	"
	Uni-President Dream Parks Corp.	Wholesale and retailing of food, advertising, etc.	"	"	"
	President Baseball Team Corp.	Management of professional baseball	"	"	"
	President Entertainment Corp.	Entertainment business	"	"	(Note 1) (Note 3)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		
			June 30, 2012	June 30, 2011	Note
Uni-President Enterprises Corp.	President	Sales of rice,	100.00	100.00	(Note 1)
	Organics Corp.	vegetable, tea and drinks, etc.			(Note 3)
	President Fair Development Corp.	Operation of shopping mall, department store, international trade, etc.	"	"	(Note 3)
	Tung Ho Development Corp.	Leisure and Entertainment industry	"	"	(Note 1) (Note 3)
	Nanlien International Corp.	Import and export trading	99.99	99.99	(Note 1)
	President Natural Industrial Corp.	Sales of health food	97.85	97.85	(Note 1) (Note 3)
	President International Development Corp.	Industrial investment	75.36	75.36	(Note 3)
	Uni-President Development Corp.	General investments	70.00	70.00	(Note 1) (Note 3)
	Tait Marketing & Distribution Co., Ltd.	Channel retailing and distribution centers, etc.	64.30	64.30	"
	President Tokyo Corp.	Car rental	51.00	51.00	"
	President Nissin Corp.	Processing, manufacturing and sales of vegetable oil	"	"	"
	Ton Yi Pharmaceutical Corp.	Distribution of pharmaceuticals	"	"	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		
			June 30, 2012	June 30, 2011	Note
Uni-President Enterprises Corp.	President Packaging Corp.	Package and container sales	50.59	50.59	(Note 1) (Note 3)
	President Kikkoman Inc.	Manufacturing and sales of soy sauce	50.00	50.00	(Note 1)
	Uni-President Biotechnology Co., Ltd.	Research and development of traditional chinese medicine, wholesale	"	"	"
	ScinoPharm Taiwan Ltd.	Research, manufacturing and sales of materials for medicine	48.26	50.05	(Note 3)
	Ton Yi Industrial Corp.	Manufacturing of tinplates	47.24	47.24	(Note 2) (Note 3)
	President Chain Store Corp.	Operation of convenience stores	45.80	45.80	(Note 3)
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	(Note 1)
	Uni-President Foodstuff (BVI) Holdings Ltd. and its subsidiaries	"	"	"	"

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		
			June 30, 2012	June 30, 2011	Note
Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	Sale of soft drinks	100.00	100.00	(Note 1)
	Uni-President Enterprises China Holdings Ltd. and its subsidiaries	Professional investment, etc.	73.49	73.49	—
	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	"
	Songjiang President Enterprises Co., Ltd.	Manufacturing and sales of fats, feed, flour	—	100.00	(Note 1) (Note 4)
	Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd. and its subsidiaries	Investment in manufacturing business, etc.	100.00	100.00
Tung Ang Enterprises Corp.		Sales of soft drinks, etc.	"	"	"
Tung Guan Enterprises Co., Ltd.		Sales of livestock products	"	"	"

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			June 30, 2012	June 30, 2011	
Kai Yu Investment Co., Ltd.	Tung Jun International Corp.	Wholesale of poultry and livestock	100.00	100.00	(Note 1)
	Tung Huei Corp.	Sales of pet feeds	"	—	(Note 1) (Note 5)
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)
	Shanghai Uni-President Dream Parks Trading Corp.	Trading	"	—	(Note 1) (Note 5)
President Fair Development Corp.	President Century Corp.	Department store, etc.	"	100.00	(Note 1)
Tung Ho Development Corp.	Uni-Resort Corp.	Operation of restaurants, hotels and gymnasium, etc.	"	"	"
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	"	"	"

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			June 30, 2012	June 30, 2011	
Nanlien International Corp.	Tun Hsiang Enterprises Corp., etc.	Sales of food, etc.	—	—	(Note 1) (Note 6)
President Natural Industrial Corp.	High Wave Biotech Corp.	Sales of healthy food	100.00	100.00	(Note 1)
President International Development Corp.	President (BVI) International Investment Holdings Ltd. and its subsidiaries	Investment in manufacturing business, etc.	"	"	—
	Ton Yu Investment Inc.	Professional investment	"	"	(Note 1)
	President Life Sciences Co., Ltd. and its subsidiaries	Manufacturing of chemical materials and instruments, etc.	"	"	"
Tait Marketing & Distribution Co., Ltd.	Tait Distribution Service Co., Ltd.	Manufacture of various soft drinks	"	"	"
	Sonic International Cayman and its subsidiaries	General investment, etc.	"	"	"
	Tait (H.K) Limited	International trade	"	"	"
President Tokyo Corp.	President Tokyo Renting Corp.	Car rental	"	"	"

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			June 30, 2012	June 30, 2011	
President Packaging Corp.	President Packaging Holdings Co., Ltd.	General investments	100.00	—	(Note 1) (Note 5)
ScinoPharm Taiwan Ltd.	SPT International, Ltd. and its subsidiaries	"	"	100.00	(Note 1)
	ScinoPharm Singapore Pte Ltd.	"	"	"	"
	President ScinoPharm (Cayman), Ltd.	"	60.00	60.00	"
	Han Feng (BVI), Ltd. and its subsidiaries	"	—	100.00	(Note 1) (Note 7)
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd. and its subsidiaries	Professional investments, etc.	100.00	"	(Note 2)
	Tovecan Corp.	Manufacturing of cans, etc.	51.00	51.00	"
President Chain Store Corp.	President Chain Store (BVI) Holdings Co., Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	(Note 1) (Note 8)
	President Drugstore Business Corp.	Sales of cosmetics and medicine	"	"	(Note 1)
	Ren-Hui Investment Corp.	Professional investment	"	"	"

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		
			June 30, 2012	June 30, 2011	Note
President Chain Store Corp.	Capital Inventory Services Corp.	Enterprise management consultancy	100.00	100.00	(Note 1)
	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.	Bread retailing, etc.	"	"	(Note 1)
	Uni-President Department Store Corp.	Retail business	"	"	(Note 1) (Note 3)
	President Insurance Brokers Co., Ltd.	Personal and property insurance	"	"	(Note 1) (Note 9)
	Cold Stone Creamery Taiwan Ltd.	Operation of restaurant	"	"	(Note 1)
	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	"	"	"

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		
			June 30, 2012	June 30, 2011	Note
President Chain Store Corp.	President Chain Store Tokyo Marketing Corp.	Enterprise management consultancy	100.00	100.00	(Note 1)
	PCSC BVI (China) Drugstore Ltd.	Professional investment, etc.	"	"	"
	Mech-President Co. Ltd. and its subsidiaries	Operation of gas stations and manufacturing of elevators, etc.	99.76	99.76	(Note 3)
	President Transnet Corp.	Distribution business	90.00	90.00	(Note 1) (Note 3)
	President Musashino Corp.	Sales of fresh foods	"	"	(Note 1)
	Qware Systems & Services Corp.	Data processing and software design services, etc.	86.76	86.76	(Note 1)
	President Information Corp.	Information services	86.00	86.00	(Note 1) (Note 3)
	Sato Restaurant System Co.	Operation of restaurant	81.00	81.00	(Note 1)
	President Pharmaceutical Corp. and its subsidiaries	Wholesale of medicines and medical appliances	73.74	73.74	"
	AHB Pet Plus Co., Ltd.	Cosmetology for pets	70.00	70.00	"

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		
			June 30, 2012	June 30, 2011	Note
President Chain Store Corp.	President Collect Service Co., Ltd.	Collection agent for government institutions	70.00	70.00	(Note 1)
	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	"	"	"
	Afternoon Tea Taiwan Corp.	Operation of restaurant	"	"	"
	Books.Com. Co., Ltd.	Network Bookstore	50.03	50.03	"
	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	—	"	(Note 1) (Note 3) (Note 7) (Note 8)

(Note 1) The financial statements of certain subsidiaries reflect total assets amounting to \$88,023,519 and \$64,411,107, representing 25.56% and 21.02% of the related consolidated totals, and total liabilities amounting to \$50,689,685 and \$33,307,534, representing 22.51% and 16.91% of the related consolidated totals, as of June 30, 2012 and 2011, respectively, and total net income amounting to \$2,601,102 and \$2,285,844, representing 28.65% and 29.83% 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) We did not review the financial statements of certain subsidiaries which reflect total assets amounting to \$39,169,538 and \$36,550,575, representing 11.37% and 11.93% of the related consolidated totals, and total liabilities amounting to \$19,728,547, and \$17,390,589,

representing 8.76% and 8.83% of the related consolidated totals as of June 30, 2012 and 2011, respectively, and total operating revenues amounting to \$13,536,654 and \$12,654,288, representing 6.50% and 6.79% 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) Adjustment in investment framework of Uni-President Foodstuff (BVI) Holdings Ltd.

(Note 5) Newly established company or acquired the majority interest in 2012.

(Note 6) The percentage owned by the Company as of June 30, 2012 and 2011 were between 30% ~ 100%.

(Note 7) Lost the majority interest in 2011.

(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.

(Note 9) Formerly President FN Business Corp. and changed its business activities.

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

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

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

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

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

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

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

(j) 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) 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) Transactions denominated in foreign currencies are translated into functional currency at the spot exchange rates prevailing at the transaction dates. 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 represent short-term, highly liquid investments that are readily convertible into fixed amounts of cash and which are subject to insignificant risk of change 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) Equity investments are recognized using trade date accounting. Debt instruments, beneficiary certificates and derivative financial instruments are recognized and derecognized using settlement date accounting. All are recognized initially at fair value.
- (b) These financial instruments are subsequently remeasured and stated at fair value, and the gain or loss is recognized in profit or loss. The fair value of listed stocks, OTC stocks and closed-end mutual funds is based on latest quoted fair prices of the accounting period. The fair value of open-end and balanced mutual funds is based on the net asset value at the balance sheet date.
- (c) For derivatives that do not qualify for hedge accounting, if the derivative is an option, then the transaction is recognized at fair value on the trade date, and if the derivative is not an option, then the transaction is recognized at zero fair value on the trade date.
- (d) Financial assets and financial liabilities at fair value through profit and 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) Investment 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 is recognized in profit or loss. If, subsequently, the fair value of the asset 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 to the extent of the amount of the amortized cost that would have been recognized at the date the impairment is reversed.

(10) Notes receivable and accounts receivable, other receivables

- (a) Notes receivable and accounts receivable are claims generated from the sale of goods or services. Other receivables are those receivables arising from transactions other than the sale of goods or services. Notes receivable, accounts receivable and other receivables are recognized initially at fair value and are subsequently remeasured at amortized cost less impairment using the effective interest method.
- (b) The Group recognizes impairment loss on the financial instruments when there is an objective evidence of impairment. The amount of impairment is the book value less the present value of estimated future cash flows, discounted by original effective interest rate. If, subsequently, an event, directly related to impairment, indicates a decrease in impairment, the impairment loss recognized in prior years shall be recovered. The book value of the financial instruments after recovering the impairment shall not exceed the amortized cost that would have been had no

impairment been previously recognized.

(11) Inventories

- (a) Inventories are stated at cost. Cost is determined using the weighted-average method. 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.

(12) 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.

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

(14) 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.

(15) 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 assets' estimated economic 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.

(16) Intangible assets

- (a) Trademarks are stated at cost and amortized on the straight-line basis over the estimated useful life of 10-20 years. When there is no foreseeable limit to the period over which the trademark is expected to generate net cash inflows for the Group, 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) 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.

- (d) Land occupancy rights are stated at cost and amortized using the straight-line basis over the lease period of 14-70 years.
- (e) Other intangible assets are stated at cost and amortized based on estimated or reasonable useful life.

(17) 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) Direct costs for the leased land for construction relating to the Tinplate 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.

(18) 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.

(19) Bonds payable

- (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.

(20) 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, amortization of 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. adopt a defined contribution pension plan and make contributions to the plan in accordance with the laws in the respective countries they operate.

(21) 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:

(i) Acquisition: Shares purchased are based on cost; shares donated are based on the fair value.

(ii) 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.

(iii) 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.

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

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

(d) Effective January 1, 2006, the Company 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.

(23) 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 membership cards to counterparties, 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.

(24) 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.

(25) 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.

(26) Revenues, costs and expenses

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

(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.

(27) 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.

(28) Operating segments

(a) The segment information is reported consistent with the internal management reports provided to the Group's chief operating decision maker. The chief operating decision maker is responsible for allocating resources to operating segments and evaluating their performance.

(b) The Group discloses operating segment information in the consolidated financial statements in accordance with SFAS No. 41.

3. CHANGES IN ACCOUNTING PRINCIPLES

(1) Notes receivable, accounts receivable and other receivables

Effective January 1, 2011, the Group prospectively adopted the newly revised Statement of Financial Accounting Standards (SFAS) No. 34, "Financial Instruments: Recognition and Measurement." The Group recognizes impairment loss on notes receivable, accounts receivable and other receivables when there is an objective evidence of impairment. This accounting change had no significant effect on the Company's consolidated financial statements as of and for the six-month period ended June 30, 2011.

(2) Operating segments

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

4. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>June 30, 2012</u>	<u>June 30, 2011</u>
Cash:		
Cash on hand	\$ 2,428,958	\$ 817,589
Checking deposits	1,844,903	1,862,923
Demand deposits	28,777,827	21,253,854
Time deposits	<u>8,989,674</u>	<u>6,896,974</u>
	<u>42,041,362</u>	<u>30,831,340</u>
Cash equivalents:		
Repurchase of bonds	5,730,003	8,317,805
Commercial papers	<u>686,307</u>	<u>868,615</u>
	<u>6,416,310</u>	<u>9,186,420</u>
	<u>\$ 48,457,672</u>	<u>\$ 40,017,760</u>

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

	<u>June 30, 2012</u>	<u>June 30, 2011</u>
Current items:		
Financial assets held for trading		
Mutual funds	\$ 16,318,113	\$ 14,611,806
Equity linked notes	178,581	79,461
Convertible bonds	135,941	-
Corporation bonds	103,933	368,109
Listed (TSE and OTC) stocks	<u>59,032</u>	<u>452,593</u>
	16,795,600	15,511,969
Adjustment of financial assets held for trading	(14,282)	(80,097)
	<u>\$ 16,781,318</u>	<u>\$ 15,431,872</u>
Current items:		
Financial liabilities held for trading		
Derivatives	<u>\$ 897</u>	<u>\$ 1,773</u>

(a) The Group recognized net gain of \$82,427 and \$45,303 for the six-month periods ended June 30, 2012 and 2011, respectively.

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

	June 30, 2012		June 30, 2011	
	Contract Amount	Contract Period	Contract Amount	Contract Period
Forward foreign exchange futures	USD 44,657	2. 2012~1. 2013	USD 43,500	12. 2010~9. 2011
Sales of forward foreign exchange	USD 8,570	5. 2012~8. 2012	USD 15,360	5. 2011~8. 2011
"	EUR 270	6. 2012~8. 2012	EUR 2,790	5. 2011~8. 2011
"	—	—	JPY 759,822	3. 2011~3. 2012
Equity linked notes	USD 5,977	5. 2012~5. 2014	USD 3,793	10. 2010~12. 2011
Convertible bonds	USD 4,550	—	—	—

The Group entered into the forward foreign exchange contracts to manage exposures due to fluctuations of foreign exchange rates. However, the Group did not apply hedge accounting on the forward foreign exchange contracts.

(3) Notes receivable, net

	June 30, 2012	June 30, 2011
Notes receivable	\$ 2,947,649	\$ 3,614,508
Less : Allowance for doubtful accounts	(56,604)	(68,806)
	<u>\$ 2,891,045</u>	<u>\$ 3,545,702</u>

(4) Accounts receivable, net

	June 30, 2012	June 30, 2011
Accounts receivable	\$ 18,538,547	\$ 13,772,350
Less : Allowance for doubtful accounts	(720,308)	(534,721)
	<u>\$ 17,818,239</u>	<u>\$ 13,237,629</u>

(5) Other receivables

	June 30, 2012	June 30, 2011
Other receivables	\$ 4,175,292	\$ 5,004,153
Less : Allowance for doubtful accounts	(65,202)	(22,415)
	<u>\$ 4,110,090</u>	<u>\$ 4,981,738</u>

(6) Inventories

	<u>June 30, 2012</u>	<u>June 30, 2011</u>
Merchandise	\$ 11,448,689	\$ 10,172,934
Raw materials	9,846,048	8,809,227
Raw materials in transit	513,061	1,357,166
Supplies	2,498,474	2,439,047
Work in process	2,516,070	2,551,396
Finished goods	5,805,657	5,689,626
By-products	1,241	685
Land held for construction	305,413	128,351
Construction in progress - land	114,650	96,651
Construction in progress - buildings	83,157	2,123
Buildings and land held for sale	<u>247,154</u>	<u>486,328</u>
	33,379,614	31,733,534
Less : Allowance for price decline of inventories	(<u>817,762</u>)	(<u>665,286</u>)
	<u>\$ 32,561,852</u>	<u>\$ 31,068,248</u>

Expenses and losses incurred on inventories:

	<u>For the six-month periods ended June 30,</u>	
	<u>2012</u>	<u>2011</u>
Cost of inventories sold	\$ 138,983,297	\$ 126,210,803
Provision for inventory market price decline (Note 1)	92,666	103,033
Reversal of allowance for inventory market price decline (Note 2)	(267,470)	(228,646)
Loss on physical inventory	124,278	135,171
Loss on production stoppage	56,241	19,591
Loss on discarding inventory (Note 1)	692,910	670,299
Revenue from sale of scraps	(<u>271,050</u>)	(<u>264,605</u>)
Cost of goods sold	<u>\$ 139,410,872</u>	<u>\$ 126,645,646</u>

(Note 1) The provision for inventory obsolescence and loss on discarding inventory of \$39,850 and \$49,734 were provided for the six-month period ended June 30, 2011. However, due to the plasticizer food scandal, \$39,645 and \$46,419 had been reclassified to Non-operating Expenses and Losses (shown as "Other non-operating losses"), respectively.

(Note 2) As the selling price increased, the allowance for inventory obsolescence and market price decline was reversed.

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

(7) Available-for-sale financial assets

	<u>June 30, 2012</u>	<u>June 30, 2011</u>
Non-current items:		
Listed (TSE and OTC) stocks	\$ 10,772,224	\$ 10,221,697
Valuation adjustment in available-for-sale financial assets	(2,117,549)	566,371
	<u>\$ 8,654,675</u>	<u>\$ 10,788,068</u>

(8) Financial assets carried at cost

	<u>June 30, 2012</u>	<u>June 30, 2011</u>
Non-current items:		
Unlisted stocks	\$ 4,493,506	\$ 4,959,282
Privately placed funds	1,043,612	1,005,728
Emerging stocks	59,275	85,275
	5,596,393	6,050,285
Less: Accumulated impairment	(1,247,157)	(1,444,006)
	<u>\$ 4,349,236</u>	<u>\$ 4,606,279</u>

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

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

(9) Investments in bonds without active markets

	<u>June 30, 2012</u>	<u>June 30, 2011</u>
Non-current item:		
Finance bonds	<u>\$ 297,784</u>	<u>\$ 286,273</u>

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

(a) Details of long-term equity investments accounted for under the equity method (shown as “other liabilities-other”) are set forth below:

Name of subsidiaries	June 30, 2012		June 30, 2011	
	Amount	Percentage owned	Amount	Percentage owned
Cargill President Holdings Pte Ltd.	\$ 1,042,693	50.00	\$ 940,021	50.00
Jimmailang Beverage (Beijing) Ltd.	2,914,808	47.83	2,603,453	50.00
Presicarre Corp.	6,782,949	40.00	7,092,451	40.00
United Advisor Venture Management Ltd.	948,455	39.74	860,102	39.74
TTET Union Corp.	1,234,344	37.64	1,231,093	37.64
Weilih Food Industrial Co., Ltd.	1,042,968	33.30	1,018,546	33.30
Kuang Chuan Dairy Co., Ltd.	1,637,897	31.25	1,689,071	31.25
President Securities Corp.	7,022,214	30.51	6,405,545	30.02
Kang Na Hsiung Enterprise Co., Ltd.	638,943	20.71	636,037	20.71
Yantai North Andrejuice Co., Ltd. (Note)	1,169,365	15.00	1,022,368	15.00
Others (individually less than 2%)	3,957,776	20.00~ 50.00	4,060,416	20.00~ 50.00
	<u>\$28,392,412</u>		<u>\$27,559,103</u>	

(Note) The Group accounted for the investment in 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%.

(b) Long-term investment income accounted for under the equity method were \$986,172 and \$385,638 for the six-month periods ended June 30, 2012 and 2011, 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 measured based on their financial statements which were not audited or reviewed by independent accountants. As of June 30, 2012 and 2011, long-term investments in these investee companies was \$20,984,225 and \$20,255,946, respectively and the related investment income were \$714,184 and \$227,927 for the six-month periods then ended, respectively.

(c) In accordance with R.O.C. SFAS No. 5, “Long-term Investments under Equity Method”, the Company adjusts its carrying amount to reflect changes in its proportionate interests in the investee arising from changes in the investee's equity. The Group recognized unrealized loss on financial instruments of long-term equity investments amounting to \$234,487 and \$1,248,275 (classified as unrealized gain or loss on financial instruments) for the six-month periods ended June 30, 2012 and 2011, respectively.

(11) Property, plant and equipment

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

Assets	June 30, 2012		June 30, 2011	
	Revaluation increments	Accumulated depreciation	Revaluation increments	Accumulated depreciation
Land	\$ 4,804,058	\$ -	\$ 4,430,667	\$ -
Buildings	196,797	14,211,011	192,423	12,854,593
Machinery and equipment	32,319	45,038,186	36,403	40,840,511
Piping infrastructure and electricity generation equipment	5,981	2,734,125	5,981	2,328,785
Transportation equipment	-	2,936,272	-	2,659,513
Office equipment	287	5,568,268	287	4,550,226
Leased assets	-	138,543	-	111,592
Leasehold improvements	-	6,432,240	-	6,178,610
Other equipment	20,482	25,100,775	20,965	23,901,297
	<u>\$ 5,059,924</u>	<u>\$ 102,159,420</u>	<u>\$ 4,686,726</u>	<u>\$ 93,425,127</u>

(b) In the years 1975, 1979, 1981, 1983, 1990, 1995, 2005 and 2011, the Group 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 \$2,748,031. The balance of asset revaluation (shown as capital reserve from asset revaluations before the amendment of the “Business Entity Accounting Law”) amounted to \$1,736,573 and \$1,510,132 as of June 30, 2012 and 2011. In addition, as a result of the adoption of R.O.C. SFAS No. 5, “Long-term Investments under Equity Method”, the Company recognized its proportionate interest of the unrealized asset revaluation arising from change in investee’s equity amounting to \$721,554 and \$652,110 as of June 30, 2012 and 2011, respectively.

(c) The balance of provision for land revaluation incremental tax were \$2,169,441 and \$1,908,314 as of June 30, 2012 and 2011, respectively.

(d) Interest expense before capitalization for the six-month periods ended June 30, 2012 and 2011 were \$1,061,559 and \$863,695, respectively. Interest capitalized in inventories and property, plant and equipment totaled \$44,885 and \$11,240 with interest rates of 0.13% ~ 7.59% and 0.01% ~ 5.20% for the six-month periods ended June 30, 2012 and 2011, respectively.

(e) As of June 30, 2012 and 2011, the Group owned certain agricultural land amounting to \$921,460 and \$1,008,169 for expansion of plant facilities. This land has yet to be rezoned for industrial purposes. Accordingly, legal title of such land 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. (“Tung Ho”) had purchased 56 lots in Da-Pu, which is located

in Jiayi, Taiwan from Mr. Tsai Xu Tang in October 2000. Tung Ho issued memberships with fair value of \$103,680 and cash in exchange of the lots. The membership entrance revenue was deferred till disposal of the land. The Board of Directors had approved the sale of the land. However, the disposal process has not been finalized. As of June 30, 2012 and 2011, the book value of the land was \$176,320 (with total cost of \$280,000 less deferred revenue of \$103,680).

- (h) The accumulated impairment of property, plant and equipment as of June 30, 2012 and 2011 was \$131,868 and \$85,959, respectively. Please refer to Note 4(16).

(12) Other intangible assets

As of June 30, 2012 and 2011, other intangible assets are as follows:

Item	Beginning balance				For the six-month period ended June 30, 2012			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	\$ 534,749	(\$ 62,192)	\$ 6,600	\$ 479,157	\$ 381	(\$ 6,109)	(\$ 5,942)	\$ 535,130	(\$ 68,301)	\$ 658	\$ 467,487
Copyrights	14,057	(512)	-	13,545	-	-	-	14,057	(512)	-	13,545
Land use rights	2,500,000	(306,478)	-	2,193,522	-	(21,565)	-	2,500,000	(328,043)	-	2,171,957
Land occupancy rights	7,329,052	(422,269)	331,740	7,238,523	397,940	(87,490)	(126,066)	7,726,992	(509,759)	205,674	7,422,907
Others	3,777,378	(2,181,359)	(908)	1,595,111	87,126	(107,442)	(5,383)	3,864,504	(2,288,801)	(6,291)	1,569,412
	<u>\$ 14,155,236</u>	<u>(\$ 2,972,810)</u>	<u>\$ 337,432</u>	<u>11,519,858</u>	<u>\$ 485,447</u>	<u>(\$ 222,606)</u>	<u>(\$ 137,391)</u>	<u>\$ 14,640,683</u>	<u>(\$ 3,195,416)</u>	<u>\$ 200,041</u>	<u>11,645,308</u>
Less: Discount on land use rights				(347,933)							(347,933)
Accumulated impairment				(27,531)							(27,531)
				<u>\$ 11,144,394</u>							<u>\$ 11,269,844</u>

Item	Beginning balance				For the six-month period ended June 30, 2011			Ending balance			
	Initial cost	Accumulated amortization	Effect of exchange rate changes	Book value	Additions (Note)	Amortization	Effect of exchange rate changes	Initial cost	Accumulated amortization	Effect of exchange rate changes	Net book value
Trademarks	\$ 534,749	(\$ 49,340)	(\$ 20,422)	\$ 464,987	\$ -	(\$ 5,742)	\$ 827	\$ 534,749	(\$ 55,082)	(\$ 19,595)	\$ 460,072
Copyrights	14,057	(512)	-	13,545	-	-	-	14,057	(512)	-	13,545
Land use rights	2,500,000	(263,283)	-	2,236,717	-	(23,633)	-	2,500,000	(286,916)	-	2,213,084
Land occupancy rights	2,434,472	(299,124)	(74,429)	2,060,919	3,575,092	(43,490)	1,016	6,009,564	(342,614)	(73,413)	5,593,537
Others	3,172,466	(1,908,449)	(19,223)	1,244,794	153,026	(180,816)	(2,630)	3,325,492	(2,089,265)	(21,853)	1,214,374
	<u>\$ 8,655,744</u>	<u>(\$ 2,520,708)</u>	<u>(\$ 114,074)</u>	<u>6,020,962</u>	<u>\$ 3,728,118</u>	<u>(\$ 253,681)</u>	<u>(\$ 787)</u>	<u>\$ 12,383,862</u>	<u>(\$ 2,774,389)</u>	<u>(\$ 114,861)</u>	<u>9,494,612</u>
Less: Discount on land use rights				(347,091)							(347,091)
Accumulated impairment				(24,233)							(24,233)
				<u>\$ 5,649,638</u>							<u>\$ 9,123,288</u>

(Note) Increase in land occupancy rights amounting to \$3,006,776 resulted from the change in the consolidated entities.

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

(13) Assets leased to others

Assets	June 30, 2012						Net book value
	Cost			Accumulated depreciation			
	Historical	Revaluation	Total	Historical	Revaluation	Total	
Land	\$ 4,466,351	\$ 1,694,681	\$ 6,161,032	\$ -	\$ -	\$ -	\$ 6,161,032
Buildings	4,198,408	13,787	4,212,195	(1,025,694)	(13,633)	(1,039,327)	3,172,868
Machinery and equipment	8,212	-	8,212	(7,994)	-	(7,994)	218
Piping infrastructure and electricity generation equipment	9,855	-	9,855	(9,004)	-	(9,004)	851
Office equipment	2,117	-	2,117	(2,049)	-	(2,049)	68
Other equipment	193,648	4,290	197,938	(172,239)	(4,290)	(176,529)	21,409
	<u>\$ 8,878,591</u>	<u>\$ 1,712,758</u>	<u>\$10,591,349</u>	<u>(\$ 1,216,980)</u>	<u>(\$ 17,923)</u>	<u>(\$ 1,234,903)</u>	9,356,446
Less: Accumulated impairment							(31,239)
							<u>\$ 9,325,207</u>
Assets	June 30, 2011						Net book value
	Cost			Accumulated depreciation			
	Historical	Revaluation	Total	Historical	Revaluation	Total	
Land	\$ 4,440,961	\$ 1,580,504	\$ 6,021,465	\$ -	\$ -	\$ -	\$ 6,021,465
Buildings	3,753,682	14,075	3,767,757	(806,465)	(13,818)	(820,283)	2,947,474
Machinery and equipment	26,948	-	26,948	(21,372)	-	(21,372)	5,576
Piping infrastructure and electricity generation equipment	8,046	-	8,046	(7,841)	-	(7,841)	205
Office equipment	2,117	-	2,117	(2,029)	-	(2,029)	88
Other equipment	234,478	4,290	238,768	(189,378)	(4,290)	(193,668)	45,100
	<u>\$ 8,466,232</u>	<u>\$ 1,598,869</u>	<u>\$10,065,101</u>	<u>(\$ 1,027,085)</u>	<u>(\$ 18,108)</u>	<u>(\$ 1,045,193)</u>	9,019,908
Less: Accumulated impairment							(31,239)
							<u>\$ 8,988,669</u>

- (a) Rental revenues for the six-month periods ended June 30, 2012 and 2011 were \$317,652 and \$161,366, 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

Assets	June 30, 2012							Net book value
	Cost			Accumulated depreciation				
	Historical	Revaluation	Total	Historical	Revaluation	Total		
Land	\$ 1,247,167	\$ 566	\$ 1,247,733	\$ -	\$ -	\$ -	\$ 1,247,733	
Buildings	209,192	-	209,192	(37,450)	-	(37,450)	171,742	
Machinery and equipment	238,881	-	238,881	(142,084)	-	(142,084)	96,797	
Piping infrastructure and electricity generation	27	-	27	(13)	-	(13)	14	
Office equipment	1,363	-	1,363	(1,114)	-	(1,114)	249	
Other equipment	50,017	-	50,017	(40,507)	-	(40,507)	9,510	
	<u>\$ 1,746,647</u>	<u>\$ 566</u>	<u>\$ 1,747,213</u>	<u>(\$ 221,168)</u>	<u>\$ -</u>	<u>(\$ 221,168)</u>	1,526,045	
Less: Accumulated impairment							(339,089)	
							<u>\$ 1,186,956</u>	
Assets	June 30, 2011							Net book value
	Cost			Accumulated depreciation				
	Historical	Revaluation	Total	Historical	Revaluation	Total		
Land	\$ 1,630,034	\$ 566	\$ 1,630,600	\$ -	\$ -	\$ -	\$ 1,630,600	
Buildings	315,366	4,860	320,226	(191,347)	(4,851)	(196,198)	124,028	
Machinery and equipment	215,364	-	215,364	(126,113)	-	(126,113)	89,251	
Piping infrastructure and electricity generation	25	-	25	(10)	-	(10)	15	
Office equipment	2,900	-	2,900	(2,789)	-	(2,789)	111	
Other equipment	58,154	-	58,154	(42,440)	-	(42,440)	15,714	
	<u>\$ 2,221,843</u>	<u>\$ 5,426</u>	<u>\$ 2,227,269</u>	<u>(\$ 362,699)</u>	<u>(\$ 4,851)</u>	<u>(\$ 367,550)</u>	1,859,719	
Less: Accumulated impairment							(427,031)	
							<u>\$ 1,432,688</u>	

(a) The Group revalued certain idle assets in accordance with the Regulations for the Revaluation of Assets in the 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,	
	2012	2011
Beginning balance	\$ 949,730	\$ 886,413
Additions	206,719	201,091
Amortization	(185,204)	(180,214)
Effect of foreign exchange rate changes	(6,736)	(6,645)
Ending balance	<u>\$ 964,509</u>	<u>\$ 900,645</u>

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

(16) Impairment of assets

After recognizing impairment loss and reversal of impairment loss previously recognized, the total accumulated impairment as of June 30, 2012 and 2011 was \$1,776,884 and \$2,012,468, respectively. Details are set forth below:

Item	June 30, 2012	
	Amount included in statement of income	Amount included in stockholders' equity
Recorded as impairment loss:		
Financial assets carried at cost - non-current	\$ 1,247,157	\$ -
Property, plant and equipment	131,868	-
Other intangible assets	27,531	-
Assets leased to others	31,239	-
Idle assets	<u>339,089</u>	<u>-</u>
	<u>\$ 1,776,884</u>	<u>\$ -</u>
Item	June 30, 2011	
	Amount included in statement of income	Amount included in stockholders' equity
Recorded as impairment loss:		
Financial assets carried at cost - non-current	\$ 1,444,006	\$ -
Property, plant and equipment	85,959	-
Other intangible assets	24,233	-
Assets leased to others	31,239	-
Idle assets	<u>427,031</u>	<u>-</u>
	<u>\$ 2,012,468</u>	<u>\$ -</u>

The accumulated impairment summarized by segment were as follows:

Department	June 30, 2012	
	Amount included in statement of income	Amount included in stockholders' equity
Entertainment business	\$ 190,659	\$ -
Tinplate business	31,539	-
Foods	391,973	-
Feeds	1,560	-
Retail chain stores	370,968	-
General department	790,185	-
	<u>\$ 1,776,884</u>	<u>\$ -</u>

Department	June 30, 2011	
	Amount included in statement of income	Amount included in stockholders' equity
Entertainment business	\$ 190,659	\$ -
Tinplate business	31,539	-
Foods	353,321	-
Feeds	648	-
Retail chain stores	300,887	-
General department	1,135,414	-
	<u>\$ 2,012,468</u>	<u>\$ -</u>

Certain assets have been recognized or disposed during the six-month periods ended June 30, 2012 and 2011. As such, gain on reversal of impairment loss and impairment loss of \$8,984 and \$31,783 were recognized for the six-month periods ended June 30, 2012 and 2011, respectively.

(17) Short-term loans

	June 30, 2012	June 30, 2011	Collateral or security
Unsecured bank loans	\$ 31,350,288	\$ 33,052,289	-
Secured bank loans	<u>2,242,030</u>	<u>1,965,828</u>	Note
	<u>\$ 33,592,318</u>	<u>\$ 35,018,117</u>	
Range of interest rates	<u>0.69%~19.50%</u>	<u>0.47%~19.50%</u>	

(Note) For details of collateral or security, please refer to Note 6 Pledged assets.

(18) Notes and bills payable

	June 30, 2012	June 30, 2011	Collateral or security
Commercial papers payable	\$ 8,020,184	\$ 6,821,100	Note
Less: Prepaid interest	(2,903)	(516)	
	<u>\$ 8,017,281</u>	<u>\$ 6,820,584</u>	
Range of interest rates	<u>0.79%~1.45%</u>	<u>0.25%~1.94%</u>	

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

(Note) For details of collateral or security, please refer to Note 6 Pledged assets.

(19) Bonds payable

	<u>June 30, 2012</u>	<u>June 30, 2011</u>	<u>Collateral or security</u>
Unsecured ordinary bonds payable	\$ 15,000,000	\$ 10,000,000	—
Less: Current portion of bonds payable	(2,200,000)	—	
	<u>\$ 12,800,000</u>	<u>\$ 10,000,000</u>	

A. The Company issued unsecured ordinary bonds payable in December 2009. The significant terms of the bonds are as follows:

(a) Total issue amount:

The Company issued unsecured domestic bonds totaling \$3,000,000, including \$1,500,000 of A and B.

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

(c) Coupon rate:

(i) A Bond: the coupon rate is 1.23% per annum.

(ii) B Bond: the coupon rate is 1.59% per annum.

(d) Term of interest repayment:

The bond interest is calculated on simple rate every year starting December 2009 based on the coupon rate.

(e) Repayment term:

(i) A Bond: the bonds are repayable in December 2012 upon the maturity of the bonds.

(ii) B Bond: the bonds are repayable starting December 2013 to December 2014 in two installments at the rate of 50% and 50%, respectively.

(f) Period:

(i) A Bond: 3 years, from December 22, 2009 to December 12, 2012

(ii) B Bond: 5 years, from December 22, 2009 to December 12, 2014

(g) Guarantee bank:

The bonds are guaranteed by Hwa Nan Commercial Bank.

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

(a) Total issue amount:

The Company issued unsecured domestic bonds totaling \$2,200,000, including \$700,000 of A and \$1,500,000 of B.

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

(c) Coupon rate:

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

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

(d) Term of interest repayment:

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

(e) Repayment term:

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

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

(f) Period:

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

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

(g)Guarantee bank:

The bonds are guaranteed by Taipei Fubon Commercial Bank.

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

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

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

(c)Coupon rate: 1.23%

(d)Term of interest repayment:

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

(e)Repayment term:

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

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

(g)Guarantee bank:

The bonds are guaranteed by Taipei Fubon Commercial Bank.

D.The Company issued unsecured ordinary bonds payable in June 2011. The significant terms of the bonds are as follows:

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

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

(c)Coupon rate: 1.43%

(d)Term of interest repayment:

The bond interest is calculated on simple rate every year starting June 2011 based on the coupon rate.

(e)Repayment term:

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

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

(g)Guarantee bank:

The bonds are guaranteed by Taipei Fubon Commercial Bank.

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

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

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

(c)Coupon rate: 1.35%

(d)Term of interest repayment:

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

(e)Repayment term:

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

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

(g)Guarantee Bank:

The bonds are guaranteed by Taipei Fubon Commercial Bank.

(20) Long-term loans

	June 30, 2012	June 30, 2011	Collateral or security
Unsecured bank loans	\$ 52,672,156	\$ 37,222,235	—
Secured bank loans	12,103,500	20,029,846	Note
Revolving credit facility	1,400,000	1,500,000	—
	<u>66,175,656</u>	<u>58,752,081</u>	
Less: Prepaid interest	(891)	—	
Current portion of long-term loans	(4,989,463)	(8,194,847)	
	<u>\$ 61,185,302</u>	<u>\$ 50,557,234</u>	
Range of maturity dates	<u>2013.1~2025.9</u>	<u>2012.7~2025.9</u>	
Range of interest rates	<u>0.81%~20.50%</u>	<u>0.67%~20.50%</u>	

(Note) For details of collateral or security, please refer to Note 6 Pledged assets.

(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. 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 chose to be covered under the pension scheme of the Labor Standards Law after the enforcement of the Act. Under the defined benefit plan, two units are granted for each year of service for the first 15 years and one unit is granted for each additional year thereafter, subject to a maximum of 45 units. Pensions paid upon retirement are based on the number of units granted and the average monthly salaries and wages of the last six months prior to retirement. The Company and its R.O.C. subsidiaries contribute monthly an amount equal to 2% ~15% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan under the name of the independent retirement fund committee. For the six-month periods ended June 30, 2012 and 2011, the net pension costs recognized under the defined benefit plan were \$571,772 and \$522,120, respectively. The balance of the retirement fund deposit was \$7,811,948 and \$7,076,467 as of June 30, 2012 and 2011, 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, 2012 and 2011 were \$387,964 and \$361,234, 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

	June 30, 2012	June 30, 2011
Land use rights payable	\$ 750,000	\$ 1,000,000
Less: Discount on land use rights payable	(21,320)	(39,971)
	728,680	960,029
Less: Current portion of land use rights payable	(246,910)	(246,865)
	<u>\$ 481,770</u>	<u>\$ 713,164</u>

As of June 30, 2012, land use rights payable and discount were listed as follows:

Year	Land use rights payable	Discount on land use rights payable
July 1~December 31, 2012	\$ -	\$ 7,159
2013	250,000	9,540
2014	250,000	4,621
2015 (Note)	250,000	-
	<u>\$ 750,000</u>	<u>\$ 21,320</u>

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

(23) Common stock and stock dividends distributable

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

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

(24) Capital reserve

Pursuant to the R.O.C. Company Law, the capital reserve arising from donations and paid-in capital in excess of par value on issuance of common stocks shall not be used except to cover the accumulated deficit. However, where a company has no accumulated deficit, it may distribute, in whole or in part, by issuing new shares which shall be distributable as dividend shares to its original shareholders in proportion to the number of shares being held by each of them or by cash. Further, pursuant to the R.O.C. Securities and Exchange Law, for the capital reserve arising from donations and paid-in capital in excess of par value on issuance of common stocks, an amount up to 10% of the issued share capital can be capitalized each year, provided that there is no accumulated deficit. Accumulated deficit shall first be covered by legal reserve before capital reserve can be used to cover any accumulated deficit.

(25) Retained earnings

(a) Pursuant to the R.O.C. Company Law, the annual net income should be used initially to cover

any accumulated deficit; thereafter 10% of the annual net income should be set aside as legal reserve until the balance of legal reserve is equal to that of issued share capital. The legal reserve shall be exclusively used to cover accumulated deficit and distribute by issuing new shares which shall be distributable as dividend shares to its original shareholders in proportion to the number of shares being held by each of them or by cash. Where legal reserve is distributed by issuing new shares or by cash, only the portion of legal reserve which exceeds 25 percent of the paid-in capital may be distributed.

- (b) Since the Company is in a changeable industry environment and the life cycle of the Company is in a stable growth, the appropriation of earnings should consider fund requirements and capital budgets to decide how much earnings will be kept or distributed and how much cash dividends will be distributed. According to the Company's Articles of Incorporation, 10% of the annual net income, after offsetting any loss of prior years and paying all taxes and dues, shall be set aside as legal reserve. The remaining net income and the unappropriated retained earnings from prior years can be distributed in accordance with a resolution passed during a meeting of the Board of Directors and approved at the stockholders' meeting. Of the amount to be distributed by the Company, stockholders' bonuses shall comprise 50% to 100% of the unappropriated retained earnings, and the percentage of cash dividends shall not be less than 30% of dividends distributed. Directors' and supervisors' remuneration shall comprise 2% and at least 0.2% for employees' bonuses.
- (c) The appropriations of 2011 and 2010 earnings had been resolved at the stockholders' meeting on June 22, 2012 and June 23, 2011, respectively. Details are summarized below:

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

- (d) The estimated amounts of employees' bonus and directors' and supervisors' remuneration for the six-month periods ended June 30, 2012 and 2011 are \$754,426 and \$573,233 respectively. The basis of estimates is based on a certain percentage of 2012 and 2011 net income after taking into account the legal reserve and other factors, as prescribed under the Company's Articles of Incorporation. Information on the appropriation of the Company's employees' bonus and directors' and supervisors' remuneration as resolved by the Board of Directors and approved by the stockholders will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange. The actual distribution of 2011 and 2010 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 2011 and 2010 financial statements were \$189 and \$1,575 for employees' bonus, respectively, and \$987,819 and \$1,150,518 for directors' and supervisors' remuneration, respectively, due to the difference in estimate calculation. Such differences were recognized in profit or loss for the six-month periods ended June 30, 2012 and 2011, respectively.

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

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

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

- (f) As of June 30, 2012 and 2011, the imputation tax credit account balance amounted to \$433,958 and \$443,056, respectively. The Company distributed unappropriated earnings in 2011 and 2010 as dividends in accordance with the resolution adopted at the stockholders' meeting on June 22, 2012 and June 23, 2011, respectively, and the date of dividends distribution was on August 17, 2012 and August 15, 2011, respectively. The 2012 and 2011 creditable ratio were 11.24% and 11.79%, respectively.
- (g) President Securities Corp, an investee company accounted for under the equity method, reclassified its reserves for trading losses and default losses into special reserves in accordance with relevant laws and regulations. Such special reserve can only be used to cover accumulated deficit, or when total amount of special reserve reached 50% of paid-in capital, half of it can be capitalized. As of June 30, 2012 and 2011, in accordance with R.O.C SFAS No. 5, "Long-term Investments under Equity Method," the Company recognized special reserve of \$105,429 and \$95,736, respectively.

(26) Personnel expenses, depreciation and amortization

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

	<u>For the six-month period ended June 30, 2012</u>		
	<u>Operating costs</u>	<u>Operating expenses</u>	<u>Total</u>
Personnel expenses			
Salaries and wages	\$ 5,251,598	\$ 12,249,940	\$ 17,501,538
Insurance	410,969	917,660	1,328,629
Pension	411,035	967,394	1,378,429
Others	<u>332,490</u>	<u>1,071,843</u>	<u>1,404,333</u>
	<u>\$ 6,406,092</u>	<u>\$ 15,206,837</u>	<u>\$ 21,612,929</u>
Depreciation	<u>\$ 3,554,600</u>	<u>\$ 3,055,131</u>	<u>\$ 6,609,731</u>
Amortization	<u>\$ 69,817</u>	<u>\$ 337,993</u>	<u>\$ 407,810</u>

	<u>For the six-month period ended June 30, 2011</u>		
	<u>Operating costs</u>	<u>Operating expenses</u>	<u>Total</u>
Personnel expenses			
Salaries and wages	\$ 4,397,281	\$ 11,193,135	\$ 15,590,416
Insurance	285,142	741,774	1,026,916
Pension	294,612	855,285	1,149,897
Others	<u>175,675</u>	<u>1,003,107</u>	<u>1,178,782</u>
	<u>\$ 5,152,710</u>	<u>\$ 13,793,301</u>	<u>\$ 18,946,011</u>
Depreciation	<u>\$ 3,016,942</u>	<u>\$ 2,637,053</u>	<u>\$ 5,653,995</u>
Amortization	<u>\$ 61,068</u>	<u>\$ 372,827</u>	<u>\$ 433,895</u>

(27) Deferred income tax and income tax expense

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

	<u>For the six-month periods ended June 30,</u>	
	<u>2012</u>	<u>2011</u>
Income tax at the statutory tax rate	\$ 3,071,829	\$ 2,378,027
Tax effect of five-years tax-free project	(7,803)	(13,207)
Tax effect of permanent differences	(993,245)	(430,450)
Tax effect of investment tax credits	(162,157)	(130,170)
Tax effect of loss carryforwards	(27,525)	24,945
Under (over) provision of prior year's income tax	31,772	(61)
Tax effect of alternative minimum tax	120,098	111,439
Additional 10% income tax on unappropriated earnings	83,836	127,340
Tax effect of valuation allowance	<u>10,955</u>	<u>(280,727)</u>
Income tax expense	2,127,760	1,787,136
Net changes of deferred income tax assets and liabilities	(62,734)	(810,852)
Increase in income tax due to change in the consolidated entities	-	669,412
(Under) over provision of prior year's income tax	(31,772)	61
Prepaid income tax	<u>(208,943)</u>	<u>(107,270)</u>
Income tax payable	<u>\$ 1,824,311</u>	<u>\$ 1,538,487</u>

(b) For the years ended June 30, 2012 and 2011, deferred income tax assets or liabilities were as follows:

	<u>June 30, 2012</u>	<u>June 30, 2011</u>
Deferred income tax assets-current	\$ 1,374,630	\$ 1,901,129
Valuation allowance-current	<u>(205,644)</u>	<u>(894,330)</u>
Deferred income tax-assets-current	1,168,986	1,006,799
Deferred income tax liabilities-current	<u>(56,814)</u>	<u>(47,616)</u>
	<u>\$ 1,112,172</u>	<u>\$ 959,183</u>
Deferred income tax assets-non-current	\$ 3,429,844	\$ 2,784,018
Valuation allowance-non-current	<u>(2,607,111)</u>	<u>(2,188,952)</u>
Deferred income tax assets-non-current	822,733	595,066
Deferred income tax liabilities-non-current	<u>(1,284,776)</u>	<u>(881,411)</u>
	<u>(\$ 462,043)</u>	<u>(\$ 286,345)</u>

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

	June 30, 2012		June 30, 2011	
	Amount	Tax effect	Amount	Tax effect
Current items:				
Temporary differences				
Allowance for doubtful accounts	\$ 279,682	\$ 47,546	\$ 305,924	\$ 52,007
Allowance for obsolescence and decline in market value of inventories	1,095,282	186,198	662,171	112,569
Unrealized loss	4,015,494	682,634	3,168,894	538,712
Others	499,271	84,876	809,853	137,675
Loss carryforwards	794,182	135,011	35,000	5,950
Investment tax credits		<u>181,551</u>		<u>1,006,600</u>
		1,317,816		1,853,513
Less: Valuation allowance		<u>(205,644)</u>		<u>(894,330)</u>
		<u>\$ 1,112,172</u>		<u>\$ 959,183</u>
Non-current items:				
Temporary differences				
Investment loss	\$ 2,658,882	\$ 452,010	\$ 1,894,000	\$ 321,980
Foreign investment income	(381,660)	(114,498)	-	-
Depreciation	(1,994,229)	(339,019)	(1,846,171)	(313,849)
Impairment loss	446,994	75,989	366,859	62,366
Pension cost	807,876	137,339	826,265	140,465
Others	(1,963,104)	(580,440)	(2,545,282)	(432,698)
Loss carryforwards	12,514,929	2,127,538	8,841,318	1,503,024
Investment tax credits		<u>386,151</u>		<u>621,319</u>
		2,145,070		1,902,607
Less: Valuation allowance		<u>(2,607,113)</u>		<u>(2,188,952)</u>
		<u>(\$ 462,043)</u>		<u>(\$ 286,345)</u>

(d)As of June 30, 2012, unused loss carryforwards amounted to \$2,262,549, which will expire between 2015 and 2022.

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

<u>Regulation</u>	<u>Items</u>	<u>Total credits</u>	<u>Unused amount</u>	<u>Year of expiry</u>
Statute for Upgrading Industries	Research and development expenditures	\$ 90,660	\$ 40,294	2013
"	Acquisition of automation equipment	34,773	22,393	2014
"	Personnel trainings	10,357	5,535	2013
"	Investment credit	342,886	310,215	2014
"	Major public infrastructure	243,000	189,265	2014
		<u>\$ 721,676</u>	<u>\$ 567,702</u>	

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

(28) Earnings per common share ("eps")

	For the six-month period ended June 30, 2012				
	Amount		Weighted-average number of shares outstanding during the period (shares in thousands)	EPS (in NT dollars)	
	Before tax	After tax		Before tax	After tax
Basic earnings per share					
Net income	\$11,205,222	\$ 6,232,909	4,862,474	<u>\$ 2.30</u>	<u>\$ 1.28</u>
Dilutive effect of common stock equivalents: Employees' bonuses	<u>—</u>	<u>—</u>	<u>16,178</u>		
Diluted earnings per share					
Net income	<u>\$11,205,222</u>	<u>\$ 6,232,909</u>	<u>4,878,652</u>	<u>\$ 2.30</u>	<u>\$ 1.28</u>

	For the six-month period ended June 30, 2011				
	Amount		Weighted-average number of shares outstanding during the period (shares in thousands)	EPS (in NT dollars)	
	Before tax	After tax		Before tax	After tax
Basic earnings per share					
Net income	\$ 9,449,802	\$ 4,682,780	4,862,474	<u>\$ 1.94</u>	<u>\$ 0.96</u>
Dilutive effect of common stock equivalents: Employees' bonuses	<u>—</u>	<u>—</u>	<u>15,250</u>		
Diluted earnings per share					
Net income	<u>\$ 9,449,802</u>	<u>\$ 4,682,780</u>	<u>4,877,724</u>	<u>\$ 1.94</u>	<u>\$ 0.96</u>

- (a) The above weighted-average outstanding common shares have been adjusted retroactively in proportion to retained earnings as of December 31, 2011.
- (b) As employees' bonus could be distributed in the form of stock, the diluted EPS computation shall include those estimated shares that would increase from employees' stock bonus issuance in the weighted-average number of common shares outstanding during the reporting year, taking into account the dilutive effects of stock bonus on potential common shares; whereas, basic EPS shall be calculated based on the weighted-average number of common shares outstanding during the reporting year that include the shares of employees' stock bonus for the appropriation of prior year earnings, which have already been resolved at the stockholders' meeting held in the reporting year. Since capitalization of employees' bonus no longer belongs to distribution of stock dividends, the calculation of basic EPS and diluted EPS for all periods presented shall not be adjusted retroactively.

5. RELATED PARTY TRANSACTIONS

(a) Related parties and their relationship with the Company

Name of related parties	Relationship with the Company
Presicarre Corp.	An investee company accounted for under the equity method
TTET Union Corp.	"
Kuang Chuan Dairy Co., Ltd.	"
Weilih Food Industrial Co., Ltd.	"
Uni-President Land Corporation	An affiliated company of Cayman President Holdings Ltd.
Jimmailang Beverage (Beijing) Co., Ltd.	"
Yantai Tongli Beverage Industries Co., Ltd.	"
President Fuche (Qingdo) Co., Ltd. (Note 1)	An affiliated company of Uni-President Foodstuff (BVI) Holding, Ltd.
San Tong Wan Fu (Qingdo) Food Industry Co., Ltd.	"
Chang-Tung Corporation Ltd.	An investee Company of Kai Nan Investment Co., Ltd. (accounted for under the equity method)
Far-Tung Enterprises Corp.	An investee Company of Nanlien International Corp. (accounted for under the equity method)
Union Chinese Corp.	"
Shan Dong President Yinzuo Commercial Limited	Stockholder of Shan Dong President Yinzuo Commercial Limited (accounted for under the equity method)
Hi-life International Co., Ltd.	An investee Company of Kuang Chuan Dairy Co., Ltd. (accounted for under the equity method)
Huei Tung Enterprises Corp.	Common chairman with Nanlien International Corp.
Naturally Yours Corp.	A director of President Natural International Corp.
Kikkoman Corp.	A director of President Kikkoman Inc.
Yellow Hat Ltd.	The representative is the chairman of Uni-President Yellow Hat Corp. (Note 2)
Kinh Do Joint Stock Company	Stockholder of Binh Duong Tribeco Joint Stock company (accounted for under the equity method)
Toyota Tsusho Corp.	A director of Ton-Yi Industrial Corp.
Cayenne Entertainment Technology Co., Ltd.	A director of Ton-Yu Investment Inc.

(Note 1) The percentage owned by the Group increased during the fourth quarter of 2011, and thus became a consolidated entity.

(Note 2) The stock ownership of the Group was sold during the fourth quarter of 2011, and thus became a third party.

(b) Transactions and balances with related parties

1. Sales

	For the six-month period ended June 30, 2012		For the six-month period ended June 30, 2011	
	Amount	Percentage of net sales	Amount	Percentage of net sales
Presicarre Corp.	\$ 830,997	1	\$ 1,031,280	1
Huie Tung Enterprises Corp.	775,117	-	770,043	1
Others (Individually less than 10%)	<u>4,367,901</u>	<u>2</u>	<u>4,612,059</u>	<u>2</u>
	<u>\$ 5,974,015</u>	<u>3</u>	<u>\$ 6,413,382</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, 2012		For the six-month period ended June 30, 2011	
	Amount	Percentage of net sales	Amount	Percentage of net sales
Toyota Tsusho Corp.	\$ 2,396,589	2	\$ 1,811,613	2
Yantai Tongli Beverage Industrios Co., Ltd.	429,036	-	284,185	-
TTET Union Corp.	133,415	-	624,989	-
Others (Individually less than 10%)	<u>1,286,930</u>	<u>1</u>	<u>1,927,327</u>	<u>2</u>
	<u>\$ 4,245,970</u>	<u>3</u>	<u>\$ 4,648,114</u>	<u>4</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,	
	2012	2011
Naturally Yours Corp.	\$ -	\$ 77,280

In June 2011, the Company acquired 2,760,000 shares of common stock of President Natural Corp. from Naturally Yours Corp. There was no such transaction during the six-month period ended June 30, 2012.

4. Processing expenses

For the six-month periods ended June 30,

	2012	2011
TTET Union Corp.	\$ 38,366	\$ 126,276

5. Other expenses

For the six-month periods
ended June 30,

	2012	2011
Huei Tung Enterprises Corp.	\$ 165,970	\$ 141,243
Presicarre Corp.	85,795	67,614
Others (Individually less than 10%)	384,067	470,783
	<u>\$ 635,832</u>	<u>\$ 679,640</u>

6. Interest income and expense: Please refer to Note 5(3).

7. Other income

For the six-month periods ended June 30,

	2012	2011
Management and technical consultancy fees:		
Far-Tung Enterprises Corp.	\$ 4,777	\$ 3,636
Others (Individually less than 10%)	34,497	32,074
	<u>39,274</u>	<u>35,710</u>
Other income:		
TTET Union Corp.	21,998	7,864
Yantai Tongli Beverage Industries Co., Ltd.	17,359	-
Chang-Tung Corporation Limited	11,984	10,139
Union Chinese Corp.	8,692	29,435
Others (Individually less than 10%)	77,157	45,692
	<u>137,190</u>	<u>93,130</u>
	<u>\$ 176,464</u>	<u>\$ 128,840</u>

8. Accounts receivable

	June 30, 2012		June 30, 2011	
	Amount	Percentage	Amount	Percentage
Presicarre Corp.	\$ 439,969	2	\$ 491,067	3
Huei Tung Enterprises Corp.	292,276	1	266,489	2
Hi-life International Co., Ltd.	270,654	1	262,929	2
Others (Individually less than 10%)	686,676	4	664,354	4
	<u>\$ 1,689,575</u>	<u>8</u>	<u>\$ 1,684,839</u>	<u>11</u>

9. Other receivables (Financing)

	<u>June 30, 2012</u>		<u>June 30, 2011</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
Presicarre Corp.	\$ 196,170	5	\$ 81,899	2
Shan Dong President Yinzuo Commercial Limited	-	-	109,412	2
Others (Individually less than 10%)	<u>40,477</u>	<u>1</u>	<u>87,293</u>	<u>1</u>
	<u>\$ 236,647</u>	<u>6</u>	<u>\$ 278,604</u>	<u>5</u>

10. Prepayments

	<u>June 30, 2012</u>		<u>June 30, 2011</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
Jimmailang Beverage (Beijing) Co., Ltd.	\$ 208,764	2	\$ 137,885	2
Others (Individually less than 10%)	<u>685</u>	<u>-</u>	<u>4,209</u>	<u>-</u>
	<u>\$ 209,449</u>	<u>2</u>	<u>\$ 142,094</u>	<u>2</u>

11. Accounts payable

	<u>June 30, 2012</u>		<u>June 30, 2011</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
Kuang Chuan Dairy Co., Ltd.	\$ 91,283	1	\$ 81,786	-
Weilih Food Industrial Co., Ltd.	86,746	-	51,753	-
Toyota Tsusho Corp.	84,835	-	144,615	1
Yantai Tongli Beverage Industries Co., Ltd.	78,444	-	45,981	-
Cayenne Entertainment Technology Co., Ltd.	28,315	-	104,980	-
Others (Individually less than 10%)	<u>272,351</u>	<u>1</u>	<u>429,398</u>	<u>2</u>
	<u>\$ 641,974</u>	<u>2</u>	<u>\$ 858,513</u>	<u>3</u>

12. Accrued expenses

	<u>June 30, 2012</u>		<u>June 30, 2011</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
Presicarre Corp.	\$ 130,480	1	\$ 97,193	1
Huei Tung Enterprises Corp.	113,625	1	47,118	-
Hi-Life International Co., Ltd.	48,936	-	46,088	-
Others (Individually less than 10%)	<u>100,023</u>	<u>-</u>	<u>108,242</u>	<u>1</u>
	<u>\$ 393,064</u>	<u>2</u>	<u>\$ 298,641</u>	<u>2</u>

13. Other payables (Financing)

	<u>June 30, 2012</u>		<u>June 30, 2011</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
Kinh Do Joint Stock Company	\$ 59,407	-	\$ 55,348	1
Kikkoman Corp.	23,556	-	-	-
Yellow Hat Ltd.	-	-	39,255	-
Others (Individually less than 10%)	<u>22,068</u>	<u>-</u>	<u>54,322</u>	<u>-</u>
	<u>\$ 105,031</u>	<u>-</u>	<u>\$ 148,925</u>	<u>1</u>

(c) Financing

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

	For the six-month period ended June 30, 2012				
	<u>Maximum balance date</u>	<u>Maximum balance</u>	<u>Ending balance</u>	<u>Annual interest rate</u>	<u>Total interest income</u>
Uni-President Land Corporation	2012.06	\$ 33,181	\$ 33,181	7.00%	\$ 1,161
San Tong Wan Fu (Qingdo) Food Industry Co., Ltd.	2012.03	107,870	—	6.69% ~7.50%	2,355
			<u>\$ 33,181</u>		<u>\$ 3,516</u>

	For the six-month period ended June 30, 2011				
	<u>Maximum balance date</u>	<u>Maximum balance</u>	<u>Ending balance</u>	<u>Annual interest rate</u>	<u>Total interest income</u>
Uni-President Land Corporation	2011.03	\$ 31,698	\$ 31,012	7.00%	\$ 1,186
San Tong Wan Fu (Qingdo) Food Industry Co., Ltd.	2011.03	44,896	26,678	6.75%	1,304
President Fuche (Qingdo) Co., Ltd.	2011.03	29,182	15,582	6.70%	573
			<u>\$ 73,272</u>		<u>\$ 3,063</u>

(ii) Loans payable to related parties (classified as other payable-related parties)

	For the six-month period ended June 30, 2012				
	<u>Maximum balance date</u>	<u>Maximum balance</u>	<u>Ending balance</u>	<u>Annual interest rate</u>	<u>Total interest expense</u>
Kinh Do Joint Stock Company	2012.01	\$ 55,601	<u>\$ 55,200</u>	12.00% ~14.00%	<u>\$ 3,840</u>

	For the six-month period ended June 30, 2011				
	<u>Maximum balance date</u>	<u>Maximum balance</u>	<u>Ending balance</u>	<u>Annual interest rate</u>	<u>Total interest expense</u>
Kinh Do Joint Stock Company	2011.03	\$ 68,797	<u>\$ 53,800</u>	12.80% ~14.00%	<u>\$ 4,345</u>

6. PLEDGED ASSETS

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

Assets	June 30, 2012	June 30, 2011	Purpose of collateral
Demand deposits, certificate of deposit and short - term bills (Classified as other financial asset current and non-current)	\$ 93,083	\$ 222,562	Performance guarantees and short-term loans.
Inventories	-	174,658	Short-term loans
Available-for-sale financial assets-non-current	123,000	-	Notes and bills payable
Financial assets carried at cost - non-current	148,148	250,000	Short-term loans, notes and bills payable and long-term loans
Long-term equity investments accounted for under the equity method	2,447,335	3,312,080	Short-term loans, notes and bills payable and long-term loans
Land (Note)	9,219,984	9,432,818	Short-term loans, notes and bills payable and long-term loans
Buildings-net (Note)	14,453,471	15,129,180	Short-term loans, notes and bills payable and long-term loans
Machinery and equipment-net (Note)	2,452,291	2,566,933	Short-term loans and long-term loans
Transportation equipment-net	525,302	514,240	Long-term loans
Other equipment-net	158,403	194,188	Long-term loans
Other intangible assets -land occupancy rights	2,200,495	3,115,665	Short-term loans and long-term loans
Other intangible assets -land use rights	1,824,024	1,865,993	Long-term loans
Refundable deposits	142,564	548,630	Performance guarantees
Other assets-other	629,935	870,746	Notes and bills payable
	<u>\$ 34,418,035</u>	<u>\$ 38,197,693</u>	

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

7. COMMITMENTS AND CONTINGENT LIABILITIES

As of June 30, 2012 and 2011, the contingent liabilities and commitments of the Group were as follows:

- (a) As of June 30, 2012 and 2011, the remaining balance due for construction in progress and prepayments for equipment were \$3,931,863 and \$2,840,564, respectively.
- (b) As of June 30, 2012 and 2011, the unused letters of credit amounted to \$1,799,395 and \$2,488,532, respectively.
- (c) The conditions of endorsement and guarantees provided are described in Notes 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 October 2008, the Company borrowed from Taiwan Bank and 8 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.
- (f) In January 2010, the Company borrowed from Chang Hwa Bank and 10 other banks under a 5-year syndicated credit facilities agreement from January 2, 2010 to January 2, 2015. 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) Due to the plasticizer food scandal, the Consumers' Foundation, Chinese Taipei (CFCT) filed a lawsuit against the Company with the Banciao District Court and claimed \$1,573,775 for punitive and damage penalty in March, 2012. The Company's legal counsel indicated that the case has not began court sessions, and therefore, reasons and evidences advocated by CFCT for the benefits of consumers remain unjustified. Accordingly, the ultimate outcome of this case is presently undeterminable.
- (h) In May and November 2010, Cayman President Holdings Ltd. and Uni-President Southeast Asia Holdings Ltd. borrowed from Mega International Commercial Bank and other banks under a 5-year syndicated credit facilities agreement from May 25, 2010 to May 25, 2015 and from December 17, 2010 to December 17, 2015, respectively. Under the terms of the loan agreement, Cayman President Holdings Ltd. agrees that:
- (1) The current ratio computed from the year-end audited consolidated financial statements shall not be below 90%.
 - (2) The debt-to-equity ratio computed from the year-end audited consolidated financial statements shall not be above 180% in 2011, 230% in 2012 to 2013, and 200% in 2014.
 - (3) The interest coverage ratio computed from the year-end audited consolidated financial statements shall not be below 200%.
 - (4) The year-end audited consolidated tangible stockholders' equity shall not be less than USD

600,000,000.

- (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. As of June 30, 2012, it has been extended to July 30, 2013. 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. As of June 30, 2012, it has been extended to July 30, 2013. 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) As of June 30, 2012 and 2011, a subsidiary of Nanlien International Corp. signed credit limits of performance with the bank for purchase of goods, renting warehouses and guarantee of tariff account both amounting to \$90,000.
- (l) 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 shall be extended (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 royalty fees:
 - (i)Royalty fees for development
Total amount is \$2,500,000 and as of June 30, 2012, Uni-President Development Corp. has paid \$1,750,000. The remainder will be paid in accordance with the terms of the contract.
 - (ii)Royalty fees for operation
Uni-President Development Corp. shall pay operation royalty fees 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 announced land value one year after the start of commercial operations.
 - (6)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. Uni-President Development Corp. has obtained the license described above on January 12, 2010.

- (m) The contract signed by Uni-President Development Corp. with the Taipei City Government described above was examined by the Taipei Revenue Service Office in 2004. The land was assessed to be free from land value tax starting from 2005 to 2009 based on “Taipei City regulations to promote private sector participation in major public construction on land tax, house tax, and deed tax relief”. However, the Taipei Revenue Service wrote to the Taipei City Department of Public Transport and affirmed that the land described above is subject to land value tax based on general rate of land from 2005 to 2009. The Taipei City Department of Public Transport informed Uni-President Development Corp. to pay \$167,406 for the rent of the land from 2005 to 2009. Uni-President Development Corp. refused to accept the assessment, and authorized its legal counsel to handle the procedures for reexamination and appeals. Based on the opinion of the Company’s legal counsel, the ultimate outcome of the case is still undeterminable. Uni-President Development Corp. had recognized the related liability for conservative purpose. However, the Company has recognized the related additional tax payable (classified as “accrued expenses”)
- (n) To sustain interim working capital, Ton Yi Industrial Corp. has signed a syndicated loan agreement with Taiwan Bank, and Mega International Commercial Bank, etc. in 2011 and 2009, respectively. Ton Yi Industrial Corp. and its subsidiaries have to maintain consolidated debt-to-equity ratio of less than 180%, interest coverage ratio of over 200%, and the consolidated tangible stockholders’ equity of not less than \$15,000,000. Under the terms of the loan agreement, if any of the financial ratios or regulations above has been violated, Ton Yi Industrial Corp. and its subsidiaries shall improve it within four months after the announcement of financial reports. Should Ton Yi Industrial Corp. meet the required financial ratios and regulations by then, it will not be considered as a violation of the agreement. The credit rate should be overcharged by 0.1% of annual floating rate from the day after the announcement of the financial report which violates the financial ratios or regulations above to the day before Ton Yi Industrial Corp. and its subsidiaries meet the required financial ratios. Otherwise, the banks have the rights to demand Ton Yi Industrial Corp. to pay off the loan balance immediately. The rights to use the loan balance will terminate automatically once Ton Yi Industrial Corp. fails to meet the regulations above, and cannot be used again unless agreed by majority of the above banks. However, if Ton Yi Industrial Corp. and its subsidiaries adopt IFRSs, and they fail to meet the required financial ratios, it will not be considered as a violation of the agreement. But Ton Yi Industrial Corp. shall communicate with Taiwan Bank about the required financial ratios which shall be agreed by majority of other banks.
- (o) President Chain Store Corp., Philippine Seven Corporation and President Chain Store Corp (Shanghai) signed a perpetual technical cooperation contract (the Contract) with 7-ELEVEN Inc. As required by the contract, the above companies shall pay royalties to 7-ELEVEN Inc. based on total monthly sales.

(p) 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 20 years. As of June 30, 2012, PCSC and its subsidiaries have prepaid rent and guarantee deposits in the amount of \$430,580 and \$1,784,298, respectively. A summary of the estimated annual rental expense of PCSC and its subsidiaries is as follows:

<u>Year</u>	<u>Total rental expense</u>
2012.7.1~2012.12.31	\$ 6,817,054
2013	8,576,611
2014	7,702,371
2015	6,617,692
2016	5,508,303
2017 and thereafter (Present value of \$14,972,561)	<u>15,145,306</u>
	<u>\$ 50,367,337</u>

8. SIGNIFICANT CATASTROPHE

None.

9. SUBSEQUENT EVENTS

None.

10. OTHERS

(1) The fair values of the financial instruments

	June 30, 2012			June 30, 2011		
	Book value	Fair value		Book value	Fair value	
		Quotations in an active market	Estimated using a valuation method		Quotations in an active market	Estimated using a valuation method
<u>Non-derivative financial instruments</u>						
Assets						
Financial assets with book value equal to fair value	\$ 75,907,298	\$ -	\$ 75,907,298	\$ 63,666,919	\$ -	\$ 63,666,919
Financial assets at fair value through profit or loss	16,466,796	16,466,796	-	15,352,411	15,352,411	-
Available-for-sale financial assets	8,654,675	8,654,675	-	10,788,068	10,788,068	-
Financial assets carried at cost-non-current	4,349,236	-	-	4,606,279	-	-
Investments in bonds without active market - non-current	297,784	-	-	286,273	-	-
Other financial assets - non-current	48,325	-	48,325	23,311	-	23,311
Refundable deposits	4,265,445	-	4,265,445	3,819,465	-	3,819,465
Long-term notes, accounts and overdue receivables	580,768	-	580,768	611,628	-	611,628

	June 30, 2012			June 30, 2011		
	Book value	Fair value		Book value	Fair value	
		Quotations in an active market	Estimated using a valuation method		Quotations in an active market	Estimated using a valuation method
Liabilities						
Financial liabilities with book equal to fair value	\$ 130,146,976	\$ -	\$ 130,146,976	\$116,886,778	\$ -	\$116,886,778
Bonds payable	12,800,000	-	12,800,000	10,000,000	-	10,000,000
Long-term loans	61,185,302	-	61,185,302	50,557,234	-	50,557,234
Long-term notes payable	251,744	-	251,744	533,118	-	533,118
Guarantee deposits received	4,914,641	-	4,914,641	4,479,334	-	4,479,334
<u>Derivative financial instruments</u>						
Assets						
Equity-linked notes	178,581	-	178,581	79,461	-	79,461
Convertible bonds	135,941	-	135,941	-	-	-
Liabilities						
Forward foreign exchange contracts	897	-	897	1,773	-	1,773

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

(1) For short-term financial instruments, the fair values were determined based on their carrying amounts because of short maturities of the instruments. This applied to cash and cash equivalents, notes receivables and accounts receivable, other receivables, other financial assets-current, short-term loans, notes payable and accounts payable, accrued expenses, other payables, the current portion of long-term loan due within one year and other current liabilities.

(2) The fair value of other financial assets-non-current, refundable deposits and long-term notes, accounts and overdue receivables were based on the discounted value of expected future cash inflows, which are discounted based on the interest rate of one-year time deposit of the Postal Savings System at June 30, 2012 and 2011.

(3) The fair value of bonds payable, long-term loans, long-term notes payable and guarantee deposits received were 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, 2012 and 2011.

(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 \$665,634 and \$748,635 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, 2012 and 2011, respectively.

(2) Procedure of financial risk control and hedge

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

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

(foreign currency: functional currency)	June 30, 2012		June 30, 2011	
	Foreign currency		Foreign currency	
	amount (thousand dollars)	Exchange rate	amount (thousand dollars)	Exchange rate
<u>Financial assets</u>				
<u>Monetary items</u>				
USD : NTD	\$ 28,880	29.88	\$ 27,313	28.73
CAD : NTD	596	29.13	3,194	29.71
JPY : NTD	197,072	0.38	606	0.36
EUR : NTD	1,089	37.56	4,344	41.63
<u>Non-Monetary items</u>				
JPY : NTD	455,100	0.38	468,600	0.36
HKD : NTD	30,018	3.85	11,617	3.70
<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD : NTD	9,726	29.88	64,063	28.73
JPY : NTD	473,088	0.38	321,702	0.36
EUR : NTD	1,595	37.56	45,174	41.63

(b)Interest rate risk

Short-term loans, notes and bills payable and long-term loans are debts with floating interest rates; however, the risk is minimal due to insignificant fluctuations.

(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 available-for-sale financial instruments-mutual funds, publicly traded stocks or corporate 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 markets, the liquidity risk is material.

D. Interest change cash flow risk

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 on derivative financial instruments are described in Note 4 (2).

(4) Certain accounts in the June 30, 2011 consolidated financial statements were reclassified to conform with the June 30, 2012 consolidated financial statement presentation.

11. ADDITIONAL DISCLOSURES REQUIRED BY THE SECURITIES AND FUTURE

(1) Related information of significant transactions

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

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

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

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

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

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

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

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

Number	Name	Name of counterparty	Account	Maximun	Ending balance	Interest	Nature	Total	Reason for	Allowance	Assets pledged		Loan limit per	Maximum	Note
				balance	(Note 11)					for	Item	Value		amount available	
				during 2012	(Note 12)	rate	(Note 1)	amount	inancing	doubtful			entity (Note 12)	(Note 13)	
19	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Food Co.,Ltd.	Other receivables	\$ 192,400	\$ 188,800	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 1,405,654	\$ 1,405,654	(Note 2)
19	Wuhan President Enterprises Food Co., Ltd.	Wuxue President Mineral water Co., Ltd.	Other receivables	94,400	94,400	3.50	2	-	Additional operating capital	-	-	-	1,405,654	1,405,654	(Note 2)
20	Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	Other receivables	287,920	287,920	3.50	2	-	Additional operating capital	-	-	-	1,166,186	1,166,186	(Note 2)
21	Taizhou President Enterprises Co., Ltd.	Jinan President Enterprise Co., Ltd.	Other receivables	283,200	283,200	3.50	2	-	Additional operating capital	-	-	-	383,200	383,200	(Note 2)
22	Xinjiang President Enterprises Food Co., Ltd.	Aksu President Enterprises Co., Ltd.	Other receivables	354,000	354,000	3.00~3.50	2	-	Additional operating capital	-	-	-	424,800	472,420	(Note 2)
23	Qingdao President Feed & Livestock Co., Ltd.	San Tong Wan Fu (Qingdao) Food Industry Co., Ltd.	Other receivables	23,600	-	7.50	2	-	Additional operating capital	-	-	-	47,200	158,026	(Note 2)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(Note 2) Foreign currencies were translated into New Taiwan Dollors. Exchange rate of foreign currency indicated as of June 30, 2012 are as follows: USD:NTD 1:29.88, CNY:NTD 1:4.72, VND:NTD 1:0.00138 and PHP:NTD 1:0.7269.

(Note 3) The total amount of transactions of endorsement equal to 100% of the Company's net worth, the limit of endorsement for any single entity is 50% of the Company's net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

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

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

(Note 6) The total amount of transactions of endorsement for President Tokyo Corp. is \$1,500,000, the limit of endorsement for any single entity is \$1,500,000, and all of the related transactions are to be meeting for reference.

(Note 7) The total amount of transactions of endorsement equal to 70% of its net worth for Ton Yi Industrial Corp., the limit of endorsement for any single entity is 70% of its net worth, and all of the related to the stockholders' meeting for reference.

(Note 8) The total amount of transactions of endorsement equal to 50% of its net worth for President Chain Store Corp., the limit of endorsement for any single entity is 20% of its net worth, and all of the submitted to the stockholders' meeting for reference.

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

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

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

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

(Note 13) The total amount of transactions of endorsement equal to 100% of its net worth for President Enterprises (China) Investment Co., Ltd. and the limit of endorsement for any single entity is 30% of its net worth.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(Note 6) 40,000,000 shares of outstanding common stock of Uni-President Development Corp. with book value of \$343,322 was used as collateral for loan.

(Note) The code number explanation is as follows:

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

10. Investments in bonds without active markets - non-current
11. Long-term equity investments accounted for under the equity method
12. Long-term equity investments held for disposal
13. Cash equivalents

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

Investor	Type of securities	General ledger account (Note)	Name of the counter-party	Relationship	Beginning balance		Addition		Disposal			Other increase (decrease)		Ending balance		
					Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Sale Price	Book value	Gain(loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
	Beneficiary Certificates :															
Uni-President Enterprises Corp.	Fuhwatrust Money Market Fund	6	-	-	-	\$ -	49,991	\$ 700,000	-	\$ -	\$ -	\$ -	-	\$ -	49,991	\$ 700,000
Uni-President Enterprises Corp.	Wan Tai Money Market Fund	6	-	-	-	-	47,747	700,000	-	-	-	-	-	-	47,747	700,000
Uni-President Enterprises Corp.	UPAMC James Bond Fund	6	-	-	-	-	43,285	700,000	-	-	-	-	-	-	43,285	700,000
Uni-President Enterprises Corp.	Taishin Ta-Chong Money Market Fund	6	-	-	-	-	43,661	600,000	-	-	-	-	-	-	43,661	600,000
Uni-President Enterprises Corp.	FSITC Money Market Fund	6	-	-	-	-	3,475	600,000	-	-	-	-	-	-	3,475	600,000
Uni-President Vendor Corp.	UPAMC James Bond Fund	6	-	-	-	80,000	-	135,000	-	145,254	(145,000)	254	-	-	-	70,000
Uni-President Vendor Corp.	Yuanta Wan Tai Money Market Fund	6	-	-	-	75,000	-	115,000	-	130,408	(130,000)	408	-	-	-	60,000
President Chain Store Corp.	Taishin 1699 Money Market Fund	6	-	-	-	-	76,457	1,000,000	-	-	-	-	-	-	76,457	1,000,000
President Chain Store Corp.	Eastspring Investments Well Pool Money Market Fund	6	-	-	76,289	1,000,000	64,616	850,000	(76,289)	1,000,351	(1,000,000)	351	-	-	64,616	850,000
President Chain Store Corp.	UPAMC James Bond Fund	6	-	-	31,020	500,000	111,473	1,800,000	(93,025)	1,500,980	(1,500,000)	980	-	-	49,468	800,000

Investor	Type of securities	General ledger account (Note)	Name of the counter-party	Relationship	Beginning balance		Addition		Disposal			Other increase (decrease)		Ending balance		
					Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Sale Price	Book value	Gain(loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
	Beneficiary Certificates :															
President Chain Store Corp.	Polaris De Bao Fund	6	-	-	-	\$ -	43,073	\$ 500,000	-	\$ -	\$ -	\$ -	-	\$ -	43,073	\$ 500,000
President Chain Store Corp.	FSITC Money Market Fund	6	-	-	-	-	2,901	500,000	-	-	-	-	-	-	2,901	500,000
President Chain Store Corp.	Prudential Money Market Fund	6	-	-	32,756	500,000	71,926	1,100,000	(104,682)	1,600,233	(1,600,000)	233	-	-	-	-
	Stock :															
President Chain Store Corp.	President Chain Store (BVI) Holdings Ltd.	11	Capital increase	-	106,575	2,782,507	21,887	647,405	-	-	-	-	-	(137,028)	128,462	3,292,884
	Bills Under Repurchase Agreement :															
Scino Pharm Taiwan Ltd.	Mega Bills Finance Corp.	13	-	-	-	-	-	880,247	-	870,386	(870,289)	97	-	-	-	9,958
Scino Pharm Taiwan Ltd.	China Trust Commercial Bank	13	-	-	-	49,846	-	582,796	-	632,708	(632,642)	66	-	-	-	-
Scino Pharm Taiwan Ltd.	International Bills Finance Co., Ltd.	13	-	-	-	9,988	-	279,907	-	289,926	(289,895)	31	-	-	-	-
	Repurchase Bonds :															
Scino Pharm Taiwan Ltd.	China Bills Finance Co., Ltd.	13	-	-	-	-	-	273,689	-	273,717	(273,689)	28	-	-	-	-
Scino Pharm Taiwan Ltd.	Taishin International Bank	13	-	-	-	-	-	119,944	-	119,959	(119,944)	15	-	-	-	-
	Stock :															
Scino Pharm Taiwan Ltd.	SPT International, Ltd.	11	Capital increase	-	29,825	957,265	7,720	229,048	-	-	-	-	-	(83,994)	37,545	1,102,319
President Packaging Corp.	President Packaging Holdings Ltd.	11	Capital increase	-	-	-	-	131,558	-	-	-	-	-	(130)	-	131,428

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

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

Investor	Type of securities	General ledger account (Note)	Name of the counter-party	Relationship	Beginning balance		Addition		Disposal			Other increase (decrease)		Ending balance		
					Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Sale Price	Book value	Gain(loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
Stock :																
President Chain Store (BVI) Holdings Ltd.	PresiClerc Limited	11	Capital increase	-	18,040	\$ -	18,040	\$ 189,264	-	\$ -	\$ -	\$ -	-	(\$ 15,368)	36,080	\$ 173,896
SPT International Ltd.	ScinoPharm (Changshu) Pharmaceuticals, Ltd.	11	Capital increase	-	-	USD 24,053	-	USD 5,000	-	-	-	-	-	(USD 2,870)	-	USD 26,183
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	11	Capital increase	-	31,072,000	CNY 6,388,553	7,732,500	CNY 486,740	-	-	-	-	-	CNY 489,957	38,804,500	CNY 7,365,250
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	11	Capital increase	-	701,258	CNY 6,522,080	640,575	CNY 486,740	-	-	-	-	-	CNY 490,464	1,341,833	CNY 7,499,284
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	11	Capital increase	-	-	USD 91,864	-	USD 13,800	-	-	-	-	-	USD 6,131	-	USD 111,795
Uni-President Foodstuff (BVI) Holdings Ltd.	Zhanjiang Uni-President Aquatic Feed Co., Ltd.	11	Capital increase	-	-	-	-	USD 4,000	-	-	-	-	-	(USD 23)	-	USD 3,977
Principal Fguaranteed Yield Bond:																
President (B.V.I) International Investment Holdings Ltd.	Morgan-USD TWD Linked Floater	6	-	-	-	-	50	USD 5,000	-	-	-	-	-	USD 50	50	USD 5,050
Convertible Bonds :																
President (B.V.I) International Investment Holdings Ltd.	Asia Cement Corp.	6	-	-	-	-	50	USD 4,550	-	-	-	-	-	USD 192	50	USD 4,742

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

Investor	Type of securities	General ledger account (Note)	Name of the counter-party	Relationship	Beginning balance		Addition		Disposal			Other increase (decrease)		Ending balance		
					Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Sale Price	Book value	Gain(loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
	Stock :															
President Chain Store Hong Kong Holdings Limited	President Chain Store (Shanghai) Ltd.	11	Capital increase	-	-	\$ 560,099	-	\$ 254,278	-	\$ -	\$ -	\$ -	-	(\$ 200,809)	-	613,568
	Stock :															
Uni-President Enterprises Hong Kong Holdings Ltd.	President Enterprises (China) Investment Corp.	11	Capital increase	-	-	CNY5,968,952	-	CNY 486,909	-	-	-	-	-	CNY 489,716	-	CNY 6,945,577
President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	11	Capital increase	-	-	CNY 514,706	-	CNY 94,819	-	-	-	-	-	CNY 51,097	-	CNY 660,622
President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	11	Capital increase	-	-	CNY 532,574	-	CNY 94,820	-	-	-	-	-	(CNY 9,711)	-	CNY 617,683
President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	11	Capital increase	-	-	CNY 663,335	-	CNY 94,820	-	-	-	-	-	(CNY 13,645)	-	CNY 744,510
President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	11	Capital increase	-	-	CNY 149,176	-	CNY 63,213	-	-	-	-	-	CNY 26,974	-	CNY 239,363

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

(Note) The code number explanation is as follows:

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

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

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

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

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

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

Purchases/ sales company	Name of the counter-party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
			Purchases/ sales	Amount	Percentage of net purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(\$ 273,015)	(1)	(Note 1)	\$ -	(Note 1)	\$ 115,644	2	-
Uni-President Enterprises Corp.	Far-Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(245,371)	(1)	(Note 1)	-	(Note 1)	66,590	1	-
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(245,371)	(1)	(Note 1)	-	(Note 1)	102,373	2	-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	(Sales)	(213,577)	(1)	(Note 1)	-	(Note 1)	18,040	-	-
Uni-President Enterprises Corp.	Tung Che Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(137,967)	(1)	(Note 1)	-	(Note 1)	63,076	1	-
Uni-President Enterprises Corp.	Hsin Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(122,960)	(1)	(Note 1)	-	(Note 1)	17,241	-	-
Uni-President Enterprises Corp.	Xin Ya Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(100,221)	-	(Note 1)	-	(Note 1)	40,931	1	-
Uni-President Enterprises Corp.	President Kikkoman Inc.	An investee company accounted for under the equity method	purchases	528,029	4	(Note 1)	-	(Note 1)	(98,126)	(5)	-
Uni-President Enterprises Corp.	President Nisshin Corp.	An investee company accounted for under the equity method	purchases	207,913	2	(Note 1)	-	(Note 1)	(45,693)	(2)	-
Uni-President Enterprises Corp.	President Packaging Corp.	An investee company accounted for under the equity method	purchases	103,181	1	(Note 1)	-	(Note 1)	(24,996)	(1)	-

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(Note 5) The transaction prices were based on negotiation, the terms of collections were flexible considering working capitals and overall financing situation for the parent and the subsidiaries as a whole.

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

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

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

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

The name of the Company	Name of the counter party	Relationship	Other receivables-related party		Turnover rate	Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount		Amount	Action adopted for overdue accounts		
Books. Com	President Chain Store Corp.	An investee company accounted for under the equity method	Other receivables	\$ 163,115	-	\$ -	-	\$ 127,917	\$ -
Scino Pharm (Kunshan) Biochemical Technology Co., Ltd.	Scino Pharm Taiwan Ltd.	An investee company accounted for under the equity method	Accounts receivable	CNY 25,979	2.65	-	-	CNY 25,979	-
Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	USD 9,000	-	-	-	-	-
Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Accounts receivable	USD 12,212	6.78	-	-	USD 4,000	-
Cayman Ton Yi Industrial Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Accounts receivable	USD 4,310	9.06	-	-	-	-
Cayman Ton Yi Industrial Holdings Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	USD 20,000	-	-	-	-	-
Fujian Ton Yi Tinplate Co., Ltd.	Chengdu Ton Yi Industrial Packaging Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Accounts receivable	USD 4,285	2.57	-	-	USD 1,673	-
Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packaging Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Accounts receivable	USD 3,451	3.15	-	-	USD 1,081	-
Kai Yu (BVI) Investment Co., Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Other receivables	USD 24,500	-	-	-	-	-
Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	An investee company accounted for under the equity method	Other receivables	USD 11,080	-	-	-	-	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	103,772	3.26	-	-	59,740	-

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

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

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

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

The name of the Company	Name of the counter party	Relationship	Other receivables-related party			Overdue receivables				
			General ledger account	Amount	Turnover rate	Amount	Action adopted for overdue accounts	Subsequent collections	Allowance for doubtful accounts	
Grand-Prosper (HK) Ltd.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Accounts receivable	USD 99,669	-	\$ -	-	\$ -	-	\$ -
Uni-Home Tech Corp.	Grand-Prosper (HK) Limited.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Accounts receivable	USD 127,501	-	-	-	-	-	-
Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Accounts receivable	USD 41,562	12.75	-	-	-	-	-

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

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

(2) The derivative financial instrument transactions of the subsidiaries :

(A) The related information of derivative financial instruments for hedging by the Company's subsidiaries as of June 30, 2012 are as follows :

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

(B) Additional disclosure information:

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

(2) Disclosure information of investee company

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Investors	Name of investees	Address	Business	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note					
				Currency	Ending balance of the current period		Currency	Ending balance of prior period (Note 1)		Shares	Percentage of ownership		Currency	Amount	Currency		Amount				
President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY	\$	442,933	CNY	\$	348,113	-	100.00	CNY	\$	744,510	CNY	\$	81,045	CNY	\$	-	subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY		574,167	CNY		479,348	-	100.00	CNY		660,622	CNY		51,096	CNY		-	subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY		465,336	CNY		370,516	-	100.00	CNY		617,683	CNY		68,290	CNY		-	subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Food Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY		270,150	CNY		270,150	-	100.00	CNY		437,144	CNY		52,034	CNY		-	subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY		214,139	CNY		151,187	-	100.00	CNY		260,812	CNY		18,672	CNY		-	subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY		146,351	CNY		146,351	-	100.00	CNY		254,940	CNY		22,867	CNY		-	subsidiary of subsidiary (Note2)

Investors	Name of investees	Address	Business	Original investments				Holding status				Net income (loss) of the investee		Income (loss) recognized by the Company		Note	
				Currency	Ending balance of the current	Currency	Ending balance of prior period	Shares	Percentage of ownership		Currency	Book value	Currency	Amount	Currency		Amount
					period		(Note 1)		Currency	Amount							
President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	China	Tomato products, instant noodles, soft drinks	CNY	\$ 196,679	CNY	\$ 196,679	-	100.00	CNY	\$ 250,222	CNY	22,192	CNY	\$ -	subsidiary of subsidiary (Note2)	
President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY	296,319	CNY	233,106	-	100.00	CNY	239,363	CNY	26,975	CNY	-	subsidiary of subsidiary (Note2)	
President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks & Food Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY	218,388	CNY	218,388	-	100.00	CNY	216,172	CNY	10,661	CNY	-	subsidiary of subsidiary (Note2)	
President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY	175,079	CNY	175,079	-	83.33	CNY	167,933	CNY	13,661	CNY	-	subsidiary of subsidiary (Note2)	
President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	China	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	CNY	174,530	CNY	174,530	-	80.26	CNY	202,584	CNY	17,595	CNY	-	subsidiary of subsidiary (Note2)	

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

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

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

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

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

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

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

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

1. The basic information of investment in Mainland China as of June 30, 2012 are as follows (Units in thousands of currencies indicated):

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

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

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

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

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

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

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

<u>Name of endorsees</u>	<u>Accumulated investment balance from Taiwan to Mainland China</u>	<u>Amount approved by MOEA</u>	<u>Ceiling amount of investment in Mainland China by MOEA (Note4)</u>
Uni-President Enterprises Corp. \$	15,397,020	\$ 22,792,412	\$ 71,512,957

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

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

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

(Note4)The consolidated net capital is counted by 60%.

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

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

(1) Purchase amount and percentage related to payable's account' ending balance and percentage:None.

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

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

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

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

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

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

(4) Intercompany Relationships and Significant Intercompany Transactions

For the six-month period ended June 30, 2012 (Units in thousands of currencies indicated):

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note3)	Subject	Transaction terms			The percentage of total combined revenue or total assets (Note 4)
					Amount	Transaction terms		
0	Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	1	(Sales)	(\$ 3,686,090)	Closes its accounts 30 days after the end of each month		(2%)
			1	Accounts receivable	1,091,674	—		—
			2	Other expenses	247,198	—		—
			2	(Accrued expenses)	(142,355)	—		—
		Tung Ang Enterprises Corp.	1	(Sales)	(3,306,521)	Settle its account every 10 days and remit within 28 days after settlement		(2%)
			1	Accounts receivable	752,978	—		—
		President Chain Store Corp.	1	(Sales)	(1,365,125)	Closes its accounts 35 days after the end of each month		(1%)
			1	Accounts receivable	494,849	—		—
		Retail Support International Corp.	1	(Sales)	(1,342,863)	Closes its accounts 30~60 days after the end of each month		(1%)
			1	Accounts receivable	328,363	—		—
		Tung Hsiang Enterprises Corp.	1	(Sales)	(848,415)	2 months after sales		—
			1	Accounts receivable	324,244	—		—
		Tung Shun Enterprises Corp.	1	(Sales)	(633,315)	2 months after sales		—
			1	Accounts receivable	288,140	—		—
		Uni-President Vendor Corp.	1	(Sales)	(318,308)	Closes its accounts 30~60 days after the end of each month		—
		Tone Chu Enterprises Corp.	1	(Sales)	(284,820)	2 months after sales		—
			1	Accounts receivable	106,074	—		—
		Tung Yi Enterprises Corp.	1	(Sales)	(273,015)	2 months after sales		—
			1	Accounts receivable	115,644	—		—
		Tung-Hsiang Enterprises Corp.	1	(Sales)	(245,371)	2 months after sales		—
			1	Accounts receivable	102,373	—		—
		Tung Che Enterprises Corp.	1	(Sales)	(137,967)	2 months after sales		—
		Hsin Tung Enterprises Corp.	1	(Sales)	(122,960)	"		—
		Xin Ya Enterprises Corp.	1	(Sales)	(100,221)	"		—
		President Kikkoman Inc.	2	Purchases	528,029	One month		—
		President Nisshin Corp.	2	Purchases	207,913	Closes its accounts 30 days after the end of each month		—

							Transaction terms		
Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note3)	Subject	Amount	Transaction terms	The percentage of total combined revenue or total assets (Note 4)		
0	Uni-President Enterprises Corp.	President Packaging Corp.	2	Purchases	\$ 103,181	One month	—		
		Uni-President DreamParksTaiwan Corp.	2	Advertising expenses	196,982	—	—		
1	President Packaging Corp.	Retail Support International Corp.	3	(Sales)	(153,049)	Closes its accounts 30~50 days after the end of each month	—		
2	Nanlien International Corp.	Lien Bo Enterprises Corp.	3	(Sales)	(502,248)	Closes its accounts 15~60 days after the end of each month	—		
		Lien Song Enterprises Corp.	3	(Sales)	(128,148)	Closes its accounts 12 days after the end of each month	—		
3	President Musashino Corp.	Uni-President Cold Chain Corp.	3	(Sales)	(791,491)	Closes its accounts 45 days after the end of each month	—		
4	Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	3	(Sales)	(3,697,821)	30 days after shipping	(2%)		
		Fujian Ton Yi Tinplate Co., Ltd.	3	(Sales)	(125,612)	30 days after shipping	—		
5	President Chain Store Corp.	Uni-President Cold Chain Corp.	3	Other receivables	190,415	—	—		
		Wisdom Distribution Services Corp.	3	Other receivables	130,654	—	—		
		President Drugstore Business Corp.	3	Other receivables	306,621	—	—		
		President Pharmaceutical Corp.	3	Other receivables	156,070	—	—		
		Books. Com	3	Other receivables	106,646	—	—		
		Retail Support International Corp.	3	Other receivables	171,580	—	—		
		President Coffee Corp.	3	Other receivables	129,408	—	—		
6	Uni-President Cold Chain Corp.	President Chain Store Corp.	3	(Sales)	(11,616,600)	Closes its accounts 20~70 days after the end of each month	(6%)		
			3	Accounts receivable	4,208,677	—	1%		
7	Retail Support International Corp.	President Drugstore Business Corp.	3	(Sales)	(3,154,757)	Closes its accounts 45~60 days after the end of each month	(2%)		
			3	Accounts receivable	893,720	—	—		
			3	(Sales)	(27,082,342)	Closes its accounts 10~54 days after the end of each month	(13%)		
			3	Accounts receivable	6,229,925	—	2%		
		President Coffee Corp.	3	(Sales)	(280,737)	Closes its accounts 15~28 days after the end of each month	—		
8	President Information Corp.	President Chain Store Corp.	3	(Service revenue)	(353,150)	Closes its accounts 30 days after the end of each month	—		
			3	Accounts receivable	103,772	—	—		
9	President Pharmaceutical Corp.	Retail Support International Corp.	3	(Sales)	(710,977)	Closes its accounts 30~70 days after the end of each month	—		
			3	Accounts receivable	345,159	—	—		

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note3)	Transaction terms				The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms		
10	President Transnet Corp.	Retail Support International Corp.	3	(Sales)	(\$ 111, 957)	Closes its accounts 45 days after the end of each month	—	
11	Wisdom Distribution Services Corp.	President Chain Store Corp.	3	(Sales)	(5, 319, 836)	Closes its accounts 30~60 days after the end of each month	(3%)	
			3	Accounts receivable	1, 390, 977	—	—	
12	Century Quick Services Restaurant Corp.	Uni-President Cold Chain Corp.	3	(Sales)	(101, 992)	Closes its accounts 50 days after the end of each month	—	
13	Qware Systems & Services Corp.	President Chain Store Corp.	3	(Sales)	(175, 765)	Closes its accounts 45 days after the end of each month	—	
14	Tung Ang Enterprises Corp.	Retail Support International Corp.	3	(Sales)	(1, 101, 643)	75 days after delivery	(1%)	
		Tung Hsiang Enterprises Corp.	3	Accounts receivable	216, 958	—	—	
			3	(Sales)	(793, 023)	77 days after delivery	—	
			3	Accounts receivable	427, 199	—	—	
		Tung Yu Enterprises Corp.	3	(Sales)	(242, 446)	12 days after delivery	—	
		Tone Chu Enterprises Corp.	3	(Sales)	(172, 222)	77 days after delivery	—	
		Hsin Tung Enterprises Corp.	3	(Sales)	(106, 676)	17 days after delivery	—	
15	ScinoPharm (Kunshan) Biochemical Technology Co., Ltd.	Scino Pharm Taiwan Ltd.	3	(Sales)	(CNY 55, 813)	90 days after delivery	—	
			3	Accounts receivable	CNY 25, 979	—	—	
16	Lien Bo Enterprises Corp.	Retail Support International Corp.	3	(Sales)	(392, 350)	Closes its accounts 15~70 days after the end of each month	—	
			3	Accounts receivable	130, 363	—	—	
17	President Logistics International Corp.	Uni-President Cold Chain Corp.	3	(Distribution Revenue)	(442, 235)	Closes its accounts 20 days after the end of each month	—	
		Retail Support International Corp.	3	(Distribution Revenue)	(333, 004)	"	—	
		Wisdom Distribution Services Corp.	3	(Distribution Revenue)	(144, 026)	"	—	
18	Chieh Shun Transport Corp.	President Transnet Corp.	3	(Distribution Revenue)	(260, 388)	Closes its accounts 40 days after the end of each month	—	
		President Logistics International Corp.	3	(Distribution Revenue)	(136, 343)	Closes its accounts 20 days after the end of each month	—	
19	Cayman Ton Yi Industrial Holdings Ltd.Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	(Sales)	(USD 74, 297)	30 days after shipping	(1%)	
			3	Accounts receivable	USD 12, 212	—	—	
			3	Other receivables	USD 9, 000	—	—	
		Jiangsu Ton Yi Tinplate Co., Ltd.	3	(Sales)	(USD 50, 680)	30 days after shipping	(1%)	
			3	Accounts receivable	USD 4, 310	—	—	
			3	Other receivables	USD 10, 000	—	—	
		Taizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	USD 20, 000	—	—	

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note3)	Transaction terms			The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms	
20	Uni-President (Thailand) Ltd.	Uni-President Marketing Ltd.	3	(Sales)	(THB 831, 992)	Closes its accounts 60 days after the end of each month	—
			3	Accounts receivable	THB 324, 890	—	—
21	Binh Duong Tribeco Joint Stock Company	Saigon Beverages Joint Stock Company	3	(Sales)	(VND239, 532, 351)	Closes its accounts 25 days after the end of each month	—
			3	Accounts receivable	VND213, 047, 619	—	—
22	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packaging Co., Ltd.	3	(Sales)	(USD 8, 466)	67 days after invoice date	—
			3	Accounts receivable	USD 3, 451	—	—
23	Fujian Ton Yi Tinplate Co., Ltd.	Chengdu Ton Yi Industrial Packaging Co., Ltd.	3	(Sales)	(USD 10, 504)	67 days after invoice date	—
			3	Accounts receivable	USD 4, 285	—	—
		3	(Sales)	(USD 5, 364)	30 days after shipping	—	
24	Wuhan President Enterprises Food Co., Ltd.	Changsha President Foods Co., Ltd.	3	(Sales)	(CNY 184, 601)	Closes its accounts 30 days after the end of each month	—
			3	Accounts receivable	CNY 42, 228	—	—
		3	Other receivables	CNY 40, 000	—	—	
		3	(Sales)	(CNY 35, 914)	Closes its accounts 30 days after the end of each month	—	
		3	(Sales)	(CNY 21, 808)	"	—	
25	Kunshan President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd. Hefei President Enterprises Co., Ltd.	3	(Sales)	(CNY 58, 991)	"	—
			3	(Sales)	(CNY 42, 403)	"	—
		3	Accounts receivable	CNY 34, 115	—	—	
26	Hefei President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 93, 319)	Closes its accounts 30 days after the end of each month	—
			3	Accounts receivable	CNY 47, 271	—	—
27	Shenyang President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd. Harbin President Enterprises Co., Ltd.	3	(Sales)	(CNY 35, 954)	Closes its accounts 30 days after the end of each month	—
			3	(Sales)	(CNY 29, 431)	"	—
28	Zhengzhou President Enterprises Food Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd. Henan president Enterprises Co., Ltd.	3	(Sales)	(CNY 23, 736)	"	—
			3	Other receivables	CNY 65, 042	—	—

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note3)	Transaction terms			The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms	
29	Beijing President Enterprises Drinks & Food Co., Ltd.	Beijing President Food Co., Ltd.	3	(Sales)	(CNY 45,592)	Closes its accounts 30 days after the end of each month	—
30	Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Food Co., Ltd.	3	Other receivables	CNY 40,289	—	—
31	Taizhou President Enterprises Co.,Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 151,705)	Closes its accounts 30 days after the end of each month	—
		Jinan President Enterprise Food Co., Ltd.	3	Accounts receivable	CNY 89,999	—	—
		Zhengzhou President Enterprises Food Co., Ltd.	3	Other receivables	CNY 60,000	—	—
32	Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 24,563)	"	—
		Xinjiang President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 34,651)	"	—
33	Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprise Food Co., Ltd.	3	Other receivables	CNY 61,000	—	—
		Aksu President Enterprises Co., Ltd.	3	Other receivables	CNY 75,000	—	—
34	Xinjiang President Enterprises Food Co., Ltd.	Aksu President Enterprises Co., Ltd.	3	Other receivables	CNY 75,000	—	—
35	Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 38,345)	Closes its accounts 30 days after the end of each month	—
36	Shanghai E & P Trading Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	3	(Sales)	(CNY 74,250)	"	—
		Kunshan President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 65,880)	"	—
		Guangzhou President Enterprises Co., Ltd.	3	(Sales)	(CNY 47,855)	"	—
		Wuhan President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 44,949)	"	—
		Zhengzhou President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 41,462)	"	—

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note3)	Transaction terms			The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms	
36	Shanghai E & P Trading Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	(Sales)	(CNY 30,931)	Closes its accounts 30 days after the end of each month	—
		Changsha President Enterprises Co., Ltd.	3	(Sales)	(CNY 27,455)	"	—
		Fuzhou President Enterprises Co., Ltd.	3	(Sales)	(CNY 26,713)	"	—
		Nanchang President Enterprises Co., Ltd.	3	(Sales)	(CNY 21,921)	"	—
		Guangzhou President Enterprises Co., Ltd.	3	(Sales)	(CNY 132,197)	"	—
37	Zhanjiang President Enterprises Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	(Sales)	(CNY 33,813)	"	—
38	Uni-Splendor Corp.	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	3	(Sales)	(USD 12,456)	Based on working capital status	—
		Uni-Splendor Technology (Huizhou) Corp.	3	Accounts receivable	USD 43,385	—	—
			3	(Sales)	(USD 23,953)	Based on working capital status	—
			3	Accounts receivable	USD 108,241	—	1%
39	Grand-Prosper (HK) Ltd.	Uni-Splendor Corp.	3	Accounts receivable	USD 99,669	—	1%
40	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Uni-Splendor Corp.	3	(Sales)	(CNY 264,918)	Based on working capital status	(1%)
			3	Accounts receivable	USD 41,562	—	—
41	Uni-Splendor Technology (Huizhou) Corp.	Uni-Splendor Corp.	3	(Sales)	(CNY 427,959)	Based on working capital status	(1%)
42	Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	3	Other receivables	USD 30,000	—	—
		Uni-President Foodstuff (BVI) Holding Ltd.	3	Other receivables	USD 30,000	—	—
43	Uni-President Foodstuff (BVI) Holdings Ltd.	Zhongshan President Enterprises Co., Ltd.	3	Other receivables	USD 14,000	—	—
		Meishan President Feed & Oil Co., Ltd.	3	Other receivables	USD 3,500	—	—
44	Vision Distribution Service Corp.	Wisdom Distribution Services Corp.	3	(Sales)	(352,129)	Closes its accounts 65 days after the end	—
			3	Accounts receivable	349,884	—	—
45	President Collect Service Co. Ltd. Books. Com	President Transnet Corp.	3	Other receivables	251,912	—	—
		President Chain Store Corp.	3	Other receivables	163,115	—	—
46	Kai Yu (BVI) Investment Co.,Ltd.	Uni-President Foodstuff (BVI) Holding Ltd.	3	Other receivables	USD 24,500	—	—
		Cayman President Holdings Ltd.	3	Other receivables	USD 11,080	—	—

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note3)	Transaction terms				The percentage of total combined revenue or total assets (Note 4)	
				Subject	Amount	Transaction terms			
47	Uni-President Enterprises China Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	Other receivables	CNY 278,296	—	—		
		Chengdu President Enterprises Food Co., Ltd.	3	Other receivables	CNY 246,498	—	—		
		Guangzhou President Enterprises Co., Ltd.	3	Other receivables	CNY 189,747	—	—		
		Zhengzhou President Enterprises Food Co., Ltd.	3	Other receivables	CNY 154,874	—	—		
		Beijing President Enterprises Drinks & Food Co., Ltd.	3	Other receivables	CNY 143,848	—	—		
		Shenyang President Enterprises Co., Ltd.	3	Other receivables	CNY 126,498	—	—		
		Fuzhou President Enterprises Co., Ltd.	3	Other receivables	CNY 94,874	—	—		
		Wuhan President Enterprises Food Co., Ltd.	3	Other receivables	CNY 63,249	—	—		
		Kunming President Enterprises Food Co., Ltd.	3	Other receivables	CNY 50,599	—	—		
		Changsha President Enterprises Co., Ltd.	3	Other receivables	CNY 44,274	—	—		
		Uni-President Asia Holdings Ltd.	3	Other receivables	CNY 41,744	—	—		
		Harbin President Enterprises Co., Ltd.	3	Other receivables	CNY 31,625	—	—		
		48	President Enterprises (China) Investment Co.,Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	Other receivables	CNY 200,000	—	—
				Changchun President Enterprise Co.,Ltd	3	Other receivables	CNY 147,200	—	—
Baiyin President Enterprise Co., Ltd.	3			Other receivables	CNY 46,000	—	—		
Integrated Marketing & Distribution Co., Ltd.	3			Other receivables	CNY 31,190	—	—		
Nanning President Enterprises Co., Ltd.	3			Other receivables	CNY 140,000	—	—		
Beijing President Enterprises Drinks & Food Co., Ltd.	3			Other receivables	CNY 110,000	—	—		
		Changsha President Enterprises Co., Ltd.	3	Other receivables	CNY 145,000	—	—		

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note3)	Transaction terms				The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms		
48	President Enterprises (China) Investment Co.,Ltd.	Zhanjiang President Enterprises Food Co., Ltd.	3	Other receivables	CNY	78,000	—	—
		Uni-President Shanghai Pearly Century Co., Ltd.	3	Other receivables	CNY	50,000	—	—
		Jinan President Enterprise Co., Ltd.	3	Other receivables	CNY	40,000	—	—
49	Uni-President (Vietnam) Co.,Ltd.	Binh Duong Tribeco Joint Stock Company	3	Owners' current account	VND	350,000,000	—	—
50	Uni-Home Tech Corp.	Grand-Prosper (HK) Ltd.	3	Accounts receivable	USD	127,501	—	1%
51	PresiClerc limited.	PresiClerc (Beijing) Supermarket Ltd.	3	Other receivables		317,939	—	—

For the six-month period ended June 30, 2011 (Units in thousands of currencies indicated):

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note3)	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)	(\$ 3,596,430)	Closes its accounts 30 days after the end of each month		(2%)
			1	Accounts receivable	1,086,168	—		—
			2	Other expenses	276,248	—		—
			2	(Accrued expenses)	(151,472)	—		—
		Tung Ang Enterprises Corp.	1	(sales)	(3,411,074)	Closes its accounts 28 days after 10 days		(2%)
			1	Accounts receivable	780,710	—		—
		President Chain Store Corp.	1	(sales)	(1,417,742)	Closes its accounts 30 days after the end of each month		(1%)
			1	Accounts receivable	306,272	—		—
			2	(Accrued expenses)	(119,626)	—		—
		Retail Support International Corp.	1	(sales)	(1,152,748)	Closes its accounts 30 days after the end of each month		(1%)
			1	Accounts receivable	248,143	—		—
		TungHsiang Enterprises Corp.	1	(sales)	(848,646)	2 months after sales		—
			1	Accounts receivable	300,390	—		—
		Tung Shun Enterprises Corp.	1	(sales)	(552,676)	2 months after sales		—
			1	Accounts receivable	270,576	—		—
		Uni-President Vendor Corp.	1	(sales)	(338,149)	Closes its accounts 30~60 days after the end of each month		—
		Tone Chu Enterprises Corp.	1	(sales)	(281,805)	2 months after sales		—
		Tung Yi Enterprises Corp.	1	(sales)	(220,079)	"		—
			1	Accounts receivable	101,479	—		—
		Tung-Hsiang Enterprises Corp.	1	(sales)	(185,887)	2 months after sales		—
		Tung Che Enterprises Corp.	1	(sales)	(144,509)	"		—
		Hsin Tung Enterprises Corp.	1	(sales)	(125,940)	"		—
		Tung Yu Enterprises Corp.	1	(sales)	(115,369)	2 weeks after sales		—
		President Kikkoman Inc.	2	Purchases	495,715	One month		—
		President Nisshin Corp.	2	Purchases	262,043	Closes its accounts 30 days after the end of each month		—
		President Packaging Corp.	2	Purchases	104,177	One month		—
		Uni-President Dream Parks Corp.	2	Advertising expense	170,652	—		—

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note3)	Transaction terms			The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms	
1	Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co. , Ltd.	3	Other receivables	USD 30,000	—	—
2	President Chain Store Corp.	President Drugstore Business Corp.	3	Other receivables	268,905	—	—
		Uni-President Cold Chain Corp.	3	Other receivables	144,855	—	—
		Wisdom Distribution Services Corp.	3	Other receivables	134,706	—	—
		President Coffee Corp.	3	Other receivables	100,395	—	—
		President Century Corp.	3	Other receivables	105,000	—	—
3	President Fair Development Corp.	President Century Corp.	3	Other receivables	105,000	—	—
4	President Packaging Corp.	Retail Support International Corp.	3	(sales)	(137,893)	Closes its accounts 30~50 days after the end of each month	—
5	Nanlien International Corp.	Lien Bo Enterprises Corp.	3	(sales)	(471,091)	Closes its accounts 15~60 days after the end of each month	—
		Lien Song Enterprises Corp.	3	(sales)	(111,669)	Closes its accounts 12 days after the end of each month	—
6	President Musashino Corp.	Uni-President Cold Chain Corp.	3	(sales)	(692,098)	Closes its accounts 45 days after the end of each month	—
			3	Accounts receivable	267,885	—	—
7	Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	3	(sales)	(3,997,276)	30 days after shipping	(2%)
			3	Accounts receivable	585,515	—	—
8	Uni-President Cold Chain Corp.	President Chain Store Corp.	3	(sales)	(10,581,077)	Closes its accounts 20~70 days after the end of each month	(6%)
			3	Accounts receivable	3,601,177	—	—
9	Retail Support International Corp.	President Chain Store Corp.	3	(sales)	(21,325,645)	Closes its accounts 10~54 days after the end of each month	(11%)
			3	Accounts receivable	3,925,015	—	—
		President Drugstore Business Corp.	3	(sales)	(2,671,882)	Closes its accounts 45~60 days after the end of each month	(1%)
			3	Accounts receivable	774,982	—	—
			3	(sales)	(252,962)	Closes its accounts 15~28 days after the end of each month	—
10	Retail Support Taiwan Corp.	Retail Support International Corp.	3	(Distribute revenue)	(129,152)	Closes its accounts 15~20 days after the end of each month	—
11	President Information Corp.	President Chain Store Corp.	3	(Service revenue)	(283,122)	Closes its accounts 30 days after the end of each month	—
12	Tait Distribution Service Co., Ltd.	Tait Marketing & Distribution Co., Ltd.	3	(sales)	(101,629)	"	—
13	Uni-President Foodstuff (BVI) Holdings Ltd.	Meishan President Feed & Oil Co., Ltd.	3	Other receivables	USD 3,500	—	—
14	President Pharmaceutical Corp.	Retail Support International Corp.	3	(sales)	(635,442)	Closes its accounts 30~70 days after the end of each month	—
			3	Accounts receivable	281,554	—	—
15	President Transnet Corp.	President Chain Store Corp.	3	(sales)	(296,675)	Closes its accounts 30 days after the end of each month	—

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note3)	Transaction terms			The percentage of total combined revenue or total assets (Note 4)	
				Subject	Amount	Transaction terms		
16	President Collect Service Co. Ltd.	President Transnet Corp.	3	Other receivables	\$ 176,728	—	—	
17	Books. Com	President Chain Store Corp.	3	Other receivables	154,941	—	—	
18	Wisdom Distribution Services Corp.	President Chain Store Corp.	3	(sales)	(5,188,521)	Closes its accounts 30~60 days after the end of each month	(3%)	
			3	Accounts receivable	1,506,336	—	—	
19	Tung Ang Enterprises Corp.	Retail Support International Corp.	3	(sales)	(1,085,972)	Closes its accounts 30 days after the end of each month	(1%)	
			3	Accounts receivable	243,198	—	—	
		TungHsiang Enterprises Corp.	3	(sales)	(768,156)	77 days after delivery	—	—
			3	Accounts receivable	393,893	—	—	
			3	(sales)	(250,983)	46 days after delivery	—	—
		Tone Chu Enterprises Corp.	3	(sales)	(190,265)	Closes its accounts 30 days after the end of each month	—	—
			3	(sales)	(122,077)	15 days after sales	—	—
20	Vision Distribution Service Corp.	Wisdom Distribution Services Corp.	3	(sales)	(247,758)	Closes its accounts 65 days after the end of each month	—	
			3	Accounts receivable	130,770	—	—	
21	Lien Bo Enterprises Corp.	Retail Support International Corp.	3	(sales)	(375,128)	Closes its accounts 15~70 days after the end of each month	—	
			3	Accounts receivable	108,998	—	—	
22	President Logistics International Corp.	Uni-President Cold Chain Corp.	3	(Distribute revenue)	(414,132)	Closes its accounts 20 days after the end of each month	—	
		Retail Support International Corp.	3	(Distribute revenue)	(304,629)	"	—	
		Wisdom Distribution Services Corp.	3	(Distribute revenue)	(107,871)	"	—	
23	Chieh Shun Transport Corp.	President Transnet Corp.	3	(Distribute revenue)	(255,526)	Closes its accounts 40 days after the end of each month	—	
24	Qware Systems & Services Corp.	President Chain Store Corp.	3	(sales)	(182,064)	Closes its accounts 45 days after the end of each month	—	
25	Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	(sales)	(USD 81,116)	30 days after shipping	(1%)	
			3	Accounts receivable	USD 11,992	—	—	
		Jiangsu Ton Yi Tinplate Co.,Ltd.	3	(sales)	(USD 48,245)	30 days after shipping	—	(1%)
			3	Other receivables	USD 20,000	—	—	
26	Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	3	Other receivables	CNY 45,301	—	—	
			3	Dividend Receivable	CNY 150,000	—	—	
		Beijing President Enterprises Drinks & Food Co., Ltd.	3	Other receivables	CNY 84,131	—	—	

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note3)	Transaction terms				The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms		
26	Uni-President Enterprises China Holdings Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Other receivables	CNY 64,716		—	—
		Guangzhou President Enterprises Co., Ltd.	3	Other receivables	CNY 64,716		—	—
		Kunshan President Enterprises Food Co., Ltd.	3	Other receivables	CNY 64,716		—	—
		Chengdu President Enterprises Food Co., Ltd.	3	Other receivables	CNY 97,074		—	—
		Harbin President Enterprises Co., Ltd.	3	Other receivables	CNY 32,358		—	—
		Shenyang President Enterprises Co., Ltd.	3	Other receivables	CNY 32,358		—	—
		Kunming President Enterprises Food Co., Ltd.	3	Other receivables	CNY 32,358		—	—
27	Uni-President Enterprises Hong Kong Holdings Ltd.	President Enterprises (China) Investment Co., Ltd.	3	Dividend Receivable	CNY 455,616		—	1%
28	President Enterprises (China) Investment Co.,Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	Dividend Receivable	CNY 104,880		—	—
		Chengdu President Enterprises Food Co., Ltd.	3	Other receivables	CNY 50,000		—	—
		Changsha President Enterprises Food Co., Ltd.	3	Other receivables	CNY 45,000		—	—
		Integrated Marketing & Distribution Co., Ltd.	3	Other receivables	CNY 31,200		—	—
		Uni-President (Thailand) Ltd.	Uni-President Marketing Ltd.	3	(sales)	(THB 561,978)	Closes its accounts 60 days after the end of each month	
30	Uni-President (Vietnam) Co.,Ltd.	Binh Duong Tribeco Joint Stock	3	Accounts receivable	THB 240,992		—	—
31	Binh Duong Tribeco Joint Stock Company	North Tribeco Joint Stock Company	3	owners' current account	VND100,000,000		—	—
32	Jiangsu Ton Yi Tinplate Co.,Ltd.	Wuxi Ton Yi Industrial Packaging Co., Ltd.	3	Other receivables	VND 50,000,000		—	—
				(sales)	(USD 7,042)	67 days after invoice date		—

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note3)	Transaction terms				The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms		
33	Fujian Ton Yi Tinplate Co., Ltd.	Chengdu Ton Yi Industrial Packaging Co., Ltd.	3	(sales)	(USD 6,256)	"		—
		Wuxi Ton Yi Industrial Packaging Co., Ltd.	3	(sales)	(USD 5,352)	"		—
34	Wuhan President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	(sales)	(CNY 67,504)	Closes its accounts 60 days after the end of each month		—
			3	Accounts receivable	CNY 45,096	—		—
		Nanchang President Enterprises Co., Ltd.	3	(sales)	(CNY 25,964)	Closes its accounts 60 days after the end of each month		—
35	Kunshan President Enterprises Food Co., Ltd.	Zhengzhou President Enterprises Food Co., Ltd.	3	(sales)	(CNY 29,136)	Closes its accounts 15 days after the end of each month		—
			3	Accounts receivable	CNY 21,771	—		—
		Guangzhou President Enterprises Co., Ltd.	3	(sales)	(CNY 42,834)	Closes its accounts 25 days after the end of each month		—
		Hefei President Enterprises Co., Ltd.	3	(sales)	(CNY 32,987)	Closes its accounts 30 days after the end of each month		—
			3	Accounts receivable	CNY 26,932	—		—
36	Hefei President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	(sales)	(CNY 127,367)	Closes its accounts 60 days after the end of each month		—
			3	Accounts receivable	CNY 69,705	—		—
37	Shenyang President Enterprises Co.,	Beijing President Food Co., Ltd.	3	(sales)	(CNY 59,324)	Closes its accounts 30 days after the end of each month		—
		Harbin President Enterprises Co., Ltd.	3	(sales)	(CNY 25,467)	"		—
		Beijing President Enterprises Drinks & Food Co., Ltd.	3	(sales)	(CNY 51,248)	"		—
38	Zhengzhou President Enterprises Co., Ltd.	Beijing President Food Co., Ltd.	3	(sales)	(CNY 32,224)	Closes its accounts 60 days after the end of each month		—
		Beijing President Enterprises Drinks & Food Co., Ltd.	3	(sales)	(CNY 62,278)	Closes its accounts 30 days after the end of each month		—
39	Beijing President Enterprises Drinks & Food Co., Ltd.	Beijing President Food Co., Ltd.	3	Other receivables	CNY 40,000	—		—
40	Uni-President Asia Holdings Ltd.	Uni-President Enterprises Hong Kong Holdings Ltd.	3	Dividend Receivable	CNY 240,000	—		—
41	Harbin President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	(sales)	(CNY 23,515)	Closes its accounts 15 days after the end of each month		—
42	Taizhou President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	(sales)	(CNY 30,473)	Closes its accounts 30 days after the end of each month		—

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note3)	Transaction terms			The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms	
43	Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	(sales)	(CNY 30,043)	Closes its accounts 60 days after the end of each month	—
		Zhengzhou President Enterprises Co., Ltd.	3	(sales)	(CNY 27,767)	"	—
44	Chengdu President Enterprises Food Co. Ltd.	Xinjiang President Enterprises Co., Ltd.	3	(sales)	(CNY 26,162)	Closes its accounts 30 days after the end of each month	—
45	Shanghai E & P Trading Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	(sales)	(CNY 105,207)	Closes its accounts 60 days after the end of each month	—
		Beijing President Enterprises Drinks & Food Co., Ltd.	3	(sales)	(CNY 88,512)	Closes its accounts 15 days after the end of each month	—
45	Shanghai E & P Trading Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	(sales)	(CNY 66,780)	Closes its accounts 60 days after the end of each month	—
		Hefei President Enterprises Co., Ltd.	3	(sales)	(CNY 44,959)	Closes its accounts 30 days after the end of each month	—
		Zhengzhou President Enterprises Food Co., Ltd.	3	(sales)	(CNY 40,003)	"	—
		Fuzhou President Enterprises Co., Ltd.	3	(sales)	(CNY 33,589)	"	—
46	Da Tong Ying Corp.	Uni-Splendor Corp.	3	(sales)	(129,224)	Based on working capital status	—
47	Uni-Splendor Corp.	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	3	(sales)	(USD 16,139)	Based on working capital status	—
		Uni-Splendor Technology (Huizhou) Corp.	3	Accounts receivable	USD 53,120	—	—
			3	(sales)	(USD 17,907)	Based on working capital status	—
			3	Accounts receivable	USD 122,027	—	1%
48	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Uni-Splendor Corp.	3	(sales)	(CNY 275,293)	Based on working capital status	(1%)
49	Uni-Splendor Technology (Huizhou) Corp.	Uni-Splendor Corp.	3	(sales)	(CNY 352,509)	Based on working capital status	(1%)
50	Grand-Prosper (HK) Ltd.	Uni-Splendor Corp.	3	Accounts receivable	USD 99,565	—	1%
51	Uni-Home Tech Corp.	Grand Prosper (HK) Limited.	3	Accounts receivable	USD 127,501	—	1%
52	Kai Yu (BVI) Investment Co.,Ltd.	Cayman President Holdings Ltd.	3	Other receivables	USD 11,080	—	—
		Zhongshan President Enterprises Co., Ltd.	3	Other receivables	USD 8,000	—	—

(Note 1):Transactions among the company and subsidiaries amounted to \$100,000 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 transaction relationships with the counterparties 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):In calculating the ratio, the transaction amount is divided by consolidated total assets for balance sheet accounts and divided by consolidated total revenue for income statement accounts.

12. OPERATING SEGMENT INFORMATION

(1) Basic Information

The management of the Company has identified the operating segments based on how the Company's chief operating decision-maker regularly reviews information in order to make decisions. The chief operating decision-maker of the Company manages the business from a product perspective.

(2) Measurement of Segment Information

The chief operating decision-maker evaluates the performance of operating segments based on pre-tax income excluding non-recurring income. For details of the operating segments' accounting policies, please refer to Note 2.

(3) Information on profit or loss, assets and liabilities

Information on each reportable segment provided to chief operating decision-maker is as follows:

As of and for the year ended June 30, 2012							
	Feeds	Foods	Electric Appliances	General investments	Chain stores	Circulation	Distribution
Revenue from external customers	\$ 7,420,042	\$ 78,072,905	\$ 3,636,671	\$ 152,377	\$ 65,559,986	\$ 25,610,626	\$ 1,720,323
Revenue from internal customers	<u>372,206</u>	<u>120,341</u>	<u>-</u>	<u>-</u>	<u>127,261</u>	<u>2,156,202</u>	<u>48,683,515</u>
Segment revenue	<u>\$ 7,792,248</u>	<u>\$ 78,193,246</u>	<u>\$ 3,636,671</u>	<u>\$ 152,377</u>	<u>\$ 65,687,247</u>	<u>\$ 27,766,828</u>	<u>\$ 50,403,838</u>
Segment income	<u>\$ 345,204</u>	<u>\$ 4,687,149</u>	<u>(\$ 271,978)</u>	<u>(\$ 17,665)</u>	<u>\$ 3,978,755</u>	<u>\$ 1,064,285</u>	<u>\$ 354,375</u>
Segment assets	<u>\$ 6,971,428</u>	<u>\$ 90,876,148</u>	<u>\$ 8,178,947</u>	<u>\$ 6,011,430</u>	<u>\$ 44,735,598</u>	<u>\$ 17,053,884</u>	<u>\$ 9,157,460</u>

As of and for the year ended June 30, 2012							
	Tinplates	Filling Stations	Leisure Business Development	Pharmaceutical Department	Others	Adjustment and Elimination	Consolidated
Revenue from external customers	\$ 13,565,554	\$ 7,222,265	\$ 3,173,321	\$ 1,914,801	\$ 25,201,061	(\$ 23,285,893)	\$ 209,964,039
Revenue from internal customers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,346,069</u>	<u>(53,805,594)</u>	<u>-</u>
Segment revenue	<u>\$ 13,565,554</u>	<u>\$ 7,222,265</u>	<u>\$ 3,173,321</u>	<u>\$ 1,914,801</u>	<u>\$ 27,547,130</u>	<u>(\$ 77,091,487)</u>	<u>\$ 209,964,039</u>
Segment income	<u>\$ 366,649</u>	<u>\$ 36,002</u>	<u>(\$ 105,153)</u>	<u>\$ 513,584</u>	<u>\$ 226,365</u>		<u>\$ 11,177,572</u>
Segment assets	<u>\$ 38,544,794</u>	<u>\$ 2,580,932</u>	<u>\$ 31,150,208</u>	<u>\$ 9,673,582</u>	<u>\$ 37,672,074</u>		<u>\$ 302,606,485</u>

As of and for the year ended June 30, 2011

	Feeds	Foods	Electric Appliances	General investments	Chain stores	Circulation	Distribution
Revenue from external customers	\$ 10,342,306	\$ 65,304,894	\$ 3,135,185	\$ 130,877	\$ 58,243,278	\$ 23,517,453	\$ 1,492,154
Revenue from internal customers	838,247	163,812	-	-	212,976	2,036,689	41,933,485
Segment revenue	<u>\$ 11,180,553</u>	<u>\$ 65,468,706</u>	<u>\$ 3,135,185</u>	<u>\$ 130,877</u>	<u>\$ 58,456,254</u>	<u>\$ 25,554,142</u>	<u>\$ 43,425,639</u>
Segment income	<u>\$ 429,019</u>	<u>\$ 2,519,487</u>	<u>(\$ 296,202)</u>	<u>(\$ 33,324)</u>	<u>\$ 3,520,519</u>	<u>\$ 1,063,535</u>	<u>\$ 356,665</u>
Segment assets	<u>\$ 5,821,379</u>	<u>\$ 69,916,620</u>	<u>\$ 8,276,409</u>	<u>\$ 4,805,262</u>	<u>\$ 43,633,576</u>	<u>\$ 15,055,196</u>	<u>\$ 7,125,814</u>

As of and for the year ended June 30, 2011

	Tinplates	Filling Stations	Leisure Business Development	Pharmaceutical Department	Others	Adjustment and Elimination	Consolidated
Revenue from external customers	\$ 12,686,485	\$ 6,579,181	\$ 2,890,959	\$ 1,760,072	\$ 22,854,127	(\$ 21,614,243)	\$ 187,322,728
Revenue from internal customers	-	-	-	-	2,255,588	(47,440,797)	-
Segment revenue	<u>\$ 12,686,485</u>	<u>\$ 6,579,181</u>	<u>\$ 2,890,959</u>	<u>\$ 1,760,072</u>	<u>\$ 25,109,715</u>	<u>(\$ 69,055,040)</u>	<u>\$ 187,322,728</u>
Segment income	<u>\$ 721,094</u>	<u>\$ 29,975</u>	<u>(\$ 215,289)</u>	<u>\$ 505,064</u>	<u>\$ 454,796</u>		<u>\$ 9,055,339</u>
Segment assets	<u>\$ 35,852,525</u>	<u>\$ 1,854,708</u>	<u>\$ 32,193,907</u>	<u>\$ 7,417,995</u>	<u>\$ 30,598,638</u>		<u>\$ 262,552,029</u>

(4)Reconciliation information of segment income and assets

(a)The sales between segments were carried out at arm's length. The external revenues reported to the chief operating decision-maker is measured in a manner consistent with the revenues shown in the income statement. The reconciliation of pre-tax income between reportable segments and continuing operation is as follows:

	For the six-month periods ended June 30	
	2012	2011
Income of reportable segments	\$ 10,951,207	\$ 8,600,543
Income of other operating segments	226,365	454,796
Elimination of intersegment transactions	(2,235)	(164,014)
Investment income	986,172	385,638
Interest expense	(1,016,674)	(852,455)
Other non-operating income	869,165	1,941,793
Other non-operating expenses	(808,778)	(916,499)
Income before income tax	<u>\$ 11,205,222</u>	<u>\$ 9,449,802</u>

(b)The amount of total assets provided to the chief operating decision-maker is measured in a manner consistent with the assets shown in the balance sheet. The reconciliations between reportable segments' assets and total assets were as follows :

	June 30, 2012	June 30, 2011
Assets of reportable segments	\$ 264,934,411	\$ 231,953,391
Assets of other operating segments	37,672,074	30,598,638
Long-term equity investments accounted for under the equity method	28,392,412	27,559,103
Unallocated items	<u>13,353,955</u>	<u>16,352,321</u>
Total assets	<u>\$ 344,352,852</u>	<u>\$ 306,463,453</u>

(5)Information on products and services

Financial information disclosure is not required in interim financial statements.

(6)Information on geographic area

Financial information disclosure is not required in interim financial statements.

(7)Information on significant customers

Financial information disclosure is not required in interim financial statements.

13. PRE-DISCLOSURE FOR ADOPTION OF INTERNATIONAL FINANCIAL REPORTING STANDARDS

Pursuant to the regulations of the Financial Supervisory Commission, Executive Yuan, R.O.C., effective January 1, 2013, a public company whose stock is listed on the Taiwan Stock Exchange Corporation or traded in the GreTai Securities Market should prepare financial statements in accordance with the International Financial Reporting Standards, International Accounting Standards, relevant interpretations and interpretative bulletins (collectively as referred herein as "IFRSs"), and "Rules Governing the Preparation of Financial Statements by Securities Issuers" that will be applied

in 2013 that are ratified by the Financial Supervisory Commission.

The Company discloses the following information in advance prior to the adoption of IFRSs under the requirements of Jin-Guan-Zheng-Shen-Zi Order No. 0990004943 of the Financial Supervisory Commission, dated February 2, 2010:

A. Major contents and status of execution of the Company's plan for IFRSs adoption:

The Company has formed an IFRSs group headed by the Company's financial planning division, which is responsible for setting up a plan relative to the Company's transition to IFRSs, and the audit division is responsible for supervising the transition. The major contents and status of execution of this plan are outlined below:

Working Items for IFRSs Adoption	Status of Execution
1. Formation of an IFRSs group	Completed
2. Setting up a plan relative to the Company's transition to IFRSs	Completed
3. Identification of the differences between current accounting policies and IFRSs	Completed
4. Identification of consolidated entities under the IFRSs framework	Completed
5. Assessment of the impact of each exemption and option on the Company under IFRS 1 – First-time Adoption of IFRSs	Completed
6. Assessment of changes required in the information system related to adoption of IFRSs	Completed
7. Assessment of changes required in internal control related to adoption of IFRSs	Completed
8. Establish IFRSs accounting policies	Completed
9. Selection of exemptions and options available under IFRS 1 – First-time Adoption of IFRSs	Completed
10. Preparation of opening date statement of financial position under IFRSs	Completed
11. Preparation of IFRSs comparative financial information under IFRSs for 2012	In progress
12. Completion of relevant internal control (including financial reporting process and relevant information system) adjustments	Completed

B. Significant differences and effect that may arise between current accounting policies under R.O.C. GAAP and the ones under IFRSs and “Rules Governing the Preparation of Financial Statements by Securities Issuers” that will be used in the preparation of financial statements in the future:

The Company uses the IFRSs already ratified currently by the Financial Supervisory Commission and the “Rules Governing the Preparation of Financial Statements by Securities Issuers” that will be applied in 2013 as the basis for evaluation of material differences in accounting policies as mentioned above. However, the Company's current assessment results may be different from the actual differences that may arise when new issuances of or amendments to IFRSs are subsequently ratified by the Financial Supervisory Commission or relevant interpretations or amendments to the “Rules Governing the Preparation of Financial Statements by Securities Issuers” come in the future. Significant differences identified by the Company that may arise between current accounting policies under R.O.C. GAAP and the ones under IFRSs and “Rules Governing the Preparation of Financial Statements by Securities Issuers” that will be used in the preparation of financial statements in the future, taking into account the exemptions under IFRS 1, “First-time Adoption of International Financial Reporting Standards” (Note 13(3)), are set forth below:

1. Significant differences reconciliation of its balance sheet as of January 1, 2012:

Item	ROC GAAP	Adjustments	IFRSs	Note
Assets				
Deferred income tax assets -current	\$ 1,176,938	(\$ 1,176,938)	\$ -	(1)
Available-for-sale financial assets - non-current	8,068,438	1,529,970	9,598,408	(2)
Financial assets carried at cost - non-current	4,169,076	(2,209,505)	1,959,571	(2), (3)
Total property, plant and equipment, net	126,234,975	(12,037,821)	114,197,154	(4), (5) (6)
Investments in real estate	-	20,527,191	20,527,191	(5)
Other intangible assets	11,144,394	(8,456,137)	2,688,257	(6), (7)
Long-term prepaid rent expenses	-	9,084,112	9,084,112	(7)
Assets leased to others	9,079,026	(9,066,282)	12,744	(5)
Idle assets	1,194,099	(1,194,099)	-	(5)
Deferred income tax assets - non-current	410,589	2,726,804	3,137,393	(1), (8) (9), (10)
Others assets - prepayments for equipment	-	1,846,923	1,846,923	(4)
Others	<u>159,378,743</u>	<u>598,802</u>	<u>159,977,545</u>	(3), (5) (9), (10)
Total assets	<u>\$ 320,856,278</u>	<u>\$ 2,173,020</u>	<u>\$ 323,029,298</u>	

Item	ROC GAAP	Adjustments	IFRSs	Note
Liabilities				
Accrued expences	\$ 19,864,173	\$ 1,239,723	\$ 21,103,896	(8), (9)
Land value incremental reserve	2,169,441	(2,169,441)	-	(1)
Accrued pension liabilities	3,640,433	4,984,006	8,624,439	(10)
Deferred income tax liabilities - non-current	865,506	2,331,716	3,197,222	(1), (9) (10)
Others	<u>175,317,251</u>	<u>407,188</u>	<u>175,724,439</u>	(1)
Total liabilities	<u>\$ 201,856,804</u>	<u>\$ 6,793,192</u>	<u>\$ 208,649,996</u>	
Stockholders' Equity				
Capital reserve from long-term investment	\$ 5,976,770	(\$ 5,976,770)	\$ -	(11)
Special reserve	105,429	4,073,027	4,178,456	(14)
Undistributed earnings	10,847,205	242,484	11,089,689	(3), (8) (9), (10) (11), (12) (13), (14)
Cumulative translation adjustments	1,614,590	(1,614,590)	-	(12)
Unrecognized pension cost	(2,242,758)	2,242,758	-	(10)
Unrealized revaluation increments	2,458,437	(2,458,437)	-	(13)
Minority interest	45,652,329	(1,457,220)	44,195,109	(8), (9) (10)
Others	<u>54,587,472</u>	<u>328,576</u>	<u>54,916,048</u>	(2), (11)
Total stockholders' equity	<u>\$ 118,999,474</u>	<u>(\$ 4,620,172)</u>	<u>\$ 114,379,302</u>	

Notes to the reconciliation:

(1) Income taxes

(a) In accordance with current accounting standards in R.O.C., a deferred tax asset or liability should, according to the classification of its related asset or liability, be classified as current or noncurrent. However, a deferred tax asset or liability that is not related to an asset or liability for financial reporting, should be classified as current or noncurrent according to the expected period to realize or settle a deferred tax asset or liability. However, under IAS 1, "Presentation of Financial Statements", an entity should not classify a deferred tax asset or liability as current. Therefore, the Company reclassified deferred income tax assets-current of \$1,176,938 to deferred income tax assets-non-current and deferred income tax liabilities - current of \$9,158 (shown as "Liabilities-Other" listed above) to deferred income tax assets - non-current at the date of transition to IFRSs.

(b) The Company revalued its land based on related laws and regulations, which requires it to estimate the land value incremental tax on the revaluation date. Pursuant to the current accounting standards in ROC, such tax is treated as a reserve and presented as "Land value incremental reserve" under long-term liabilities. The nature of such estimated future tax is deferred tax and should be presented as "Deferred tax liabilities" in accordance with IAS 12,

“Income Taxes”. Therefore, the Company reclassified land value incremental reserve of \$2,169,441 to deferred income tax liabilities-non-current at the date of transition to IFRSs.

(2) Financial assets: equity instruments

In accordance with the amended “Rules Governing the Preparation of Financial Statements by Securities Issuers”, dated July 7, 2011, unlisted stocks and emerging stocks held by the Company should be measured at cost and recognized in “Financial assets carried at cost”. However, in accordance with IAS 39, “Financial Instruments: Recognition and Measurement”, investments in equity instruments without an active market but with reliable fair value measurement (i.e. the variability of the estimation interval of reasonable fair values of such equity instruments is insignificant, or the probability for these estimates can be made reliably) should be measured at fair value. In accordance with the amended “Rules Governing the Preparation of Financial Statements by Securities Issuers”, dated December 22, 2011, the Company designated Financial assets carried at cost-non-current of \$1,510,181 as Available-for sale financial assets-non-current, and adjusted the difference between fair value and book value as an increase in Other equity by \$19,789 (shown as “Equity-Others” listed above).

(3) Investments in associates/long-term equity investments accounted for under the equity method

In accordance with current accounting standards in R.O.C., the Company did not use the equity method for investments in which the Company's ownership was less than 20%. However, in accordance with IAS 28, “Investments in Associates”, when the investor has significant influence over the investee, the investee should be accounted for under the equity method. Therefore, the Company reclassified Financial assets carried at cost - non-current of \$699,324 to the associates investment at the date of transition to IFRSs. Long-term equity investments accounted for under the equity method (shown as “Assets-Others” listed above) was increased by \$1,171,025 based on the book value at transition date, and the difference of \$471,701 as an increase in Undistributed earnings.

(4) Prepayments for equipment

The Company purchased fixed assets and made prepayments, pursuant to the “Rules Governing the Preparation of Financial Statements by Securities Issuers”. Such prepayments are presented as “Property, plant and equipment”. Based on the nature of the transactions, the prepayments should be recognized as “Other assets”. Therefore, the Company reclassified construction in progress and prepayments for equipment of \$1,846,923 to other assets - prepayment for equipment at the date of transition to IFRSs.

(5) Investment property and Idle assets

In accordance with current accounting standards in R.O.C., the Company's property that is leased to others is presented in the ‘Property, plant and equipment’ and ‘Assets leased to others’ accounts. In accordance with “Rules Governing the Preparation of Financial Statements by Securities Issuers, idle assets are presented in Other assets - idle assets and Other assets - other. In accordance with IAS 40, “Investment Property”, property that meets the definition of investment property is classified and accounted for as ‘Investment property’. Based on the amendment of the “Rules Governing the Preparation of Financial Statements by Security Issuers”, idle assets shall be transferred to other assets. Therefore, the Company reclassified Property, plant and equipment of \$9,717,130, Leased assets of \$9,066,282, Idle assets of \$1,033,361 and Other assets-other of \$710,418 (shown as “Assets-others” listed above) to Investment property of \$20,527,191, and reclassified Idle assets of \$160,738 to Property, plant and equipment at the date of transition to IFRSs.

(6) Service concession arrangements

The Company contracted with the government to provide construction of the government's infrastructure assets for public services and operate those assets for 50 years after construction is completed. When the term of operating period expires, the underlying infrastructure assets will

be transferred to the government without consideration. In accordance with IFRIC 12, "Service Concession Arrangements", construction costs of a service concession arrangement shall be allocated to construction services and operating services based on their relative fair values, and the operator subsequently recognizes and measures revenue in accordance with IAS 11, "Construction Contracts", and IAS 18, "Revenue", respectively, for the services it performs. The fair values are determined based on the way the grantor pays considerations to the operator specified in the agreement, and are recognized as intangible assets. Therefore, the Company reclassified Property, plant and equipment of \$627,975 to Other intangible assets at the date of transition to IFRSs.

(7) Long-term prepaid rent expenses

In accordance with current accounting standards in R.O.C., the Company's payments to obtain the land-use rights and prepayments to leased lands are presented in "Other intangible assets". However, in accordance with IAS 17, "Leases", such long operating lease should be treated as long-term prepaid rent. Therefore, the Company reclassified "Other intangible assets" of \$9,084,112 to "Long-term prepaid rent expenses" at the date of transition to IFRSs.

(8) Accumulated unused compensated absences

The current accounting standards in R.O.C. do not specify the rules on the cost recognition for accumulated unused compensated absences. The Company recognized such costs as expenses upon actual payment. However, IAS 19, "Employee Benefits", requires that the costs of accumulated unused compensated absences should be accrued as expenses at the end of the reporting period. Therefore, the Company increased deferred income tax asset - non-current by \$90,507 and accounts payable by \$528,974, and decreased undistributed earnings by \$302,525 and minority interest by \$135,942 at the date of the transition to IFRSs.

(9) Leases

In accordance with current accounting standards in R.O.C., for the Company's long-term lease contracts with variable rents which are adjusted year by year, the lease payment is recognized as revenue or expense for each term based on each lease agreement. However, in accordance with IAS 17, "Leases", all lease payments stipulated in the lease contracts should be recognized as revenue or expense over the lease term on a straight-line basis. Therefore, the Company increased other receivables by \$811,429 (shown as "assets-other" listed above), deferred income tax assets - non-current by \$76,997, accrued expenses by \$710,749, deferred income tax liabilities - non-current by \$138,402 and undistributed earnings as \$109,817; and decreased prepaid rent expenses by \$2,350 (shown as "assets-Other" listed above) and minority interest by \$72,892.

(10) Pensions

The discount rate used to calculate pensions shall be determined with reference to the factors specified in R.O.C. SFAS 18, paragraph 23. However, IAS 19, "Employee Benefits", requires an entity to determine the rate used to discount employee benefits with reference to market yields on high quality corporate bonds that match the currency at the end day of the reporting period and duration of its pension plan. The Company selected to recognize all unrecognized transitional net benefit obligation and cumulative actuarial gains and losses relating to employee benefits at the date of transition to IFRSs. Besides, the Company shall reserve the minimum amount of pension liability that is required to be recognized on the balance sheet in accordance with current accounting standards in R.O.C.. Therefore, at the date of transition to IFRSs, the Company increased deferred income tax assets - non-current by \$1,288,357, accrued pension liabilities by \$4,984,006, deferred income tax liabilities - non-current by \$5,742, unrecognized pension cost by \$2,214,915 and minority interest by \$75,590; and decreased deferred pension cost of \$160,627 (shown as "assets-others" listed above), other assets - other of \$151,636 (shown as "assets-others" listed above), undistributed earnings by \$5,102,300 and

minority interest by \$1,201,859. In addition, the Company decreased long-term equity investments accounted for under the equity method and undistributed earnings both by \$361,995 in accordance with the holding percentage.

(11)Capital reserve from long-term investments

In accordance with current accounting standards in R.O.C., when an equity method investee (an associate or a subsidiary) issues new shares and the Company does not subscribe or acquire the new shares proportionately but still retains significant influence, which results in a change in the Company's holding percentage and its interest in the investee's net assets, such difference shall be adjusted to the 'Additional paid-in capital' and the 'Long-term equity investments' accounts. However, in accordance with IAS 28, "Investments in Associates", an increase in investment percentage is accounted for as an acquisition of investment; while, decrease in investment percentage is accounted for as a disposal of investment and any related disposal gain or loss is recognized. The Company elected the exemption of business combination and did not retrospectively apply IFRSs to its investment transactions before January 1, 2012. As a result, the Company reclassified to "Undistributed earnings" the amount of \$5,666,186 from "Capital reserve from long-term investments" due to changes in shareholding percentage of equity method investees. In addition, according to the revised "Rules Governing the Preparation of Financial Statements by Securities Issuers", the remaining balance of "Capital reserve from long-term investments" amounting to \$310,584 should be reclassified to other equity accounts based on its nature (shown as "Equity-other" listed above).

(12)Cumulative translation adjustments

The Company selected to reset the cumulative translation differences from foreign operations to zero at the date of transition to IFRSs, in accordance with IAS 21, "The Effects of Changes in Foreign Exchange Rates. Therefore, the Company decreased cumulative translation adjustments by \$1,614,590 and increased undistributed earnings by \$1,614,590 at the date of transition to IFRSs.

(13)Asset revaluations

In accordance with IFRS 1 "First-time Adoption of International Financial Reporting Standards", for property, plant and equipment that have been revalued before the date of transition to IFRSs, the revalued amounts of assets will be used as deemed cost on the revaluation date. Therefore, the Company decreased unrealized revaluations increments and undistributed earnings both by \$2,458,437, at the date of transition to IFRSs.

(14)Special reserve

In accordance with the Jin-Guan-Zheng-Fa-Zi Order No.1010012865, dated April 6, 2012, the Company set aside special reserve of \$4,073,027, as the Company selected to reclassify the transition differences of items 12 and 13 above to the "retained earnings" account.

2.The Company has not completed the reconciliation of balance sheet accounts as at June 30, 2012 and income statement accounts for the six-month period ended June 30, 2012 with significant differences in accounting policies adopted. Accordingly, these are not disclosed.

C.According to IFRS 1, "First-time Adoption of International Financial Reporting Standards" and "Rules Governing the Preparation of Financial Statements by Securities Issuers" that are expected to be applied in 2013, the Company selected the following exemptions:

1.Business combinations

The Company selected not to apply IFRS 3, "Business Combinations" retrospectively to business combinations which occurred before January 1, 2012 (the date of transition to IFRSs).

2.Share-based payment

For vested equity instruments and granted liabilities from shared-based payment transactions before January 1, 2012, the Company has selected not to apply IFRS 2, "Share-based Payment."

3.Deemed cost

For the Company's property, plant and equipment and investment property (which is classified under property, plant and equipment under R.O.C. GAAP) which have been revalued before January 1, 2012, the revalued amount of assets will be used as the deemed cost on the revaluation date.

4. Leases

The Company elected to apply the transitional rules of IFRIC 4, "Determining whether an Arrangement Contains a Lease". The Company will determine whether a leased arrangement exists based on the economic substance at the transition date.

5. Employee benefits

The Company elected to recognize all cumulative actuarial gains and losses relating to employee benefits plan as retained earnings at the date of transition to IFRSs. In accordance with IAS 19, "Employee Benefits" paragraph 120A, the Company discloses present value of defined benefit obligation, fair value of the employee benefit plan assets, surplus or deficit in the employee benefit plan and experience adjustments determined for each accounting period prospectively from the transition date.

6. Cumulative translation differences

The Company elected to reset the cumulative translation differences to zero at the date of transition to IFRSs, thereafter the exchange differences will comply with IAS 21, "The Effects of Changes in Foreign Exchange Rates".

7. Company's Adoption of IFRSs later than subsidiaries

As the Company has adopted IFRSs for the first-time later than its subsidiaries, in its consolidated financial statements, the Company measures the assets and liabilities of the subsidiaries at the same carrying amounts as in the financial statements of the subsidiaries, after adjusting for consolidation and equity accounting adjustments and for the effects of the business combination in which the entity acquired the subsidiaries.

8. Compound financial instruments

For the liability portion of compound financial instruments which is not outstanding at the date of transition to IFRSs, the Company elected not to separate the liability component from the equity component.

9. Designated financial instruments

The Company has designated certain "Financial assets carried at cost" as "Available-for-sale financial assets".

10. The Company complies with IAS 37, "Provisions, Contingent Liabilities and Contingent Assets" to measure the decommissioning obligations of property, plant and equipment at the date of transition to IFRSs.

11. Borrowing costs

The Company has chosen to apply the transitional rules (paragraph 27.28) of IAS No. 23, "Borrowing costs" and comply with the principles from the date of transition to IFRSs.

12. Transfers of assets from customers

The Company elects to apply the transitional rule (paragraph 22) of IFRIC No. 18, "Transfers of Assets from Customers" and comply with the principles from the date of transition to IFRSs.

The optional exemptions mentioned above may change as the FSC may issue new rules governing the adoption of IFRSs or other changes of the economic environment can lead to different choices at the transition date.