

UNI-PRESIDENT ENTERPRISES CORP.
CONSOLIDATED FINANCIAL STATEMENTS AND
REPORT OF INDEPENDENT ACCOUNTANTS
DECEMBER 31, 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.

REPORT OF INDEPENDENT ACCOUNTANTS TRANSLATED FROM CHINESE

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

We have audited the accompanying consolidated balance sheets of Uni-President Enterprises Corp. and subsidiaries as of December 31, 2012 and 2011, and the related consolidated statements of income, of changes in stockholders' equity and of cash flows for the years then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits. We did not audit the 2012 and 2011 financial statements of four consolidated subsidiaries such as President Global Corp., which statements reflect total assets constituting 13% of consolidated total assets as of December 31, 2012 and 2011, and total sales constituting 9% of consolidated total sales for the years then ended. In addition, we also did not audit the financial statements of certain investee companies accounted for under the equity method. These long-term equity investments amounted to \$11,314,367 thousand and \$11,443,496 thousand as of December 31, 2012 and 2011, respectively, and the related net investment income amounted to \$194,846 thousand and \$371,883 thousand for the years then ended, respectively. The financial statements of these investee companies were audited by other auditors whose reports thereon have been furnished to us and our opinion expressed herein, insofar as it relates to the amounts included in the financial statements and the information disclosed in Note 11 relative to these subsidiaries and long-term investments, is based solely on the reports of the other auditors.

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

In our opinion, based on our audits and the reports of the other auditors, the consolidated financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Uni-President Enterprises Corp. and subsidiaries as of December 31, 2012 and 2011, and the results of their operations and their cash flows for the years then ended 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. has adopted, 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

Republic of China

March 28, 2013

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

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

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31

(Expressed in thousands of New Taiwan dollars)

ASSETS	Notes	2012	2011
Current Assets			
Cash and cash equivalents	4(1)	\$ 43,945,441	\$ 41,800,274
Financial assets at fair value through profit or loss - current	4(2) and 6	10,137,628	11,472,465
Notes receivable, net	3 and 4(3)	2,614,575	2,877,192
Accounts receivable, net	3, 4(4) and 5	16,815,960	16,514,320
Other receivables	3, 4(5) and 5	5,356,723	3,566,261
Other financial assets - current	6	126,663	164,321
Inventories, net	4(6)(11) and 6	33,973,768	34,547,169
Prepayments	5 and 7	10,151,212	9,725,757
Deferred income tax assets - current	4(27)	1,185,164	1,176,938
Other current assets		<u>565,186</u>	<u>201,219</u>
Total current assets		<u>124,872,320</u>	<u>122,045,916</u>
Funds and Investments			
Financial assets at fair value through profit or loss - non-current	4(2)	288,222	-
Available-for-sale financial assets - non-current	4(7)(16), 6 and 10		
	(1)	9,286,647	8,068,438
Financial assets carried at cost - non-current	4(8)(16) and 6	3,941,563	4,169,076
Investments in bonds without active markets - non-current	4(9)	289,413	301,721
Long-term equity investments accounted for under the equity method	4(10), 5 and 6	27,991,117	27,335,353
Investments in real estate		3,935	3,935
Other financial assets - non-current	6	<u>169,256</u>	<u>36,825</u>
Total funds and investments		<u>41,970,153</u>	<u>39,915,348</u>
Property, Plant and Equipment			
Cost			
Land		12,384,304	12,408,569
Buildings		49,807,730	45,857,977
Machinery and equipment		90,638,187	81,488,163
Utilities equipment		5,001,119	5,034,059
Transportation equipment		5,068,230	4,481,227
Office equipment		12,201,371	9,261,748
Leased assets		145,258	160,228
Leasehold improvements		11,503,926	11,157,339
Other equipment		40,493,538	38,736,738
Revaluation increments		<u>5,058,388</u>	<u>5,060,919</u>
Cost and revaluation increments		232,302,051	213,646,967
Less: Accumulated depreciation		(104,687,351)	(98,756,954)
Accumulated impairment		(140,410)	(234,250)
Construction in progress and prepayments for equipment		<u>11,955,843</u>	<u>11,579,212</u>
Total property, plant and equipment, net		<u>139,430,133</u>	<u>126,234,975</u>
Intangible Assets			
Deferred pension costs	4(21)	154,873	160,615
Other intangible assets	4(12)(16) and 6	<u>11,970,446</u>	<u>11,144,394</u>
Total intangible assets		<u>12,125,319</u>	<u>11,305,009</u>
Other Assets			
Assets leased to others	4(11)(13)(16) and 6	9,553,406	9,079,026
Idle assets	4(11)(14)(16) and 6	1,011,974	1,194,099
Refundable deposits	6 and 7	2,706,178	4,013,652
Deferred expenses	4(15)	903,993	949,730
Long-term notes, accounts and overdue receivables	3 and 5	577,962	576,597
Deferred income tax assets - non-current	4(27)	512,752	410,589
Other assets - other	4(11) and 6	<u>4,985,552</u>	<u>5,131,337</u>
Total other assets		<u>20,251,817</u>	<u>21,355,030</u>
TOTAL ASSETS		<u>\$ 338,649,742</u>	<u>\$ 320,856,278</u>

(Continued)

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
DECEMBER 31

(Expressed in thousands of New Taiwan dollars)

LIABILITIES AND STOCKHOLDERS' EQUITY	Notes	2012	2011
Current Liabilities			
Short-term loans	4(17) and 6	\$ 23,056,798	\$ 29,802,811
Notes and bills payable	4(18) and 6	7,508,498	6,710,143
Financial liabilities at fair value through profit or loss - current	4(2)	769	-
Notes payable		1,665,251	1,638,010
Accounts payable	5	30,563,457	28,843,673
Income tax payable	4(27)	1,924,302	1,803,388
Accrued expenses	5 and 7	23,129,886	19,864,173
Other payables	5	17,698,743	13,658,569
Receipts in advance		6,932,835	7,649,623
Long-term liabilities - current portion	4(19)(20)(22) and 6	6,569,750	5,945,129
Deferred income tax liabilities - current	4(27)	58,619	9,158
Other current liabilities		242,042	70,752
Total current liabilities		<u>119,350,950</u>	<u>115,995,429</u>
Long-term Liabilities			
Bonds payable	4(19)	15,650,000	8,500,000
Long-term loans	4(20) and 6	57,825,328	63,300,497
Long-term notes payable		111,234	327,558
Total long-term liabilities		<u>73,586,562</u>	<u>72,128,055</u>
Reserve			
Reserve for land revaluation incremental tax	4(11)	<u>2,169,441</u>	<u>2,169,441</u>
Other Liabilities			
Accrued pension liabilities	4(21)	4,446,684	3,640,433
Guarantee deposits received		5,559,877	4,792,081
Deferred income tax liabilities - non-current	4(27)	773,459	865,506
Other liabilities - other	4(22)	1,975,248	2,265,859
Total other liabilities		<u>12,755,268</u>	<u>11,563,879</u>
Total liabilities		<u>207,862,221</u>	<u>201,856,804</u>
Stockholders' Equity			
Capital			
Common stock	1 and 4(23)	48,624,744	45,443,686
Capital Reserves	4(24)		
Additional paid-in capital in excess of par - common stock		489,454	489,454
Additional paid-in capital - treasury stock transactions		34,027	34,027
Capital reserve from donated assets		621	591
Capital reserve from long-term investments		5,719,780	5,976,770
Retained Earnings	4(23)(25)		
Legal reserve		10,095,973	9,151,205
Special reserve		105,429	105,429
Undistributed earnings		14,584,350	10,847,205
Other Adjustments to Stockholders' Equity			
Cumulative translation adjustments		201,900	1,614,590
Unrecognized pension cost	4(21)	(2,853,465)	(2,242,758)
Unrealized gain or loss on financial instruments	4(7)(10) and 10(1)	3,095,564	(531,491)
Asset revaluations	4(11)	2,502,725	2,458,437
Total Parent Company Stockholders' Equity		<u>82,601,102</u>	<u>73,347,145</u>
Minority interest		48,186,419	45,652,329
Total stockholders' equity		<u>130,787,521</u>	<u>118,999,474</u>
Contingent Liabilities and Commitments	7		
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY		<u>\$ 338,649,742</u>	<u>\$ 320,856,278</u>

The accompanying notes are an integral part of these consolidated financial statements.
See report of independent accountants dated March 28, 2013.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF INCOME
FOR THE YEARS ENDED DECEMBER 31
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

Items	Notes	2012		2011	
Operating Revenue	5				
Sales		\$ 419,772,613		\$ 382,649,504	
Sales returns		(542,638)		(773,636)	
Sales discounts		(10,797,070)		(10,039,337)	
Net Sales		<u>408,432,905</u>		<u>371,836,531</u>	
Other operating revenues		19,082,441		16,191,866	
Net Operating Revenues		<u>427,515,346</u>		<u>388,028,397</u>	
Operating Costs	4(6)(26) and 5				
Cost of goods sold		(285,953,397)		(266,667,877)	
Other operating costs		(14,092,023)		(11,060,744)	
Net Operating Costs		<u>(300,045,420)</u>		<u>(277,728,621)</u>	
Gross profit		<u>127,469,926</u>		<u>110,299,776</u>	
Operating Expenses	4(26) and 5				
Sales and marketing expenses		(89,591,528)		(78,128,718)	
General and administrative expenses		(17,941,766)		(16,334,526)	
Research and development expenses		(784,813)		(755,025)	
Total Operating Expenses		<u>(108,318,107)</u>		<u>(95,218,269)</u>	
Operating income		<u>19,151,819</u>		<u>15,081,507</u>	
Non-operating Income and Gains					
Interest income	5	804,958		547,784	
Investment income accounted for under the equity method	4(10)	1,697,962		869,468	
Dividend income		350,465		521,084	
Gain on disposal of property, plant and equipment		154,489		208,972	
Gain on disposal of investments	4(2)	4,454,313		2,214,342	
Foreign exchange gain, net		55,010		975,413	
Rental income	4(13)	740,091		473,988	
Gain on valuation of financial assets	4(2)	10,080		1,882	
Other non-operating income	5	2,302,058		1,305,410	
Total Non-operating Income and Gains		<u>10,569,426</u>		<u>7,118,343</u>	
Non-operating Expenses and Losses					
Interest expense	4(11) and 5	(2,013,621)		(1,840,647)	
Loss on disposal of property, plant and equipment		(254,321)		(365,060)	
Impairment loss	4(7)(8)(11)(12) (13)(14)(16)	(3,159,194)		(995,740)	
Other non-operating losses	4(6)(15), 5 and 10(4)	(2,015,379)		(856,695)	
Total Non-operating Expenses and Losses		<u>(7,442,515)</u>		<u>(4,058,142)</u>	
Income before income tax		22,278,730		18,141,708	
Income tax expense	4(27)	(3,804,016)		(3,406,766)	
Consolidated net income		<u>\$ 18,474,714</u>		<u>\$ 14,734,942</u>	
Attributable to:					
Equity holders of the Company		\$ 12,407,340		\$ 9,447,681	
Minority interest		6,067,374		5,287,261	
		<u>\$ 18,474,714</u>		<u>\$ 14,734,942</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>\$ 4.58</u>	<u>\$ 2.55</u>	<u>\$ 3.73</u>	<u>\$ 1.94</u>
Diluted Earnings Per Common Share (in dollars)	4(28)				
Net income		<u>\$ 4.56</u>	<u>\$ 2.54</u>	<u>\$ 3.71</u>	<u>\$ 1.93</u>

The accompanying notes are an integral part of these consolidated financial statements.
See report of independent accountants dated March 28, 2013.

UNI-PRESIDENT ENTERPRISES CORP AND SUBSIDIARIES.
CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	<u>Retained Earnings</u>					Cumulative Translation Adjustments	Unrecognized Pension Cost	Unrealized Gain or Loss on Financial Instruments	Asset Revaluations	Minority Interest	Total
	Common Stock	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 2011	-	-	-	-	9,447,681	-	-	-	-	5,287,261	14,734,942
Non-payment of fractional cash dividend from previous year transferred to capital reserve	-	43	-	-	-	-	-	-	-	-	43
Adjustment of special reserve due to change in ownership of subsidiaries	-	-	-	105,429	-	-	-	-	-	-	105,429
Adjustment of capital reserve due to retirement of treasury stock by subsidiaries	-	5,326	-	-	-	-	-	-	-	-	5,326
Adjustment of capital reserve due to change in ownership of subsidiaries	-	306,440	-	-	-	-	-	-	-	-	306,440
Adjustment of capital reserve due to change in ownership of subsidiaries by subsidiaries	-	(50,956)	-	-	-	-	-	-	-	-	(50,956)
Adjustment of capital reserve due to subsidiaries' adjustment of capital reserve	-	(11,789)	-	-	-	-	-	-	-	-	(11,789)
Cumulative translation adjustments	-	-	-	-	-	2,574,076	-	-	-	-	2,574,076
Adjustment of unrecognized pension cost	-	-	-	-	-	-	(113,124)	-	-	-	(113,124)
Adjustment of unrecognized pension cost by subsidiaries	-	-	-	-	-	-	(7,700)	-	-	-	(7,700)
Adjustment due to revaluations of available-for-sale financial assets	-	-	-	-	-	-	-	(712,195)	-	-	(712,195)
Adjustment of unrealized loss on financial instruments by subsidiaries	-	-	-	-	-	-	-	(2,456,251)	-	-	(2,456,251)
Adjustment of unrealized revaluation increments	-	-	-	-	-	-	-	-	226,441	-	226,441
Adjustment of asset revaluations by subsidiaries	-	-	-	-	-	-	-	-	69,444	-	69,444
Changes in minority interest	-	-	-	-	-	-	-	-	-	(2,393,322)	(2,393,322)
Balance at December 31, 2011	<u>\$ 45,443,686</u>	<u>\$ 6,500,842</u>	<u>\$ 9,151,205</u>	<u>\$ 105,429</u>	<u>\$ 10,847,205</u>	<u>\$ 1,614,590</u>	<u>(\$ 2,242,758)</u>	<u>(\$ 531,491)</u>	<u>\$ 2,458,437</u>	<u>\$ 45,652,329</u>	<u>\$ 118,999,474</u>

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UNI-PRESIDENT ENTERPRISES CORP AND SUBSIDIARIES.
CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)

	<u>Retained Earnings</u>					Cumulative Translation Adjustments	Unrecognized Pension Cost	Unrealized Gain or Loss on Financial Instruments	Asset Revaluations	Minority Interest	Total
	Common Stock	Capital Reserves	Legal Reserve	Special Reserve	Undistributed Earnings						
<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 2012	-	-	-	-	12,407,340	-	-	-	-	6,067,374	18,474,714
Non-payment of fractional cash dividend from previous year transferred to capital reserve	-	30	-	-	-	-	-	-	-	-	30
Adjustment of capital reserve due to change in ownership of subsidiaries	-	21,171	-	-	-	-	-	-	-	-	21,171
Adjustment of capital reserve due to reorganization	-	10,292	-	-	-	-	-	-	-	-	10,292
Adjustment of capital reserve due to subsidiaries' adjustment of capital reserve	-	(288,453)	-	-	-	-	-	-	-	-	(288,453)
Cumulative translation adjustments	-	-	-	-	-	(1,412,690)	-	-	-	-	(1,412,690)
Adjustment of unrecognized pension cost	-	-	-	-	-	-	(185,900)	-	-	-	(185,900)
Adjustment of unrecognized pension cost by subsidiaries	-	-	-	-	-	-	(424,807)	-	-	-	(424,807)
Adjustment due to revaluations of available-for-sale financial assets	-	-	-	-	-	-	-	745,431	-	-	745,431
Adjustment due to revaluations of available-for-sale financial assets by subsidiaries	-	-	-	-	-	-	-	2,881,624	-	-	2,881,624
Adjustment of asset revaluations by subsidiaries	-	-	-	-	-	-	-	-	44,288	-	44,288
Difference between carrying amount and considerations received in disposal of investments in a subsidiary	-	-	-	-	-	-	-	-	-	1,119,174	1,119,174
Changes in minority interest	-	-	-	-	-	-	-	-	-	(4,652,458)	(4,652,458)
Balance at December 31, 2012	<u>\$ 48,624,744</u>	<u>\$ 6,243,882</u>	<u>\$ 10,095,973</u>	<u>\$ 105,429</u>	<u>\$ 14,584,350</u>	<u>\$ 201,900</u>	<u>(\$ 2,853,465)</u>	<u>\$ 3,095,564</u>	<u>\$ 2,502,725</u>	<u>\$ 48,186,419</u>	<u>\$ 130,787,521</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 report of independent accountants dated March 28, 2013.

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

	2012		2011
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Consolidated net income	\$ 18,474,714	\$	14,734,942
Adjustments to reconcile net income to net cash provided by operating activities			
Gain on valuation of financial assets and liabilities	(41,855 )	(	23,905)
Provision for doubtful accounts	144,518		303,060
Reversal of allowance for doubtful accounts	(73,715 )	(	465,909)
Provision for inventory market price decline	-		197,044
Reversal of allowance for inventory market price decline	(305,755)	(-
Investment income accounted for under the equity method	(1,697,962 )	(	869,468)
Cash dividends from investments accounted for under the equity method	1,008,727		1,138,356
Gain on disposal of investments - subsidiaries	(4,013,490)	(-
Gain on disposal of investments - non-subsiidiaries	(245,235 )	(	2,050,438)
Depreciation	14,007,280		12,280,716
Net loss on disposal of property, plant and equipment, assets leased to others, idle assets and other assets	99,832		156,088
Impairment loss	3,159,194		995,740
Amortization	765,786		804,751
Deferred expenses transferred to other non-operating losses	138,129		-
Amortization of land use rights payable	14,561		20,285
Changes in assets and liabilities			
Financial assets at fair value through profit or loss - current	1,089,239		2,221,509
Notes receivable	279,066		556,075
Accounts receivable	(339,347 )	(	3,279,372)
Other receivables	(287,745 )	(	1,469,147
Inventories	887,589	(	3,565,004)
Prepayments	(425,455 )	(	626,493)
Deferred income tax assets	(110,389 )	(	41,080
Other current assets	(363,967 )	(	547,889
Deferred pension cost	5,742		44,082
Long-term notes, accounts and overdue receivables	(590 )	(	28
Notes payable	27,241		439,487
Accounts payable	1,719,784		3,539,466
Income tax payable	120,914	(	386,082)
Accrued expenses	3,265,713		1,851,782
Other payables	3,016,477		3,250,391
Receipts in advance	(716,788 )	(	2,301,860
Deferred income tax liabilities	(42,586 )	(	48,232
Other current liabilities	171,290	(	88,340)
Long-term notes payable	(216,324 )	(	189,265)
Accrued pension liabilities	620,351		104,335
Net cash provided by operating activities	40,134,944		35,502,069

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UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED DECEMBER 31

(Expressed in thousands of New Taiwan dollars)

	2012		2011
CASH FLOWS FROM INVESTING ACTIVITIES			
Decrease (increase) in employees' car loans	\$ 3,345	(\$	2,431)
Decrease in other receivables - related parties	47,325		23,710
Decrease (increase) in other financial assets - current	37,658	(	76,453)
Increase in available-for-sale financial assets - non-current	(1,604,059 )	(	986,639)
Increase in financial assets carried at cost - non-current	(134,238 )	(	182,582)
Increase in investments in bonds without active markets - non-current	-	(	301,721)
Increase in long-term investments - non subsidiaries	(599,866 )	(	1,731,347)
Proceeds from capital reduction of subsidiaries	264,341		941,807
Proceeds from disposal of long-term investments - subsidiaries	4,838,994		-
Proceeds from disposal of long-term investments - non subsidiaries	2,034,452		3,403,111
(Increase) decrease in other financial assets - non current	(132,431)		3,536
Cash paid for acquisition of property, plant and equipment, assets leased to others, idle assets and other assets	(28,851,472 )	(	29,246,617)
Proceeds from disposal of property, plant and equipment, assets leased to others, idle assets and other assets	876,211		1,159,012
Increase in other intangible assets	(1,545,588 )	(	2,492,716)
Increase in refundable deposits	(271,169 )	(	339,579)
Increase in other deferred expenses	(433,415 )	(	398,148)
Decrease (increase) in other assets - other	145,785	(	43,821)
Net cash used in investing activities	(25,324,127 )	(	30,270,878)
CASH FLOWS FROM FINANCING ACTIVITIES			
(Decrease) increase in short-term loans	(6,746,013)		7,019,325
Increase in notes and bills payable	798,355		314,347
Decrease in other payables - related parties	(55,601 )	(	13,196)
Increase in bonds payable	7,100,000		3,000,000
(Decrease) increase in long-term loans	(4,805,569)		6,106,276
Increase in guarantee deposits received	767,796		1,076,500
(Decrease) increase in other liabilities - other	(9,292)		8,572
Cash paid for land use rights payable	(250,000 )	(	250,000)
Payment of cash dividends	(4,544,369 )	(	6,001,996)
Decrease in minority interest	(4,652,458 )	(	2,393,322)
Net cash (used in) provided by financing activities	(12,397,151 )	(	8,866,506)
Effect of foreign exchange rate changes on cash	268,499 )	(	302,393)
Net effect of change in the consolidated entities	-	(	2,741,611)
Increase in cash and cash equivalents	2,145,167		11,658,479
Cash and cash equivalents at beginning of year	41,800,274		30,141,795
Cash and cash equivalents at end of year	\$ 43,945,441	\$	41,800,274
Supplemental disclosures of cash flow information			
1. Interest paid (excluding capitalized interest)	\$ 1,884,933	\$	1,475,135
2. Income tax paid	\$ 3,836,077	\$	3,703,536
Investing and financing activities with partial cash payment			
Acquisition of property, plant and equipment, assets leased to others, idle assets and other assets	\$ 29,930,800	\$	29,668,566
Add: Other payables, beginning of year	4,035,931		3,613,982
Less: Other payables, end of year	(5,115,259 )	(	4,035,931)
Cash paid for acquisition of property, plant and equipment, assets leased to others, idle assets and other assets	\$ 28,851,472	\$	29,246,617
Other activities with no cash flow effect			
1. Reclassification of available-for-sale financial assets as long-term equity investments accounted for under the equity method	\$ 494,320	\$	-
2. Reclassification of financial assets carried at cost as available-for-sale financial assets due to stock conversion	\$ 44,934	\$	153,402
3. Reclassification of long-term equity investments accounted for under the equity method as available-for-sale financial assets	\$ 68,952	\$	-
4. Reclassification of long-term equity investments accounted for under the equity method as financial assets carried at cost	\$ 157,462	\$	-
5. Idle assets transferred to inventories	\$ -	\$	222,186
6. Land appraisal increment	\$ -	\$	487,568
7. Reclassification of refundable deposits as other receivables	\$ 1,578,643	\$	-
8. Non-payment of fractional cash dividend from previous year transferred to capital reserve	\$ 30	\$	43

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

See report of independent accountants dated March 28, 2013.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011

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

1. HISTORY AND ORGANIZATION

- (1) Uni-President Enterprises Corp. (the “Company”) was incorporated as a company limited by shares under the provisions of the Company Law of the Republic of China (R.O.C.) in August 1967 with an initial capital of \$32,000. As of December 31, 2012, the Company’s authorized capital was \$60,000,000, and the paid-in capital was \$48,624,744, consisting of 4,862,474 thousand shares of common stock with a par value of \$10 (in NT dollars) per share. The Company is primarily engaged in the manufacture, processing and sales of various soft drinks, food, animal feeds and flour.
- (2) As of December 31, 2012, the Company and its subsidiaries had approximately 106,520 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
			December 31, 2012	2011	
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Professional investment	100.00	100.00	—
	Kai Yu Investment Co., Ltd.	Professional investment	100.00	100.00	—

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			December 31,		
			2012	2011	
Uni-President Enterprises Corp.	President International Trade and Investment Corp.	Professional investment	100.00	100.00	—
	Kai Nan Investment Co., Ltd.	Professional investment	100.00	100.00	—
	President Global Corp.	Instant noodle and juice can importation	100.00	100.00	—
	Tone Sang Construction Corp.	Construction of buildings	100.00	100.00	—
	Uni-President Glass Industrial Co., Ltd.	Manufacturing and sales of glass products	100.00	100.00	—
	Uni-President Vendor Corp.	Sales of soft drinks and food	100.00	100.00	—
	Presco Netmarketing Inc.	Information services	100.00	100.00	—
	Tung-Yuan Corp.	Distribution center	100.00	100.00	—
	Uni-President Dream Parks Corp.	Wholesale and retailing of food, advertising, etc.	100.00	100.00	—
	President Baseball Team Corp.	Management of professional baseball	100.00	100.00	—
	President Entertainment Corp.	Entertainment business	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			December 31,		
			2012	2011	
Uni-President Enterprises Corp.	President Organics Corp.	Sales of rice, vegetable, tea and drinks, etc.	100.00	100.00	(Note 1)
	President Fair Development Corp.	Operation of shopping mall, department store, international trade, etc.	100.00	100.00	(Note 1)
	Tung Ho Development Corp.	Entertainment business	100.00	100.00	(Note 1)
	Nanlien International Corp.	Import and export trading	99.99	99.99	—
	President Natural Industrial Corp.	Sales of healthy food	97.85	97.85	(Note 1)
	President International Development Corp.	Industry investment	75.36	75.36	(Note 1)
	Uni-President Development Corp.	Construction, development and operation of an MRT Station	70.00	70.00	(Note 1)
	Tait Marketing & Distribution Co., Ltd.	Channel retailing and distribution centers, etc.	64.30	64.30	(Note 1)
	President Tokyo Corp.	Car rental	51.00	51.00	(Note 1)
	President Nissin Corp.	Processing, manufacturing and sales of vegetable oil	51.00	51.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note	
			December 31,			
			2012	2011		
Uni-President Enterprises Corp.	Ton Yi Pharmaceutical Corp.	Distribution of pharmaceuticals	51.00	51.00	—	
	President Packaging Corp.	Package and container sales	50.59	50.59	(Note 1)	
	President Kikkoman Inc.	Manufacturing and sales of soya sauce	50.00	50.00	—	
	Uni-President Biotechnology Co., Ltd.	Research and development of traditional chinese medicine, wholesale	50.00	50.00	—	
	Scino Pharm Taiwan Ltd.	Research, manufacturing and sales of pharmaceuticals	48.16	48.38	(Note 1)	
	Ton Yi Industrial Corp.	Manufacturing of tinplates	47.22	47.24	(Note 1)	
	President Chain Store Corp.	Operation of supermarkets	45.80	45.80	(Note 1)	
	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	—
		Uni-President Foodstuff (BVI) Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	—
		Sanshui Jianlibao Commerce Co., Ltd.	Sales of soft drinks	100.00	100.00	—

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			December 31,		
			2012	2011	
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd. and its subsidiaries	Professional investment, etc.	70.49	73.49	—
	President Energy Development (Cayman Islands) Ltd.	Investment in energy resources	65.79	65.79	(Note 1)
	Zhangjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feeds and flour	60.00	60.00	—
	President Kikkoman Zhenji Foods Co., Ltd.	Manufacturing and sales of food	45.00	45.00	—
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.	100.00	100.00	—
	Tung Guan Enterprises Co., Ltd.	Sales of livestock products	100.00	100.00	—
	Tung Jun International Corp.	Wholesale of poultry and livestock	100.00	100.00	—
President Global	Ameripec Inc.	Manufacturing of food	100.00	100.00	—
Uni-President Dream Parks Corp.	Uni-Oao Travel Services Corp.	Tours business	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			December 31,		
			2012	2011	
Uni-President Dream Parks Corp.	Shanghai Uni-President Dream Parks Trading Corp.	Trading	100.00	—	(Note 2)
President Fair Development Corp.	President Century Corp.	Department store, etc.	100.00	100.00	—
Tung Ho Development Corp.	Uni-Resort Corp.	Operation of restaurants, hotels and gymnasium, etc.	100.00	100.00	—
Nanlien International Corp.	Cayman Nanlien Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	—
	Wei Lien Enterprises Corp. and its subsidiaries	Trade agency and general investments, etc.	100.00	100.00	—
	Uni-President Auto Accessories Corp.	Wholesale of motor vehicle parts and supplies	100.00	100.00	—
	Tun Hsiang Enterprises Corp., etc.	Sales of food, etc.	—	—	(Note 3)
President Natural Industrial Corp.	High Wave Biotech Corp.	Sales of healthy food	100.00	100.00	—
President International Development Corp.	President (BVI) International Investment Holdings Ltd. and its subsidiaries	Investment in manufacturing business, etc.	100.00	100.00	—

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			December 31,		
			2012	2011	
President International Development Corp.	Ton Yu Investment Inc.	Professional investment	100.00	100.00	—
	President Life Sciences Co., Ltd. and its subsidiaries	Manufacturing of chemical materials and instruments, etc.	100.00	100.00	—
Tait Marketing & Distribution Co., Ltd.	Tait Distribution Service Co., Ltd.	Manufacturing of various soft drinks	100.00	100.00	—
	Sonic International Cayman and its subsidiaries	General investment, etc.	100.00	100.00	—
	Tait (H.K.) Limited and its subsidiaries	International trade	100.00	100.00	—
President Tokyo Corp.	President Tokyo Renting Corp.	Car rental	100.00	100.00	—
President Packaging Corp.	President Packaging Holdings Co., Ltd. and its subsidiaries	General investments, etc.	100.00	—	(Note 2)
ScinoPharm Taiwan Ltd.	SPT International, Ltd. and its subsidiaries	General investments, etc.	100.00	100.00	—
	ScinoPharm Singapore Pte Ltd.	General investments	100.00	100.00	—
	President Scino Pharm (Cayman), Ltd.	General investments	60.00	60.00	—

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			December 31,		
			2012	2011	
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	—
	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 4)
	President Drugstore Business Corp.	Sales of cosmetics and medicine	100.00	100.00	—
	Ren-Hui Investment Corp.	Professional investment	100.00	100.00	—
	Capital Inventory Services Corp.	Enterprise management consultancy	100.00	100.00	—
	Wisdom Distribution Services Corp. and its subsidiaries	Delivery of magazines, etc.	100.00	100.00	—
	Uni-President Cold Chain Corp. and its subsidiaries	Distribution center of frozen food, etc.	100.00	100.00	(Note 1)
	Uni-President Oven Bakery Corp.	Bread retailing, etc.	100.00	100.00	—
	Uni-President Department Store Corp.	Retail business	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			December 31,		
			2012	2011	
President Chain Store Corp.	President Insurance Brokers Co., Ltd.	Personal and property insurance	100.00	100.00	(Note 5)
	Cold Stone Creamery Taiwan Ltd.	Operation of restaurants	100.00	100.00	—
	President Lanyang Art Center Co., Ltd.	Arts and culture	100.00	100.00	—
	President Being Corp.	Operation of gymnasium, spa, etc.	100.00	100.00	—
	Century Quick Services Restaurant Corp.	Operation of fastfood chain restaurant	100.00	100.00	—
	President Chain Store Tokyo Marketing Corp.	Enterprise management consultancy	100.00	100.00	—
	PCSC BVI (China) Drugstore Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	—
	Mech-President Co. Ltd. and its subsidiaries	Operation of gas stations and manufacturing of elevator, etc.	99.76	99.76	(Note 1)
	President Transnet Corp.	Distribution business	90.00	90.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			December 31,		
			2012	2011	
President Chain Store Corp.	President Musashino Corp.	Sales of fresh food	90.00	90.00	—
	Qware Systems and Services Corp.	Data processing and software design services, etc.	86.76	86.76	—
	President Information Corp.	Information services	86.00	86.00	—
	Sato Restaurant System Co., Ltd.	Operation of restaurants	81.00	81.00	—
	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	—
	President Collect Service Co., Ltd.	Collection agent for government institutions	70.00	70.00	—
	Retail Support International Corp. and its subsidiaries	Distribution centers, etc.	65.00	65.00	(Note 1)
	Bank Pro E-Services Technology Company	Information services	58.33	58.33	(Note 1)
	Duskin Serve Taiwan Co., Ltd. and its subsidiaries	Sales of cleaning instruments, etc.	51.00	51.00	—
	Muji Taiwan Co., Ltd.	Retail business	51.00	51.00	—

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			December 31,		
			2012	2011	
President Chain Store Corp.	Afternoon Tea Taiwan Corp.	Operation of restaurants	51.00	51.00	—
	Books.Com. Co., Ltd.	Network bookstore	50.03	50.03	—
	Mister Donut Co., Ltd.	Bread retailing	50.00	50.00	(Note 4)
	President Starbucks Coffee Corp.	Operation of a chain of coffee shops	50.00	50.00	(Note 1) (Note 4)

(Note 1) Jointly owned by the Company and the subsidiaries.

(Note 2) Newly established company.

(Note3) The percentage owned by the Company as of December 31, 2012 and 2011 were between 30% ~ 100%.

(Note4) 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 5) 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) Special operating risk of foreign subsidiaries: None.

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

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

(h) 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 exchanges 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.

(5) Cash equivalents

- (a) Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant risk of 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) Financial assets and financial liabilities at fair value through profit or loss are recognized and derecognized using trade date accounting for equity instruments and settlement date accounting

for debt, security and derivative financial instruments and are recognized initially at fair value.

- (b) These financial instruments are subsequently remeasured and stated at fair value, and the gain or loss is recognized in profit or loss. The fair value of listed stocks, OTC stocks and closed-end mutual funds is based on latest quoted fair prices of the accounting period. The fair value of open-end and balanced mutual funds is based on the net asset value at the balance sheet date.
- (c) When a derivative is an ineffective hedging instrument, it is initially recognized at fair value on the date a derivative contract is entered into and is subsequently remeasured at its fair value. If a derivative is a non-option derivative, the fair value initially recognized is zero.
- (d) Financial assets and financial liabilities at fair value through profit 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) Investments 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. 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) Long-term equity investments are stated at the initial investment cost. 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”.
- (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 Group recognizes the profits until the amount of losses previously recognized by the Group is fully recovered.
- (d) Exchange differences arising from translation of the financial statements of overseas investee companies accounted for under the equity method are recorded as “Cumulative Translation Adjustment” under stockholders' equity account.

(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. Accordingly, it is deemed to have an indefinite useful life and shall not be amortized. Instead, it is reviewed for impairment testing annually or whenever there is an indication that the intangible asset is impaired.
- (b) Copyrights are stated at cost and amortized based on the estimated frequency of broadcasts.
- (c) Land use rights are stated at present value and amortized using the straight-line basis over the lease period of 50 years. 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) Payments for the land for construction relating to the Tinsplate Plant and Tin Mill Black Plate Plants are depreciated over 20 years.
- (d) Golf club memberships and horse riding club memberships are amortized over 20 years or the period of membership.
- (e) Other deferred expenses are amortized over a period of 2-10 years.

(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

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".

(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, and expected return on plan assets, unrecognized net transition asset (obligation), and amortization of gains or losses on plan assets and past service cost. Under the defined contribution pension plan, net periodic pension costs are recognized as incurred.
- (b) The Group adopts the defined benefit and defined contribution plans, except for the following subsidiaries:

Cayman President Holdings Ltd., Kai Yu Investment Co., Ltd. President International Trade & Investment Corp. and Kai Nan 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 Group 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 from the acquisition of machinery and equipment, research expenditures, training expenditures and investments in stocks are recognized in the period the related expenditures are incurred.
- (c) 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 member cards to counterparty, the amounts received should be recorded as entrance fee income (or advanced receipts) and customers’ deposits, respectively. The assets or services received are recorded as assets or expenses at fair value depending on their nature.

(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. Emerging company 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. 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 year ended December 31, 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 year ended December 31, 2011.

4. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>December 31, 2012</u>	<u>December 31, 2011</u>
Cash:		
Cash on hand	\$ 3,629,158	\$ 2,250,758
Checking deposits	1,571,806	1,614,417
Demand deposits	23,200,918	21,668,000
Time deposits	<u>10,577,091</u>	<u>11,059,595</u>
	<u>38,978,973</u>	<u>36,592,770</u>
Cash equivalents:		
Bills under repurchase agreement	3,880,943	4,109,169
Commercial papers	<u>1,085,525</u>	<u>1,098,335</u>
	<u>4,966,468</u>	<u>5,207,504</u>
	<u>\$ 43,945,441</u>	<u>\$ 41,800,274</u>

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

	<u>December 31, 2012</u>	<u>December 31, 2011</u>
Current items:		
Financial assets held for trading		
Beneficiary certificate	\$ 9,878,244	\$ 10,830,217
Convertible bonds	155,351	140,294
Coporation bonds	86,005	227,290
Listed stocks	66,592	215,886
Derivatives	379	1,706
Equity Linked Notes	-	151,375
	<u>10,186,571</u>	<u>11,566,768</u>
Adjustment of financial assets held for trading	(48,943)	(94,303)
	<u>\$ 10,137,628</u>	<u>\$ 11,472,465</u>
Financial liabilities held for trading		
Put Option Contract	\$ 769	\$ -
Non-current items:		
Financial assets designated as at fair value through profit or loss on initial recognition		
Currency Linked Bonds	\$ 290,400	\$ -
Valuation adjustment of financial assets designated as at fair value through profit or loss on initial recognition	(2,178)	-
	<u>\$ 288,222</u>	<u>\$ -</u>

(a) The Group recognized net gain of \$147,627 and \$165,786 for the years ended December 31, 2012 and 2011, respectively.

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

	<u>December 31, 2012</u>		<u>December 31, 2011</u>	
	Contract Amount	Contract Period	Contract Amount	Contract Period
Convertible bonds	USD 5,350	-	USD 4,550	-
Forward foreign exchange futures	USD 3,421	11. 2012~3. 2013	USD 7,800	11. 2011~2. 2012
Sales of forward foreign exchange	USD 33,021	11. 2012~2. 2013	USD 7,323	11. 2011~2. 2012
"	-	-	JPY 700,000	5. 2011~4. 2012
"	-	-	EUR 1,100	11. 2011~1. 2012
Equity linked notes	-	-	USD 5,000	10. 2010~6. 2012
Put Option	USD 15,555	-	-	-
Currency Linded Bonds	USD 10,000	5. 2012~11. 2015	-	-

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

	<u>December 31, 2012</u>	<u>December 31, 2011</u>
Notes receivable	\$ 2,670,400	\$ 2,949,466
Less: Allowance for doubtful accounts	(55,825)	(72,274)
	<u>\$ 2,614,575</u>	<u>\$ 2,877,192</u>

(4) Accounts receivable, net

	<u>December 31, 2012</u>	<u>December 31, 2011</u>
Accounts receivable	\$ 17,554,490	\$ 17,215,143
Less: Allowance for doubtful accounts	(738,530)	(700,823)
	<u>\$ 16,815,960</u>	<u>\$ 16,514,320</u>

(5) Other receivables

	<u>December 31, 2012</u>	<u>December 31, 2011</u>
Other receivables	\$ 5,413,804	\$ 3,598,861
Less: Allowance for doubtful accounts	(57,081)	(32,600)
	<u>\$ 5,356,723</u>	<u>\$ 3,566,261</u>

(6) Inventories

	<u>December 31, 2012</u>	<u>December 31, 2011</u>
Merchandise	\$ 12,428,779	\$ 12,883,654
Raw materials	8,654,208	9,816,363
Raw materials in transit	957,815	561,708
Supplies	2,663,663	2,188,729
Work in process	2,683,408	2,259,283
Finished goods	6,701,998	6,909,728
By-products	2,122	2,603
Land held for construction	437,335	305,413
Construction in progress-land	57,860	211,301
Construction in progress-buildings	7,515	81,211
Buildings and land held for sale	<u>61,926</u>	<u>324,225</u>
	34,656,629	35,544,218
Less: Allowance for price decline in inventories	(682,861)	(997,049)
	<u>\$ 33,973,768</u>	<u>\$ 34,547,169</u>

Expenses and losses on inventories recognized:

	For the years ended December 31,	
	2012	2011
Cost of inventories sold	\$ 284,620,877	\$ 265,218,033
Provision for inventory market price decline (Note 1)	-	197,024
Reversal of provision for inventory market price decline (Note 2)	(305,755)	-
Loss on physical inventory	374,640	260,621
Loss on production stoppage	57,126	53,037
Loss on discarding inventory (Note 1)	1,747,424	1,502,616
Revenue from sale of scraps	(540,915)	(563,454)
Cost of goods sold	<u>\$ 285,953,397</u>	<u>\$ 266,667,877</u>

(Note 1) Due to the plasticizer food scandal, the provision for inventory market price decline and loss on discarding inventory of \$20 and \$65,921 which were provided for the year ended December 31, 2011, respectively had been reclassified to Non-operating Expenses and Losses (shown as "Other non-operating losses").

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

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

(7) Available-for-sale financial assets – non-current

	December 31, 2012	December 31, 2011
Listed stocks	\$ 10,368,296	\$ 10,200,787
Valuation adjustment for available-for-sale financial assets	1,865,751	(2,132,349)
	12,234,047	8,068,438
Less: Accumulated impairment	(2,947,400)	-
	<u>\$ 9,286,647</u>	<u>\$ 8,068,438</u>

(a) One of the Company and its subsidiaries' investee company, Chimei Innolux Corporation, had changed its name to Innolux Corporation ("Innolux") on December 19, 2012.

(b) In 2012, the Group had identified a prolonged decline in the fair value of their equity investment in Innolux etc. and recognized impairment loss of \$ 2,896,902 accordingly.

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

(8) Financial assets carried at cost – non-current

	December 31, 2012	December 31, 2011
Non-current items:		
Unlisted stocks	\$ 4,309,747	\$ 4,452,007
Privately placed funds	1,016,060	1,056,568
Emerging stocks	54,304	59,275
	5,380,111	5,567,850
Less: Accumulated impairment	(1,438,548)	(1,398,774)
	<u>\$ 3,941,563</u>	<u>\$ 4,169,076</u>

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

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

(9) Investments in bonds without active markets – non-current

	<u>December 31, 2012</u>	<u>December 31, 2011</u>
Finance bonds	\$ 289,413	\$ 301,721

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

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

<u>Name of investee companies</u>	<u>December 31, 2012</u>		<u>December 31, 2011</u>	
	<u>Amount</u>	<u>Percentage owned</u>	<u>Amount</u>	<u>Percentage owned</u>
Cargill President Holding Pte Ltd.	\$ 909,866	50.00%	\$ 1,100,584	50.00%
Jimmailang Beverage (Beijing) Co., Ltd.	3,155,061	47.83%	2,760,007	50.00%
Presicarre Corp.	6,461,249	40.00%	6,636,632	40.00%
United Advisor Venture Management Ltd.	977,655	39.74%	976,204	39.74%
TTET Union Corp.	1,133,078	37.64%	1,125,743	37.64%
Weilih Food Industrial Co., Ltd.	1,094,608	33.30%	1,045,495	33.30%
President Securities Corp.	7,238,797	33.20%	6,338,962	30.51%
Kuang Chuan Dairy Co., Ltd.	1,177,755	31.25%	1,542,900	31.25%
Kang Na Hsiung Enterprise Co., Ltd.	629,893	20.71%	637,950	20.71%
Yantai North Andrejuice Co., Ltd. (Note)	1,172,350	15.65%	1,171,380	15.00%
Others (individually less than 2%)	4,040,805	20.00%	3,999,496	20.00%
		~50.00%		~50.00%
	<u>\$27,991,117</u>		<u>\$27,335,353</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 \$1,697,962 and \$869,468 for the years ended December 31, 2012 and 2011, 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 \$2,881,624 and \$2,456,251 (classified as unrealized gain or loss on financial instruments) at of December 31, 2012 and 2011, respectively.

(11) Property, plant and equipment

- (a) As of December 31, 2012 and 2011, the revaluation increment and accumulated depreciation of property, plant and equipment are listed as follows:

<u>Assets</u>	<u>December 31, 2012</u>		<u>December 31, 2011</u>	
	<u>Revaluation increments</u>	<u>Accumulated depreciation</u>	<u>Revaluation increments</u>	<u>Accumulated depreciation</u>
Land	\$4,804,058	\$ -	\$4,804,058	\$ -
Buildings	196,797	14,686,403	197,284	13,482,184
Machinery and equipment	30,844	46,998,469	32,683	43,598,596
Utilities equipment	5,973	2,879,764	5,981	2,563,521
Transportation equipment	-	3,152,395	-	2,790,828
Office equipment	287	5,762,548	287	5,269,055
Leased assets	-	128,116	-	118,821
Leasehold improvements	-	6,373,804	-	6,260,350
Other equipment	<u>20,429</u>	<u>24,705,852</u>	<u>20,626</u>	<u>24,673,599</u>
	<u>\$5,058,388</u>	<u>\$ 104,687,351</u>	<u>\$5,060,919</u>	<u>\$ 98,756,954</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 as of December 31, 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 \$766,152 and \$721,864 as of December 31, 2012 and 2011, respectively.
- (c) The balance of the provision for land revaluation incremental tax was \$2,169,441 as of December 31, 2012 and 2011.
- (d) Interest expense before capitalization for the years ended December 31, 2012 and 2011 were \$2,124,914 and \$1,880,367, respectively. Interest capitalized in inventories and property, plant and equipment totaled \$111,293 and \$39,720 with interest rates of 1.06%~7.07% and 0.74%~6.65% for the years ended December 31, 2012 and 2011, respectively.
- (e) As of December 31, 2012 and 2011, the Group owned certain agricultural land amounting to \$920,431, and \$921,460, respectively (shown as “Other assets-other”), for expansion of plant facilities. This agricultural land has yet to be rezoned for industrial use. Accordingly, legal title of such land has not been officially transferred to the Group. However, the Group has secured the land deeds and other ownership documents to ensure ownership.
- (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 December 31, 2012 and 2011, the book value of the land was \$176,320 (with total cost of \$280,000 less deferred revenue of

\$103,680).

- (g) The accumulated impairment of property, plant and equipment as of December 31, 2012 and 2011 was \$140,410 and \$234,250, respectively. Please refer to Note 4(16).

(12) Other intangible assets

As of December 31, 2012 and 2011, other intangible assets are as follows:

Item	For the year ended December 31, 2012										
	Beginning balance				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	\$ 382	(\$ 12,104)	(\$ 10,243)	\$ 535,131	(\$ 74,296)	(\$ 3,643)	\$ 457,192
Copyrights	14,057	(512)	-	13,545	-	-	-	14,057	(512)	-	13,545
Land use rights	2,500,000	(306,478)	-	2,193,522	-	(43,130)	-	2,500,000	(349,608)	-	2,150,392
Land occupancy rights (Note)	7,329,052	(422,269)	331,740	7,238,523	999,699	(183,671)	(234,324)	8,328,751	(605,940)	97,416	7,820,227
Others	<u>3,777,378</u>	<u>(2,181,359)</u>	<u>(908)</u>	<u>1,595,111</u>	<u>545,507</u>	<u>(205,491)</u>	<u>(29,365)</u>	<u>4,322,885</u>	<u>(2,386,850)</u>	<u>(30,273)</u>	<u>1,905,762</u>
	<u>\$ 14,155,236</u>	<u>(\$ 2,972,810)</u>	<u>\$ 337,432</u>	<u>11,519,858</u>	<u>\$ 1,545,588</u>	<u>(\$ 444,396)</u>	<u>(\$ 273,932)</u>	<u>\$ 15,700,824</u>	<u>(\$ 3,417,206)</u>	<u>\$ 63,500</u>	<u>12,347,118</u>
Less: Discount on land use rights				(347,933)							(347,933)
Accumulated impairment				(27,531)							(28,739)
				<u>\$ 11,144,394</u>							<u>\$ 11,970,446</u>
Item	For the year ended December 31, 2011										
	Beginning balance				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	\$ -	(\$ 12,852)	\$ 27,022	\$ 534,749	(\$ 62,192)	\$ 6,600	\$ 479,157
Copyrights	14,057	(512)	-	13,545	-	-	-	14,057	(512)	-	13,545
Land use rights	2,500,000	(263,283)	-	2,236,717	-	(43,195)	-	2,500,000	(306,478)	-	2,193,522
Land occupancy rights (Note)	2,434,472	(299,124)	(74,429)	2,060,919	4,894,580	(123,145)	406,169	7,329,052	(422,269)	331,740	7,238,523
Others	<u>3,172,466</u>	<u>(1,908,449)</u>	<u>(19,223)</u>	<u>1,244,794</u>	<u>604,912</u>	<u>(272,910)</u>	<u>18,315</u>	<u>3,777,378</u>	<u>(2,181,359)</u>	<u>(908)</u>	<u>1,595,111</u>
	<u>\$ 8,655,744</u>	<u>(\$ 2,520,708)</u>	<u>(\$ 114,074)</u>	<u>6,020,962</u>	<u>\$ 5,499,492</u>	<u>(\$ 452,102)</u>	<u>\$ 451,506</u>	<u>\$ 14,155,236</u>	<u>(\$ 2,972,810)</u>	<u>\$ 337,432</u>	<u>11,519,858</u>
Less: Discount on land use rights				(347,091)							(347,933)
Accumulated impairment				(24,233)							(27,531)
				<u>\$ 5,649,638</u>							<u>\$ 11,144,394</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

December 31, 2012							
Assets	Cost			Accumulated depreciation			Net book value
	Historical cost	Revaluation increment	Total	Historical cost	Revaluation increment	Total	
	Land	\$ 4,542,029	\$ 1,694,681	\$ 6,236,710	\$ -	\$ -	
Buildings	4,378,018	13,787	4,391,805	(1,060,551)	(13,679)	(1,074,230)	3,317,575
Machinery and equipment	420	-	420	(411)	-	(411)	9
Utilities equipment	10,857	-	10,857	(9,168)	-	(9,168)	1,689
Office equipment	2,117	-	2,117	(2,059)	-	(2,059)	58
Other equipment	192,771	4,290	197,061	(162,774)	(4,290)	(167,064)	29,997
	<u>\$ 9,126,212</u>	<u>\$ 1,712,758</u>	<u>\$ 10,838,970</u>	<u>(\$ 1,234,963)</u>	<u>(\$ 17,969)</u>	<u>(\$ 1,252,932)</u>	9,586,038
Less: Accumulated impairment							(32,632)
							<u>\$ 9,553,406</u>
December 31, 2011							
Assets	Cost			Accumulated depreciation			Net book value
	Historical cost	Revaluation increment	Total	Historical cost	Revaluation increment	Total	
	Land	\$ 4,425,696	\$ 1,694,681	\$ 6,120,377	\$ -	\$ -	
Buildings	3,785,305	14,075	3,799,380	(844,871)	(13,689)	(858,560)	2,940,820
Machinery and equipment	26,948	-	26,948	(22,245)	-	(22,245)	4,703
Utilities equipment	8,046	-	8,046	(7,875)	-	(7,875)	171
Office equipment	2,117	-	2,117	(2,040)	-	(2,040)	77
Other equipment	236,939	4,290	241,229	(192,822)	(4,290)	(197,112)	44,117
	<u>\$ 8,485,051</u>	<u>\$ 1,713,046</u>	<u>\$ 10,198,097</u>	<u>(\$ 1,069,853)</u>	<u>(\$ 17,979)</u>	<u>(\$ 1,087,832)</u>	9,110,265
Less: Accumulated impairment							(31,239)
							<u>\$ 9,079,026</u>

(a) Rental revenues for the years ended December 31, 2012 and 2011 were \$626,493 and \$404,450, 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) Property, plant and equipment.

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

(14) Idle assets

Assets	December 31, 2012						
	Cost			Accumulated depreciation			Net book value
	Historical	Revaluation	Total	Historical	Revaluation	Total	
Land	\$ 952,504	\$ 566	\$ 953,070	\$ -	\$ -	\$ -	\$ 953,070
Buildings	208,219	-	208,219	(38,629)	-	(38,629)	169,590
Machinery and equipment	239,630	-	239,630	(141,549)	-	(141,549)	98,081
Utilities equipment	26	-	26	(14)	-	(14)	12
Office equipment	4,287	-	4,287	(3,824)	-	(3,824)	463
Other equipment	89,181	-	89,181	(78,139)	-	(78,139)	11,042
	<u>\$ 1,493,847</u>	<u>\$ 566</u>	<u>\$ 1,494,413</u>	<u>(\$ 262,155)</u>	<u>\$ -</u>	<u>(\$ 262,155)</u>	1,232,258
Less: Accumulated impairment							(220,284)
							<u>\$ 1,011,974</u>

Assets	December 31, 2011						
	Cost			Accumulated depreciation			Net book value
	Historical	Revaluation	Total	Historical	Revaluation	Total	
Land	\$ 1,247,167	\$ 566	\$ 1,247,733	\$ -	\$ -	\$ -	\$ 1,247,733
Buildings	210,518	-	210,518	(36,278)	-	(36,278)	174,240
Machinery and equipment	239,123	-	239,123	(132,339)	-	(132,339)	106,784
Utilities equipment	27	-	27	(12)	-	(12)	15
Office equipment	1,993	-	1,993	(1,540)	-	(1,540)	453
Other equipment	56,382	-	56,382	(44,033)	-	(44,033)	12,349
	<u>\$ 1,755,210</u>	<u>\$ 566</u>	<u>\$ 1,755,776</u>	<u>(\$ 214,202)</u>	<u>\$ -</u>	<u>(\$ 214,202)</u>	1,541,574
Less: Accumulated impairment							(347,475)
							<u>\$ 1,194,099</u>

(a) The Group revalued certain idle assets in accordance with the Regulations for the Revaluation of Assets in Republic of China. Please refer to Note 4(11) Property, plant and equipment.

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

(15) Deferred expenses

	<u>2012</u>	<u>2011</u>
Beginning balance	\$ 949,730	\$ 886,413
Additions	433,415	398,148
Amortization	(321,391)	(352,649)
Transferred to other non-operating losses (Note)	(138,129)	-
Effect of foreign exchange rate changes	(19,632)	17,818
Ending balance	<u>\$ 903,993</u>	<u>\$ 949,730</u>

(Note) Sai Gon Beverages Joint Stock Company goes into liquidation during the year ended December 31, 2012. As deferred expenses of \$138,129 have no economic benefit in the future, these were fully transferred to other non-operating losses.

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 December 31, 2012 and 2011 were \$4,808,413 and \$2,039,269, respectively. Details are set forth below:

<u>Item</u>	<u>December 31, 2012</u>	
	<u>Amount included in</u> <u>statement of income</u>	<u>Amount included in</u> <u>stockholders' equity</u>
Recorded as impairment loss:		
Available-for-sale financial assets - non-current	\$ 2,947,400	\$ -
Financial assets carried at cost - non-current	1,438,548	-
Property, plant and equipment	140,410	-
Other intangible assets	28,739	-
Assets leased to others	32,632	-
Idle assets	220,284	-
	<u>\$ 4,808,013</u>	<u>\$ -</u>

<u>Item</u>	<u>December 31, 2011</u>	
	<u>Amount included in</u> <u>statement of income</u>	<u>Amount included in</u> <u>stockholders' equity</u>
Recorded as impairment loss:		
Financial assets carried at cost - non-current	\$ 1,398,774	\$ -
Property, plant and equipment	234,250	-
Other intangible assets	27,531	-
Assets leased to others	31,239	-
Idle assets	347,475	-
	<u>\$ 2,039,269</u>	<u>\$ -</u>

The accumulated impairment summarized by department are as follows:

Item	December 31, 2012	
	Amount included in statement of income	Amount included in stockholders' equity
Entertainment business	\$ 193,582	\$ -
Tinplate business	31,539	-
Foods	265,071	-
Feeds	1,560	-
Retail chain stores	1,223,810	-
General department	3,092,451	-
	<u>\$ 4,808,013</u>	<u>\$ -</u>
Item	December 31, 2011	
	Amount included in statement of income	Amount included in stockholders' equity
Entertainment business	\$ 190,659	\$ -
Tinplate business	31,539	-
Foods	464,542	-
Feeds	648	-
Retail chain stores	409,024	-
General department	942,857	-
	<u>\$ 2,039,269</u>	<u>\$ -</u>

Certain assets have been recognized or disposed during the year ended December 31, 2012 and 2011. As such, impairment loss of \$3,159,194 and \$995,740 were recognized for the years ended December 31, 2012 and 2011, respectively.

(17) Short-term loans

	December 31, 2012	December 31, 2011	Collateral or security
Unsecured bank loans	\$ 20,712,853	\$ 26,004,361	None
Secured bank loans	<u>2,343,945</u>	<u>3,798,450</u>	(Note)
	<u>\$ 23,056,798</u>	<u>\$ 29,802,811</u>	
Range of interest rates	<u>0.78%~19.50%</u>	<u>0.72%~19.25%</u>	

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

(18) Notes and bills payable

	December 31, 2012	December 31, 2011	Collateral or security
Commercial papers payable	\$ 7,513,700	\$ 6,713,100	(Note)
Less: Prepaid interest	(5,202)	(2,957)	
	<u>\$ 7,508,498</u>	<u>\$ 6,710,143</u>	
Range of interest rates	<u>0.76%~1.36%</u>	<u>0.79%~1.45%</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>December 31, 2012</u>	<u>December 31, 2011</u>	<u>Collateral or security</u>
Unsecured ordinary bonds payable	\$ 17,100,000	\$ 10,000,000	None
Current portion of bonds payable	(1,450,000)	(1,500,000)	
	<u>\$ 15,650,000</u>	<u>\$ 8,500,000</u>	

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

(a) Total issue amount:

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

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

(c) Coupon rate:

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

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

(d) Term of interest repayment:

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

(e) Repayment term:

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

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

(f) Period:

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

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

(g) Guarantee Bank:

The bonds are guaranteed by Hwa Nan Commercial Bank.

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

(a) Total issue amount:

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

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

(c) Coupon rate:

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

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

(d) Term of interest repayment:

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

(e) Repayment term:

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

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

(f) Period:

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

- (ii) B Bond: 5 years, from June 25, 2010 to June 25, 2015
- (g) Guarantee Bank:
The bonds are guaranteed by Taipei Fubon Commercial Bank.
- C. The Company issued unsecured ordinary bonds payable in October 2010. The significant terms of the bonds are as follows:
 - (a) Total issue amount: \$1,800,000
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate: 1.23%
 - (d) Term of interest repayment:
The bond interest is calculated on simple rate every year starting October 2010 based on the coupon rate.
 - (e) Repayment term:
The bonds are repayable starting June 2014 to June 2015 in two installments at the rate of 50% and 50%, respectively.
 - (f) Period: 5 years, from October 27, 2010 to October 27, 2015
 - (g) Guarantee Bank:
The bonds are guaranteed by Taipei Fubon Commercial Bank.
- D. The Company issued unsecured ordinary bonds payable in June 2011. The significant terms of the bonds are as follows:
 - (a) Total issue amount: \$3,000,000
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate: 1.43%
 - (d) Term of interest repayment:
The bond interest is calculated on simple rate every year starting June 2011 based on the coupon rate.
 - (e) Repayment term:
The bonds are repayable starting June 2015 to June 2016 in two installments at the rate of 50% and 50%, respectively.
 - (f) Period: 5 years, from June 17, 2011 to June 17, 2016
 - (g) Guarantee Bank:
The bonds are guaranteed by Taipei Fubon Commercial Bank.
- E. The Company issued unsecured ordinary bonds payable in June 2012. The significant terms of the bonds are as follows:
 - (a) Total issue amount: \$5,000,000
 - (b) Issue price: At par value of \$1,000 per bond
 - (c) Coupon rate: 1.35%
 - (d) Term of interest repayment:
The bond interest is calculated on simple rate every year starting June 2012 based on the coupon rate.
 - (e) Repayment term:
The bonds are repayable starting June 2016 to June 2017 in two installments at the rate of 50% and 50%, respectively.
 - (f) Period: 5 years, from June 18, 2012 to June 18, 2017
 - (g) Guarantee Bank:
The bonds are guaranteed by Taipei Fubon Commercial Bank.
- F. The Company issued unsecured ordinary bonds payable in October 2012. The significant terms of the bonds are as follows:
 - (a) Total issue amount:
The Company issued unsecured domestic bonds totaling \$3,600,000, including \$1,800,000

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 1.28% per annum

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

(d) Term of interest repayment:

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

(e) Repayment term:

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

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

(f) Period:

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

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

(g) Guarantee Bank:

The bonds are guaranteed by Taipei Fubon Commercial Bank.

(20) Long-term loans

	<u>December 31, 2012</u>	<u>December 31, 2011</u>	<u>Collateral or security</u>
Unsecured bank loans	\$ 47,931,871	\$ 49,560,906	None
Secured bank loans	14,273,175	15,050,566	(Note)
Revolving credit facility	<u>500,000</u>	<u>2,900,000</u>	None
	62,705,046	67,511,472	
Less: Prepaid interest	(428)	(1,285)	
Current portion of long-term loans	<u>(4,879,290)</u>	<u>(4,209,690)</u>	
	<u>\$ 57,825,328</u>	<u>\$ 63,300,497</u>	
Range of maturity dates	<u>2014.1~2025.9</u>	<u>2012.10~2025.9</u>	
Range of interest rates	<u>0.68%~18.00%</u>	<u>0.40%~18.50%</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., Kai Yu Investment Co. Ltd., President International Trade and Investment Corp., and Kai Nan Investment Co., Ltd.), the Company and its R.O.C subsidiaries set up a defined benefit pension plan in accordance with the Labor Standards Law, which applies to all regular employees before the enforcement of the Labor Pension Act (the "Act") on July 1, 2005 and the employees who choose to be covered under the pension scheme of the Labor Standards Law after the enforcement of the Act. Under the defined benefit plan, two units are granted for each year of service for the first 15 years and one unit is granted for each additional year thereafter, subject to a maximum of 45 units. Pensions paid upon retirement are based on the number of units granted and the average monthly salaries and wages of the last six months prior to retirement. The Company and its R.O.C subsidiaries contribute monthly an amount equal to 2% ~15% 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.

B. The following sets forth the pension information based on the actuarial report:

(a)The Company and its R.O.C subsidiaries adopted R.O.C SFAS No. 18, “Accounting for Pensions”. The assumptions used to measure the funded status of the various retirement plans are as follows:

	<u>2012</u>	<u>2011</u>
Discount rate	1.50%~8.05%	1.90%~8.05%
Rate of increase in compensation levels	1.50%~5.00%	1.50%~5.00%
Expected return on plan assets	1.50%~2.00%	1.90%~2.00%

(b)The funded status of the plans as of December 31, 2012 and 2011 is as follows:

	<u>December 31, 2012</u>	<u>December 31, 2011</u>
Benefit Obligation:		
Vested benefit obligation	(\$ 4,900,660)	(\$ 4,177,060)
Non-vested benefit obligation	(7,607,999)	(6,689,048)
Accumulated benefit obligation	(12,508,659)	(10,866,108)
Additional benefit based on future salaries	(5,052,291)	(4,626,217)
Projected benefit obligation	(17,560,950)	(15,492,325)
Fair value of plan assets	<u>8,169,523</u>	<u>7,365,730</u>
Plan funded status	(9,391,427)	(8,126,595)
Unrecognized net transition obligation	162,442	150,327
Prior service cost	19,081	42,535
Unrecognized loss on plan assets	8,306,339	6,728,628
Additional minimum pension liability	(3,543,119)	(2,435,328)
Accrued pension liability	<u>(\$ 4,446,684)</u>	<u>(\$ 3,640,433)</u>
Minimum pension liability	<u>(\$ 4,339,136)</u>	<u>(\$ 3,500,379)</u>
Vested benefit	<u>(\$ 4,984,831)</u>	<u>(\$ 3,769,396)</u>

(c)The net periodic pension cost for the years ended December 31, 2012 and 2011 consists of the following:

	<u>2012</u>	<u>2011</u>
Service cost	\$ 272,460	\$ 284,578
Interest cost	304,434	321,840
Expected return on plan assets	(142,789)	(135,125)
Amortization of the unrecognized net obligation at transition	21,602	48,655
Amortization of the unrecognized prior service cost	18,195	25,338
Amortization of the unrecognized losses on plan assets	358,468	351,531
Curtailement and settlement losses	<u>4,484</u>	<u>8,840</u>
Net periodic pension cost	<u>\$ 836,854</u>	<u>\$ 905,657</u>

C. 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 balances of the employees' individual pension accounts. For the years ended December 31, 2012 and 2011, the net pension costs recognized under the defined contribution plan were \$1,123,682 and \$995,220, respectively.

D. 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 benefits welfare and welfare payments for current and retired employees from the retirement fund are administered by a government agency.

(22) Other liabilities - other

	<u>December 31, 2012</u>	<u>December 31, 2011</u>
Land use rights payable	\$ 750,000	\$ 1,000,000
Less: Discount on land use rights payable	(14,161)	(28,722)
	735,839	971,278
Less: Current portion of land use rights payable	(240,460)	(235,439)
	<u>\$ 495,379</u>	<u>\$ 735,839</u>

As of December 31, 2012, land use rights payable and discount are listed as follows:

<u>Year</u>	<u>Land use rights payable</u>	<u>Discount on land use rights payable</u>
2013	\$ 250,000	\$ 9,540
2014	250,000	4,621
2015 (Note)	250,000	-
	<u>\$ 750,000</u>	<u>\$ 14,161</u>

(Note) The Taipei City Government agreed with the payment extension up to 2015.

(23) Common stock

(a) The stockholders at their annual stockholders' meeting on June 23, 2011 adopted a resolution to increase the authorized capital by \$12,000,000 and increase capital through unappropriated retained earnings of \$2,572,284. Pursuant to the approval by the Financial Supervisory Commission, Securities and Futures Bureau, the capital increase was effective on August 15, 2011. After the capital increase, the authorized capital was set as \$60,000,000, and the paid-in capital was \$45,443,686, consisting of 4,544,369,000 shares with a par value of \$10 (in NT dollars) per share.

(b) The stockholders at their annual stockholders' meeting on June 22, 2012 adopted a resolution to increase capital through unappropriated retained earnings of \$3,181,058. Pursuant to the approval by the Financial Supervisory Commission, Securities and Futures Bureau, the capital increase was effective on August 17, 2012. After the capital increase, the authorized capital was \$60,000,000, and the paid-in capital was \$48,624,744, consisting of 4,862,474,000 shares with a par value of \$10 (in NT dollars) per share.

(24) Capital reserve

Pursuant to the R.O.C. Company Law, capital reserve arising from paid-in capital in excess of par value on issuance of common stock and donations shall be exclusively used to cover accumulated deficit or, distribute cash or stocks in proportion to their share ownership, provided that the Company has no accumulated deficit. Further, the R.O.C. Securities and Exchange Act requires that the capital reserve to be capitalized mentioned above should not exceed 10% of the paid-in capital each year. Capital reserve should not be used to cover accumulated deficit unless the legal reserve is insufficient.

(25) Retained earnings

- (a) Pursuant to the amended R.O.C. Company Law, the current year's after-tax earnings should be used initially to cover any accumulated deficit; thereafter 10% of the remaining earnings should be set aside as legal reserve until the balance of legal reserve is equal to that of paid-in capital. The legal reserve shall be exclusively used to cover accumulated deficit, to issue new stocks or distribute cash to shareholders in proportion to their share ownership. The use of legal reserve for the issuance of stocks or cash dividends to shareholders in proportion to their share ownership is permitted provided that the balance of such reserve exceeds 25% of the Company's paid-in capital.
- (b) Since the Company is in a changeable industry environment and the life cycle of the Company is in a stable growth, the appropriation of earnings should consider fund requirements and capital budgets to decide how much earnings will be kept or distributed and how much cash dividends will be distributed. According to the Company's Articles of Incorporation, 10% of the annual net income, after offsetting any loss of prior years and paying all taxes and dues, shall be set aside as legal reserve. The remaining net income and the unappropriated retained earnings from prior years can be distributed in accordance with a resolution passed during a meeting of the Board of Directors and approved at the stockholders' meeting. Of the amount to be distributed by the Company, stockholders' bonuses shall comprise 50% to 100% of the unappropriated retained earnings, the percentage of cash dividends shall not be less than 30% of dividends distributed. Directors' and supervisors' remuneration shall comprise 2% and at least 0.2% for employees' bonuses.
- (c) (i) The appropriations of 2011 and 2010 earnings had been resolved at the stockholders' meetings on June 22, 2012 and June 23, 2011, respectively. Details are summarized below:

	<u>2011</u>		<u>2010</u>	
		Dividends per share		Dividends per share
	<u>Amount</u>	<u>(in dollars)</u>	<u>Amount</u>	<u>(in dollars)</u>
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	
	<u>\$9,657,825</u>		<u>\$ 10,819,277</u>	

(ii)The appropriations of 2012 earnings had been proposed by the Board of Directors on March 28, 2013. Details are summarized below:

	2012	
	Amount	Dividends per share (in dollars)
Legal reserve	\$ 1,240,734	
Cash dividends	6,807,464	\$ 1.40
Stock dividends	2,917,485	0.60
Employees' cash bonus	1,017,561	
Directors' and supervisors' remuneration	<u>223,332</u>	
	<u>\$ 12,206,576</u>	

As of March 28, 2013, the appropriations of 2012 earnings had not been resolved at the stockholders' meeting.

(d)The estimated amounts of employees' bonus and directors' and supervisors' remuneration for the years ended December 31, 2012 and 2011 were \$1,232,945 and \$987,819, respectively, and are recognized as operating cost or operating expense for 2012 and 2011. These estimates are based on a certain percentage of 2012 and 2011 net income after taking into account the legal reserve and other factors, as prescribed under the Company's Articles of Incorporation. Information on the appropriation of the Company's employees' bonus and directors' and supervisors' remuneration as resolved by the Board of Directors and approved by the stockholders will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange. The actual amount approved at the stockholders' meeting for employees' bonus and directors' and supervisors' remuneration for 2011 and 2010 were \$987,819 and \$1,150,518, respectively, which were different from the estimated amounts recognized in the 2011 and 2010 financial statements by \$189 and \$1,575, respectively. Such differences were recognized in profit or loss for the years ended December 31, 2012 and 2011, respectively.

(e)As of December 31, 2012 and 2011, the balance of unappropriated earnings is as follows:

	<u>December 31, 2012</u>	<u>December 31, 2011</u>
(A) Unappropriated earnings before 1998	\$ 36,165	\$ 36,165
(B) Unappropriated earnings in and after 1998	<u>14,548,185</u>	<u>10,811,040</u>
	<u>\$ 14,584,350</u>	<u>\$ 10,847,205</u>

(f)As of December 31, 2012 and 2011, the imputation tax credit account balance amounted to \$326,536 and \$171,520, respectively. The Company distributed unappropriated earnings in 2011 as dividends in accordance with the resolution adopted at the stockholders' meeting on June 22, 2012, and the date of dividends distribution was on August 17, 2012. The 2011 creditable ratio was 11.24%. The 2012 estimated creditable ratio was 3.58%. The amount of deductible tax distributable by the Company to its shareholders shall be limited to an amount not exceeding the amount of the imputation tax credit account balance on the date of distribution of the dividends. Accordingly, the actual creditable ratio for the distribution of 2012 undistributed earnings will be based on the imputation tax credit account balance up to the date

of distribution of the dividends.

(g) In accordance with relevant laws and regulations of R.O.C., the long-term equity investment accounted for under the equity method - President Securities Corp. has set aside a special reserve for trading losses and default losses from the annual after-tax profit. The special reserve shall not be used for any other purpose except for covering the losses of President Securities Corp. or, when the special reserve reaches 50% of the amount of paid-in capital, 50% of the special reserve may be used for capitalization. As of December 31, 2012 and 2011, the Company recognized special reserve of \$105,429 in accordance with R.O.C. SFAS No. 5, "Long-term Investments under Equity Method".

(26) Personnel expenses, depreciation and amortization

For the years ended December 31, 2012 and 2011, personnel expenses, depreciation and amortization were as follows:

	2012		
	<u>Operating costs</u>	<u>Operating expenses</u>	<u>Total</u>
Personnel expenses			
Salaries and wages	\$ 10,994,409	\$ 25,480,448	\$ 36,474,857
Insurance	862,449	1,853,968	2,716,417
Pension	933,026	2,104,203	3,037,229
Others	588,626	2,143,254	2,731,880
	<u>\$ 13,378,510</u>	<u>\$ 31,581,873</u>	<u>\$ 44,960,383</u>
Depreciation	<u>\$ 7,844,255</u>	<u>\$ 5,982,814</u>	<u>\$ 13,827,069</u>
Amortization	<u>\$ 137,690</u>	<u>\$ 509,042</u>	<u>\$ 646,732</u>
	2011		
	<u>Operating costs</u>	<u>Operating expenses</u>	<u>Total</u>
Personnel expenses			
Salaries and wages	\$ 8,971,403	\$ 22,725,167	\$ 31,696,570
Insurance	674,360	1,630,833	2,305,193
Pension	810,808	1,890,730	2,701,538
Others	476,974	2,018,547	2,495,521
	<u>\$ 10,933,545</u>	<u>\$ 28,265,277</u>	<u>\$ 39,198,822</u>
Depreciation	<u>\$ 6,525,149</u>	<u>\$ 5,469,430</u>	<u>\$ 11,994,579</u>
Amortization	<u>\$ 188,160</u>	<u>\$ 616,591</u>	<u>\$ 804,751</u>

(27) Deferred income tax and income tax expense

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

	For the years ended December 31,	
	2012	2011
Income tax at the statutory tax rate	\$ 5,952,391	\$ 4,898,550
Tax effect of five-year tax-free project	(24,323)	(15,878)
Tax effect of permanent differences	(2,552,393)	(1,593,670)
Tax effect of investment tax credits	(217,805)	657,983
Tax effect of loss carryforwards	(86,182)	(234,247)
Under provision of prior year's income tax	72,152	5,485
Tax effect of alternative minimum tax	194,132	115,950
Additional 10% income tax on unappropriated earnings	84,225	134,802
Tax effect of valuation allowance	381,819	(562,209)
Income tax expense	3,804,016	3,406,766
Net changes of deferred income tax assets and liabilities	152,975	(89,312)
Under provision of prior year's income tax	(72,152)	(5,485)
Prepaid income tax	(1,960,537)	(1,508,581)
Income tax payable	<u>\$ 1,924,302</u>	<u>\$ 1,803,388</u>

(b) For the years ended December 31, 2012 and 2011, deferred income tax assets or liabilities were as follows:

	December 31, 2012	December 31, 2011
Deferred income tax assets - current	\$ 1,264,333	\$ 1,345,153
Valuation allowance - current	(79,169)	(168,215)
Deferred income tax-assets - current	1,185,164	1,176,938
Deferred income tax liabilities - current	(58,619)	(9,158)
	<u>\$ 1,126,545</u>	<u>\$ 1,167,780</u>
Deferred income tax assets - non-current	\$ 3,617,202	\$ 3,044,174
Valuation allowance - non-current	(3,104,450)	(2,633,585)
Deferred income tax assets - non-current	512,752	410,589
Deferred income tax liabilities -non-current	(773,459)	(865,506)
	<u>(\$ 260,707)</u>	<u>(\$ 454,917)</u>

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

	December 31, 2012		December 31, 2011	
	Amount	Tax effect	Amount	Tax effect
Current items:				
Temporary differences				
Allowance for doubtful accounts	\$ 754,782	\$ 128,313	\$ 449,159	\$ 76,357
Allowance for decline in market value of inventories	688,241	117,001	1,048,688	178,277
Unrealized loss	3,679,788	625,564	3,483,571	592,207
Others	434,529	73,870	671,235	114,110
Loss carryforwards	420,929	71,558	1,076,847	183,064
Investment tax credits		189,408		191,980
		1,205,714		1,335,995
Less: Valuation allowance		(79,169)		(168,215)
		<u>\$ 1,126,545</u>		<u>\$ 1,167,780</u>
Non-current items:				
Temporary differences				
Investment loss	\$ 1,480,706	\$ 251,720	\$ 2,169,635	\$ 368,838
Foreign investment income	(502,616)	(150,661)	(381,660)	(114,498)
Depreciation	(2,098,929)	(356,818)	(1,885,812)	(320,588)
Impairment loss	1,256,665	213,633	469,818	79,869
Pension cost	800,582	136,099	807,376	137,254
Others	(1,508,343)	(414,415)	(1,949,394)	(558,970)
Loss carryforwards	14,750,959	2,507,663	12,030,276	2,045,147
Investment tax credits		656,522		541,616
		2,843,743		2,178,668
Less: Valuation allowance		(3,104,450)		(2,633,585)
		<u>(\$ 260,707)</u>		<u>(\$ 454,917)</u>

(d)As of December 31, 2012, unused loss carryforwards amounted to \$2,579,221, which will expire between 2017 and 2022.

(e)As of December 31, 2012, the Group's investment tax credits consisted of the following:

Regulation	Items	Total credits	Unused amount	Year of expiry
Statute for Upgrading Industries	Research and development expenditures	\$ 90,660	\$ 40,295	2013
"	Acquisition of automation equipment	30,447	7,879	2014
"	Personnel trainings	10,031	-	2013
"	Investment credit	688,713	560,548	2016
"	Major public infrastructure	399,000	237,208	2014
		<u>\$ 1,218,851</u>	<u>\$ 845,930</u>	

(f) As of March 28, 2013, 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 share ("EPS")

	For the year ended December 31, 2012				
	Amount		Weighted-average number of shares outstanding during the year (shares in thousands)	EPS (in NT dollars)	
	Before tax	After tax		Before tax	After tax
Basic earnings per share					
Net income	\$22,278,730	\$12,407,340	4,862,474	<u>\$ 4.58</u>	<u>\$ 2.55</u>
Dilutive effect of common stock equivalents:					
Employees' bonuses	<u>—</u>	<u>—</u>	<u>22,730</u>		
Diluted earnings per share					
Net income	<u>\$22,278,730</u>	<u>\$12,407,340</u>	<u>4,885,204</u>	<u>\$ 4.56</u>	<u>\$ 2.54</u>
	For the year ended December 31, 2011				
	Amount		Weighted-average number of shares outstanding during the year (shares in thousands)	EPS (in NT dollars)	
	Before tax	After tax		Before tax	After tax
Basic earnings per share					
Net income	\$18,141,708	\$ 9,447,681	4,862,474	<u>\$ 3.73</u>	<u>\$ 1.94</u>
Dilutive effect of common stock equivalents:					
Employees' bonuses	<u>—</u>	<u>—</u>	<u>21,643</u>		
Diluted earnings per share					
Net income	<u>\$18,141,708</u>	<u>\$ 9,447,681</u>	<u>4,884,117</u>	<u>\$ 3.71</u>	<u>\$ 1.93</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

(1) 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.	"
Hi-life International Co., Ltd.	"
Uni-President Land Corporation	An affiliated company of Cayman President Holdings Ltd.
Jimmailang Beverage (Beijing) Co., Ltd.	"
Pro-Energy Development (BVI) Ltd.	An investee company of President Energy Development (Cayman Islands) Ltd.
President Fuche (Qingdo) Co., Ltd.	An affiliated company of Uni-President Foodstuff (BVI) Holdings Ltd.
San Tong Wan Fu (Qingdo) Food Industry Co., Ltd. (Note)	"
Chang-Tung Corporation Limited	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.	"
Kuan Chang Wholesale & Logistics Co., Ltd.	An affiliated company of Nanlien International Corp.
Huei Tung Enterprises Corp.	Same chairman with Nanlien International Corp.
Naturally Yours Corp.	A director of President Natural International Corp.
Kinh Do Joint Stock Company (Kmh Do) (Note)	Stockholder of Binh Duong Tribeco Joint Stock company (accounted for under the equity method)
Toyota Tsusho Corp.	A director of Ton-Yi Industrial Corp.
(Note)The stock ownership of the Group was sold in the fourth quarter of 2011, and thus became a third party.	

(2) Transactions and balances with related parties

A. Sales

	2012		2011	
	Amount	Percentage of net sales	Amount	Percentage of net sales
Presicarre Corp.	\$ 1,747,296	1	\$ 1,995,109	1
Huie Tung Enterprises Corp.	1,676,460	-	1,592,533	-
TTET Union Corp.	712,089	-	1,321,823	-
Others (Individually less than 10%)	<u>8,294,111</u>	<u>2</u>	<u>8,095,631</u>	<u>2</u>
	<u>\$12,429,956</u>	<u>3</u>	<u>\$13,005,096</u>	<u>3</u>

(a) 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.

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

B. Purchases

	2012		2011	
	Amount	Percentage of net purchases	Amount	Percentage of net purchases
Toyota Tsusho Corp.	\$ 4,251,962	2	\$ 3,948,190	2
TTET Union Corp.	334,020	-	1,209,109	1
Others (Individually less than 10%)	<u>4,031,620</u>	<u>1</u>	<u>3,175,868</u>	<u>1</u>
	<u>\$ 8,617,602</u>	<u>3</u>	<u>\$ 8,333,167</u>	<u>4</u>

(a) 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.)

(b) The payment term for purchases from President Musashino 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.

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

C. Acquisition of long-term investments

	2012	2011
Kuang Chuan Dairy Co., Ltd.	\$ 103,816	\$ -
Kuang Chuan Foods Ltd.	1,037	-
Naturally Yours Corp.	-	77,280
	<u>\$ 104,853</u>	<u>\$ 77,280</u>

(a) In October 2012, the Company acquired 10,485,000 shares of common stock of Hi-Life International Co., Ltd. from Kuang Chuan Dairy Co., Ltd. and Kuang Chuan Foods Ltd. at negotiated prices.

(b) In June 2011, the Company acquired 2,760,000 shares of common stock of President Natural Industrial Corp. from Naturally Yours Corp. at negotiated prices based on financial analysis

by experts.

D. Acquisition of property, plant and equipment

Items	2012	2011
Jimmailang Beverage Transportation, office (Beijing) Co., Ltd. equipment and other equipment	\$ -	\$ 216,211

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

E. Processing expenses

	2012	2011
TTET Union Corp.	\$ 87,307	\$ 224,389

F. Other expenses

	2012	2011
Huei Tung Enterprises Corp.	\$ 261,058	\$ 267,649
Kuan Chang Wholesale & Logistics Co., Ltd.	126,805	128,755
Others (Individually less than 10%)	816,270	761,806
	<u>\$ 1,204,133</u>	<u>\$ 1,158,210</u>

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

H. Other income

	2012	2011
Management and technical consultancy fees:		
Far-Tung Enterprises Corp.	\$ 10,377	\$ 8,372
Others (Individually less than 10%)	66,073	61,800
	<u>76,450</u>	<u>70,172</u>
Other income:		
Pro-Energy Development (BVI) Ltd.	20,909	14,194
Chang-Tung Corporation Limited	19,709	19,373
Union Chinese Corp.	17,930	41,794
Hi-life International Co., Ltd.	17,208	16,821
Far-Tung Enterprises Corp.	2,322	10,355
TTET Union Corp.	-	20,223
Others (Individually less than 10%)	39,404	56,952
	<u>117,482</u>	<u>179,712</u>
	<u>\$ 193,932</u>	<u>\$ 249,884</u>

I. Accounts receivable

	December 31, 2012		December 31, 2011	
	Amount	Percentage	Amount	Percentage
Presicarre Corp.	\$ 331,590	2	\$ 415,343	3
Huei Tung Enterprises Corp.	237,176	2	229,035	1
Hi-life International Co., Ltd.	224,351	1	236,609	1
Others (Individually less than	559,586	3	447,413	3
	<u>\$1,352,703</u>	<u>8</u>	<u>\$1,328,400</u>	<u>8</u>

J. Prepayments

	<u>December 31, 2012</u>		<u>December 31, 2011</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
Jimmailang Beverage (Beijing) Co., Ltd.	\$ -	-	\$ 267,646	3
Others (Individually less than 10%)	561	-	5,934	-
	<u>\$ 561</u>	<u>-</u>	<u>\$ 273,580</u>	<u>3</u>

K. Accounts payable

	<u>December 31, 2012</u>		<u>December 31, 2011</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
Kuang Chuan Dairy Co., Ltd.	\$ 104,513	1	\$ 71,938	-
Weilin Food Industrial Co., Ltd.	68,614	-	45,157	-
TTET Union Corp.	20,561	-	54,390	-
Others (Individually less than 10%)	348,836	1	371,507	2
	<u>\$ 542,524</u>	<u>2</u>	<u>\$ 542,992</u>	<u>2</u>

L. Accrued expenses

	<u>December 31, 2012</u>		<u>December 31, 2011</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
Presicarre Corp.	\$ 109,900	1	\$ 106,094	1
Huei-Tung Enterprises Corp.	85,745	-	73,882	1
Hi-life International Co., Ltd.	67,174	-	63,523	-
Others (Individually less than 10%)	57,528	-	60,820	-
	<u>\$ 320,347</u>	<u>1</u>	<u>\$ 304,319</u>	<u>2</u>

(3) Financing

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

	<u>For the year ended December 31, 2012</u>				
	<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	2012.6	\$ 33,181	\$ 33,086	7.00%	\$ 2,358
San Tong Wan Fu (Qingdo) Food Industry Co., Ltd.	2012.3	107,870	-	6.96% ~7.00%	2,356
			<u>\$ 33,086</u>		<u>\$ 4,714</u>

For the year ended December 31, 2011					
	Maximum balance date	Maximum balance	Ending balance	Annual interest rate	Total interest income
San Tong Wan Fu (Qingdo) Food Industry Co., Ltd.	2011.12	\$ 48,100	\$ 48,100	4.92% ~6.96%	\$ 2,863
Uni-President Land Corporation	2011.9	32,612	32,311	7.00%	2,224
President Fuche (Qingdo) Co., Ltd.	2011.3	29,812	-	5.41% ~6.70%	750
			<u>\$ 80,411</u>		<u>\$ 5,837</u>

(b) Loans payable to related parties (classified as other payable)

For the year ended December 31, 2011					
	Maximum balance date	Maximum balance	Ending balance	Annual interest rate	Total interest income
Kinh Do Joint Stock Company	2011.1	\$ 68,797	<u>\$ 55,601</u>	12.00% ~14.50%	<u>\$ 7,166</u>

There is no such transaction in 2012.

(4) Compensation of directors and management personnel:

	2012	2011
Salaries and bonuses	\$ 582,819	\$ 500,571
Service execution fees	23,552	32,918
Directors' and supervisors' remuneration and employees' bonus	<u>370,665</u>	<u>287,479</u>
	<u>\$ 977,036</u>	<u>\$ 820,968</u>

- (a) Salaries and bonuses include regular wages, special responsibility allowances, pensions, severance pay, various bonuses and rewards, etc.
- (b) Service execution fees include travel allowances, special expenditures, various dorms and vehicles offering, etc.
- (c) Directors' and supervisors' remuneration and employees' bonus are accrued in the income statement in current year.

6. PLEDGED ASSETS

As of December 31, 2012 and 2011, the details of pledged assets were as follows:

Assets	December 31, 2012	December 31, 2011	Purpose of collateral
Demand deposits, and certificate of deposit (Classified as other financial asset current and non-current)	\$ 220,523	\$ 201,146	Performance guarantees and short-term loans
Financial assets at fair value though profit or loss-current	29,676	-	Short-term loans
Inventories	-	150,230	Short-term loans
Available-for-sale financial assets-non-current	156,000	122,000	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	1,672,739	3,042,390	Short-term loans, notes and bills payable and long-term loans
Land (Note)	9,182,112	9,110,557	Short-term loans, notes and bills payable and long-term loans
Buildings-net (Note)	13,311,594	15,115,628	Short-term loans, notes and bills payable and long-term loans
Machinery and equipment-net	2,775,637	2,704,554	Short-term loans and long-term loans
Transportation equipment-net	701,920	609,318	Long-term loans
Other equipment-net	130,518	208,691	Long-term loans
Other intangible assets-land occupancy rights	137,715	2,272,359	Short-term loans and long-term loans
Other intangible assets-land use rights	1,802,459	1,845,589	Long-term loans
Refundable deposits	532,447	396,078	Performance guarantees
Other assets-other	585,684	629,935	Notes and bills payable
	\$ 31,387,172	\$ 36,658,475	

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

7. COMMITMENTS AND CONTINGENT LIABILITIES

As of December 31, 2012 and 2011, the contingent liabilities and commitments of the Group were as follows:

- (1) As of December 31, 2012 and 2011, the remaining balances due for construction in progress and prepayments for equipment were \$5,026,703 and \$4,904,719, respectively.
- (2) As of December 31, 2012 and 2011, the unused letters of credit amounted to \$2,171,220 and \$2,243,681, respectively.
- (3) The conditions of endorsement and guarantees provided are described in Note 11(1-2).
- (4) 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:
 - (a) The Company guarantees that President Chain Store Corp. will fulfill all payments or other obligations due under the Contract to Southland Corporation.
 - (b) Without the written approval of Southland Corporation in advance, the Company may not sell, transfer, or pledge the ownership or the assets of President Chain Store Corp.
 - (c) The Company should maintain no less than 40% ownership of President Chain Store Corp.
- (5) 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:
 - (a) The current ratio computed from the year-end audited non-consolidated financial statements shall not be below 75%.
 - (b) The debt-to-equity ratio computed from the year-end audited non-consolidated financial statements shall not be above 150%.
 - (c) The interest coverage ratio computed from the year-end audited non-consolidated financial statements shall not be below 150%.
 - (d) The year-end audited consolidated tangible stockholders' equity shall not be less than \$30,000,000.
- (6) Due to the plasticizer food scandal, the Consumers' Foundation, Chinese Taipei (CFCT) filed a lawsuit against the Company with the Banciao District Court and claimed \$1,573,775 for punitive and damage penalty in March, 2012. The 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.
- (7) 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:
 - (a) The current ratio computed from the year-end audited consolidated financial statements shall not be below 90%.
 - (b) 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.
 - (c) The interest coverage ratio computed from the year-end audited consolidated financial statements shall not be below 200%.
 - (d) The year-end audited consolidated tangible stockholders' equity shall not be less than USD600,000,000.
- (8) 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 December 31, 2012, it has been extended to May 12, 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.

- (9) President Entertainment Corp. (PEC) signed a non-public use hillside land development contract with the 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 December 31, 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.
- (10) As of December 31, 2012 and 2011, a subsidiary of Nanlien International Corp. signed credit limits of performance with the bank for stocking of goods, rent of warehouses and guarantee for tariff account amounting to \$60,000 and \$110,000, respectively.
- (11) 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:
- (a) The contract includes the construction, development and operation of an MRT Station including all auxiliary structures and facilities.
 - (b) The Taipei City Government shall provide the right of land located in Shin-Yi District Lot. No. 3 to carry out the contract.
 - (c) 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.
 - (d) 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 December 31, 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 operations
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.
 - (e) 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.
 - (f) 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.

- (12) The contract signed by Uni-President Development Corp. with the Taipei City Government described above was identified 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 which was classified as “accrued expenses”. 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.
- (13) To sustain interim working capital, Ton Yi Industrial Corp. has signed a syndicated loan agreement with Taiwan Bank and Mega International Commercial Bank in 2012, 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 have 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.
- (14) 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.
- (15) 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 December 31, 2012, PCSC and its subsidiaries have prepaid rent and guarantee deposits in the amount of \$412,123 and \$1,800,143, respectively. Summary of the estimated annual rental expense of PCSC and its subsidiaries is as follows:

<u>Year</u>	<u>Total rental expense</u>
2013	\$ 8,136,574
2014	7,572,036
2015	6,943,985
2016	6,255,385
2017	5,274,134
2018 and thereafter (Present Value of \$10,530,053)	<u>10,889,880</u>
	<u>\$ 45,071,994</u>

8. SIGNIFICANT CATASTROPHE

None.

9. SUBSEQUENT EVENTS

None.

10. OTHERS

(1) Fair values of the financial instruments

	December 31, 2012			December 31, 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	\$ 68,859,362	\$ -	\$ 68,859,362	\$ 64,922,368	\$ -	\$ 64,922,368
Financial assets at fair value through profit or loss	9,981,898	9,981,898	-	11,179,090	11,179,090	-
Available-for-sale financial assets non-current	9,286,647	9,286,647	-	8,068,438	8,068,438	-
Financial assets carried at cost non-current	3,941,563	-	-	4,169,076	-	-
Investments in bonds without active markets - non-current	289,413	-	-	301,721	-	-
Other financial assets - non-current	169,256	-	169,256	36,825	-	36,825
Refundable deposits	2,706,178	-	2,706,178	4,013,652	-	4,013,652
Long-term notes, accounts and overdue receivables	577,962	-	577,962	576,597	-	576,597

	December 31, 2012			December 31, 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 value equal to fair value	\$ 110,434,425	\$ –	\$ 110,434,425	\$106,533,260	\$ –	\$ 106,533,260
Financial liabilities at fair value through profit or loss	769	769	–	–	–	–
Bonds payable	15,650,000	–	15,650,000	8,500,000	–	8,500,000
Long-term loans	57,825,328	–	57,825,328	63,300,497	–	63,300,497
Long-term notes payable	111,234	–	111,234	327,558	–	327,558
Guarantee deposits received	5,559,877	–	5,559,877	4,792,081	–	4,792,081
<u>Derivative financial instruments</u>						
Assets						
Forward foreign exchange contracts	379	–	379	1,706	–	1,706
Convertible bonds	155,351	–	155,351	140,294	–	140,294
Currency-linked bonds	288,222	–	288,222	–	–	–
Equity-linked notes	–	–	–	151,375	–	151,375

A. The methods and assumptions used to estimate the fair values of financial instruments are summarized as follows:

- (a) For short-term financial instruments, the fair values were determined based on their carrying amounts because of short maturities of the instruments. This method was applied to cash and cash equivalents, notes receivable and accounts receivable, other receivables, other financial assets - current, short-term loans, notes and bills payable, notes payable and accounts payable, accrued expenses, other payables, the current portion of long-term loan due within one year and other current liabilities.
- (b) The fair values of other financial assets - non-current, refundable deposits and long-term notes, accounts and overdue receivables are based on the discounted value of expected future cash inflows, which are discounted based on the interest rate of one-year time deposit of the Postal Savings System at December 31, 2012 and 2011.
- (c) The fair values 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 December 31, 2012 and 2011.
- (d) 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 \$3,627,055 and \$3,168,446 as deduction and addition to stockholders' equity for the changes in fair value of available-for-sale financial assets for the years ended December 31, 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)	<u>December 31, 2012</u>		<u>December 31, 2011</u>	
	Foreign currency amount (thousand dollars)	Exchange rate	Foreign currency amount (thousand dollars)	Exchange rate
<u>Financial assets</u>				
<u>Monetary items</u>				
USD : NTD	\$ 35,206	29.04	\$ 31,860	30.28
CAD : NTD	596	29.21	596	29.56
JPY : NTD	216,411	0.34	208,215	0.39
EUR : NTD	317	38.49	2,881	38.98
HKD : NTD	27,708	3.75	1,753	3.90
<u>Non-Monetary items</u>				
JPY : NTD	468,300	0.34	454,500	0.39
HKD : NTD	-	-	15,615	3.90
<u>Financial liabilities</u>				
<u>Monetary items</u>				
USD : NTD	5,576	29.04	4,887	30.28
JPY : NTD	449,444	0.34	536,142	0.39
EUR : NTD	696	38.49	3,373	38.98

(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.

(4) Other information affecting the financial statements

Due to the plasticizer food scandal in May, 2011, the Group had encountered numerous goods returned and scrapped goods. The Group had estimated and recognized a loss amounting to \$315,410 (shown as “Other non-operating losses”) relative to the recall, destruction, scrap and refund of the related products. The loss had no significant impact on the operations and the financial statements of the Group.

11. ADDITIONAL DISCLOSURES REQUIRED BY THE SECURITIES AND FUTURES

(1) Related information of significant transactions

(For the year ended December 31, 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 of	Total transaction amount	Reason for financing	Allowance	Assets pledged		Loan limit per	Maximum amount	Note
				balance during 2012	(Note 11) (Note 13)		financial activity (Note 1)			for doubtful accounts	Item	Value	entity (Note 13)	available for loan (Note 13)	
1	Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co., Ltd	Other receivables	\$ 908,400	\$ 871,200	1.49	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 44,865,702	\$ 44,865,702	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	908,400	871,200	1.49	2	-	Additional operating capital	-	-	-	44,865,702	44,865,702	(Note 2)
1	Cayman President Holdings Ltd.	President International Trade & Investment Corp.	Other receivables	5,860	5,808	-	2	-	Additional operating capital	-	-	-	44,865,702	44,865,702	(Note 2)
2	President Global Corp.	President East Co.	Notes receivable	18,168	-	3.75	1	17,046	Additional operating capital	-	Real estates	72,600	87,120	116,160	(Note 2)
3	Tait Marketing & Distribution Co., Ltd.	Tait (H.K) Limited	Long-term accounts receivable-related parties	16,378	-	-	2	-	Additional operating capital	-	-	-	230,437	230,437	(Note 3)
3	Tait Marketing & Distribution Co., Ltd.	Tait Distribution Service Co., Ltd	Long-term accounts receivable-related parties	8,640	-	-	2	-	Additional operating capital	-	-	-	230,437	230,437	(Note 3)
4	Uni- President Foodstuff (BVI) Holdings Ltd.	Zhongshan President Enterprises Co., Ltd.	Other receivables	418,320	174,240	2.00	2	-	Additional operating capital	-	-	-	1,158,158	1,158,158	(Note 4)
4	Uni- President Foodstuff (BVI) Holdings Ltd.	Tianjiang President Enterprises Food Co., Ltd.	Other receivables	134,685	58,080	2.50	2	-	Additional operating capital	-	-	-	1,158,158	1,158,158	(Note 4)

Number	Name	Name of counterparty	Account	Maximun balance during 2012	Ending balance (Note 11) (Note 13)	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity (Note 13)	Maximum amount available for loan (Note 13)	Note
											Item	Value			
4	Uni- President Foodstuff (BVI) Holdings Ltd.	Meishan President Feed & Oil Co., Ltd.	Other receivables	\$ 105,980	\$ -	2.00~ 3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 1,158,158	\$ 1,158,158	(Note 4)
5	Uni-President Enterprises China Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	2,899,750	2,899,750	1.50~ 2.00	2	-	Additional operating capital	-	-	-	3,574,718	14,298,870	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	1,318,072	1,318,072	1.50~ 2.00	2	-	Additional operating capital	-	-	-	3,574,718	14,298,870	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Zhengzhou President Enterprises Food Co., Ltd.	Other receivables	1,017,278	820,132	1.00~ 2.00	2	-	Additional operating capital	-	-	-	3,574,718	14,298,870	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	761,551	761,551	1.50	2	-	Additional operating capital	-	-	-	3,574,718	14,298,870	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	913,164	702,970	1.50~ 2.00	2	-	Additional operating capital	-	-	-	3,574,718	14,298,870	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	Other receivables	679,864	667,028	1.50~ 2.00	2	-	Additional operating capital	-	-	-	3,574,718	14,298,870	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Shenyang President Enterprises Co., Ltd.	Other receivables	597,071	585,809	1.50	2	-	Additional operating capital	-	-	-	3,574,718	14,298,870	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Changsha President Enterprises Co., Ltd.	Other receivables	351,485	351,485	1.50~ 2.00	2	-	Additional operating capital	-	-	-	3,574,718	14,298,870	(Note 5)

Number	Name	Name of counterparty	Account	Maximun balance during 2012	Ending balance (Note 11) (Note 13)	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity (Note 13)	Maximum amount available for loan (Note 13)	Note
											Item	Value			
5	Uni-President Enterprises China Holdings Ltd.	Fuzhou President Enterprises Co., Ltd.	Other receivables	\$ 448,553	\$ 292,904	1.00~ 2.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 3,574,718	\$ 14,298,870	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Harbin President Enterprises Co., Ltd.	Other receivables	295,672	292,904	1.50	2	-	Additional operating capital	-	-	-	3,574,718	14,298,870	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	292,904	292,904	2.00	2	-	Additional operating capital	-	-	-	3,574,718	14,298,890	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Other receivables	216,168	193,315	1.50~ 2.00	2	-	Additional operating capital	-	-	-	3,574,718	14,298,870	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Kunming President Enterprises Food Co., Ltd.	Other receivables	243,617	146,454	1.50~ 2.00	2	-	Additional operating capital	-	-	-	3,574,718	14,298,870	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Nanchang President Enterprises Co., Ltd.	Other receivables	117,162	117,162	1.00~ 1.50	2	-	Additional operating capital	-	-	-	3,574,718	14,298,870	(Note 5)
5	Uni-President Enterprises China Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	73,266	64,438	1.00~ 2.00	2	-	Additional operating capital	-	-	-	3,574,718	14,298,870	(Note 5)
6	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	741,860	711,480	-	2	-	Additional operating capital	-	-	-	2,530,511	2,530,511	(Note 6)
6	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	Other receivables	335,502	321,763	-	2	-	Additional operating capital	-	-	-	2,530,511	2,530,511	(Note 6)

Number	Name	Name of counterparty	Account	Maximun balance during 2012	Ending balance (Note 11) (Note 13)	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity (Note 13)	Maximum amount available for loan (Note 13)	Note
											Item	Value			
7	Cayman Ton Yi Industrial Holdings Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	\$ 597,600	\$ 290,400	1.46~ 1.77	2	\$ -	Additional operating capital	\$ -	-	\$ -	Unlimited	Unlimited	(Note 7)
7	Cayman Ton Yi Industrial Holdings Ltd.	Zhangzhou Ton Yi Industries Packaging Co., etc.	Other receivables	293,000	290,400	1.46~ 1.57	2	-	Additional operating capital	-	-	-	Unlimited	Unlimited	(Note 7)
7	Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	Other receivables	605,600	-	1.31~ 1.35	1、2	4,379,952	Total transaction	-	-	-	2,616,973	2,616,973	(Note 7)
7	Cayman Ton Yi Industrial Holdings Ltd.	Chengdu Ton Yi Industrial Packaging Co., Ltd.	Other receivables	60,560	-	1.28~ 1.40	1、2	3,606	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	3,240,541	Total transaction	-	-	-	2,616,973	2,616,973	(Note 7)
8	President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	Other receivables	1,095,100	1,095,100	3.25	2	-	Additional operating capital	-	-	-	3,654,270	14,617,080	(Note 2)
8	President Enterprises (China) Investment Corp.	Jinan President Enterprise Co., Ltd.	Other receivables	862,100	862,100	3.50	2	-	Additional operating capital	-	-	-	3,654,270	14,617,080	(Note 2)

Number	Name	Name of counterparty	Account	Maximun balance during 2012	Ending balance (Note 11) (Note 13)	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity (Note 13)	Maximum amount available for loan (Note 13)	Note
											Item	Value			
8	President Enterprises (China) Investment Corp.	Changchun President Enterprise Co., Ltd.	Other receivables	\$ 694,784	\$ 685,020	3.50	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 3,654,270	\$ 14,617,080	(Note 2)
8	President Enterprises (China) Investment Corp.	Baiyin President Enterprise Co., Ltd.	Other receivables	657,060	657,060	3.50	2	-	Additional operating capital	-	-	-	3,654,270	14,617,080	(Note 2)
8	President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks & Food Co., Ltd.	Other receivables	652,400	652,400	3.00~ 3.25	2	-	Additional operating capital	-	-	-	3,654,270	14,617,080	(Note 2)
8	President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	Other receivables	684,400	559,200	3.25	2	-	Additional operating capital	-	-	-	3,654,270	14,617,080	(Note 2)
8	President Enterprises (China) Investment Corp.	Uni-President Shanghai Pearly Century Co., Ltd.	Other receivables	372,800	372,800	3.25~ 3.50	2	-	Additional operating capital	-	-	-	3,654,270	14,617,080	(Note 2)
8	President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	Other receivables	372,800	372,800	3.50	2	-	Additional operating capital	-	-	-	3,654,270	14,617,080	(Note 2)
8	President Enterprises (China) Investment Corp.	Zhanjiang President Enterprises Co., Ltd.	Other receivables	375,536	363,480	3.25	2	-	Additional operating capital	-	-	-	3,654,270	14,617,080	(Note 2)

Number	Name	Name of counterparty	Account	Maximun balance during 2012	Ending balance (Note 11) (Note 13)	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity (Note 13)	Maximum amount available for loan (Note 13)	Note
											Item	Value			
8	President Enterprises (China) Investment Corp.	Sanxi President Enterprises Corp.	Other receivables	\$ 288,920	\$ 288,920	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 3,654,270	\$ 14,617,080	(Note 2)
8	President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	279,600	279,600	3.00	2	-	Additional operating capital	-	-	-	3,654,270	14,617,080	(Note 2)
8	President Enterprises (China) Investment Corp.	Aksu President Enterprises Co., Ltd.	Other receivables	270,280	270,280	3.50	2	-	Additional operating capital	-	-	-	3,654,270	14,617,080	(Note 2)
8	President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	Other receivables	256,300	139,800	3.00~ 3.25	2	-	Additional operating capital	-	-	-	3,654,270	14,617,080	(Note 2)
8	President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	Other receivables	139,800	139,800	4.00	2	-	Additional operating capital	-	-	-	3,654,270	14,617,080	(Note 2)
8	President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	Other receivables	209,700	93,200	4.00	2	-	Additional operating capital	-	-	-	3,654,270	14,617,080	(Note 2)
8	President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	Other receivables	46,600	46,600	3.00	2	-	Additional operating capital	-	-	-	3,654,270	14,617,080	(Note 2)

Number	Name	Name of counterparty	Account	Maximun balance during 2012	Ending balance (Note 11) (Note 13)	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity (Note 13)	Maximum amount available for loan (Note 13)	Note
											Item	Value			
8	President Enterprises (China) Investment Corp.	Hainan President Enterprises Co., Ltd.	Other receivables	\$ 46,600	\$ 46,600	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 3,654,270	\$ 14,617,080	(Note 2)
8	President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	93,200	-	4.00	2	-	Additional operating capital	-	-	-	3,654,270	14,617,080	(Note 2)
8	President Enterprises (China) Investment Corp.	Taizhou President Enterprises Co., Ltd.	Other receivables	409,225	-	3.25	2	-	Additional operating capital	-	-	-	3,654,270	14,617,080	(Note 2)
8	President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	1,444,433	-	3.25~4.00	2	-	Additional operating capital	-	-	-	3,654,270	14,617,080	(Note 2)
8	President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	240,630	-	3.00~3.25	2	-	Additional operating capital	-	-	-	3,654,270	14,617,080	(Note 2)
8	President Enterprises (China) Investment Corp.	Integrated Marketing & Distribution Co., Ltd.	Other receivables	150,211	-	3.00~3.25	2	-	Additional operating capital	-	-	-	3,654,270	14,617,080	(Note 2)
9	President Chain Store (Shanghai) Ltd.	PresiClerc (Beijing) Supermarket Ltd.	Other receivables	47,242	-	-	2	-	Additional operating capital	-	-	-	50,000	153,284	(Note 10)
9	President Chain Store (Shanghai) Ltd.	PCSC Shanghai STAO Restaurant Corporation Ltd.	Other receivables	23,840	-	-	2	-	Additional operating capital	-	-	-	50,000	153,284	(Note 10)

Number	Name	Name of counterparty	Account	Maximun balance during 2012	Ending balance (Note 11) (Note 13)	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity (Note 13)	Maximum amount available for loan (Note 13)	Note
											Item	Value			
10	PresiClerc Limited	PresiClerc (Beijing) Supermarket Ltd.	Long-term receivables	\$ 317,939	\$ -	-	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ -	\$ -	(Note 12)
11	President Chain Store in Hong Kong Holdings Limited	PresiClerc (Beijing) Supermarket Ltd.	Other receivables	47,808	46,464	2.55	2	-	Additional operating capital	-	-	-	87,120	838,827	(Note 12)
12	Kunshan President Kikkoman Biotechnology Co., Ltd.	President- Kikkoman Zhenji Foods Co., Ltd	Receivable-related party	48,100	-	6.56	2	-	Additional operating capital	-	-	-	93,200	102,401	(Note 8)
13	Uni-President (Vietnam) Co., Ltd.	Tribeco Bihn Duong Co.,Ltd.	Owners' current account	483,000	-	14.00	2	-	Additional operating capital	-	-	-	470,750	1,484,258	(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	-	-	-	470,750	1,484,258	(Note 9)
14	Uni-President (Philippines) Corp.	Uni-President Land Corp.	Long-term notes and accounts receivable	33,183	33,087	7.00	2	-	Investment loan	-	-	-	36,240	36,240	(Note 2)
15	Tribeco Binh Duong Co., Ltd.	Sai Gon Beverages Joint Stock Company	Other receivables	13,600	-	12.00	2	-	Additional operating capital	-	-	-	134,500	183,455	(Note 2)
16	Beijing President Enterprises Drinks & Food Co., Ltd.	Beijing President Food Co., Ltd.	Other receivables	193,341	93,200	3.00	2	-	Additional operating capital	-	-	-	382,940	382,964	(Note 2)

Number	Name	Name of counterparty	Account	Maximun balance during 2012	Ending balance (Note 11) (Note 13)	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Loan limit per entity (Note 13)	Maximum amount available for loan (Note 13)		Note
										Item	Value				
17	Shenyang President Enterprises Co., Ltd.	Changchun President Enterprise Co., Ltd.	Other receivables	\$ 73,102	\$ -	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 186,400	\$ 446,154	(Note 2)
18	Harbin President Enterprises Co., Ltd.	Changchun President Enterprise Co., Ltd.	Other receivables	48,100	-	3.00	1	-	Additional operating capital	-	-	-	6,416	6,416	(Note 2)
19	Songjiang President Enterprises Co., Ltd.	San Tong Wan Fu (Qingdao) Food Industry Co., Ltd.	Other receivables	84,960	-	6.96	2	-	Additional operating capital	-	-	-	90,306	90,306	(Note 2)
20	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	Other receivables	192,400	186,400	3.00	2	-	Additional operating capital	-	-	-	1,316,064	1,316,064	(Note 2)
20	Wuhan President Enterprises Food Co., Ltd.	Wuxue President Mineral water Co., Ltd.	Other receivables	94,400	83,880	3.50	2	-	Additional operating capital	-	-	-	1,316,064	1,316,064	(Note 2)
21	Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	Other receivables	466,000	466,000	3.50	2	-	Additional operating capital	-	-	-	1,276,988	1,276,988	(Note 2)
22	Taizhou President Enterprises Co., Ltd.	Jinan President Enterprise Co., Ltd.	Other receivables	283,200	279,600	3.50	2	-	Additional operating capital	-	-	-	437,438	437,438	(Note 2)
23	Xinjiang President Enterprises Food Co., Ltd.	Aksu President Enterprises Co., Ltd.	Other receivables	354,000	349,500	3.00~ 3.50	2	-	Additional operating capital	-	-	-	419,400	606,557	(Note 2)
24	Guangzhou President Enterprises Co., Ltd.	President Enterprises (China) Investment Corp.	Other receivables	466,000	-	3.50	2	-	Additional operating capital	-	-	-	466,000	1,277,834	(Note 2)

Number	Name	Name of counterparty	Account	Maximum balance during 2012	Ending balance (Note 11) (Note 13)	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Loan limit per entity (Note 13)	Maximum amount available for loan (Note 13)	Note	
										Assets pledged Item	Value				
25	Hefei President Enterprises Co., Ltd.	President Enterprises (China) Investment Corp.	Other receivables	\$ 466,000	\$ -	3.50	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 466,000	\$ 468,247	(Note 2)
26	Zhengzhou President Enterprises Food Co., Ltd.	Henan President Enterprise Co., Ltd.	Other receivables	186,400	-	3.50	2	-	Additional operating capital	-	-	-	764,777	764,777	(Note 2)
27	Qingdao President Feed & Livestock Co., Ltd.	San Tong Wan Fu (Qingdao) Food Industry Co., Ltd.	Other receivables	23,600	-	7.50	2	-	Additional operating capital	-	-	-	46,600	158,379	(Note 2)

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

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

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

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

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

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

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

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

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

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

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

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

(Note 12)The maximum amount for total loan is 40% of its net worth; the maximum amount for individual is 10% of its net worth and shall not exceed US\$3,000 thousand.

(Note 13)Foreign currencies were translated into New Taiwan Dollars. Exchange rate of foreign currency indicated as of December 31, 2012 were as follows: USD:NTD 1:29.04, CNY:NTD 1:4.66, VND:NTD 1:0.00135 and PHP:NTD 1:0.7248.

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		Balance secured by collateral	Ration of accumulated amount to net worth of the company	Maximum amount of endorsement	Note
		Name of endorsees	Relationship (Note 1)			as at December 31, 2012 (Note 2)					
0	Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	2	\$ 41,300,551	\$ 2,651,600	\$ 2,369,300	\$ -	3	\$ 82,601,102	(Note 3)	
0	Uni-President Enterprises Corp.	Tone Sang Construction Corp.	2	41,300,551	1,640,000	1,540,000	-	2	82,601,102	(Note 3)	
0	Uni-President Enterprises Corp.	President Entertainment Corp.	2	41,300,551	640,000	640,000	-	1	82,601,102	(Note 3)	
0	Uni-President Enterprises Corp.	Uni-President (Thailand) Ltd.	3	41,300,551	647,335	619,775	-	1	82,601,102	(Note 3)	
0	Uni-President Enterprises Corp.	President Energy Development (Cayman Islands) Ltd.	3	41,300,551	242,600	232,320	-	-	82,601,102	(Note 3)	
0	Uni-President Enterprises Corp.	Kai Yu (BVI) Investment Co., Ltd. etc.	2、3、6	41,300,551	3,622,861	225,621	-	-	82,601,102	(Note 3)	
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	3	29,544,217	3,506,717	3,406,682	-	12	29,544,217	(Note 4)	
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	3	29,544,217	119,520	-	-	-	29,544,217	(Note 4)	
2	Nanlien International Corp.	Tung Chang Enterprises Corp.	3	642,989	11,100	11,100	-	1	1,285,977	(Note 5)	
2	Nanlien International Corp.	Hui-Sheng Enterprises Corp.	3	642,989	7,000	7,000	-	1	1,285,977	(Note 5)	
2	Nanlien International Corp.	Sheng-Miao Industrial Corp.	1	642,989	3,600	3,600	-	-	1,285,977	(Note 5)	
2	Nanlien International Corp.	Tung Lien Enterprises Corp.	1	642,989	2,000	2,000	-	-	1,285,977	(Note 5)	
3	President Tokyo Corp.	President Tokyo Renting Corp.	3	1,500,000	1,340,000	130,000	-	33	1,500,000	(Note 6)	
4	Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	3	12,759,845	1,680,540	1,190,640	-	7	12,759,845	(Note 7)	
4	Ton-Yi Industrial Corp.	Zhangzhou Ton Yi Industries Packaging Co., etc.	3	12,759,845	896,400	871,200	-	5	12,759,845	(Note 7)	
4	Ton-Yi Industrial Corp.	Jiangsu Ton Yi Tinplate Co., Ltd.	3	12,759,845	1,180,920	798,600	-	4	12,759,845	(Note 7)	
4	Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	3	12,759,845	2,320,391	241,903	-	1	12,759,845	(Note 7)	
5	President Chain Store Corp.	Wisdom Distribution Services Corp.	3	4,582,082	50,000	50,000	-	-	11,455,205	(Note 8)	
5	President Chain Store Corp.	Q-Ware Systems & Services Corp.	3	4,582,082	29,978	21,770	-	-	11,455,205	(Note 8)	
5	President Chain Store Corp.	Uni-President Department Stores Corp.	3	4,582,082	3,295	2,172	-	-	11,455,205	(Note 8)	
6	Uni-President Enterprises China Holdings Ltd.	Changsha President Enterprises Co., Ltd.	3	10,724,153	299,036	-	-	-	35,747,176	(Note 9)	
6	Uni-President Enterprises China Holdings Ltd.	Shenyang President Enterprises Co., Ltd.	3	10,724,153	607,166	-	-	-	35,747,176	(Note 9)	

Number	Name of endorsers	Endorsee		Endorsement limit for a single entity (Note 2)	Highest balance during the period	Outstanding balance		Ration of accumulated amount to net worth of the company	Maximum amount of endorsement	Note
		Name of endorsees	Relationship (Note 1)			as at December 31, 2012 (Note 2)	Balance secured by collateral			
6	Uni-President Enterprises China Holdings Ltd.	Harbin President Enterprises Co., Ltd.	3	\$ 10,724,153	\$ 151,794	\$ -	\$ -	-	\$ 35,747,176	(Note 9)
7	President International Development Corp.	Ton Yu Investment Inc.	3	620,339	250,000	250,000	-	2	2,481,357	(Note 10)
7	President International Development Corp.	President (BVI) International Investment Holdings Ltd.	3	620,339	105,144	-	-	-	2,481,357	(Note 10)
8	Wisdom Distribution Services Corp.	President Drugstore Business Corp.	3	43,248	7,000	7,000	7,000	3	108,119	(Note 11)
9	President Century Corp.	President Fair Development Corp.	3	2,150,132	600,000	600,000	-	56	2,687,664	(Note 12)
10	President Enterprises (China) Investment Corp.	Jinmailang Beverage (Beijing) Co., Ltd.	6	10,962,810	1,423,135	1,378,754	-	4	36,542,700	(Note 13)
10	President Enterprises (China) Investment Corp.	President (Shanghai) Trading Co., Ltd.	3	10,962,810	52,910	51,260	-	-	36,542,700	(Note 13)
10	President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	3	10,962,810	481,000	-	-	-	36,542,700	(Note 13)
10	President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	3	10,962,810	461,340	-	-	-	36,542,700	(Note 13)
10	President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	3	10,962,810	94,740	-	-	-	36,542,700	(Note 13)
11	Chengdu Ton Yi Industrial Packaging Co., Ltd.	Wuxi Ton Yi Industrial Packaging Co., Ltd.	3	244,377	48,057	46,202	-	19	244,377	(Note 14)
12	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	6	1,855,323	654,544	654,544	-	18	3,710,645	(Note 15)
12	Uni-President (Vietnam) Co., Ltd.	Sai Gon Beverages Joint Stock Company	6	1,855,323	142,120	-	-	-	3,710,645	(Note 15)
12	Uni-President (Vietnam) Co., Ltd.	Uni-President (Vietnam) Aquatic breeding Co., Ltd.	6	1,855,323	56,848	56,221	-	2	3,710,645	(Note 15)
12	Uni-President (Vietnam) Co., Ltd.	North Tribeco Joint Stok Company	6	1,855,323	28,111	28,111	-	1	3,710,645	(Note 15)
13	Tribeco Binh Duong Co., Ltd.	Sai Gon Beverages Joint Stock Company	6	134,500	23,267	-	-	-	269,000	(Note 16)
14	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	658,034	625,300	605,800	-	18	1,974,103	(Note 17)
15	President Packaging Corp.	President Packaging Holdings Ltd.	2	343,865	60,000	60,000	-	9	687,729	(Note 18)

- (Note 1) The following code represents the relationship with Company:
1. Trading partner.
 2. Majority owned subsidiary.
 3. The Company and subsidiary owns over 50% ownership of the investee company.
 4. A subsidiary jointly owned over 50% by the Company and the Company's directly-owned subsidiary.
 5. Guaranteed by the Company according to the construction contract.
 6. An investee company. The guarantees were provided based on the Company's proportionate share in the investee company.
- (Note 2) Foreign currencies were translated into New Taiwan Dollars. Exchange rate of foreign currency indicated as of December 31, 2012 are as follows: USD:NTD 1:29.04, CNY:NTD 1:4.66, VND:NTD1:0.00135 and PHP:NTD 1:0.7248.
- (Note 3) The total amount of transactions of endorsement equal to 100% of the Company's net worth, the limit of endorsement for any single entity is 50% of the Company's net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.
- (Note 4) The total amount of transactions of endorsement and the limit of endorsement for any single entity for Cayman President Holdings Ltd. is 100% of its net worth and all of the related transactions are to be submitted to the Board of Directors' meeting for reference.
- (Note 5) The total amount of transactions of endorsement equal to 100% of its net worth for Nanlien International Corp., the limit of endorsement for any single entity is 50% of its net worth and all of the related transactions are to be submitted to the stockholders' meeting for reference.
- (Note 6) The total amount of transactions of endorsement for President Tokyo Corp. is \$1,500,000, the limit of endorsement for any single entity is \$1,500,000, and all of the related transactions are to be meeting for reference.
- (Note 7) The total amount of transactions of endorsement equal to 70% of its net worth for Ton Yi Industrial Corp., the limit of endorsement for any single entity is 70% of its net worth, and all of the related to the stockholders' meeting for reference.
- (Note 8) The total amount of transactions of endorsement equal to 50% of its net worth for President Chain Store Corp., the limit of endorsement for any single entity is 20% of its net worth, and all of the submitted to the stockholders' meeting for reference.
- (Note 9) The total amount of transactions of endorsement equal to 100% of its net worth for Uni-President Enterprises China Holding Ltd., the limit of endorsement for any single entity is 30% of its net worth, and all submitted to the stockholders' meeting for reference.
- (Note 10) The total amount of transactions of endorsement equal to 20% of its net worth for President International Development Corporation, the limit of endorsement for any single entity is 5% of its net worth, and all of the submitted to the stockholders' meeting for reference.
- (Note 11) The total amount of transactions of endorsement equal to 50% of its net worth for Wisdom Distribution Services Corp., the limit of endorsement for any single entity is 20% of its net worth, and all of the be submitted to the Board of Directors' meeting for reference.
- (Note 12) The total amount of transactions of endorsement equal to 250% of its net worth for President Century Corp., the limit of endorsement for any single entity is 200% of its net worth, and all of the submitted to the stockholders' meeting for reference.
- (Note 13) The total amount of transactions of endorsement equal to 100% of its net worth for President Enterprises (China) Investment Co., Ltd. and the limit of endorsement for any single entity is 30% of its net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.
- (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 subsidiaries' net worth.
- (Note 15) The total amount of transactions of endorsement equal to 100% of its net worth for Uni-President (Vietnam) Co., Ltd. and the limit of endorsement for any single entity is 50% of its net worth.
- (Note 16) The total amount of transactions of endorsement equal to 100% of its net worth for Tribeco Binh Duong Co., Ltd, the limit of endorsement for any single entity is 50% of its net worth.
- (Note 17) The total amount of transactions of endorsement equal to 60% of its net worth for Wuhan President Enterprises Food Co., Ltd, the limit of endorsement for any single entity is 20% of its net worth, and all of related transactions are to be submitted to the stockholders' meeting for reference.
- (Note 18) The total amount of transactions of endorsement equal to 100% of its net worth for President Packaging Corp., the limit of endorsement for any single entity is 50% of its net worth and all of the related transactions are to be submitted to the stockholders' meeting for reference.

3. The balance of securities held as of December 31 ,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)	December 31, 2012				
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
	Beneficiary Certificates:							
Uni-President Enterprises Corp.	UPAMC James Money Market Fund	—	6	30,807	\$ 500,000	—	\$ 500,000	—
	Stock :							
Uni-President Enterprises Corp.	Prince Housing Development Corp.	—	7	124,806	2,583,481	10.45	2,583,481	—
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	64,692	451,673	—	—	—
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	An investee company accounted for under the equity method	11	206,136	29,101,046	100.00	29,544,217	—
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	An investee company accounted for under the equity method	11	379,705	2,589,699	100.00	2,590,708	—
Uni-President Enterprises Corp.	President International Trade And Investment Corp.	An investee company accounted for under the equity method	11	11	1,422,900	100.00	1,168,548	—
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	An investee company accounted for under the equity method	11	253,000	1,133,012	100.00	1,133,012	—
Uni-President Enterprises Corp.	President Global Corp.	An investee company accounted for under the equity method	11	500	671,453	100.00	672,703	—
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	11	34,020	406,068	100.00	406,068	—
Uni-President Enterprises Corp.	Uni-President Glass Industrial Co., Ltd.	An investee company accounted for under the equity method	11	36,000	321,994	100.00	321,994	—
Uni-President Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	11	99,999	1,100,862	99.99	1,285,969	—
Uni-President Enterprises Corp.	Tung Ho Development Corp.	An investee company accounted for under the equity method	11	72,120	475,728	72.12	475,728	—

December 31, 2012								
Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
Stock :								
Uni-President Enterprises Corp.	President International Development Corp.	An investee company accounted for under the equity method	11	900,094	\$ 8,569,026	68.03	\$ 8,440,872	—
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	11	59,692	489,159	63.17	770,027	—
Uni-President Enterprises Corp.	President Entertainment Corp.	An investee company accounted for under the equity method	11	98,885	1,064,193	61.80	1,064,193	—
Uni-President Enterprises Corp.	President Packaging Corp.	An investee company accounted for under the equity method	11	23,427	390,131	50.59	347,877	—
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	11	719,357	8,266,869	45.55	12,193,108	—
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	11	471,997	9,149,587	45.40	73,395,445	—
Uni-President Enterprises Corp.	President Fair Development Corp.	An investee company accounted for under the equity method	11	445,500	2,701,777	40.50	2,701,777	—
Uni-President Enterprises Corp.	Scino Pharm Taiwan Ltd.	An investee company accounted for under the equity method	11	246,552	5,215,656	37.94	17,209,355	—
Uni-President Enterprises Corp.	Weilih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	11	6,660	1,094,608	33.30	176,238	—
Uni-President Enterprises Corp.	Kuang Chuan Dairy Co., Ltd.	An investee company accounted for under the equity method	11	31,253	1,177,755	31.25	1,177,898	—
Uni-President Enterprises Corp.	Uni-President Development Corp.	An investee company accounted for under the equity method	11	108,000	980,714	30.00	980,714	—
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	11	47,991	894,019	30.00	2,476,360	—
Uni-President Enterprises Corp.	Eagle Cold Storage Enterprises Co., Ltd.	An investee company accounted for under the equity method	11	35,749	562,678	29.93	625,602	—

									December 31, 2012		
Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note			
Stock :											
Uni-President Enterprises Corp.	President Securities Corp.	An investee company accounted for under the equity method	11	366,644	\$ 6,042,612	27.71	\$ 6,196,285	—			
Uni-President Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	11	137,512	2,347,570	20.50	2,347,608	—			
Uni-President Enterprises Corp.	President Tokyo Corp. etc.	An investee company accounted for under the equity method etc.	11	197,467	2,604,351	—	2,521,021	—			
Bills Under Repurchase Agreement :											
Uni-President Enterprises Corp.	China Bills Finance Co., Ltd.	—	13	—	102,926	—	102,926	—			
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	11	—	USD 56,988	100.00	USD 56,988	—			
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	An investee company accounted for under the equity method	11	75,000	USD 34,656	100.00	USD 34,656	—			
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	An investee company accounted for under the equity method	11	—	USD 26,588	100.00	USD 26,588	—			
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd.	An investee company accounted for under the equity method	11	2,537,090	USD 847,970	70.49	USD 847,970	—			
Cayman President Holdings Ltd.	Zhangjiagang President Nisshin Food Co., Ltd.	An investee company accounted for under the equity method	11	—	USD 17,126	60.00	USD 17,126	—			
Cayman President Holdings Ltd.	Queen Holdings (BVI) Ltd.	An investee company accounted for under the equity method	11	5	USD 14,820	45.40	USD 14,820	—			
Cayman President Holdings Ltd.	President-Kikkoman Zhenji Foods Co., Ltd.	An investee company accounted for under the equity method	11	—	USD 18,882	45.00	USD 18,882	—			
Cayman President Holdings Ltd.	Cargill President Holdings Pte Ltd.	An investee company accounted for under the equity method	11	15,280	USD 23,937	38.20	USD 23,937	—			

December 31, 2012										
Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note		
	Stock :									
Cayman President Holdings Ltd.	President Energy Development (Cayman Islands) Ltd.etc.	An investee company accounted for under the equity method etc.	11	7,651	USD 8,604	-	USD 8,604	—		
Kai Yu Investment Co., Ltd.	Innolux Corporation etc.	—	7	12,634	197,088	-	197,090	(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	11	-	1,687,007	100.00	1,815,038	—		
Kai Yu Investment Co., Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	11	26,445	303,909	1.67	303,909	(Note 1)		
Kai Yu Investment Co., Ltd.	President Chain Store Corp. etc.	An investee company accounted for under the equity method etc.	11	35,831	951,279	-	1,261,278	(Note 1)		
	Beneficiary Certificates :									
President International Trade And Investment Corp.	The Pacific (ABC) Equity Fund	—	6	43	USD 40,278	-	USD 40,278	—		
	Stock :									
Kai Nan Investment Co., Ltd.	Innolux Display Corp.	—	7	18,521	288,932	-	288,932	—		
	President Securities Corp.	An investee company accounted for under the equity method	11	37,105	610,436	2.80	627,072	—		
	Scino Pharm Taiwan Ltd. etc.	An investee company accounted for under the equity method etc.	11	12,466	174,159	-	811,847	—		
Nanlien International Corp.	Innolux Display Corp.	—	7	1,824	28,461	-	28,461	—		
Nanlien International Corp.	Huei Tung Enterprises Corp. etc.	—	9	2,045	26,334	-	-	—		
Nanlien International Corp.	Lien Bo Enterprises Corp. etc.	An investee company accounted for under the equity method etc.	11	113,058	1,551,555	-	1,551,555	—		

December 31, 2012								
Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
	Beneficiary Certificates :							
President International Development Corp.	UPAMC Asian Bric Fund	—	6	1,000	\$ 10,280	—	\$ 10,280	—
	Stock :							
President International Development Corp.	Cathay Financial Holdings etc.	—	6	1,939	64,945	—	64,945	—
	Convertible Bonds :							
President International Development Corp.	Mega Financial Holding Co., Ltd. etc.	—	6	855	84,382	—	84,382	—
	Stock :							
President International Development Corp.	Chunghwa Telecom Corp.	—	7	5,038	476,056	0.09	476,056	—
President International Development Corp.	Innolux Corporation etc.	—	7	23,237	922,747	—	922,747	—
	Beneficiary Certificates :							
President International Development Corp.	Even Star Fund	—	9	—	63,548	—	—	—
	Stock :							
President International Development Corp.	Development International Investment Corporation etc.	—	9	86,837	590,209	—	—	(Note 2)
President International Development Corp.	President (BVI) International Investment Holdings Ltd.	An investee company accounted for under the equity method	11	193,976	6,173,875	100.00	6,173,875	—

December 31, 2012								
Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
Stock :								
President International Development Corp.	President Life Sciences Co., Ltd.	An investee company accounted for under the equity method	11	48,000	\$ 672,340	100.00	\$ 672,340	—
President International Development Corp.	Ton Yu Investment Inc.	An investee company accounted for under the equity method	11	88,960	502,713	100.00	502,713	—
President International Development Corp.	President Fair Development Corp.	An investee company accounted for under the equity method	11	445,500	2,701,777	40.50	2,701,777	(Note 3)
President International Development Corp.	President Entertainment Corp.	An investee company accounted for under the equity method	11	61,115	657,767	38.20	657,767	—
President International Development Corp.	Kang Na Hsiung Enterprises Co., Ltd.	An investee company accounted for under the equity method	11	40,824	629,893	20.71	629,893	(Note 4)
President International Development Corp.	Uni-President Development Corp.	An investee company accounted for under the equity method	11	72,000	653,809	20.00	653,809	(Note 5)
President International Development Corp.	Scino Pharm Taiwan Ltd.	An investee company accounted for under the equity method	11	23,567	394,424	3.63	1,645,009	—
President International Development Corp.	Synergy Scien Tech Corp. etc.	An investee company accounted for under the equity method	11	33,841	291,167	-	291,167	—
Ton-Yi Industrial Corp.	JFE Holdings Inc.	—	7	250	134,728	0.04	134,728	—
Ton-Yi Industrial Corp.	President International Development Corp.	An investee company accounted for under the equity method	9	44,100	500,000	3.33	-	—

December 31, 2012								
Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
Stock :								
Ton-Yi Industrial Corp.	Grand Bills Finance Co. etc.	Director etc.	9	937	\$ 1,050	-	\$ -	—
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company accounted for under the equity method	11	17,310	6,560,710	100.00	6,560,710	—
Ton-Yi Industrial Corp.	Tovecan Corp.	An investee company accounted for under the equity method	11	-	77,936	51.00	77,936	—
Beneficiary Certificates :								
President Chain Store Corp.	UPAMC James Money Market Fund	—	6	98,579	1,600,000	-	1,600,000	—
President Chain Store Corp.	Yuanta WanTai Money Market Fund	—	6	91,746	1,350,000	-	1,350,000	—
President Chain Store Corp.	Taishin 1699 Money Market Fund	—	6	76,168	1,000,000	-	1,000,000	—
President Chain Store Corp.	Eastspring Investments Well Pool Money Market Fund	—	6	64,371	850,000	-	850,000	—
Stock :								
President Chain Store Corp.	President Securities Corp.	An investee company accounted for under the equity method	7	35,605	601,772	2.69	601,772	—
President Chain Store Corp.	Innolux Corporation etc.	—	7	18,857	447,025	-	447,025	—
President Chain Store Corp.	Presicarre Corp.	An investee company accounted for under the equity method	9	130,801	5,220,628	19.50	-	—
President Chain Store Corp.	President Fair Development Corp.	An investee company accounted for under the equity method	9	209,000	1,442,477	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	55,783	249,494	-	-	—
President Chain Store Corp.	President Chain Store (BVI) Holdings Ltd.	An investee company accounted for under the equity method	11	138,899	4,079,707	100.00	4,079,707	—

December 31, 2012								
Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
Stock :								
President Chain Store Corp.	President Drugstore Business Corp.	An investee company accounted for under the equity method	11	40,000	\$ 781,656	100.00	\$ 781,656	—
President Chain Store Corp.	President Musashino Corp.	An investee company accounted for under the equity method	11	48,520	517,574	90.00	469,013	—
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company accounted for under the equity method	11	24,383	327,524	86.76	314,371	—
President Chain Store Corp.	President Information Corp.	An investee company accounted for under the equity method	11	25,714	465,413	86.00	356,572	—
President Chain Store Corp.	Mech-President Corp.	An investee company accounted for under the equity method	11	55,859	668,294	80.87	621,017	—
President Chain Store Corp.	President Pharmaceutical Corp.	An investee company accounted for under the equity method	11	22,122	733,656	73.74	574,858	—
President Chain Store Corp.	President Transnet Corp.	An investee company accounted for under the equity method	11	70,000	875,609	70.00	856,767	—
President Chain Store Corp.	Uni-President Department Stores Corp.	An investee company accounted for under the equity method	11	112,000	500,556	70.00	500,556	—
President Chain Store Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	11	19,563	479,398	60.00	473,677	—
President Chain Store Corp.	Muji (Taiwan) Co. Ltd.	An investee company accounted for under the equity method	11	13,996	303,446	51.00	250,974	—
President Chain Store Corp.	Uni-President Development Corp.	An investee company accounted for under the equity method	11	72,000	653,809	20.00	653,809	—
President Chain Store Corp.	Uni-President Yi-Lan Art and Culture Corp. etc.	An investee company accounted for under the equity method etc.	11	243,552	2,081,351	-	2,057,108	—
President Fair Development Corp.	President Century Corp.	An investee company accounted for under the equity method	11	20,000	1,212,245	100.00	1,075,066	—
President Fair Development Corp.	T.S.Retail & Distribution Co., Ltd.	An investee company accounted for under the equity method	11	5,000	36,516	50.00	36,516	—

									December 31, 2012		
Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note			
Stock :											
Scino Pharm Taiwan Ltd.	Tanvex Biologics, Inc.etc	—	9	29,045	\$ 149,555	—	\$ —	—			
Scino Pharm Taiwan Ltd.	SPT International, Ltd.	An investee company accounted for under the equity method	11	43,545	1,239,905	100.00	1,338,960	—			
Scino Pharm Taiwan Ltd.	President ScinoPharm (Cayman), Ltd. etc.	An investee company accounted for under the equity method etc.	11	102	2,410	—	2,410	—			
Bills Under Repurchase Agreement :											
Scino Pharm Taiwan Ltd.	Taishin International Bank etc.	—	13	—	145,756	—	145,756	—			
Stock :											
SPT International, Ltd.	ScinoPharm (Changshu) Pharmaceuticals, Ltd.	An investee company accounted for under the equity method	11	—	USD 30,829	100.00	USD 30,829	—			
SPT International, Ltd.	Scino Pharm (Kunshan) Biochemical Technology Co., Ltd.	An investee company accounted for under the equity method	11	—	USD 14,405	100.00	USD 14,405	—			
SPT International, Ltd.	ScinoPharm Sharghai Biochemical Technology, Ltd.	An investee company accounted for under the equity method	11	—	USD 618	100.00	USD 618	—			
Beneficiary Certificates :											
Ton Yu Investment Inc.	UPAMC James Money Market Fund	—	6	35	572	—	572	—			
Stock :											
Ton Yu Investment Inc.	Scino Pharm Taiwan Ltd.	An investee company accounted for under the equity method	7	19,250	1,343,658	2.96	1,343,658	—			
Ton Yu Investment Inc.	Innolux Corporation etc.	—	7	12,411	227,448	—	227,448	—			
Ton Yu Investment Inc.	Pili Multimedia Inc. etc.	—	9	925	25,671	—	—	—			
Ton Yu Investment Inc.	Puppetmotion Entertainment Co., Ltd. etc.	An investee company accounted for under the equity method etc.	11	210	2,032	—	2,032	—			

December 31, 2012										
Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Number of shares		Percentage of ownership		Market value		Note
				(in thousands)	Book value					
Stock :										
Uni-President Enterprises China Holdings Ltd.	WantWant China Holdings Limited	—	7	46,992	CNY	313,838	0.37	CNY	313,838	—
Uni-President Enterprises China Holdings Ltd.	China Haisheng Juice Holdings Co., Ltd.	—	7	37,800	CNY	14,252	2.99	CNY	14,252	—
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	An investee company accounted for under the equity method	11	47,282,000	CNY	8,263,612	100.00	CNY	8,263,612	—
Uni-President Enterprises China Holdings Ltd.	Yantai North Andre Juice Co., Ltd.	An investee company accounted for under the equity method	11	2,370	CNY	932	0.06	CNY	932	—
President Energy Development (Cayman Islands) Ltd.	Tong Ting Gas Corp.	—	9	26,193	USD	4,366	11.91		-	—
President Energy Development (Cayman Islands) Ltd.	Victoria Global Fund	—	9	28	USD	32,800	-		-	—
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	An investee company accounted for under the equity method	11	2,003,078	CNY	8,394,803	100.00	CNY	8,394,803	—
Uni-President Asia Holdings Ltd.	Champ Green Capital Limited. etc.	An investee company accounted for under the equity method etc.	11	11,740	CNY	25,690	100.00	CNY	25,690	—
President Chain Store (BVI) Holdings Ltd.	Global Strategic Investment Fund	—	9	1,500		17,562	-		-	—
President Chain Store (BVI) Holdings Ltd.	President Chain Store in Hong Kong Holdings Limited	An investee company accounted for under the equity method	11	109,552		2,064,128	100.00		2,064,128	—

									December 31, 2012			
Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note				
Stock :												
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	An investee company accounted for under the equity method	11	20,684	\$ 1,709,554	100.00	\$ 1,709,554	—				
President Chain Store (BVI) Holdings Ltd.	Presiclrc Limited etc.	An investee company accounted for under the equity method etc.	11	41,737	208,926	-	266,269	—				
President Chain Store in Hong Kong Holdings Limited	President Chain Store (Shanghai) Ltd.	An investee company accounted for under the equity method	11	-	383,211	100.00	383,215	—				
President Chain Store in Hong Kong Holdings Limited	Shanghai Cold Stone Ice Cream Corporation	An investee company accounted for under the equity method	11	-	336,498	100.00	336,501	—				
President Chain Store in Hong Kong Holdings Limited	Shan Dong President Yin Zuo Commercial Limited	An investee company accounted for under the equity method	11	-	370,683	55.00	370,683	—				
President Chain Store in Hong Kong Holdings Limited	President Coffee (Cayman) Holdings Ltd.	An investee company accounted for under the equity method	11	-	605,456	30.00	605,456	—				
President Chain Store in Hong Kong Holdings Limited	PCSC (Chengdu) Hypermarket Ltd. etc.	An investee company accounted for under the equity method etc.	11	-	161,980	-	161,980	—				
President Coffee (Cayman) Holdings Ltd.	Shanghai President Coffee Co., Ltd.	An investee company accounted for under the equity method	11	-	1,844,997	100.00	1,845,014	—				

December 31, 2012										
Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note		
Stock :										
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	An investee company accounted for under the equity method	11	-	USD 107,632	100.00	USD 107,632	—		
Uni-President Southeast Asia Holdings Ltd.	PT ABC President Indonesia	An investee company accounted for under the equity method	11	-	USD 11,062	49.63	USD 11,062	—		
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Thailand) Co., Ltd.etc.	An investee company accounted for under the equity method etc.	11	60,040	USD 19,464	-	USD 19,464	—		
Uni-President Foodstuff (BVI) Holdings Ltd.	Dalian Beiliang Logistics Services Corp.	—	9	-	USD 113	10.10	-	—		
Uni-President Foodstuff (BVI) Holdings Ltd.	Zhongshan President Enterprises Co., Ltd.	An investee company accounted for under the equity method	11	-	USD 36,659	100.00	USD 36,659	—		
Uni-President Foodstuff (BVI) Holdings Ltd.	Qingdao President Feed & Livestock Co., Ltd.	An investee company accounted for under the equity method	11	-	USD 14,711	100.00	USD 14,711	—		
Uni-President Foodstuff (BVI) Holdings Ltd.	Cargill President Holdings Pte Ltd.etc.	An investee company accounted for under the equity method etc.	11	4,720	USD 21,581	-	USD 21,581	—		
President (B.V.I.) International Investment Holdings Ltd.	Commodity Transaction Advisor : Winton Futures Fund	—	6	7,000	USD 7,000	-	USD 7,000	—		

December 31, 2012										
Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note		
Convertible Bonds :										
President (B.V.I.) International Investment Holdings Ltd.	Asia Cement Corp. etc.	—	6	50	USD 5,677	—	USD 5,677	—		
Structured note :										
President (B.V.I.) International Investment Holdings Ltd.	Morgan—USD TWD Linked Floater	—	6	50	USD 5,000	—	USD 5,000	—		
President (B.V.I.) International Investment Holdings Ltd.	Morgan—3Y Multit Fx Strategy Linked Note	—	6	50	USD 4,925	—	USD 4,925	—		
Beneficiary Certificates :										
President (B.V.I.) International Investment Holdings Ltd.	Templeton Global Total Return Fund	—	7	435	USD 8,017	—	USD 8,017	—		
Stock :										
President (B.V.I.) International Investment Holdings Ltd.	Accuray Inc.	—	7	1,468	USD 9,439	—	USD 9,439	—		
President (B.V.I.) International Investment Holdings Ltd.	Taiwan Cement Corp. etc.	—	7	122,907	HKD 141,948	—	HKD 141,948	—		

December 31, 2012										
Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note		
	Stock :									
President (B.V.I.) International Investment Holdings Ltd.	Xiang Lu Industries Ltd. etc.	—	9	88,184	USD	19,568	—	\$	—	—
President (B.V.I.) International Investment Holdings Ltd.	Uni-Home Tech Corp.	An investee company accounted for under the equity method	11	47,472	USD	50,407	50.00	USD	50,407	—
President (B.V.I.) International Investment Holdings Ltd.	AndroScience Corp.	An investee company accounted for under the equity method	11	11,079	USD	992	41.32	USD	992	—
President (B.V.I.) International Investment Holdings Ltd.	President Energy Development (Cayman Islands) Ltd.	An investee company accounted for under the equity method	11	12,088	USD	11,858	40.29	USD	11,858	—
President (B.V.I.) International Investment Holdings Ltd.	Outlook Investment Pte Ltd.	An investee company accounted for under the equity method	11	9,608	USD	15,765	25.00	USD	15,765	—
Uni-President Hong Kong Holdings Ltd.	President Enterprises (China) Investment Corp.	An investee company accounted for under the equity method	11	—	CNY	7,841,781	100.00	CNY	7,841,781	—
Uni-President Hong Kong Holdings Ltd.	President (Shanghai) private Label Marketing and Trading Co., Ltd.	An investee company accounted for under the equity method	11	—	CNY	5,640	100.00	CNY	5,640	—
President Enterprises (China) Investment Corp.	Kunshan Sanwa Food Industry Co., Ltd.	—	9	—	CNY	733	15.00		—	—

December 31, 2012										
Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Number of shares		Percentage of ownership		Market value	Note	
				(in thousands)	Book value					
Stock :										
President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	An investee company accounted for under the equity method	11	-	CNY	812,285	100.00	CNY	812,285	—
President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	An investee company accounted for under the equity method	11	-	CNY	706,046	100.00	CNY	706,046	—
President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	An investee company accounted for under the equity method	11	-	CNY	685,533	100.00	CNY	685,533	—
President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	An investee company accounted for under the equity method	11	-	CNY	685,079	100.00	CNY	685,079	—
President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Food Co., Ltd.	An investee company accounted for under the equity method	11	-	CNY	410,288	100.00	CNY	410,288	—
President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	An investee company accounted for under the equity method	11	-	CNY	325,406	100.00	CNY	325,406	—
President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	An investee company accounted for under the equity method	11	-	CNY	231,388	100.00	CNY	231,388	—
President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	An investee company accounted for under the equity method	11	-	CNY	251,205	100.00	CNY	251,205	—
President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	An investee company accounted for under the equity method	11	-	CNY	239,353	100.00	CNY	239,353	—

December 31, 2012										
Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note		
Stock :										
President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company accounted for under the equity method	11	-	CNY 205,243	100.00	CNY 205,243	—		
President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	An investee company accounted for under the equity method	11	-	CNY 170,897	83.33	CNY 170,897	—		
President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	An investee company accounted for under the equity method	11	-	CNY 204,560	80.26	CNY 204,560	—		
President Enterprises (China) Investment Corp.	Jinmailang Beverage (Beijing) Co., Ltd.	An investee company accounted for under the equity method	11	323,200	CNY 460,708	32.59	CNY 460,708	—		
President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	An investee company accounted for under the equity method	11	-	CNY 137,568	70.00	CNY 137,568	—		
President Enterprises (China) Investment Corp.	Hainan President Enterprises Co., Ltd. etc.	An investee company accounted for under the equity method etc.	11	-	CNY 631,526	-	CNY 631,526	—		
Chengdu President Enterprises Food Co., Ltd.	Heilongjiang Wondersun Dairy Co.	—	9	17,649	CNY 33,015	1.80	-	—		
Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company accounted for under the equity method	11	-	CNY 164,406	75.00	CNY 164,406	—		
Chengdu President Enterprises Food Co., Ltd.	United Advisor Venture Management Ltd.	An investee company accounted for under the equity method	11	-	CNY 104,874	19.87	CNY 104,874	—		

December 31, 2012										
Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Number of shares		Percentage of ownership		Market value	Note	
				(in thousands)	Book value					
Stock :										
Chengdu President Enterprises Food Co., Ltd.	Yantai North Andre Juice Co., Ltd.	An investee company accounted for under the equity method	11	424,184	CNY	166,746	10.37	CNY	166,746	—
Chengdu President Enterprises Food Co., Ltd.	Yantai Tongli Beverage Industries Co., Ltd. etc.	An investee company accounted for under the equity method etc.	11	-	CNY	93,319	-	CNY	93,319	—
Kunshan President Enterprises Food Co., Ltd.	Heilongjiang Wondersun Dairy Co.	—	9	31,548	CNY	99,047	5.40		-	—
Kunshan President Enterprises Food Co., Ltd.	Shanghai President Enterprises Management	An investee company accounted for under the equity method	11	-	CNY	176,460	100.00	CNY	176,460	—
Kunshan President Enterprises Food Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company accounted for under the equity method	11	-	CNY	176,008	75.00	CNY	176,008	—
Kunshan President Enterprises Food Co., Ltd.	Hangzhou Predident Enterprise Co., Ltd.	An investee company accounted for under the equity method	11	-	CNY	141,739	75.00	CNY	141,739	—
Kunshan President Enterprises Food Co., Ltd.	Jinan President Enterprise Co., Ltd.	An investee company accounted for under the equity method	11	-	CNY	95,533	75.00	CNY	95,533	—
Kunshan President Enterprises Food Co., Ltd.	Uni-President Shanghai Pearly Century Co., Ltd.	An investee company accounted for under the equity method	11	-	CNY	352,628	66.67	CNY	352,628	—
Kunshan President Enterprises Food Co., Ltd.	Xuzhou President Enterprises Co., Ltd. etc.	An investee company accounted for under the equity method etc.	11	-	CNY	81,255	-	CNY	81,255	—

December 31, 2012										
Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note		
	Stock :									
Wuhan President Enterprises Food Co., Ltd.	Heilongjiang Wondersun Dairy Co.	—	9	17,649	CNY 33,016	1.80	\$ -	—		
Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company accounted for under the equity method	11	-	CNY 111,517	75.00	CNY 111,517	—		
Wuhan President Enterprises Food Co., Ltd.	Wuhan Zijiang President Enterprises Co., Ltd.	An investee company accounted for under the equity method	11	-	CNY 73,868	50.00	CNY 73,868	—		
Wuhan President Enterprises Food Co., Ltd.	Wuxue President Mineral water Co., Ltd. etc.	An investee company accounted for under the equity method	11	-	CNY 73,968	-	CNY 73,968	—		
Zhengzhou President Enterprises Food Co., Ltd.	Sanxi President Enterprises Corp.	An investee company accounted for under the equity method	11	-	CNY 87,385	73.97	CNY 87,385	—		
Zhengzhou President Enterprises Food Co., Ltd.	Henan President Enterprise Co., Ltd.	An investee company accounted for under the equity method	11	-	CNY 67,318	51.22	CNY 67,318	—		
Zhengzhou President Enterprises Food Co., Ltd.	United Advisor Venture Management Ltd.	An investee company accounted for under the equity method	11	-	CNY 104,874	19.87	CNY 104,874	—		
Zhengzhou President Enterprises Food Co., Ltd.	Jinmailang Beverage (Beijing) Co., Ltd.	An investee company accounted for under the equity method	11	151,163	CNY 216,184	15.24	CNY 216,184	—		
Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company accounted for under the equity method	11	-	CNY 91,137	75.00	CNY 91,137	—		

December 31, 2012										
Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Number of shares		Percentage of ownership		Market value	Note	
				(in thousands)	Book value					
Stock :										
Guangzhou President Enterprises Co., Ltd.	Hainan President Enterprises Corp.	An investee company accounted for under the equity method	11	-	CNY	65,761	75.00	CNY	65,761	—
Guangzhou President Enterprises Co., Ltd.	Yantai North Andre Juice Co., Ltd.	An investee company accounted for under the equity method	11	213,277	CNY	83,839	5.22	CNY	83,839	—
Guangzhou President Enterprises Co., Ltd.	Zhanjiang President Enterprises Co., Ltd. etc.	An investee company accounted for under the equity method etc.	11	-	CNY	82,361	-	CNY	82,361	—
Shanghai President Enterprises Management	Uni-President Shanghai Pearly Century Co., Ltd.	An investee company accounted for under the equity method	11	-	CNY	176,270	33.33	CNY	176,270	—
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Industrial Holdings Ltd.	An investee company accounted for under the equity method	11	9	USD	128,388	100.00	USD	128,388	—
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Jiangsu Ton Yi Holdings Ltd.	An investee company accounted for under the equity method	11	5	USD	74,056	100.00	USD	74,056	—
Cayman Ton Yi Industrial Holdings Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company accounted for under the equity method	11	-	USD	34,473	100.00	USD	34,473	—
Cayman Ton Yi Industrial Holdings Ltd.	Zhangzhou Ton Yi Industries Packaging Co., etc.	An investee company accounted for under the equity method	11	-	USD	29,433	100.00	USD	29,433	—
Cayman Ton Yi Industrial Holdings Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company accounted for under the equity method	11	-	USD	11,387	100.00	USD	11,387	—

December 31, 2012									
Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note	
Stock :									
Cayman Ton Yi Industrial Holdings Ltd.	Wuxi Ton Yi Industrial Packaging Co., Ltd.	An investee company accounted for under the equity method	11	-	USD 19,370	100.00	USD 19,370	—	
Cayman Ton Yi Industrial Holdings Ltd.	Chengdu Ton Yi Industrial Packaging Co., Ltd. etc.	An investee company accounted for under the equity method etc.	11	6,000	USD 14,365	100.00	USD 14,365	—	
Cayman Jiangsu Ton Yi Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company accounted for under the equity method	11	-	USD 126,283	86.80	USD 126,283	—	
Cayman Jiangsu Ton Yi Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company accounted for under the equity method	11	-	USD 69,886	82.86	USD 69,886	—	
Bond Under Repurchase Agreement :									
President Life Sciences Co., Ltd. etc.	International Bills Finance Co., Ltd. etc.	—	13	-	26,118	-	26,118	—	
Beneficiary Certificates :									
President Life Sciences Co., Ltd. etc.	UPAMC James Money Market Fund. etc.	—	6	128,016	1,881,558	-	1,881,558	—	
Stock :									
President Life Sciences Co., Ltd. etc.	Cathay General Ban Corp. etc.	—	7	8,115	212,897	-	212,897	—	

December 31, 2012								
Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note)	Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
	Stock :							
President Life Sciences Co., Ltd. etc.	Huairan CO., LTD. etc.	An investee company accounted for under the equity method etc.	9	132,610	\$ 128,318	-	\$ -	—
President Life Sciences Co., Ltd. etc.	President Life Sciences Cayman etc.	An investee company accounted for under the equity method etc.	11	327,901	6,703,168	-	6,414,955	—

(Note 1) 10,000,000 shares of outstanding common stock of Innolux Corporation with book value of \$156,000; 10,000,000 shares of outstanding common stock of Ton-Yi Industrial Corp. with book value of \$114,920, and 5,000,000 shares of outstanding common stock of TTET Union Corp. with book value of \$97,769 were used as collateral for commercial paper issuance.

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

(Note 3) 119,000,000 shares of outstanding common stock with book value of \$721,687 was used as collateral for loan.

(Note 4) 24,313,000 shares of outstanding common stock with book value of \$375,136 was used as collateral for loan.

(Note 5) 40,000,000 shares of outstanding common stock with book value of \$363,227 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.	UPAMC James Money Market Fund	6	-	-	-	\$ -	74,092	\$ 1,200,000	(43,285)	\$ 700,693	(\$ 700,000)	\$ 693	-	\$ -	30,807	\$ 500,000
Uni-President Enterprises Corp.	Fuhwatrust Money Market Fund	6	-	-	-	-	49,991	700,000	(49,991)	700,695	(700,000)	695	-	-	-	-
Uni-President Enterprises Corp.	Yuanta WanTai Money Market Fund	6	-	-	-	-	47,747	700,000	(47,747)	700,731	(700,000)	731	-	-	-	-
Uni-President Enterprises Corp.	Taishin Ta-Chong Money Market Fund	6	-	-	-	-	43,661	600,000	(43,661)	600,616	(600,000)	616	-	-	-	-
Uni-President Enterprises Corp.	FSITC Money Market Fund	6	-	-	-	-	3,475	600,000	(3,475)	600,598	(600,000)	598	-	-	-	-
	Stock :															
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	11	Capital increase	-	156,136	21,964,197	50,000	1,467,868	-	-	-	-	-	5,668,981	206,136	29,101,046
Uni-President Enterprises Corp.	Hi-Life International Co., Ltd.	11	Capital increase	-	13,751	97,490	20,485	204,853	-	-	-	-	(10,754)	(67,439)	23,482	234,904
	Bills Under Repurchase Agreement :															
Uni-President Enterprises Corp.	China Bills Finance Co., Ltd.	13	-	-	-	-	-	12,548,002	-	12,445,720	(12,445,076)	644	-	-	-	102,926
Uni-President Enterprises Corp.	International Bills Finance Co., Ltd.	13	-	-	-	-	-	1,094,897	-	1,094,977	(1,094,897)	80	-	-	-	-
Uni-President Enterprises Corp.	Mega Bills Finance Corp.	13	-	-	-	-	-	210,360	-	210,364	(210,360)	4	-	-	-	-
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd.	11	-	-	2,645,090	774,482	-	(108,000)	125,366	(21,722)	103,644	-	95,210	2,537,090	847,970	
	Beneficiary Certificates :															
Uni-President Vendor Corp.	UPAMC James Money Market Fund	6	-	-	4,966	80,000	15,461	250,000	(17,653)	285,487	(285,000)	487	-	87	2,774	45,087
Uni-President	Hua Nan Phoenix Money Market Fund	6	-	-	4,451	70,000	14,888	235,000	(15,546)	245,480	(245,000)	480	-	76	3,793	60,076

Investor	Type of securities	General ledger account	Name of the counter-party	Relationship	Beginning balance		Addition		Disposal			Other increase (decrease)		Ending balance		
					Number of shares (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 Vendor Corp.	Yuanta Wan Tai Money Market Fund	6	-	-	5,145	\$ 75,000	15,685	\$ 230,000	(19,131)	\$ 280,628	(\$ 280,000)	\$ 628	-	\$ 72	1,699	\$ 25,072
	Stock :															
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	11	Capital increase	-	9,310	4,386,358	8,000	2,324,202	-	-	-	-	-	(149,849)	17,310	6,560,710
	Beneficiary Certificates :															
President Chain Store Corp.	UPAMC James Money Market Fund	6	-	-	31,020	500,000	259,446	4,200,000	(191,887)	3,105,563	(3,100,000)	5,563	-	-	98,579	1,600,000
President Chain Store Corp.	Taishin 1699 Money Market Fund	6	-	-	-	-	190,741	2,500,000	(114,573)	1,504,017	(1,500,000)	4,017	-	-	76,168	1,000,000
President Chain Store Corp.	Eastspring Investments Well Pool Money Market Fund	6	-	-	76,289	1,000,000	128,987	1,700,000	(140,905)	1,853,595	(1,850,000)	3,595	-	-	64,371	850,000
President Chain Store Corp.	Prudential Money Market Fund	6	-	-	32,756	500,000	90,815	1,390,000	(123,571)	1,890,261	(1,890,000)	261	-	-	-	-
President Chain Store Corp.	Yuanta Wan Tai Money Market Fund	6	-	-	92,427	1,350,000	91,746	1,350,000	(92,427)	1,360,028	(1,350,000)	10,028	-	-	91,746	1,350,000
President Chain Store Corp.	Polaris Depot Money Market Fund	6	-	-	-	-	43,073	500,000	(43,073)	502,171	(500,000)	2,171	-	-	-	-
President Chain Store Corp.	FSITC Money Market Fund	6	-	-	-	-	2,901	500,000	(2,901)	501,578	(500,000)	1,578	-	-	-	-
President Chain Store Corp.	Mega Diamond Money Market Fund	6	-	-	82,884	1,000,000	-	-	(82,884)	1,006,390	(1,000,000)	6,390	-	-	-	-
President Chain Store Corp.	ING Taiwan Money Capital Income Fund	6	-	-	63,545	1,000,000	-	-	(63,545)	1,004,664	(1,000,000)	4,664	-	-	-	-
President Chain Store Corp.	Shin Kong Chin-Shin Money Market Fund	6	-	-	33,443	500,000	-	-	(33,443)	503,384	(500,000)	3,384	-	-	-	-
President Chain Store Corp.	JIH Sun Money Market Fund	6	-	-	35,065	500,000	-	-	(35,065)	502,462	(500,000)	2,462	-	-	-	-

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 Corp.	President Chain Store(BVI) Holdings Ltd.	11	Capital increase	-	106,575	\$ 2,782,507	32,324	\$ 954,343	-	\$ -	\$ -	\$ -	-	\$ -	342,857	138,899	\$ 4,079,707
	Bills Under Repurchase Agreement :																
Scino Pharm Taiwan Ltd.	Mega Bills Finance Corp.	13	-	-	-	-	-	2,529,716	-	2,444,207	(2,443,922)	285	-	-	-	-	85,794
Scino Pharm Taiwan Ltd.	Taishin International Bank	13	-	-	-	-	-	1,758,198	-	1,698,444	(1,698,236)	208	-	-	-	-	59,962
Scino Pharm Taiwan Ltd.	China Trust Commercial Bank	13	-	-	-	49,846	-	602,771	-	652,684	(652,617)	67	-	-	-	-	-
Scino Pharm Taiwan Ltd.	China Bills Finance Co., Ltd.	13	-	-	-	-	-	661,975	-	662,052	(661,975)	77	-	-	-	-	-
Scino Pharm Taiwan Ltd.	International Bills Finance Corp.	13	-	-	-	9,988	-	501,252	-	511,294	(511,240)	54	-	-	-	-	-
	Stock :																
Scino Pharm Taiwan Ltd.	SPT International, Ltd.	11	Capital increase	-	29,825	957,265	13,720	406,243	-	-	-	-	-	(123,603)	43,545	1,239,905	1,239,905
President Packaging Corp.	President Packaging Holdings Ltd.	11	Capital increase	-	-	-	-	131,558	-	-	-	-	-	(5,483)	-	126,075	126,075
	Beneficiary Certificates :																
President Coffee Corp.	JH Sun Money Market Fund	6	-	-	7,013	100,000	39,090	560,000	(39,141)	560,479	(560,000)	479	-	-	6,962	100,000	100,000
President Coffee Corp.	ING Taiwan Money Capital Income Fund	6	-	-	1,906	30,000	34,526	545,000	(36,432)	575,260	(575,000)	260	-	-	-	-	-
President Coffee Corp.	Fuh Hwa Money Market Fund	6	-	-	-	-	37,116	520,000	(30,000)	420,330	(420,000)	330	-	-	7,116	100,000	100,000
President Coffee Corp.	FSITC Taiwan Money Market Fund	6	-	-	6,785	100,000	31,771	470,000	(34,514)	510,481	(510,000)	481	-	-	4,042	60,000	60,000
President Coffee Corp.	Eastspring Investments Well Pool Money Market Fund	6	-	-	7,629	100,000	35,348	465,000	(42,977)	565,422	(565,000)	422	-	-	-	-	-

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.	Polaris Depot Money Market Fund	6	-	-	8,629	\$ 100,000	34,359	\$ 400,000	(34,421)	\$ 400,725	(\$ 400,000)	\$ 725	-	\$ -	8,567	\$ 100,000
President Coffee Corp.	Federal Money Market Fund	6	-	-	7,851	100,000	31,263	400,000	(31,319)	400,715	(400,000)	715	-	-	7,795	100,000
President Coffee Corp.	Taishin Lucky Money Market Fund	6	-	-	-	-	24,146	260,000	(24,146)	260,139	(260,000)	139	-	-	-	-
President Coffee Corp.	Capital Money Market Fund	6	-	-	-	-	11,526	180,000	(11,526)	180,060	(180,000)	60	-	-	-	-
President Coffee Corp.	Hua Nan Phoenix Money Market Fund	6	-	-	-	-	10,756	170,000	(8,861)	140,056	(140,000)	56	-	-	1,895	30,000
	Stock :															
President International Development Corp.	Chunghwa Telecom Corp.	7	-	-	3,978	397,763	3,950	365,155	(2,890)	274,913	(242,900)	32,013	-	(43,962)	5,038	476,056
	Beneficiary Certificates :															
Retail Support International Corp.	Capital Money Market Fund	6	-	-	-	-	56,026	875,900	(52,152)	815,317	(815,226)	91	-	5	3,874	60,679
Retail Support International Corp.	Taishin 1699 Money Market Fund	6	-	-	-	-	62,492	818,250	(62,492)	818,354	(818,250)	104	-	-	-	-
Retail Support International Corp.	FSITC Money Market Fund	6	-	-	67	11,574	4,503	776,800	(4,570)	788,488	(788,373)	115	-	(1)	-	-
Retail Support International Corp.	UPAMC James Money Market Fund	6	-	-	-	-	40,089	649,400	(36,213)	586,557	(586,500)	77	-	4	3,876	62,904

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.	FSITC Taiwan Money Market Fund	6	-	-	-	\$ -	6,737	\$ 100,000	(6,737)	\$ 100,007	(\$ 100,000)	\$ 7	-	\$ -	-	\$ -
President Kikkoman Inc.	UPAMC James Money Market Fund	6	-	-	1,088	17,506	10,975	177,500	(11,411)	184,622	(184,419)	203	-	-	652	10,587
President Kikkoman Inc.	Yuanta Wan Tai Money Market Fund	6	-	-	337	4,919	8,997	132,000	(8,110)	119,039	(118,919)	120	-	-	1,224	18,000
President Pharmaceutical Corp.	Fuh Hwa Money Market Fund	6	-	-	8,246	115,020	103,344	1,447,000	(103,337)	1,447,025	(1,446,148)	877	-	189	8,253	116,061
President Pharmaceutical Corp.	Taishin Ta-Chong Money Market Fund	6	-	-	-	-	13,638	188,000	-	-	-	-	-	-	13,638	188,000
President Drugstore Business Corp.	FSITC Money Market Fund	6	-	-	-	-	1,604	277,000	(1,494)	258,079	(258,000)	79	-	-	110	19,000
President Drugstore Business Corp.	JIH Sun Money Market Fund	6	-	-	-	-	15,806	226,000	(15,806)	226,049	(226,000)	49	-	-	-	-
President Drugstore Business Corp.	Federal Money Market Fund	6	-	-	-	-	16,191	207,000	(16,191)	207,050	(207,000)	50	-	-	-	-
Wisdom Distribution Services Corp.	UPAMC James Money Market 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	16,930	248,000	(20,058)	294,000	(293,449)	551	(2)	(179)	759	11,170
President Information Corp.	UPAMC James Money Market Fund	6	-	-	4,601	74,156	8,964	145,000	(10,140)	164,000	(163,457)	543	-	(106)	3,425	55,593
President Information Corp.	Fuh Hwa Money Market Fund	6	-	-	3,638	50,751	6,211	87,000	(7,139)	100,000	(99,614)	386	-	(60)	2,710	38,077

Investor	Type of securities	General ledger account	Name of the counter-party	Relationship	Beginning balance		Addition		Disposal			Other increase (decrease)		Ending balance		
					Number of shares (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 :																
Qware Systems & Services Corp.	First Global Investment Trust	6	-	-	2,740	\$ 40,015	42,630	\$ 625,000	(41,968)	\$ 615,511	(\$ 615,000)	\$ 511	-	\$ 33	3,402	\$ 50,048
Qware Systems & Services Corp.	Wan Tai Bond Fund															
Qware Systems & Services Corp.	Eastspring Investments Well Pool Money Market Fund	6	-	-	5,723	75,014	41,895	551,000	(40,796)	536,442	(536,000)	442	-	74	6,822	90,088
Qware Systems & Services Corp.	Fuhwatrust Money Market Fund	6	-	-	3,226	45,010	21,632	303,000	(20,728)	290,340	(290,000)	340	-	32	4,130	58,042
Stock :																
President Chain Store (BVI) Holdings Ltd.	President Chain Store in Hong Kong Holdings Limited	11	Capital increase	-	90,088	1,881,212	19,464	565,213	-	-	-	-	-	(382,297)	109,552	2,064,128
President Chain Store (BVI) Holdings Ltd.	PresiClerc Limited	11	Capital increase	-	18,040	-	23,023	328,676	-	-	-	-	-	(134,938)	41,063	193,738
SPT International Ltd.	ScinoPharm (Changshu) Pharmaceuticals, Ltd.	11	Capital increase	-	-	USD 24,053	-	USD 13,000	-	-	-	-	-	(USD 6,224)	-	USD 30,829
Stock :																
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	11	Capital increase	-	31,072,000	CNY6,388,553	16,210,000	CNY1,021,598	-	-	-	-	-	CNY 853,461	47,282,000	CNY8,263,612
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	11	Capital increase	-	701,258	CNY6,522,080	1,301,820	CNY1,021,598	-	-	-	-	-	CNY 851,125	2,003,078	CNY8,394,803
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	11	Capital increase	-	-	USD 91,864	-	USD 13,800	-	-	-	-	-	USD 1,968	-	USD 107,632
Uni-President Foodstuff (BVI) Holdings Ltd.	Zhanjiang Uni-President Aquatic Feed Co., Ltd.	11	Capital increase	-	-	-	-	USD 4,000	-	-	-	-	-	USD 10	-	USD 4,010
Uni-President Foodstuff (BVI) Holdings Ltd.	Meishan President Feed & Oil Co., Ltd.	11	-	-	-	USD 1,027	-	-	-	USD 5,258	(USD 1,027)	USD 4,231	-	-	-	-

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		
	Foreign Bonds :																	
President (B.V.I) International Investment Holdings Ltd.	Bank of Scotland	3	-	-	-	USD 5,000	-	-	-	USD 5,147	(USD 5,000)	USD 147	-	-	-	-	-	-
	Linked Notes :																	
President (B.V.I) International Investment Holdings Ltd.	CNY Linked Notes	3	-	-	-	USD 4,946	-	-	-	USD 5,000	(USD 4,946)	USD 54	-	-	-	-	-	-
	Commodity Transaction Advisor :																	
President (B.V.I) International Investment Holdings Ltd.	Winton Futures Fund	6	-	-	-	-	7,000	USD 7,007	-	-	-	-	-	(USD 7)	7,000	USD 7,000		
	Structured Note :																	
President (B.V.I) International Investment Holdings Ltd.	Morgan-USD TWD Linked Floater	6	-	-	-	-	50	USD 5,000	-	-	-	-	-	-	-	50	USD 5,000	
	Beneficiary Certificates :																	
President (B.V.I) International Investment Holdings Ltd.	Morgan3Y Multit Fx Strategy Linked Note	6	-	-	-	-	50	USD 5,000	-	-	-	-	-	(USD 75)	50	USD 4,925		
	Beneficiary Certificates :																	
President (B.V.I) International Investment Holdings Ltd.	Templeton Global Total Return Fund	7	-	-	-	-	435	USD 8,008	-	-	-	-	-	USD 9	435	USD 8,017		

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 9,749)	11,333	HKD 25,159
President (B.V.I) International Investment Holdings Ltd.	Accuray Inc.	7	-	-	2,033	USD 8,601	-	-	(565)	USD 4,015	(USD 76)	USD3,939	-	USD 914	1,468	USD 9,439
	Beneficiary Certificates :															
Vision Distribution Service Corp.	UPAMC James Money Market Fund	6	-	-	4,414	71,147	18,050	291,954	(19,750)	319,651	(318,954)	697	-	(98)	2,714	44,049
President Logistics International Corp.	UPAMC James Money Market Fund	6	-	-	3,137	50,562	24,824	401,460	(26,608)	430,180	(430,053)	127	-	(11)	1,353	21,958
President Logistics International Corp.	Eastspring Investments Well Pool Money Market Fund	6	-	-	3,127	40,984	30,036	395,200	(31,159)	409,855	(409,722)	133	-	(5)	2,004	26,457
Chieh Shun Transport Corp.	Eastspring Investments Well Pool Money Market Fund	6	-	-	1,298	17,018	31,172	409,950	(30,832)	405,550	(405,328)	222	-	(4)	1,638	21,636
	Beneficiary Certificates :															
Chieh Shun Transport Corp.	UPAMC James Money Market Fund	6	-	-	1,274	20,540	17,957	290,440	(18,726)	302,960	(302,775)	185	-	(8)	505	8,197
	Stock :															
Retail Support Taiwan Corp.	FSITC Money Market Fund	6	-	-	124	21,360	1,267	218,900	(1,270)	219,368	(219,267)	101	-	(3)	121	20,996
President Chain Store in Hong Kong Holdings Limited	President Chain Store (Shanghai) Ltd.	11	Capital increase	-	-	560,099	-	274,547	-	-	-	-	-	(451,435)	-	383,211

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 in Hong Kong Holdings Limited	Shanghai Cold Stone Ice Cream Corporation	11	Capital increase	-	- \$ 102,490	-	\$ 273,847	-	\$ -	\$ -	\$ -	-	(\$ 39,839)	-	\$ 336,498	
Presiclerc Limited	PresiClerc (Beijing) Supermarket Ltd.	11	Capital increase	-	-	-	140,064	-	-	-	-	-	(163,462)	-	(23,398)	
Uni-President Hong Kong Holdings Ltd.	President Enterprises (China) Investment Corp.	11	Capital increase	-	CNY5,968,952	-	CNY1,021,656	-	-	-	-	-	CNY 851,173	-	CNY7,841,781	
President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	11	Capital increase	-	CNY 18,897	-	CNY 113,422	-	-	-	-	-	CNY 5,249	-	CNY 137,568	
President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	11	Capital increase	-	CNY 764,738	-	CNY 95,171	-	-	-	-	-	(CNY 47,624)	-	CNY 812,285	
President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	11	Capital increase	-	CNY 514,706	-	CNY 94,819	-	-	-	-	-	CNY 76,008	-	CNY 685,533	
President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	11	Capital increase	-	CNY 532,574	-	CNY 94,820	-	-	-	-	-	CNY 57,685	-	CNY 685,079	
President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	11	Capital increase	-	CNY 663,335	-	CNY 94,820	-	-	-	-	-	(CNY 52,109)	-	CNY 706,046	

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 :																
Investment Corp.																
President Enterprises (China)	Xinjiang President Enterprises Food Co., Ltd.	11	Capital increase	-	-	CNY 228,030	-	CNY 76,179	-	-	-	-	-	CNY 21,197	-	CNY 325,406
Investment Corp.																
President Enterprises (China)	Shenyang President Enterprises Co., Ltd.	11	Capital increase	-	-	CNY 149,176	-	CNY 63,213	-	-	-	-	-	CNY 26,964	-	CNY 239,353
Investment Corp.																
President Enterprises (China)	Hefei President Enterprises Co., Ltd.	11	Capital increase	-	-	CNY 183,028	-	CNY 62,952	-	-	-	-	-	CNY 5,225	-	CNY 251,205
Investment Corp.																
President Enterprises (China)	Henan President Enterprises Co., Ltd.	11	Capital increase	-	-	-	-	CNY 62,852	-	-	-	-	-	CNY 943	-	CNY 63,795
Investment Corp.																
President Enterprises (China)	Hangzhou Predident Enterprises Enterprise Co., Ltd.	11	Capital increase	-	-	CNY 7,101	-	CNY 40,093	-	-	-	-	-	(CNY 157)	-	CNY 47,037
Investment Corp.																
President Enterprises (China)	Shijiazhuang President Enterprises Enterprise Co., Ltd.	11	Capital increase	-	-	CNY 7,785	-	CNY 31,446	-	-	-	-	-	CNY 779	-	CNY 40,010
Investment Corp.																
President Enterprises (China)	Sanxi President Enterprises Corp.	11	Capital increase	-	-	-	-	CNY 29,855	-	-	-	-	-	CNY 648	-	CNY 30,503

Investor	Type of securities	General ledger account (Note)	Name of the counter-party	Relationship	Beginning balance		Addition		Disposal			Other increase (decrease)		Ending balance		
					Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Sale Price	Book value	Gain(loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
	Stock :															
President Enterprises (China) Investment Corp.	Jinan President Enterprise Co., Ltd.	11	Capital increase	-	-	CNY 5,679	-	CNY 22,663	-	-	-	-	-	CNY 3,429	-	CNY 31,771
President Enterprises (China) Investment Corp.	Hainan Prident Enterprise Co., Ltd.	11	Capital increase	-	-	-	-	CNY 22,008	-	-	-	-	-	(CNY 401)	-	CNY 21,607
Kunshan President Enterprises Food Co., Ltd.	Hangzhou Prident Enterprise Co., Ltd.	11	Capital increase	-	-	CNY 21,342	-	CNY 120,866	-	-	-	-	-	(CNY 469)	-	CNY 141,739
Kunshan President Enterprises Food Co., Ltd.	Jinan President Enterprise Co., Ltd.	11	Capital increase	-	-	CNY 51,327	-	CNY 33,918	-	-	-	-	-	CNY 10,288	-	CNY 95,533
Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	11	Capital increase	-	-	CNY 83,497	-	CNY 78,001	-	-	-	-	-	CNY 2,908	-	CNY 164,406
Zhengzhou President Enterprises Food Co., Ltd.	Sanxi President Enterprises Corp.	11	Capital increase	-	-	-	-	CNY 85,543	-	-	-	-	-	CNY 1,842	-	CNY 87,385
Zhengzhou President Enterprises Food Co., Ltd.	Henan President Enterprise Co., Ltd.	11	Capital increase	-	-	-	-	CNY 66,328	-	-	-	-	-	CNY 990	-	CNY 67,318

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 :															
Guangzhou President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	11	Capital increase	-	-	CNY 26,421	-	CNY 40,545	-	-	-	-	-	(CNY 1,205)	-	CNY 65,761
Beijing President Enterprises Drinks & Food Co., Ltd.	Shijiazhuang President Enterprise Co., Ltd.	11	Capital increase	-	-	CNY 34,228	-	CNY 92,470	-	-	-	-	-	CNY 2,339	-	CNY 129,037
Kunming President Enterprises Food Co., Ltd.	Guiyang President Enterprise Co., Ltd.	11	Capital increase	-	-	CNY 15,558	-	CNY 41,131	-	-	-	-	-	(CNY 1,398)	-	CNY 55,291
Cayman Ton Yi Industrial Holdings Ltd.	Zhangzhou Ton Yi Industries Packaging Co., etc.	11	Capital increase	-	-	USD 16,914	-	USD 13,000	-	-	-	-	-	(USD 481)	-	USD 29,433
Cayman Ton Yi Industrial Holdings Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	11	Capital increase	-	-	-	-	USD 30,000	-	-	-	-	-	USD 4,473	-	USD 34,473
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Ton Yi Holdings Limited	11	Capital increase	-	-	-	6,000	USD 6,000	-	-	-	-	-	(USD 50)	6,000	USD 5,950

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 :																
Cayman Ton Yi Holdings Limited	Cayman Ton Yi (China) Holdings Limited	11	Capital increase	-	-	-	6,000	USD 6,000	-	-	-	-	-	(USD 50)	6,000	USD 5,950
Cayman Ton Yi (China) Holdings Limited	Huizhou Ton Yi Industrial Co., Ltd.	11	Capital increase	-	-	-	-	USD 6,000	-	-	-	-	-	(USD 50)	-	USD 5,950

(Note) The code number explanation is as follows:

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

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

Corporation of acquisition	Name of Property	Date of acquisition	Trade amount		Status of payment of proceeds		Name of the counter-party	Relationship	Relationship			The corporation of decision price	Reason for acquisition	Other terms	
			CNY	USD	CNY	USD			Owner	of sales	Transfer Day				Amount
Scino Pharm Taiwan Ltd.	Construction of Injectable Plant Facility	2012. 6	\$	1,100,000	\$	-	-	-	-	-	-	Negotiation	Building for business use	None	
ScinoPharm (Changshu) Pharmaceuticals, Ltd.	Phase I of plant construction	2010. 4 ~2012. 12	CNY	58,758	CNY	55,616	Zhejiang Meiyang International Engineering Design Co., Ltd.	-	-	-	-	-	Negotiation	Building for business use	None
ScinoPharm (Changshu) Pharmaceuticals, Ltd.	Phase II of plant construction	2012. 11 ~2012. 12	CNY	1,130,000	CNY	15,372	Jiangsu Qian Construction Group Co., Ltd.	-	-	-	-	-	Negotiation	Building for business use	None
President Musashino Corp.	Plant	2011. 5 ~2012. 12		278,500		278,500	Chuan-hsin Construction Co., Ltd.	-	-	-	-	-	Negotiation	For business	None
President Transnet Corp.	Plant	2012. 1 ~2012. 9		496,144		496,144	Tony Construction Co., Ltd.	-	-	-	-	-	Negotiation	For business	None

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

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

Purchases/ sales company	Name of the counter-party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
			Purchases/ sales	Amount	Percentage of net purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	(Sales)	(\$ 7,594,719)	(17)	(Note 1)	\$ -	(Note 1)	\$ 878,397	15	-
Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Sales)	(6,975,447)	(15)	(Note 1)	-	(Note 1)	531,273	9	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(2,869,675)	(6)	(Note 1)	-	(Note 1)	569,725	10	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	(2,821,999)	(6)	(Note 1)	-	(Note 1)	358,547	6	-
Uni-President Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,665,920)	(4)	(Note 1)	-	(Note 1)	295,912	5	-
Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,351,252)	(3)	(Note 1)	-	(Note 1)	237,782	4	-
Uni-President Enterprises Corp.	Kuan Chang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(781,762)	(2)	(Note 1)	-	(Note 1)	95,592	2	-
Uni-President Enterprises Corp.	Tung Chang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(669,279)	(1)	(Note 1)	-	(Note 1)	28,636	-	-
Uni-President Enterprises Corp.	Uni-President Vendor Corp.	An investee company accounted for under the equity method	(Sales)	(650,324)	(1)	(Note 1)	-	(Note 1)	54,361	1	-
Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(582,988)	(1)	(Note 1)	-	(Note 1)	107,295	2	-

Purchases/ sales company	Name of the counter-party	Relationship	Purchases/ sales	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
				Amount	Percentage of net purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Uni-President Enterprises Corp.	Tone Chu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(\$ 564,851)	(1)	(Note 1)	\$ -	(Note 1)	\$ 76,522	1	-
Uni-President Enterprises Corp.	Far-Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(536,635)	(1)	(Note 1)	-	(Note 1)	56,149	1	-
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(502,768)	(1)	(Note 1)	-	(Note 1)	86,750	1	-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	(Sales)	(413,573)	(1)	(Note 1)	-	(Note 1)	25,590	-	-
Uni-President Enterprises Corp.	Tung Che Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(271,623)	-	(Note 1)	-	(Note 1)	40,225	1	-
Uni-President Enterprises Corp.	Hsin Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(229,844)	-	(Note 1)	-	(Note 1)	9,414	-	-
Uni-President Enterprises Corp.	Xin Ya Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(220,704)	-	(Note 1)	-	(Note 1)	35,269	1	-
Uni-President Enterprises Corp.	Wei-Tong Enterprises Coporation	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(190,410)	-	(Note 1)	-	(Note 1)	17,050	-	-
Uni-President Enterprises Corp.	Jin Hui Food Corp	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(177,560)	-	(Note 1)	-	(Note 1)	6,718	-	-
Uni-President Enterprises Corp.	Chang Tung Corporation Limited	An investee company of Kai Nan Investment Co., Ltd. accounted for under the equity method	(Sales)	(171,508)	-	(Note 1)	-	(Note 1)	6,358	-	-

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	
Uni-President Enterprises Corp.	Tung Yu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(\$ 167,487)	-	(Note 1)	\$ -	(Note 1)	\$ 6,473	-	-	
Uni-President Enterprises Corp.	He-Zhi Enterprises Coporation	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(166,977)	-	(Note 1)	-	(Note 1)	6,189	-	-	
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(164,541)	-	(Note 1)	-	(Note 1)	8,298	-	-	
Uni-President Enterprises Corp.	Tung-Ying Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(164,404)	-	(Note 1)	-	(Note 1)	3,179	-	-	
Uni-President Enterprises Corp.	Yuan-Tai Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(155,021)	-	(Note 1)	-	(Note 1)	26,857	-	-	
Uni-President Enterprises Corp.	Lien Yu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(142,573)	-	(Note 1)	-	(Note 1)	2,512	-	-	
Uni-President Enterprises Corp.	Tung Shen Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(138,144)	-	(Note 1)	-	(Note 1)	12,099	-	-	
Uni-President Enterprises Corp.	Hui- Sheng Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(120,960)	-	(Note 1)	-	(Note 1)	17,610	-	-	
Uni-President Enterprises Corp.	Tung Xsiang Xin Yeh Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(117,402)	-	(Note 1)	-	(Note 1)	21,670	-	-	
Uni-President Enterprises Corp.	Tung-Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(101,558)	-	(Note 1)	-	(Note 1)	3,304	-	-	

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
Uni-President Enterprises Corp.	President Kikkoman Inc.	An investee company accounted for under the equity method	purchases	\$ 1,030,991	4	(Note 1)	\$ -	(Note 1)	(\$ 73,960)	(4)	-
Uni-President Enterprises Corp.	President Nisshin Corp.	An investee company accounted for under the equity method	purchases	429,382	2	(Note 1)	-	(Note 1)	(44,733)	(2)	-
Uni-President Enterprises Corp.	President Packaging Corp.	An investee company accounted for under the equity method	purchases	215,221	1	(Note 1)	-	(Note 1)	(21,625)	(1)	-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	purchases	136,675	-	(Note 1)	-	(Note 1)	(7,112)	-	-
Uni-President Vendor Corp.	Uni-President Enterprises Corp.	The Company	purchases	650,324	72	Closes its accounts 30~60 days after the end of each month	-	-	(54,361)	(77)	-
President Packaging Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	(318,653)	(17)	Closes its accounts 30~50 days after the end of each month	-	-	82,516	28	-
President Packaging Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(215,221)	(12)	One month	-	-	21,625	7	-
Nanlien International Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,021,775)	(41)	Closes its accounts 15~60 days after the end of each month	-	-	28,879	32	-
Nanlien International Corp.	Lien Song Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(251,356)	(10)	Closes its accounts 12 days after the end of each month	-	-	6,280	7	-
Nanlien International Corp.	Huei Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(126,433)	(5)	Closes its accounts 15~60 days after the end of each month	-	-	22,999	25	-
Tait Marketing & Distribution Co., Ltd.	Weilih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(335,681)	(24)	(Note 5)	-	(Note 5)	28,242	16	-
Tait Marketing & Distribution Co., Ltd.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	(226,961)	(16)	(Note 5)	-	(Note 5)	51,871	29	-
Tait Marketing & Distribution Co., Ltd.	Uni-President Enterprises Corp.	The Company	purchases	164,541	13	(Note 5)	-	(Note 5)	(8,298)	(7)	-
President Nisshin Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(429,382)	(33)	Closes its accounts 30 days after the end of each month	-	-	44,733	19	-

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 Musashino Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	(Sales)	(\$ 1,867,696)	(100)	Closes its accounts 45 days after the end of each month	\$ -	-	\$ 456,933	100	-
President Musashino Corp.	President Yamako Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	purchases	120,066	9	Closes its accounts 60 days after the end of each month	-	-	(40,019)	(9)	-
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	(Sales)	(1,030,991)	(100)	One month	-	-	73,960	97	-
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company accounted for under the equity method	(Sales)	(7,735,875)	(35)	30 days after shipping	-	-	430,085	38	-
Ton-Yi Industrial Corp.	TJET Union Corp.	An investee company accounted for under the equity method	(Sales)	(243,095)	(1)	Closes its accounts 30 days after the end of each month	-	-	42,391	4	-
Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(209,012)	(1)	30 days after shipping	-	-	21,799	2	-
Ton-Yi Industrial Corp.	Tovecan Corp.	An investee company accounted for under the equity method	(Sales)	(178,144)	(1)	30 days after shipping	-	-	46,026	4	-
Ton-Yi Industrial Corp.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method	(Sales)	(127,605)	(1)	30 days after shipping	-	-	8,284	1	-
Ton-Yi Industrial Corp.	Toyota Tsusho Corp.	Director	purchases	4,251,962	25	The same with the party	-	-	-	-	-
President Chain Store Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	purchases	54,602,226	56	Closes its accounts 10~54 days after the end of each month	(Note 2)	-	(4,919,398)	(37)	-
President Chain Store Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	purchases	24,132,013	25	Closes its accounts 20~70 days after the end of each month	(Note 2)	-	(3,534,257)	(27)	-
President Chain Store Corp.	Wisdom Distribution Services Corp.	An investee company accounted for under the equity method	purchases	11,083,850	11	Closes its accounts 30~60 days after the end of each month	(Note 2)	-	(1,465,518)	(11)	-
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	purchases	2,869,675	3	Closes its accounts 35 days after the end of each month	-	-	(569,725)	(4)	-
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company accounted for under the equity method	purchases	346,591	-	Closes its accounts 45 days after the end of each month	-	-	(68,340)	(1)	-

Purchases/ sales company	Name of the counter-party	Relationship	Purchases/ sales	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
				Amount	Percentage of net purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
President Chain Store Corp.	Tung Guan Enterprises Co., Ltd.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	purchases	\$ 168,696	-	Closes its accounts 55 days after the end of each month	\$ -	-	(\$ 36,385)	-	-
Scino Pharm Taiwan Ltd.	Scino Pharm (Kunshan) Biochemical Technology Co., Ltd.	An investee company accounted for under the equity method	purchases	326,510	21	90 days after receiving	-	-	(16,338)	(11)	-
Uni-President Cold Chain Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(24,132,013)	(97)	Closes its accounts 20~70 days after the end of each month	(Note 3)	-	3,534,257	94	-
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)	(286,811)	(1)	Closes its accounts 45 days after the end of each month	(Note 3)	-	39,058	1	-
Uni-President Cold Chain Corp.	Uni-President Enterprises Corp.	The Company	purchases	7,594,719	34	Closes its accounts 30 days after the end of each month	-	-	(878,397)	(24)	-
Uni-President Cold Chain Corp.	President Musashino Corp.	An investee company accounted for under the equity method	purchases	1,867,696	8	Closes its accounts 45 days after the end of each month	-	-	(456,933)	(13)	-
Uni-President Cold Chain Corp.	Century Quick Services Restaurant Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	purchases	114,831	1	Closes its accounts 50 days after the end of each month	-	-	(32,623)	(1)	-
Uni-President Cold Chain Corp.	Uni-President Oven Bakery Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	purchases	172,533	1	Closes its accounts 50 days after the end of each month	-	-	(29,325)	(1)	-
Uni-President Cold Chain Corp.	Kuang Chuan Dairy Co., Ltd.	An investee company accounted for under the equity method	purchases	253,187	1	Closes its accounts 65 days after the end of each month	-	-	(61,954)	(2)	-
Retail Support International Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(54,602,226)	(88)	Closes its accounts 10~54 days after the end of each month	(Note 3)	-	4,919,398	75	-
Retail Support International Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(6,056,839)	(10)	Closes its accounts 45~60 days after the end of each month	(Note 3)	-	1,455,571	22	-
Retail Support International Corp.	President Coffee Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(599,400)	-	Closes its accounts 15~28 days after the end of each month	(Note 3)	-	69,281	1	-

Purchases/ sales company	Name of the counter-party	Relationship	Purchases/ sales	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
				Amount	Percentage of net purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Retail Support International Corp.	Uni-President Enterprises Corp.	The Company	purchases	\$ 2,821,999	5	Closes its accounts 30~60 days after the end of each month	\$ -	-	(\$ 358,547)	(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	2,308,044	4	Closes its accounts 30 days after the end of each month	-	-	(167,240)	(2)	-
Retail Support International Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	purchases	1,511,009	3	Closes its accounts 30~80 days after the end of each month	-	-	(441,591)	(5)	-
Retail Support International Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	purchases	770,862	1	Closes its accounts 15~70 days after the end of each month	-	-	(99,980)	(1)	-
Retail Support International Corp.	Weilih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	purchases	319,712	1	Closes its accounts 30~60 days after the end of each month	-	-	(67,237)	(1)	-
Retail Support International Corp.	President Packaging Corp.	An investee company accounted for under the equity method	purchases	318,653	1	Closes its accounts 30~50 days after the end of each month	-	-	(82,516)	(1)	-
Retail Support International Corp.	President Transnet Corp.	An investee company accounted for under the equity method	purchases	219,438	-	Closes its accounts 30~45 days after the end of each month	-	-	(54,583)	(1)	-
Retail Support International Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	purchases	226,961	-	Closes its accounts 30~90 days after the end of each month	-	-	(51,871)	(1)	-
Retail Support International Corp.	President Chain Store Tokyo Marketing Corporation	An investee company of President Chain Store Corp. accounted for under the equity method	purchases	128,389	-	14 days after the foreign departure date	-	-	(19,372)	-	-
Retail Support International Corp.	Kuang Chuan Diary Co., Ltd.	An investee company accounted for under the equity method	purchases	119,736	-	Closes its accounts 30~65 days after the end of each month	-	-	(26,784)	-	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(718,689)	(75)	Closes its accounts 30 days after the end of each month	-	-	80,738	69	-
Tung Che Enterprises Corp.	Uni-President Enterprises Corp.	The Company	purchases	271,623	87	Two months	-	-	(40,225)	(81)	-
Tung Che Enterprises Corp.	Presicare Corp.	An investee company accounted for under the equity method	(Sales)	(122,112)	(36)	Closes its accounts 70 days after the end of each month	-	-	19,267	43	-

Purchases/ sales company	Name of the counter-party	Relationship	Purchases/ sales	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
				Amount	Percentage of net purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note	
Retail Support Taiwan Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	(\$ 289,283)	(80)	Closes its accounts 15~20 days after the end of each month	\$ -	-	\$ 26,796	70	-	
President Coffee Corp.	Tung Chang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	purchases	707,034	28	Closes its accounts 30 days after the end of each month	-	-	(86,269)	(31)	-	
President Coffee Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	purchases	599,400	24	Closes its accounts 15~28 days after the end of each month	-	-	(69,281)	(25)	-	
President Pharmaceutical Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	(1,511,009)	(45)	Closes its accounts 30~80 days after the end of each month	-	-	441,591	49	-	
President Drugstore Business Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	purchases	6,056,839	84	Closes its accounts 45~60 days after the end of each month	-	-	(1,455,571)	(100)	-	
President Transnet Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	(219,438)	(3)	Closes its accounts 30~45 days after the end of each month	-	-	54,583	5	-	
Wisdom Distribution Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(11,083,850)	(94)	Closes its accounts 30~60 days after the end of each month	-	-	1,465,518	100	-	
Wisdom Distribution Services Corp.	Vision Distribution Service Corp.	An investee company of Wisdom Distribution Services Corp. accounted for under the equity method	purchases	825,995	8	Closes its accounts 65 days after the end of each month	-	-	(245,644)	(11)	-	
Wisdom Distribution Services Corp.	Cayenne Entertainment Technology Co., Ltd.	An investee company of Ton Yu Investment Inc. is its director	purchases	307,716	3	Closes its accounts 60 days after the end of each month	-	-	(13,210)	(1)	-	
Wisdom Distribution Services Corp.	Qware Systems & Services Corp.	An investee company accounted for under the equity method	purchases	242,060	2	Closes its accounts 60 days after the end of each month	-	-	(31,201)	(1)	-	
Century Quick Services Restaurant Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	(Sales)	(114,831)	(12)	Closes its accounts 50 days after the end of each month	-	-	32,623	27	-	
Capital Inventory Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(206,350)	(90)	Closes its accounts 60 days after the end of each month	-	-	32,878	84	-	
Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(204,105)	(28)	Closes its accounts 40~60 days after the end of each month	-	-	45,269	36	-	

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	
Uni-President Oven Bakery Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	(Sales)	(\$ 172,533)	(42)	Closes its accounts 50 days after the end of each month	\$ -	-	\$ 29,325	83	-	
Mech-President Corp.	Retail Support Transportation Co.	An investee company of Uni-President Cold Chain Corp. accounted for under the equity method	(Sales)	(142,995)	(1)	Closes its accounts 30 days after the end of each month	-	-	11,770	3	-	
President Chain Store Tokyo Marketing Corporation	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	(128,389)	(56)	14 days after the foreign departure date	-	-	19,372	80	-	
Uni-President Department Stores Corp.	Muji (Taiwan) Co. Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	purchases	156,377	3	Closes its accounts 30 days after the end of each month	-	-	(28,382)	(3)	-	
Muji (Taiwan) Co. Ltd.	Uni-President Department Stores Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(156,377)	(6)	Closes its accounts 30 days after the end of each month	-	-	28,382	7	-	
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(346,591)	(50)	Closes its accounts 45 days after the end of each month	-	-	68,340	54	-	
Tung Ang Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	(2,308,044)	(30)	Closes its accounts 30 days after the end of each month	-	-	167,240	20	-	
Tung Ang Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,646,648)	(22)	77 days after shipping	-	-	322,577	38	-	
Tung Ang Enterprises Corp.	Far-Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(611,977)	(8)	38 days after shipping	-	-	68,641	8	-	
Tung Ang Enterprises Corp.	Tung Yu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(482,898)	(6)	12 days after shipping	-	-	29,131	3	-	
Tung Ang Enterprises Corp.	Tone Chu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(330,209)	(4)	56 days after delivery	-	-	51,466	6	-	

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
Tung Ang Enterprises Corp.	Huei Tung Enterprises Corp.	Same chairmen with Nanlien Interational Corp.	(Sales)	(\$ 304,106)	(4)	Closes its accounts 80 days after the end of each month	\$ -	-	\$ 79,249	9	-
Tung Ang Enterprises Corp.	Hsin Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(191,255)	(3)	17 days after shipping	-	-	12,926	2	-
Tung Ang Enterprises Corp.	Wei-Tong Enterprises Coporation	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(143,345)	(2)	25 days after shipping	-	-	13,970	2	-
Tung Ang Enterprises Corp.	Lien Yu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(171,916)	(2)	12 days after shipping	-	-	1,568	-	-
Tung Ang Enterprises Corp.	Chang Tung Corporation Limited	An investee company of Kai Nan Investment Co., Ltd. accounted for under the equity method	(Sales)	(136,446)	(2)	12 days after shipping	-	-	6,820	1	-
Tung Ang Enterprises Corp.	Tung-Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(146,786)	(2)	12 days after shipping	-	-	7,704	1	-
Tung Ang Enterprises Corp.	Lien Sheng Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(132,604)	(2)	12 days after shipping	-	-	4,798	1	-
Tung Ang Enterprises Corp.	Tung-Ying Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(112,997)	(2)	12 days after shipping	-	-	5,088	1	-
Tung Ang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	purchases	6,975,447	100	(Note 4)	-	-	(531,273)	(100)	-
Vision Distribution Service Corp.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(825,995)	(46)	Closes its accounts 65 days after the end of each month	-	-	245,644	28	-
Tung Guan Enterprises Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(168,696)	(60)	Closes its accounts 55 days after the end of each month	-	-	36,385	78	-
Scino Pharm (Kunshan) Biochemical Technology Co.,	Scino Pharm Taiwan Ltd.	An investee company accounted for under the equity method	(Sales)	(CNY 70,083)	(97)	90 days after shipping	-	-	CNY 3,536	29	-

Purchases/ sales company	Name of the counter-party	Relationship	Purchases/ sales	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
				Amount	Percentage of net purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Tung Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	purchases	\$ 582,988	94	Closes its accounts 60 days after the end of each week	\$ -	-	(\$ 107,295)	(100)	-
Xin Ya Enterprises Corp.	Uni-President Enterprises Corp.	The Company	purchases	220,704	99	Closes its accounts 60 days after the end of each month	-	-	(35,269)	(96)	-
Tung-Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	purchases	502,768	56	Closes its accounts 60 days after the end of each week	-	-	(86,750)	(60)	-
Lien Bo Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	(770,862)	(55)	Closes its accounts 15~70 days after the end of each month	-	-	99,980	41	-
Lien Bo Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	purchases	1,021,775	75	Closes its accounts 15~60 days after the end of each month	-	-	(28,879)	(30)	-
Lien Bo Enterprises Corp.	Union Chinese Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	purchases	256,055	19	Closes its accounts 15~60 days after the end of each month	-	-	-	-	-
Lien Song Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	purchases	251,356	95	Closes its accounts 12 days after the end of each month	-	-	(6,280)	(81)	-
Tun Hsiang Enterprises Corp.	Presicare Corp.	An investee company accounted for under the equity method	(Sales)	(813,411)	(23)	Closes its accounts 70 days after the end of each month	-	-	129,597	20	-
Tun Hsiang Enterprises Corp.	Hi-Life International Co., Ltd.	An investee company of Kuang Chuan Diary Co., Ltd. accounted for under the equity method	(Sales)	(406,383)	(11)	Closes its accounts 45 days after the end of each month	-	-	74,820	12	-
Tun Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	purchases	1,665,920	45	Two months	-	-	(295,912)	(46)	-
Tun Hsiang Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	purchases	1,646,648	44	77 days after receiving	-	-	(322,577)	(50)	-
Tung Shen Enterprises Corp.	Uni-President Enterprises Corp.	The Company	purchases	138,144	92	Closes its accounts 40 days after the end of each month	-	-	(12,099)	(95)	-
Tung Shun Enterprises Corp.	Uni-President Enterprises Corp.	The Company	purchases	1,351,252	98	Closes its accounts 60 days after the end of each week	-	-	(237,782)	(99)	-
Tung Shun Enterprises Corp.	Hi-Life International Co., Ltd.	An investee company of Kuang Chuan Diary Co., Ltd. accounted for under the equity method	(Sales)	(330,043)	(25)	Closes its accounts 50 days after the end of each month	-	-	55,985	19	-

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
Tung Yu Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	purchases	\$ 482,898	72	12 days after receiving	\$ -	-	(\$ 29,131)	(66)	-
Tung Yu Enterprises Corp.	Uni-President Enterprises Corp.	The Company	purchases	167,487	25	Closes its accounts 15 days after the end of each week	-	-	(6,473)	(15)	-
Yuan-Tai Enterprises Corp.	Uni-President Enterprises Corp.	The Company	purchases	155,021	99	Closes its accounts 60 days after the end of each month	-	-	(26,857)	(98)	-
Tone Chu Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(376,623)	(41)	Closes its accounts 70 days after the end of each month	-	-	66,108	39	-
Tone Chu Enterprises Corp.	Uni-President Enterprises Corp.	The Company	purchases	564,851	63	Two months	-	-	(76,522)	(59)	-
Tone Chu Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	purchases	330,209	37	56 days after receiving	-	-	(51,466)	(40)	-
Tung-Bo Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	purchases	146,786	52	12 days after receiving	-	-	(7,704)	(45)	-
Tung-Bo Enterprises Corp.	Uni-President Enterprises Corp.	The Company	purchases	101,558	36	14 days after receiving	-	-	(3,304)	(26)	-
Hsin Tung Enterprises Corp.	Uni-President Enterprises Corp.	The Company	purchases	229,844	51	46 days after receiving	-	-	(9,414)	(29)	-
Hsin Tung Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	purchases	191,255	42	17 days after receiving	-	-	(12,926)	(39)	-
Tung Xsiang Xin Yeh Corp.	Uni-President Enterprises Corp.	The Company	purchases	117,402	99	Closes its accounts 30 days after the end of each month	-	-	(21,670)	-	-
Retail Support Transportation Co.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(927,293)	(41)	Closes its accounts 20 days after the end of each month	-	-	79,910	39	-
Retail Support Transportation Co.	Retail Support International Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(689,599)	(31)	Closes its accounts 20 days after the end of each month	-	-	59,476	29	-
Retail Support Transportation Co.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(298,420)	(13)	Closes its accounts 20 days after the end of each month	-	-	38,597	19	-
Retail Support Transportation Co.	Chieh Shun Transport Corp.	An investee company accounted for under the equity method	purchases	313,291	15	Closes its accounts 20 days after the end of each month	-	-	(38,334)	(32)	-

Purchases/ sales company	Name of the counter-party	Relationship	Purchases/ sales	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
				Amount	Percentage of net purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Retail Support Transportation Co.	Mech-President Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	purchases	\$ 142,955	7	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 11,770)	(10)	-
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(575,216)	(62)	Closes its accounts 40 days after the end of each month	-	-	120,302	78	-
Chieh Shun Transport Corp.	Retail Support Transportation Co.	An investee company of Uni-President Cold Chain Corp. accounted for under the equity method	(Distribution revenue)	(313,291)	(34)	Closes its accounts 20 days after the end of each month	-	-	38,334	24	-
Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(USD 150,825)	(57)	30 days after shipping	-	-	USD 6,740	45	-
Cayman Ton Yi Industrial Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method	(Sales)	(USD 111,589)	(53)	30 days after shipping	-	-	USD 8,260	55	-
Cayman Ton Yi Industrial Holdings Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	purchases	USD 261,499	100	30 days after shipping	-	-	(USD 14,836)	(100)	-
Shanghai President Coffee Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	234,748	9	Closes its accounts 30~45 days after the end of each month	-	-	40,898	(8)	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Ltd.	An investee company accounted for under the equity method	(Sales)	(THB 1,499,701)	(56)	Closes its accounts 60 days after the end of each month	-	-	THB 219,392	54	-
Uni-President Marketing Ltd.	Uni-President (Thailand) Ltd.	An investee company of Uni-President Marketing Ltd. accounted for under the equity method	purchases	THB 1,499,701	100	Closes its accounts 60 days after the end of each month	-	-	(THB 219,392)	(100)	-
Tribeco Binh Duong Co., Ltd.	Sai Gon Beverages Joint Stock Company	An investee company accounted for under the equity method	(Sales)	(VND 289,835,705)	(56)	Closes its accounts 30 days after the end of each month	-	-	VND 210,815,472	82	-

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	
Sai Gon Beverages Joint Stock Company	Tribeco Binh Duong Co., Ltd.	An investee company accounted for under the equity method	purchases	VND 289,835,705	72	Closes its accounts 30 days after the end of each month	\$ -	-	(VND 210,815,472)	(98)	-	
Jiangsu Ton Yi Tinsplate Co., Ltd.	Wuxi Ton Yi Industrial Packaging Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(USD 17,763)	(11)	67 days after invoice date	-	-	USD 3,673	12	-	
Jiangsu Ton Yi Tinsplate Co., Ltd.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company of Ton-Yi Industrial Corp. accounted for under the equity method	purchases	USD 111,589	84	30 days after shipping	-	-	(USD 8,260)	(84)	-	
Jiangsu Ton Yi Tinsplate Co., Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	purchases	USD 4,318	3	30 days after shipping	-	-	(USD 286)	(3)	-	
Fujian Ton Yi Tinsplate Co., Ltd.	Chengdu Ton Yi Industrial Packaging Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(USD 20,340)	(9)	67 days after invoice date	-	-	USD 3,784	8	-	
Fujian Ton Yi Tinsplate Co., Ltd.	Wuxi Ton Yi Industrial Packaging Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(USD 10,493)	(5)	67 days after invoice date	-	-	USD 1,022	2	-	
Fujian Ton Yi Tinsplate Co., Ltd.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company of Ton-Yi Industrial Corp. accounted for under the equity method	purchases	USD 150,825	80	30 days after shipping	-	-	(USD 6,740)	(72)	-	
Fujian Ton Yi Tinsplate Co., Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	purchases	USD 7,076	4	30 days after shipping	-	-	(USD 752)	(8)	-	
Wuxi Ton Yi Industrial Packaging Co., Ltd.	Jiangsu Ton Yi Tinsplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method	purchases	USD 17,763	62	67 days after invoice date	-	-	(USD 3,673)	(55)	-	
Wuxi Ton Yi Industrial Packaging Co., Ltd.	Fujian Ton Yi Tinsplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	purchases	USD 10,493	37	67 days after invoice date	-	-	(USD 1,022)	(15)	-	

Purchases/ sales company	Name of the counter-party	Relationship	Purchases/ sales	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)			
				Amount	Percentage of net purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note		
Tovecan Corp.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	purchases	USD	6,005	95	30 days after shipping	\$ -	-	(USD	1,588)	(100)	-
Chengdu Ton Yi Industrial Packaging Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	purchases	USD	20,340	69	67 days after invoice date	-	-	(USD	3,784)	(63)	-
Uni-President Hong Kong Holdings Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY	32,520	58	Closes its accounts 30 days after the end of each month	-	-	(CNY	4,217)	(50)	-
Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(USD	43,680)	(97)	40~50 days after invoice date	-	-	USD	7,126	98	-
Zhangzhou Ton Yi Industries Packaging Co., etc.	Guangzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(USD	10,588)	(97)	30~45 days after invoice date	-	-	USD	11,023	100	-
Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	242,163)	(10)	Closes its accounts 30 days after the end of each month	-	-	CNY	8,757	19	-
Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY	93,290	7	Closes its accounts 30 days after the end of each month	-	-	(CNY	21,123)	(12)	-
Wuhan President Enterprises Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	36,763)	(2)	Closes its accounts 30 days after the end of each month	-	-	CNY	1,126	2	-
Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	68,730)	(3)	Closes its accounts 30 days after the end of each month	-	-	CNY	15,039	33	-

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.	Nanchang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY	68,056	5	Closes its accounts 30 days after the end of each month	\$	-	-	(CNY	1,680)	(1)	-
Wuhan President Enterprises Food Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	22,679)	(1)	Closes its accounts 30 days after the end of each month	-	-	-	CNY	354	2	-
Wuhan President Enterprises Food Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY	24,767	2	Closes its accounts 30 days after the end of each month	-	-	-	(CNY	1,136)	(1)	-
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	79,497	6	Closes its accounts 30 days after the end of each month	-	-	-	(CNY	7,648)	(4)	-
Kunshan President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	751,284)	(20)	Closes its accounts 30 days after the end of each month	-	-	-	-	-	-	-
Kunshan President Enterprises Food Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	104,989)	(3)	Closes its accounts 30 days after the end of each month	-	-	-	CNY	6,845	4	-
Kunshan President Enterprises Food Co., Ltd.	Shanghai President Coffee Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(CNY	49,142)	(1)	Closes its accounts 30 days after the end of each month	-	-	-	CNY	8,571	5	-
Kunshan President Enterprises Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	44,771)	(1)	Closes its accounts 30 days after the end of each month	-	-	-	CNY	1,588	1	-
Kunshan President Enterprises Food Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	27,374)	(1)	Closes its accounts 30 days after the end of each month	-	-	-	CNY	7,383	4	-

Purchases/ sales company	Name of the counter-party	Relationship	Purchases/ sales	Amount	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
					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 Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 24,767)	(1)	Closes its accounts 30 days after the end of each month	\$ -	-	CNY 1,136	1	-	
Kunshan President Enterprises Food Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY 22,679	1	Closes its accounts 30 days after the end of each month	-	-	(CNY 354)	-	-	
Kunshan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 23,520)	(1)	Closes its accounts 30 days after the end of each month	-	-	CNY 3,911	2	-	
Kunshan President Enterprises Food Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY 410,570	17	Closes its accounts 30 days after the end of each month	-	-	(CNY 123,586)	(28)	-	
Kunshan President Enterprises Food Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY 160,475	7	Closes its accounts 30 days after the end of each month	-	-	(CNY 29,512)	(7)	-	
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 122,549	5	Closes its accounts 30 days after the end of each month	-	-	(CNY 8,140)	(2)	-	
Kunshan President Enterprises Food Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY 22,880	1	Closes its accounts 30 days after the end of each month	-	-	(CNY 1,783)	-	-	
Hefei President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 160,475)	(8)	Closes its accounts 30 days after the end of each month	-	-	CNY 29,512	31	-	
Hefei President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY 104,989	9	Closes its accounts 30 days after the end of each month	-	-	(CNY 6,845)	(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	
Hefei President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 91,887)	(5)	Closes its accounts 30 days after the end of each month	\$ -	-	CNY 33,167	35	-	
Hefei President Enterprises Co., Ltd.	Shan Dong President Yin Zuo Commercial Limited	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 40,271)	(2)	Closes its accounts 30 days after the end of each month	-	-	-	-	-	
Hefei President Enterprises Co., Ltd.	Zhengzhou President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 24,852)	(1)	Closes its accounts 30 days after the end of each month	-	-	CNY 1,165	1	-	
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 151,366	13	Closes its accounts 30 days after the end of each month	-	-	(CNY 4,757)	(3)	-	
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 60,166	5	Closes its accounts 30 days after the end of each month	-	-	(CNY 3,589)	(2)	-	
Hefei President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY 44,826	4	Closes its accounts 30 days after the end of each month	-	-	(CNY 5,137)	(3)	-	
Hefei President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY 33,600	3	Closes its accounts 30 days after the end of each month	-	-	(CNY 14,030)	(9)	-	
Hefei President Enterprises Co., Ltd.	Guilin Ziquan Beverage Industried Co., Ltd.	An investee company of Guangzhou President Enterprises Co., Ltd. accounted for under the equity method	purchases	CNY 28,789	3	Closes its accounts 30 days after the end of each month	-	-	(CNY 4,757)	(3)	-	
Shenyang President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 87,457)	(12)	Closes its accounts 30 days after the end of each month	-	-	CNY 11,145	44	-	

Purchases/ sales company	Name of the counter-party	Relationship	Purchases/ sales	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)			
				Amount	Percentage of net purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note		
Shenyang President Enterprises Co., Ltd.	Harbin President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	35,981)	(5)	Closes its accounts 30 days after the end of each month	\$ -	-	CNY	906	4	-
Shenyang President Enterprises Co., Ltd.	Changchun President Enterprise Co., Ltd.	An investee company of Shenyang President Enterprises Co., Ltd. accounted for under the equity method	purchases	CNY	43,938	10	Closes its accounts 30 days after the end of each month	-	-	(CNY	6,170)	(9)	-
Shenyang President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holdings Ltd. Accounted for under the equity method	purchases	CNY	26,991	6	Closes its accounts 30 days after the end of each month	-	-	(CNY	512)	(1)	-
Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	77,631)	(64)	Closes its accounts 30 days after the end of each month	-	-	CNY	16,609	54	-
Chongqing President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	27,957)	(23)	Closes its accounts 30 days after the end of each month	-	-	CNY	10,933	35	-
Chongqing President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	43,938)	(62)	Closes its accounts 30 days after the end of each month	-	-	CNY	6,170	94	-
Zhengzhou President Enterprises Food Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	49,941)	(3)	Closes its accounts 30 days after the end of each month	-	-	CNY	9,553	46	-
Zhengzhou President Enterprises Food Co., Ltd.	Wuhan Zijiing President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY	53,664	7	Closes its accounts 30 days after the end of each month	-	-	(CNY	6,435)	(5)	-
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	50,115	6	Closes its accounts 30 days after the end of each month	-	-	(CNY	3,633)	(3)	-

Purchases/ sales company	Name of the counter-party	Relationship	Purchases/ sales	Amount	Description of transaction			Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
					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.	Nanchang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY 43,640	5	Closes its accounts 30 days after the end of each month	\$ -	-	\$ -	-	-	-
Zhengzhou President Enterprises Food Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY 24,852	3	Closes its accounts 30 days after the end of each month	-	-	(CNY 1,165)	(1)	-	-
Beijing President Enterprises Drinks & Food Co., Ltd.	Beijing President Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 45,716)	(2)	Closes its accounts 30 days after the end of each month	-	-	-	-	-	-
Beijing President Enterprises Drinks & Food Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 44,826)	(2)	Closes its accounts 30 days after the end of each month	-	-	CNY 5,137	6	-	-
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 120,893	9	Closes its accounts 30 days after the end of each month	-	-	(CNY 904)	(1)	-	-
Beijing President Enterprises Drinks & Food Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY 87,457	6	Closes its accounts 30 days after the end of each month	-	-	(CNY 11,145)	(8)	-	-
Beijing President Enterprises Drinks & Food Co., Ltd.	Zhengzhou President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY 49,941	4	Closes its accounts 30 days after the end of each month	-	-	(CNY 9,553)	(7)	-	-
Beijing President Enterprises Drinks & Food Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY 27,374	2	Closes its accounts 30 days after the end of each month	-	-	(CNY 7,383)	(5)	-	-
Beijing President Food Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY 45,716	95	Closes its accounts 30 days after the end of each month	-	-	-	-	-	-

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.	Fuzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	26,191)	(1)	Closes its accounts 30 days after the end of each month	\$ -	-	CNY	4,477	4	-
Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY	336,316	13	Closes its accounts 30 days after the end of each month	-	-	(CNY	15,205)	(4)	-
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	123,964	5	Closes its accounts 30 days after the end of each month	-	-	(CNY	1,005)	-	-
Guangzhou President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY	36,763	2	Closes its accounts 30 days after the end of each month	-	-	(CNY	1,126)	-	-
Guangzhou President Enterprises Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY	91,276	4	Closes its accounts 30 days after the end of each month	-	-	-	-	-	-
Guangzhou President Enterprises Co., Ltd.	Zhangzhou Ton Yi Industries Packaging Co., etc.	An investee company of Cayman Tor Yi Industrial Holdings Ltd. accounted for under the equity method	purchases	CNY	65,963	3	30~45 days after invoice date	-	-	(CNY	68,673)	(20)	-
Guangzhou President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY	44,771	2	Closes its accounts 30 days after the end of each month	-	-	(CNY	1,588)	-	-
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	42,551	2	Closes its accounts 30 days after the end of each month	-	-	(CNY	10,963)	(3)	-
Harbin President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY	35,981	26	Closes its accounts 30 days after the end of each month	-	-	(CNY	906)	(4)	-
Uni-President Trading (Kunshan) Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY	751,284	88	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		
Uni-President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY	91,887	11	Closes its accounts 30 days after the end of each month	\$ -	-	(CNY	33,167)	(31)	-
Taizhou President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	410,570)	(100)	Closes its accounts 30 days after the end of each month	-	-	CNY	123,586	100	-
Taizhou President Enterprises Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Cayman Tor Yi Industrial Holdings Ltd. accounted for under the equity method	purchases	CNY	272,126	100	40~50 days after invoice date	-	-	(CNY	44,395)	(69)	-
Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	68,056)	(9)	Closes its accounts 30 days after the end of each month	-	-	CNY	1,680	8	-
Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY	68,730	15	Closes its accounts 30 days after the end of each month	-	-	(CNY	15,039)	(23)	-
Nanchang President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	33,600)	(4)	Closes its accounts 30 days after the end of each month	-	-	CNY	14,030	63	-
Nanchang President Enterprises Co., Ltd.	Zhengzhou President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	43,640)	(6)	Closes its accounts 30 days after the end of each month	-	-	-	-	-	-
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	51,852	11	Closes its accounts 30 days after the end of each month	-	-	(CNY	829)	(1)	-
Chengdu President Enterprises Food Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	51,538)	(2)	Closes its accounts 30 days after the end of each month	-	-	CNY	3,460	7	-
Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	33,641)	(1)	Closes its accounts 30 days after the end of each month	-	-	CNY	5,300	11	-

Purchases/ sales company	Name of the counter-party	Relationship	Purchases/ sales	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)			
				Amount	Percentage of net purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note		
Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company accounted for under the equity method	purchases	CNY	77,631	6	Closes its accounts 30 days after the end of each month	\$ -	-	(CNY	16,609)	(7)	-
Chengdu 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	28,182	2	Closes its accounts 30 days after the end of each month	-	-	(CNY	316)	-	-
Xinjiang President Enterprises Food Co., Ltd.	Uni-President Hong Kong Holdings Ltd.	An investee company of Uni-President Asia Holdings Ltd. Accounted for under the equity method	(Sales)	(CNY	32,520)	(3)	Closes its accounts 30 days after the end of each month	-	-	CNY	4,217	31	-
Xinjiang President Enterprises Food Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY	51,538	8	Closes its accounts 30 days after the end of each month	-	-	(CNY	3,460)	(2)	-
Xinjiang President Enterprises Food Co., Ltd.	Aksu President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY	49,862	7	Closes its accounts 30 days after the end of each month	-	-	(CNY	4,526)	(3)	-
Xinjiang President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY	27,957	4	Closes its accounts 30 days after the end of each month	-	-	(CNY	10,933)	(7)	-
Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	93,290)	(8)	Closes its accounts 30 days after the end of each month	-	-	CNY	21,123	47	-
Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY	242,163	32	Closes its accounts 30 days after the end of each month	-	-	(CNY	8,757)	(7)	-
Changsha President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holdings Ltd. Accounted for under the equity method	purchases	CNY	56,296	7	Closes its accounts 30 days after the end of each month	-	-	(CNY	3,540)	(2)	-
Changsha President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY	23,520	3	Closes its accounts 30 days after the end of each month	-	-	(CNY	3,911)	(3)	-

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			
Kunming President Enterprises Food Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY	33,641	9	Closes its accounts 30 days after the end of each month	\$	-	-	(CNY	5,300)	(8)	-
Shanghai E & P Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	123,964)	(11)	Closes its accounts 30 days after the end of each month	-	-	-	CNY	1,005	1	-
Shanghai E & P Trading Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	122,549)	(11)	Closes its accounts 30 days after the end of each month	-	-	-	CNY	8,140	12	-
Shanghai E & P Trading Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	120,893)	(11)	Closes its accounts 30 days after the end of each month	-	-	-	CNY	904	1	-
Shanghai E & P Trading Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	79,497)	(7)	Closes its accounts 30 days after the end of each month	-	-	-	CNY	7,648	11	-
Shanghai E & P Trading Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	60,166)	(5)	Closes its accounts 30 days after the end of each month	-	-	-	CNY	3,589	5	-
Shanghai E & P Trading Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	56,296)	(5)	Closes its accounts 30 days after the end of each month	-	-	-	CNY	3,540	5	-
Shanghai E & P Trading Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	51,852)	(5)	Closes its accounts 30 days after the end of each month	-	-	-	CNY	829	1	-
Shanghai E & P Trading Co., Ltd.	Zhengzhou President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY	50,115)	(4)	Closes its accounts 30 days after the end of each month	-	-	-	CNY	3,633	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)	Note	
Shanghai E & P Trading Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 46,459)	(4)	Closes its accounts 30 days after the end of each month	\$ -	-	CNY 3,947	6	-	
Shanghai E & P Trading Co., Ltd.	Yantai Tongli Beverage Industries Co., Ltd.	An investee company of Chengdu President Enterprises Food Co., Ltd. accounted for under the equity method	(Sales)	(CNY 31,718)	(3)	Closes its accounts 30 days after the end of each month	-	-	CNY 248	-	-	
Shanghai E & P Trading Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 28,182)	(2)	Closes its accounts 30 days after the end of each month	-	-	CNY 316	-	-	
Shanghai E & P Trading Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 26,991)	(2)	Closes its accounts 30 days after the end of each month	-	-	CNY 512	1	-	
Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 336,316)	(96)	Closes its accounts 30 days after the end of each month	-	-	CNY 15,205	97	-	
Aksu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 49,862)	(100)	Closes its accounts 30 days after the end of each month	-	-	CNY 4,526	100	-	
Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 91,276)	(100)	Closes its accounts 30 days after the end of each month	-	-	-	-	-	
Fuzhou President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(CNY 22,880)	(2)	Closes its accounts 30 days after the end of each month	-	-	CNY 1,783	7	-	
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 46,459	7	Closes its accounts 30 days after the end of each month	-	-	(CNY 3,947)	(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		
Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	purchases	CNY	26,191	4	Closes its accounts 30 days after the end of each month	\$ -	-	(CNY	4,477)	(5)	-
Da Tong Ying Corp.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(Sales)	(	151,004)	(37)	(Note 5)	-	-		29,641	25	-
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	33,177)	(9)	(Note 5)	-	-	USD	27,954	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	112,442	31	(Note 5)	-	-		-	-	-
Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(Sales)	(USD	53,792)	(14)	(Note 5)	-	-	USD	109,096	53	-
Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	purchases	USD	158,253	43	(Note 5)	-	-		-	-	-
Uni-Splendor Corp.	Da Tong Ying Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	purchases	USD	4,824	1	(Note 5)	-	-	(USD	1,013)	(7)	-
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	708,384)	(95)	(Note 5)	-	-		-	-	-
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	219,187	46	(Note 5)	-	-	(CNY	189,965)	(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	
Uni-Splendor Technology (Huizhou) Corp.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(Sales)	(CNY 997,001)	(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 336,720	46	(Note 5)	-	-	(CNY 685,326)	(84)	-	-

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

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

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

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

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

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

The name of the Company	Name of the counter party	Relationship	Other receivables-related party		Turnover rate	Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount		Amount	Action adopted for overdue accounts		
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	Accounts receivable	\$ 878,397	8.66	\$ -	-	\$ 878,397	\$ -
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	569,725	5.15	-	-	569,725	-
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	531,273	12.97	-	-	531,273	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	Accounts receivable	358,547	8.68	-	-	358,170	-
Uni-President Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	295,912	5.42	-	-	295,912	-
Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	237,782	5.64	-	-	235,388	-
Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	107,295	5.57	-	-	107,295	-
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	430,085	16.68	-	-	430,085	-

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	
Uni-President Cold Chain Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	\$ 3,534,257	7.14	\$ -	-	\$ 3,534,257	\$ -
Retail Support International Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	4,919,398	11.22	-	-	4,919,398	-
Retail Support International Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	1,455,571	5.47	-	-	1,455,571	-
Uni-President Foodstuff (BVI) Holdings Ltd.	Zhongshan President Enterprises Co., Ltd.	An investee company accounted for under the equity method	Other receivables	USD 6,148	-	-	-	-	-
President Musashino Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	Accounts receivable	456,933	5.14	-	-	456,933	-
President Pharmaceutical Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	Accounts receivable	441,591	3.89	-	-	271,680	-
Vision Distribution Service Corp.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	245,644	4.31	-	-	245,644	-
Wisdom Distribution Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	1,465,518	8.32	-	-	1,465,518	-
President Collect Service Co., Ltd.	President Transnet Corp.	An investee company accounted for under the equity method	Other receivables	727,960	-	-	-	727,960	-
Books. Com	President Chain Store Corp.	An investee company accounted for under the equity method	Other receivables	184,160	-	-	-	184,160	-
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company accounted for under the equity method	Accounts receivable	120,302	5.38	-	-	58,604	-
Cayman Ton Yi Industrial Holdings Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	USD 10,000	-	-	-	-	-

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 Ton Yi Industrial Holdings Ltd.	Zhangzhou Ton Yi Industries Packaging Co., etc.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Other receivables	USD 10,000	-	\$ -	-	\$ -	\$ -
Cayman Ton Yi Industrial Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method	Accounts receivable	USD 8,260	14.74	-	-	USD 8,260	-
Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Accounts receivable	USD 6,740	18.33	-	-	USD 6,740	-
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 3,784	5.30	-	-	USD 1,593	-
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 3,673	6.35	-	-	USD 2,059	-
Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Accounts receivable	USD 7,126	6.13	-	-	USD 7,126	-
Zhangzhou Ton Yi Industries Packaging Co., etc.	Guangzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Accounts receivable	USD 11,023	0.96	-	-	USD 11,023	-
Kai Yu (BVI) Investment Co., Ltd.	Uni-President Foodstuff (BVI) Holding Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Other receivables	USD 24,500	-	-	-	-	-
Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	An investee company accounted for under the equity method	Other receivables	USD 11,080	-	-	-	-	-

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.	Tun Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	\$ 322,577	4.74	\$ -	-	\$ 53,320	\$ -
Tung Ang Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	Accounts receivable	167,240	12.79	-	-	407	-
Tun Hsiang Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	Accounts receivable	129,597	5.28	-	-	-	1,301
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 622,265	-	-	-	-	-
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 282,848	-	-	-	-	-
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 175,994	-	-	-	-	-
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 163,423	-	-	-	-	-
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 150,852	-	-	-	-	-
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 143,139	-	-	-	-	-

The name of the Company	Name of the counter party	Relationship	Other receivables-related party		Turnover rate	Overdue receivables			
			General ledger account	Amount		Amount	Action adopted for overdue accounts	Subsequent collections	Allowance for doubtful accounts
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 125,710	-	\$ -	-	\$ -	-
Uni-President Enterprises China Holdings Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 75,426	-	-	-	-	-
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 62,855	-	-	-	-	-
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 62,855	-	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 62,855	-	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	An investee company accounted for under the equity method	Other receivables	CNY 41,484	-	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 31,428	-	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 25,142	-	-	-	-	-
President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 235,000	-	-	-	-	-

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.	Jinan President Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 185,000	-	\$ -	-	\$ -	-
President Enterprises (China) Investment Corp.	Changchun President Enterprise Co., Ltd.	An investee company of Shenyang President Enterprises Co., Ltd. accounted for under the equity method	Other receivables	CNY 147,000	-	-	-	-	-
President Enterprises (China) Investment Corp.	Baiyin President Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 141,000	-	-	-	-	-
President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 140,000	-	-	-	-	-
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 120,000	-	-	-	-	-
President Enterprises (China) Investment Corp.	Uni-President Shanghai Pearly Century Co., Ltd.	An investee company of Kunshan President Enterprises Co., Ltd. accounted for under the equity method	Other receivables	CNY 80,000	-	-	-	-	-
President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 80,000	-	-	-	-	-
President Enterprises (China) Investment Corp.	Zhanjiang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 78,000	-	-	-	-	-
President Enterprises (China) Investment Corp.	Shanxi President Enterprises Corp.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 62,000	-	-	-	-	-

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.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 60,000	-	\$ -	-	\$ -	-
President Enterprises (China) Investment Corp.	Aksu President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 58,000	-	-	-	-	-
President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 30,000	-	-	-	-	-
President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 30,000	-	-	-	-	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Ltd.	An investee company accounted for under the equity method	Accounts receivable	THB 219,392	5.88	-	-	-	-
Tribeco Binh Duong., Ltd.	Sai Gon Beverages Joint Stock Company	An investee company accounted for under the equity method	Accounts receivable	VND 210,815,472	4.93	-	-	-	VND210,815,472
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 123,586	5.70	-	-	CNY 105,501	-
Taizhou President Enterprises Co., Ltd.	Jinan President Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 60,000	-	-	-	-	-
Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	CNY 100,000	-	-	-	-	-

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
Hefei President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Accounts receivable	CNY 33,167	5.54	\$ -	-	\$ -	\$ -
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 29,512	4.69	-	-	CNY 8,211	-
Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company 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	-	-	-	-	-
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 109,096	0.50	-	-	-	-
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 27,954	1.06	-	-	-	-
Grand-Prosper (HK) Ltd.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Accounts receivable	USD 99,613	-	-	-	-	-
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	-	-	-	-	-

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 December 31,2012 are as follows :

Name of endorsees	Derivative financial instruments	December 31,2012	
		Contract amount	Book value
Scino Pharm Taiwan Ltd.	Forward exchange contracts-buy NTD sell USD	(USD 14,820)	\$ 473
Uni-President Enterprises China Holdings Ltd.	Forward exchange contracts-buy NTD buy USD	USD 296,000	CNY 7,565
Tait Marketing & Distribution Co., Ltd.	Forward exchange contracts-buy NTD buy USD	USD 3,421 (	94)
President (BVI) International Holdings Ltd.	Convertible Bonds	USD 5,350	USD 5,677
President (BVI) International Holdings Ltd.	Structured Note	USD 10,000	USD 9,925
President (BVI) International Holdings Ltd.	Commodity Transaction Advisor	USD 7,007	USD 7,000

(B) Additional disclosure information :

The Company's subsidiaries recognized a net gain of \$258,873 as a result of derivative financial instrument transactions for the nine-month period ended December 31, 2012.

(2) Disclosure information of investee company

Related information on investee companies for the nine-month period ended December 31, 2012 (Units in thousands of currencies indicated):

Investors	Name of investees	Address	Main Business	Currency	Original investments				Holding status				Net income (loss) of the investee		recognized by the Company		Note
					Ending balance of the current period		Ending balance of prior period (Note 1)		Shares	Percentage of ownership	Currency	Book value	Currency	Amount	Currency	Amount	
					Currency	Amount	Currency	Amount									
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Cayman Islands	Professional investments	TWD	\$ 6,540,823	TWD	\$ 5,072,955	206,136,000	100.00	TWD	\$ 29,101,046	TWD	\$ 6,479,913	TWD	\$ 6,479,913	Subsidiary	
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Taiwan	Professional investments	TWD	4,662,054	TWD	4,662,054	379,705,428	100.00	TWD	2,589,699	TWD	(38,613)	TWD	(35,925)	Subsidiary	
Uni-President Enterprises Corp.	President International Trade And Investment Corp.	Tortola, British Virgin Islands	Professional investments	TWD	582,546	TWD	582,546	10,700	100.00	TWD	1,422,900	TWD	(45,018)	TWD	(45,018)	Subsidiary	
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Taiwan	Professional investments	TWD	2,530,000	TWD	2,530,000	253,000,000	100.00	TWD	1,133,012	TWD	(594,985)	TWD	(594,895)	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	671,453	TWD	124,584	TWD	124,695	Subsidiary	
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Taiwan	Commissioned to build house, commercial buildings and other rental businesses	TWD	1,030,000	TWD	1,030,000	34,020,000	100.00	TWD	406,068	TWD	54,707	TWD	54,707	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	321,994	TWD	20,449	TWD	20,446	Subsidiary	
Uni-President Enterprises Corp.	Nanlien International Corp.	Taiwan	Importation and exportation business	TWD	525,890	TWD	525,890	99,999,380	99.99	TWD	1,100,862	TWD	234,492	TWD	227,302	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	475,728	TWD	(61,130)	TWD	(44,087)	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	8,569,026	TWD	(894,444)	TWD	(609,574)	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	489,159	TWD	1,022	TWD	(1,613)	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	1,064,193	TWD	(21,499)	TWD	(13,256)	Subsidiary	

Investors	Name of investees	Address	Main Business	Currency	Original investments		Holding status					Net income (loss) of the investee		recognized by the Company		Note
					Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Currency	Book value	Currency	Amount	Currency	Amount		
Uni-President Enterprises Corp.	President Packaging Corp.	Taiwan	Packaging	TWD	\$ 198,726	TWD \$ 198,735	23,427,013	50.59	TWD	\$ 390,131	TWD	\$ 174,231	TWD	\$ 87,888	Subsidiary	
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of tinplate	TWD	9,061,326	TWD 9,061,326	719,357,425	45.55	TWD	8,266,869	TWD	271,872	TWD	62,608	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	9,149,587	TWD	6,789,362	TWD	3,067,757	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	2,701,777	TWD (	598,571)	TWD (	242,421)	Subsidiary
Uni-President Enterprises Corp.	Scino Pharm Taiwan Ltd.	Taiwan	Research, Manufacturing and sales of materials for medicine	TWD	3,881,044	TWD 3,881,044	246,552,357	37.94	TWD	5,215,656	TWD	1,170,469	TWD	444,020	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	TWD	1,047,533	TWD 1,047,533	6,660,000	33.30	TWD	1,094,608	TWD	279,768	TWD	93,200	—	
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	1,177,755	TWD (	583,046)	TWD (	182,113)	—
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	980,714	TWD	231,725	TWD	69,518	Subsidiary	
Uni-President Enterprises Corp.	TTET Union Corp.	Taiwan	Soybean crushing	TWD	362,859	TWD 362,859	47,991,477	30.00	TWD	894,019	TWD	443,582	TWD	133,062	—	
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	562,678	TWD	280,770	TWD	83,697	—	
Uni-President Enterprises Corp.	President Securities Corp.	Taiwan	Securities trading	TWD	2,141,370	TWD 2,141,370	366,644,096	27.71	TWD	6,042,612	TWD	1,113,770	TWD	308,633	—	
Uni-President Enterprises Corp.	Presicarre Corp.	Taiwan	General merchandise	TWD	198,677	TWD 198,677	137,511,893	20.50	TWD	2,347,570	TWD	1,391,406	TWD	285,201	—	
Uni-President Enterprises Corp.	President Tokyo Corp. etc.	Taiwan	Car rental etc.	TWD	2,865,956	TWD 2,631,265	197,467,443	-	TWD	2,604,351	TWD	1,497,569	TWD	564,130	—	

Investors	Name of investees	Address	Main Business	Currency	Original investments		Holding status				Net income (loss) of the investee		recognized by the Company		Note		
					Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Currency	Book value	Currency	Amount	Currency	Amount			
					Currency	Currency											
Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	China	Sales of soft drinks	USD	\$ 55,879	USD	\$ 55,879	-	100.00	USD	\$ 56,988	USD	\$ 9,860	USD	\$ -	-	subsidiary of subsidiary (Note2)
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Cayman Islands	Professional investments	USD	75,000	USD	75,000	75,000,000	100.00	USD	34,656	USD	7,981	USD	-	-	subsidiary of subsidiary (Note2)
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings, Ltd.	Tortola, British Virgin Islands	Professional investments	USD	20,500	USD	20,500	3	100.00	USD	26,588	USD	4,317	USD	-	-	subsidiary of subsidiary (Note2)
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd.	Cayman Islands	Foods investment	USD	325,038	USD	338,871	2,537,090,000	70.49	USD	847,970	USD	135,701	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	17,126	USD	4,509	USD	-	-	subsidiary of subsidiary (Note2)
Cayman President Holdings Ltd.	Queen Holdings (BVI) Ltd.	Tortola, British Virgin Islands	Professional investments	USD	12,067	USD	12,067	4,540	45.40	USD	14,820	USD	2,110	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	18,882	USD	(3,870)	USD	-	-	(Note 2)
Cayman President Holdings Ltd.	Cargill President Holdings Pte Ltd.	Singapore	Professional investments	USD	15,280	USD	15,280	15,280,000	38.20	USD	23,937	USD	(8,102)	USD	-	-	(Note 2)
Cayman President Holdings Ltd.	President Energy Development (Cayman Islands) Ltd.etc.	Cayman Islands	Energy investments etc.	USD	10,833	USD	11,343	7,651,454	-	USD	8,604	USD	1,380	USD	-	-	(Note 2)
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co.,Ltd.	Tortola, British Virgin Islands	Professional investments	TWD	1,209,212	TWD	1,209,212	2	100.00	TWD	1,687,007	TWD	208,264	TWD	-	-	subsidiary of subsidiary (Note2)

Investors	Name of investees	Address	Main Business	Currency	Original investments		Holding status					Net income (loss) of the investee		recognized by the Company		Note	
					Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Currency	Book value	Currency	Amount	Currency	Amount			
					\$	TWD				\$	TWD	\$	TWD	\$	TWD		
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	\$ 303,909	TWD	\$ 271,872	TWD	\$ -	-	subsidiary of subsidiary (Note2)
Kai Yu Investment Co., Ltd.	President Chain Store Corp. etc.	Taiwan	Operation of supermarkets etc.	TWD	653,298	TWD	662,157	35,830,573	-	TWD	951,279	TWD	8,920,167	TWD	-	-	subsidiary of subsidiary (Note2)
Nanlien International Corp.	Lien Bo Enterprises Corp. etc.	Taiwan	Sales of foods etc.	TWD	1,457,484	TWD	1,230,640	113,057,658	-	TWD	1,551,555	TWD	(30,507)	TWD	-	-	(Note 2)
President International Development Corp.	President (BVI) International Investment Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	TWD	3,099,648	TWD	3,099,648	193,975,937	100.00	TWD	6,173,875	TWD	(123,013)	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	672,340	TWD	219,339	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	502,713	TWD	(435,270)	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	2,701,777	TWD	(598,571)	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	657,767	TWD	(21,449)	TWD	-	-	subsidiary of subsidiary (Note2)
President International Development Corp.	Kang Na Hsiung Enterprises Co., Ltd.	Taiwan	Sanitary napkin, wipe, diaper	TWD	304,779	TWD	304,779	40,824,109	20.71	TWD	629,893	TWD	58,668	TWD	-	-	(Note 2)
President International Development Corp.	Uni-President Development Corp.	Taiwan	Operation for MRT station and auxiliary facilities	TWD	720,000	TWD	720,000	72,000,000	20.00	TWD	653,809	TWD	231,725	TWD	-	-	subsidiary of subsidiary (Note2)
President International Development Corp.	Scino Pharm Taiwan Ltd.	Taiwan	Biochemistry	TWD	246,334	TWD	246,334	23,567,465	3.63	TWD	394,424	TWD	1,170,469	TWD	-	-	subsidiary of subsidiary (Note2)

Investors	Name of investees	Address	Main Business	Currency	Original investments		Holding status					Net income (loss) of the investee		recognized by the Company		Note
					Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Currency	Book value	Currency	Amount	Currency	Amount		
President International Development Corp.	Synergy Scien Tech Corp. etc.	Taiwan	Manufacturing of lithium etc.	TWD	\$ 779,821	TWD	\$ 700,091	33,840,966	-	TWD	\$ 291,167	TWD	(\$ 35,092)	TWD	\$ -	(Note 2)
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	Cayman Islands	Professional investments	TWD	5,468,928	TWD	3,144,727	17,309,000	100.00	TWD	6,560,710	TWD	(7,827)	TWD	-	subsidiary of subsidiary (Note2)
Ton-Yi Industrial Corp.	Tovecan Corp.	Vietnam	Manufacturing of cans	TWD	43,740	TWD	43,740	-	51.00	TWD	77,936	TWD	2,786	TWD	-	subsidiary of subsidiary (Note2)
President Chain Store Corp.	President Chain Store (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	TWD	4,885,624	TWD	3,931,281	138,899,045	100.00	TWD	4,079,707	TWD	541,539	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	781,656	TWD	282,925	TWD	-	subsidiary of subsidiary (Note2)
President Chain Store Corp.	President Musashino Corp.	Taiwan	Bakery industrial	TWD	520,141	TWD	520,141	48,519,891	90.00	TWD	517,574	TWD	(33,116)	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	327,524	TWD	74,461	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	465,413	TWD	76,049	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	668,294	TWD	37,764	TWD	-	subsidiary of subsidiary (Note2)
President Chain Store Corp.	President Pharmaceutical Corp.	Taiwan	Wholesale of medicines and medical appliances	TWD	330,216	TWD	330,216	22,121,963	73.74	TWD	733,656	TWD	412,566	TWD	-	subsidiary of subsidiary (Note2)
President Chain Store Corp.	President Transnet Corp.	Taiwan	Transprotation of goods	TWD	711,576	TWD	711,576	69,999,999	70.00	TWD	875,609	TWD	253,536	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	500,556	TWD	(143,119)	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	479,398	TWD	298,919	TWD	-	Subsidiary (Note2)
President Chain Store Corp.	Muji (Taiwan) Co. Ltd.	Taiwan	Japanese merchandise and retail	TWD	133,367	TWD	133,367	13,995,907	51.00	TWD	303,446	TWD	136,905	TWD	-	Subsidiary (Note2)

Investors	Name of investees	Address	Main Business	Currency	Original investments		Holding status					Net income (loss) of the investee		recognized by the Company		Note
					Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Currency	Book value	Currency	Amount	Currency	Amount		
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	\$ 653,809	TWD	\$ 231,725	TWD	\$ -	Subsidiary (Note2)
President Chain Store Corp.	Uni-President Yi-Lan Art and Culture Corp. etc.	Taiwan	Art and culture	TWD	3,397,694	TWD	3,327,924	243,551,514	-	TWD	2,081,351	TWD	751,523	TWD	-	(Note 2)
President Fair Development Corp.	President Century Corp.	Taiwan	Development of specific areas	TWD	685,649	TWD	685,649	20,000,000	100.00	TWD	1,212,245	TWD	(33,515)	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	36,516	TWD	(20,742)	TWD	-	subsidiary of subsidiary (Note2)
Scino Pharm Taiwan Ltd.	SPT International, Ltd.	Tortola, British Virgin Islands	Professional investments	TWD	1,328,662	TWD	922,419	43,544,694	100.00	TWD	1,239,905	TWD	(91,485)	TWD	-	subsidiary of subsidiary (Note2)
Scino Pharm Taiwan Ltd.	President SinoPharm (Cayman), Ltd. Etc.	Cayman Islands	Professional investments	TWD	3,541	TWD	3,541	101,702	-	TWD	2,410	TWD	(113)	TWD	-	subsidiary of subsidiary (Note2)
SPT International, Ltd.	ScinoPharm (Changshu) Pharmaceuticals, Ltd.	China	A process R&B and API manufacturing, service provider to global pharmaceutical industry	USD	38,000	USD	25,000	-	100.00	USD	30,829	USD	(6,559)	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	14,405	USD	3,583	USD	-	subsidiary of subsidiary (Note2)
SPT International, Ltd.	ScinoPharm Sharghai Biochemical Technology, Ltd.	China	Develop and support opportunities, service provider to global	USD	720	USD	-	-	100.00	USD	618	USD	(112)	USD	-	subsidiary of subsidiary (Note2)
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Cayman Islands	Professional investments	CNY	5,167,339	CNY	4,145,741	47,282,000,000	100.00	CNY	8,263,612	CNY	853,461	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	932	CNY	116,158	CNY	-	(Note 2)
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Hong Kong	Professional investments	CNY	6,783,735	CNY	5,762,137	2,003,077,600	100.00	CNY	8,394,803	CNY	851,124	CNY	-	subsidiary of subsidiary (Note2)

Investors	Name of investees	Address	Main Business	Currency	Original investments				Holding status				Net income (loss) of the investee		recognized by the Company		Note
					Ending balance of the current period		Ending balance of prior period (Note 1)		Shares	Percentage of ownership	Currency	Book value	Currency	Amount	Currency	Amount	
					Currency	Amount	Currency	Amount									
Uni-President Asia Holdings Ltd.	Champ Green Capital Limited. etc.	Hong Kong	Professional investments	CNY	\$ 10,272	CNY	\$ 10,272	11,740,000	100.00	CNY	\$ 25,690	CNY	\$ 3,150	CNY	\$ -	-	subsidiary of subsidiary (Note2)
President Chain Store (BVI) Holdings Ltd.	President Chain Store in Hong Kong Holdings Limited	Hong Kong	Professional investments	TWD	3,181,379	TWD	2,616,166	109,551,632	100.00	TWD	2,064,128	TWD	(355,843)	TWD	-	-	subsidiary of subsidiary (Note2)
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	Other	Professional investments	TWD	600,673	TWD	600,673	20,684,321	100.00	TWD	1,709,554	TWD	1,117,010	TWD	-	-	subsidiary of subsidiary (Note2)
President Chain Store (BVI) Holdings Ltd.	Presiclere Limited. Etc.	Tortola, British Virgin Islands	Professional investments	TWD	343,864	TWD	11,068	41,737,143	-	TWD	208,926	TWD	170,952	TWD	-	-	subsidiary of subsidiary (Note2)
President Chain Store in Hong Kong Holdings Limited	President Chain Store (Shanghai) Ltd.	China	Operation of supermarkets	TWD	1,327,914	TWD	1,053,367	-	100.00	TWD	383,211	TWD	(447,073)	TWD	-	-	subsidiary of subsidiary (Note2)
President Chain Store in Hong Kong Holdings Limited	Shanghai Cold Stone Ice Cream Corporation	China	Sales of ice cream	TWD	693,610	TWD	419,763	-	100.00	TWD	336,498	TWD	(46,751)	TWD	-	-	subsidiary of subsidiary (Note2)
President Chain Store in Hong Kong Holdings Limited	Shan Dong President Yin Zuo Commercial Limited	China	Murchandise wholesale and retail	TWD	118,435	TWD	118,435	-	55.00	TWD	370,683	TWD	38,826	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	52,272	TWD	52,272	-	30.00	TWD	605,456	TWD	1,005,222	TWD	-	-	subsidiary of subsidiary (Note2)
President Chain Store in Hong Kong Holdings Limited	PCSC (Chengdu) Hypermarket Ltd. etc.	China	Murchandise wholesale and retail	TWD	1,254,324	TWD	1,146,166	-	-	TWD	161,981	TWD	(236,526)	TWD	-	-	subsidiary of subsidiary (Note2)
President Coffee (Cayman) Holdings Ltd.	Shanghai President Coffee Co., Ltd.	China	Sales of coffee	TWD	174,240	TWD	174,240	-	100.00	TWD	1,844,997	TWD	1,108,730	TWD	-	-	subsidiary of subsidiary (Note2)
Uni-President Southeast 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	107,632	USD	2,703	USD	-	-	subsidiary of subsidiary (Note2)
Uni-President Southeast Asia Holdings Ltd.	PT ABC President Indonesia	Indonesia	Manufacturing and sales of instant noodles, soft drinks etc.	USD	19,298	USD	19,298	-	49.63	USD	11,062	USD	222	USD	-	-	(Note 2)

Investors	Name of investees	Address	Main Business	Currency	Original investments				Holding status				Net income (loss) of the investee		recognized by the Company		Note
					Ending balance of the current period		Ending balance of prior period (Note 1)		Shares	Percentage of ownership	Currency	Book value	Currency	Amount	Currency	Amount	
					Currency	Amount	Currency	Amount									
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Thailand) Co., Corp. etc.	Philippines	Manufacturing and sales of food	USD	\$ 58,896	USD	\$ 58,896	60,040,200	-	USD	\$ 19,464	USD	\$ 4,779	USD	\$ -	-	(Note 2)
Uni-President Foodstuff (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	36,659	USD	4,171	USD	-	-	subsidiary of subsidiary (Note2)
Uni-President Foodstuff (BVI) Holdings Ltd.	Qingdao President Feed & Livestock Co., Ltd.	China	Manufacturing and sales of marine products, livestock, pet foods	USD	12,900	USD	12,900	-	100.00	USD	14,711	USD	563	USD	-	-	subsidiary of subsidiary (Note2)
Uni-President Foodstuff (BVI) Holdings Ltd.	Cargill President Holdings Pte Ltd. etc.	China	Professional investment etc.	USD	36,770	USD	32,770	4,720,000	-	USD	21,581	USD	(11,608)	USD	-	-	(Note 2)
President (B.V.I.) International Investment Holdings Ltd.	Uni-Home Tech Corp.	Tortola, British Virgin Islands	Professional investments	USD	32,472	USD	32,472	47,472,226	50.00	USD	50,407	USD	(12,558)	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	992	USD	(2,011)	USD	-	-	(Note 2)
President (B.V.I.) International Investment Holdings Ltd.	President Energy Development (Cayman Islands) Ltd.	Cayman Islands	Energy investments	USD	12,201	USD	13,007	12,087,900	40.29	USD	11,858	USD	1,872	USD	-	-	subsidiary of subsidiary (Note2)
President (B.V.I.) International Investment Holdings Ltd.	Outlook Investment Pte Ltd.	Singapore	Professional investments	USD	9,608	USD	9,608	9,607,500	25.00	USD	155,765	USD	(3,827)	USD	-	-	(Note 2)
Uni-President Hong Kong Holdings Ltd.	President Enterprises (China) Investment Corp.	China	Professional investments	CNY	6,783,767	CNY	5,762,111	-	100.00	CNY	7,841,781	CNY	851,173	CNY	-	-	subsidiary of subsidiary (Note2)
Uni-President Hong Kong Holdings Ltd.	President (Shanghai) private Label Marketing and Trading Co., Ltd.	China	Sales of food and milk	CNY	5,998	CNY	1,277	-	100.00	CNY	5,640	CNY	(280)	CNY	-	-	(Note 2)

Investors	Name of investees	Address	Main Business	Currency	Original investments		Holding status				Net income (loss) of the investee		recognized by the Company		Note		
					Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Currency	Book value	Currency	Amount	Currency	Amount			
					Currency	Currency											
President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	China	Instant noodles, soft drinks	CNY	\$ 706,461	CNY	\$ 611,290	-	100.00	CNY	\$ 812,285	CNY	(\$ 203)	CNY	\$ -	-	subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	China	Instant noodles, soft drinks	CNY	442,933	CNY	348,113	-	100.00	CNY	706,046	CNY	162,881	CNY	-	-	subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	China	Instant noodles, soft drinks	CNY	574,167	CNY	479,348	-	100.00	CNY	685,533	CNY	100,008	CNY	-	-	subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	China	Instant noodles, soft drinks	CNY	465,336	CNY	370,516	-	100.00	CNY	685,079	CNY	135,686	CNY	-	-	subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Food Co., Ltd.	China	Instant noodles, soft drinks	CNY	270,150	CNY	270,150	-	100.00	CNY	410,288	CNY	98,258	CNY	-	-	subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	China	Tomato products, instant noodles, soft drinks	CNY	272,858	CNY	196,679	-	100.00	CNY	325,406	CNY	21,198	CNY	-	-	subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	China	Instant noodles, soft drinks	CNY	146,351	CNY	146,351	-	100.00	CNY	231,388	CNY	57,825	CNY	-	-	subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	China	Instant noodles, soft drinks	CNY	214,139	CNY	151,187	-	100.00	CNY	251,205	CNY	9,065	CNY	-	-	subsidiary of subsidiary (Note2)

Investors	Name of investees	Address	Main Business	Currency	Original investments		Holding status				Net income (loss) of the investee		recognized by the Company		Note
					Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Currency	Book value	Currency	Amount	Currency	Amount	
President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	China	Instant noodles, soft drinks	CNY	\$ 296,319	CNY \$ 233,106	-	100.00	CNY	\$ 239,353	CNY \$ 26,964	CNY	\$ -	-	subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks & Food Co., Ltd.	China	Instant noodles, soft drinks	CNY	218,388	CNY 218,388	-	100.00	CNY	205,453	CNY 11,291	CNY	-	-	subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	China	Instant noodles, soft drinks	CNY	175,079	CNY 175,079	-	83.33	CNY	170,897	CNY 17,218	CNY	-	-	subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	China	Instant noodles, soft drinks	CNY	174,530	CNY 174,530	-	80.26	CNY	204,560	CNY 20,057	CNY	-	-	subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Jinmailang Beverage (Beijing) Co., Ltd.	China	Development, processing and soft drink sales of vegetable	CNY	331,953	CNY 323,200	323,200,000	32.59	CNY	460,708	CNY 189,044	CNY	-	-	(Note 2)
President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	China	Instant noodles, soft drinks	CNY	132,369	CNY 18,947	-	70.00	CNY	137,568	CNY 7,499	CNY	-	-	subsidiary of subsidiary (Note2)
President Enterprises (China) Investment Corp.	Hainan President Enterprises Co., Ltd. Etc.	China	Instant noodles, soft drinks	CNY	999,893	CNY 720,829	-	-	CNY	631,526	CNY 177,122	CNY	-	-	subsidiary of subsidiary (Note2)
Kunshan President Enterprises Food Co., Ltd.	Shanghai President Enterprises Management Food Co., Ltd.	China	Wholesale of leather products and clothing	CNY	173,620	CNY 173,620	-	100.00	CNY	176,460	CNY 4,130	CNY	-	-	subsidiary of subsidiary (Note2)
Kunshan President Enterprises Food Co., Ltd.	Taizhou President Enterprises Co., Ltd.	China	Instant noodles, soft drinks	CNY	147,264	CNY 147,264	-	75.00	CNY	176,008	CNY 36,455	CNY	-	-	subsidiary of subsidiary (Note2)

Investors	Name of investees	Address	Main Business	Currency	Original investments		Holding status				Net income (loss) of the investee		recognized by the Company		Note
					Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Currency	Book value	Currency	Amount	Currency	Amount	
					CNY	CNY									
Kunshan President Enterprises Food Co., Ltd.	Hangzhou President Enterprise Co., Ltd.	China	Instant noodles, soft drinks	CNY	\$ 142,425	CNY \$ 21,559	-	75.00	CNY	\$ 141,739	CNY (\$ 626)	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	95,533	CNY 13,717	CNY	-	subsidiary of subsidiary (Note2)	
Kunshan President Enterprises Food Co., Ltd.	Uni-President Shanghai Pearly Century Co., Ltd.	China	Producing and selling of clothing	CNY	347,326	CNY 347,326	-	66.67	CNY	352,628	CNY 11,824	CNY	-	subsidiary of subsidiary (Note2)	
Kunshan President Enterprises Food Co., Ltd.	Xuzhou President Enterprises Co., Ltd. etc.	China	Instant noodles, soft drinks	CNY	79,255	CNY 57,227	-	-	CNY	81,225	CNY 7,191	CNY	-	subsidiary of subsidiary (Note2)	
Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	China	Instant noodles, soft drinks	CNY	160,887	CNY 82,886	-	75.00	CNY	164,406	CNY 3,878	CNY	-	subsidiary of subsidiary (Note2)	
Chengdu President Enterprises Food Co., Ltd.	United Advisor Venture Management Ltd.	China	Professional investments	CNY	116,375	CNY 110,250	-	19.87	CNY	104,874	CNY (13,719)	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	166,746	CNY 116,158	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	93,319	CNY 32,045	CNY	-	(Note 2)	
Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	China	Instant noodles, soft drinks	CNY	83,832	CNY 83,832	-	75.00	CNY	91,137	CNY 15,177	CNY	-	subsidiary of subsidiary (Note2)	
Guangzhou President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	China	Instant noodles, soft drinks	CNY	67,045	CNY 26,500	-	75.00	CNY	65,761	CNY (1,606)	CNY	-	subsidiary of subsidiary (Note2)	
Guangzhou President Enterprises Co., Ltd.	Yantai North Andre Juice Co., Ltd.	China	Manufacturing and sales of juice	CNY	75,111	CNY 75,111	213,276,800	5.22	CNY	83,839	CNY 116,158	CNY	-	(Note 2)	

Investors	Name of investees	Address	Main Business	Currency	Original investments		Holding status				Net income (loss) of the investee		recognized by the Company		Note
					Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Currency	Book value	Currency	Amount	Currency	Amount	
					\$	\$									
Guangzhou President Enterprises Co., Ltd.	Zhanjiang President Enterprises Co., Ltd. etc.	China	Manufacturing and sales of juice	CNY	\$ 80,404	CNY \$ 80,404	-	-	CNY	\$ 82,361	CNY \$ 17,275	-	-	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	111,517	CNY 34,664	-	-	subsidiary of subsidiary (Note2)	
Wuhan President Enterprises Food Co., Ltd.	Wuhan Zijiang President Enterprises Co., Ltd. etc	China	Instant noodles, soft drinks	CNY	66,000	CNY 49,500	-	50.00	CNY	73,868	CNY 15,536	-	-	subsidiary of subsidiary (Note2)	
Wuhan President Enterprises Food Co., Ltd.	Wuxue President Mineral water Co., Ltd. etc	China	Mineral water	CNY	74,053	CNY 74,053	-	-	CNY	73,968	CNY 16,803	-	-	subsidiary of subsidiary (Note2)	
Shanghai President Enterprises Management	Uni-President Shanghai Pearly Century Co., Ltd.	China	Producing and saling of clothing	CNY	173,620	CNY 173,620	-	33.33	CNY	176,270	CNY 11,824	-	-	subsidiary of subsidiary (Note2)	
Zhengzhou President Enterprises Food Co., Ltd.	Sanxi President Enterprises Corp.	China	Instant noodles, soft drinks	CNY	85,543	CNY -	-	73.97	CNY	87,385	CNY 2,490	-	-	subsidiary of subsidiary (Note2)	
Zhengzhou President Enterprises Food Co., Ltd.	Henan President Enterprise Co., Ltd.	China	Instant noodles, soft drinks	CNY	66,328	CNY -	-	51.22	CNY	67,318	CNY 1,933	-	-	subsidiary of subsidiary (Note2)	
Zhengzhou President Enterprises Food Co., Ltd.	United Advisor Venture Management Ltd.	China	Professional investments	CNY	116,375	CNY 110,250	-	19.87	CNY	104,874	CNY (13,719)	-	-	(Note 2)	
Zhengzhou President Enterprises Food Co., Ltd.	Jinmailang Beverage (Beijing) Co., Ltd.	China	Development, processing and soft drink sales of vegetable	CNY	176,800	CNY 176,800	151,162,628	15.24	CNY	216,184	CNY 189,044	-	-	(Note 2)	
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Industrial Holdings Ltd.	Cayman Islands	Professional investments	USD	64,062	USD 64,062	8,727	100.00	USD	128,388	USD (1,373)	-	-	subsidiary of subsidiary (Note2)	
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Jiangsu Ton Yi Holdings Ltd.	Cayman Islands	Professional investments	USD	35,903	USD 35,903	5,000	100.00	USD	74,056	USD (388)	-	-	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	34,473	USD 4,463	-	-	subsidiary of subsidiary (Note2)	

Investors	Name of investees	Address	Main Business	Currency	Original investments		Holding status				Net income (loss) of the investee		recognized by the Company		Note	
					Ending balance of the current period	Currency	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Currency	Book value	Currency	Amount	Currency		Amount
Cayman Ton Yi Industrial Holdings Ltd.	Zhangzhou Ton Yi Industries Packaging Co., etc.	China	Plastics package	USD	\$ 30,000	USD	\$ 17,000	-	100.00	USD	\$ 29,433	USD	(\$ 551)	USD	\$ -	subsidiary of subsidiary (Note2)
Cayman Ton Yi Industrial Holdings Ltd.	Wuxi Ton Yi Industrial Packaging Co., Ltd.	China	Manufacturing of cans	USD	7,000	USD	7,000	-	100.00	USD	19,370	USD	(135)	USD	-	subsidiary of subsidiary (Note2)
Cayman Ton Yi Industrial Holdings Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	China	Plastics package	USD	11,500	USD	-	-	100.00	USD	11,387	USD	(150)	USD	-	subsidiary of subsidiary (Note2)
Cayman Ton Yi Industrial Holdings Ltd.	Chengdu Ton Yi Industrial Packaging Co., Ltd. etc.	China	Manufacturing of cans	USD	13,500	USD	7,500	6,000,000	100.00	USD	14,365	USD	(55)	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	126,283	USD	(1,578)	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	69,886	USD	(468)	USD	-	subsidiary of subsidiary (Note2)
President Life Sciences Co., Ltd. etc.	President Life Sciences Cayman etc.	China	Wholesale of leather products and clothing etc.	TWD	9,803,171	TWD	10,029,510	533,382,000	-	TWD	7,489,796	TWD	1,639,147	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 December 31, 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 December 31, 2012	Accumulated remittance	Note
					Payment	Remittance						
President Enterprises (China) Investment Corp.	Professional investments	\$ 20,724,977	(Note 1)	\$ -	\$ -	\$ -	\$ -	70.49	\$ 2,795,963	\$ 25,758,952	\$ -	(Note 3)
Kunshan President Enterprises Food Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	2,787,840	(Note 1)	1,163,691	320,108	-	1,483,799	70.49	(666)	2,668,223	-	(Note 3) (Note 6)
Wuhan President Enterprises Food Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	1,730,784	(Note 1)	837,107	-	-	837,107	70.49	535,038	2,319,248	-	(Note 3) (Note 6)
Guangzhou President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	2,178,000	(Note 1)	1,111,012	-	-	1,111,012	70.49	328,507	2,251,861	-	(Note 3) (Note 6)
Chengdu President Enterprises Food Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	1,887,600	(Note 1)	1,183,206	-	-	1,183,206	70.49	445,706	2,250,370	-	(Note 3) (Note 6)
Zhengzhou President Enterprises Food Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	1,074,480	(Note 1)	533,552	-	-	533,552	70.49	322,761	1,347,728	-	(Note 3) (Note 6)
Xinjiang President Enterprises Food Co., Ltd.	Tomato products, instant noodles, soft drinks	1,089,000	(Note 1)	359,109	256,103	-	615,212	70.49	69,630	1,068,906	-	(Note 3) (Note 6)
Nanchang President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	900,240	(Note 1)	405,486	-	-	405,486	70.49	65,888	846,703	-	(Note 3) (Note 6)

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 December 31, 2012	Accumulated remittance	Note
					Payment	Remittance						
Hefei President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	\$ 871, 200	(Note 1)	\$ 324, 841	\$213, 415	\$ -	\$ 538, 256	70. 49	\$ 29, 777	\$ 825, 170	\$ -	(Note 3) (Note 6)
Shenyang President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	1, 158, 696	(Note 1)	506, 254	-	-	506, 254	70. 49	88, 573	786, 235	-	(Note 3) (Note 6)
Taizhou President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	871, 200	(Note 1)	160, 068	-	-	160, 068	70. 49	119, 748	769, 347	-	(Note 3) (Note 6)
Fuzhou President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	580, 800	(Note 1)	213, 415	-	-	213, 415	70. 49	189, 946	760, 074	-	(Note 3) (Note 6)
Chongqing President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	975, 744	(Note 1)	155, 248	24, 016	-	179, 264	70. 49	12, 740	719, 280	-	(Note 3) (Note 6)
Beijing President Enterprises Drinks & Food Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	856, 680	(Note 1)	256, 104	-	-	256, 104	70. 49	37, 089	674, 880	-	(Note 3) (Note 6)
Kunming President Enterprises Food Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	871, 200	(Note 1)	426, 830	-	-	426, 830	70. 49	56, 558	673, 668	-	(Note 3) (Note 6)
Xuzhou President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	871, 200	(Note 1)	64, 033	384, 141	-	448, 174	70. 49	24, 633	646, 761	-	(Note 3) (Note 6)

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 December 31, 2012	Accumulated remittance	Note
					Payment	Remittance						
Hangzhou Predident Enterprise Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	\$ 871,200	(Note 1)	\$ 24,016	\$136,052	\$ -	\$ 160,068	70.49	(\$ 2,055)	\$ 620,102	\$ -	(Note 3) (Note 6)
Shijiazhuang President Enterprise Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	726,000	(Note 1)	26,688	106,693	-	133,381	70.49	10,247	555,295	-	(Note 3) (Note 6)
Changsha President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	493,680	(Note 1)	90,692	-	-	90,692	70.49	113,867	484,976	-	(Note 3) (Note 6)
Changchun President Enterprise Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	580,800	(Note 1)	64,033	42,689	-	106,722	70.49	(3,201)	432,145	-	(Note 3) (Note 6)
Henan President Enterprise Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	595,320	(Note 1)	-	213,415	-	213,415	70.49	6,347	430,687	-	(Note 3) (Note 6)
Jinan President Enterprise Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	522,720	(Note 1)	19,195	76,840	-	96,035	70.49	45,058	418,174	-	(Note 3) (Note 6)
Nanning President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	493,680	(Note 1)	90,692	-	-	90,692	70.49	49,853	398,090	-	(Note 3) (Note 6)
Shanxi President Enterprises Corp.	Manufacturing and sales of instant noodles, soft drinks, food	529,980	(Note 1)	-	101,379	-	101,379	70.49	8,178	384,241	-	(Note 3) (Note 6)

Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from Taiwan	Investment Amount		Ending investment balance from Taiwan	Percentage of ownership held by the Company (direct or indirect)		Investment balance as of December 31, 2012	Accumulated remittance	Note
					Payment	Remittance			Invetment gain (loss)			
Hainan President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	\$ 406,560	(Note 1)	\$ -	\$ 74,691	\$ -	\$ 74,691	70.49	(\$ 5,275)	\$ 287,247	\$ -	(Note 3) (Note 6)
Zhanjiang President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	348,480	(Note 1)	64,033	-	-	64,033	70.49	19,567	262,120	-	(Note 3) (Note 6)
Guiyang President Enterprise Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	348,480	(Note 1)	38,420	25,613	-	64,033	70.49	(6,123)	241,174	-	(Note 3) (Note 6)
Aksu President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	348,480	(Note 1)	64,033	-	-	64,033	70.49	(10,797)	240,698	-	(Note 3) (Note 6)
Baiyin President Enterprise Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	348,480	(Note 1)	64,033	-	-	64,033	70.49	(23,710)	225,041	-	(Note 3) (Note 6)
Uni-President Trading (Kunshan) Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, dairy products, food	58,080	(Note 1)	-	42,689	-	42,689	70.49	70,408	111,765	-	(Note 3) (Note 6)
President Bama Bottled Water Co., Ltd.	Mineral water	120,516	(Note 1)	-	-	-	-	70.49	9,283	107,404	-	(Note 3) (Note 6)
Wuxue President Mineral water Co., Ltd.	Mineral water	139,392	(Note 1)	25,613	-	-	25,613	70.49	(10,690)	90,404	-	(Note 3) (Note 6)
President (Shanghai) Trading Co., Ltd.	Wholesale and retail of fats, feed, flour	249,744	(Note 1)	170,726	-	-	170,726	70.49	87,836	46,647	-	(Note 3) (Note 6)
Champ Green (Shanghai) Consulting Co., Ltd.	Enterprise Management Consulting	4,356	(Note 1)	3,194	-	-	3,194	70.49	11,586	46,057	-	(Note 3)

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 December 31, 2012	Accumulated remittance	Note
					Payment	Remittance							
Wuyuan President Enterprises Mineral Water Co., Ltd.	Mineral water	\$ 49,368	(Note 1)	\$ -	\$ 25,613	\$ -	\$ 25,613	70.49	(\$ 979)	\$ 34,167	\$ -	(Note 3) (Note 6)	
President (Shanghai) private Label Marketing and Trading Co., Ltd.	Sales of food and milk	27,588	(Note 1)	20,270	-	-	20,270	70.49	(920)	18,526	-	(Note 3)	
Zixi President Enterprises Drink and Food Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	29,040	(Note 1)	-	-	-	-	70.49	(2,507)	18,132	-	(Note 3) (Note 6)	
Harbin President Enterprises Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	726,000	(Note 1)	252,561	-	-	252,561	70.49	(7,326)	11,305	-	(Note 3) (Note 6)	
Beijing President Food Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	679,536	(Note 1)	106,722	-	-	106,722	70.49	64,173 (	60,804)	-	(Note 3) (Note 6)
Integrated Marketing & Distribution Co.,Ltd.	Sales and packaging of food, ironware, office supplies	9,320	(Note 1)	-	-	-	-	-	-	-	-	(Note 2)	
Jinmailang Beverage (Beijing) Co., Ltd.	Development, processing and soft drink sales of vegetable	4,621,928	(Note 1)	-	-	-	-	33.72	388,735	2,223,785	-	(Note 3) (Note 6)	
Guilin Ziquan Beverage Industried Co., Ltd.	Manufacturing and sales of instant noodles, soft drinks, food	470,448	(Note 1)	-	-	-	-	31.72	16,729	162,196	-	(Note 3) (Note 6)	
Sms Private Equity Fund Management	Professional investments	25,555	(Note 1)	3,427	-	-	3,427	28.20	(2,947)	6,942	-	(Note 3)	

Name of investee in Mainland China	Main Business	Investment 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 December 31, 2012	Accumulated remittance	Note
					Payment	Remittance						
Kunshan Sanwa Food Industry Co., Ltd.	Flavoring	\$ 34,848	(Note 1)	\$ 2,004	\$ -	\$ -	\$ 2,004	11.02	\$ -	\$ 2,509	\$ -	(Note 6)
Sanshui Jianlibao Commerce Co., Ltd.	Sales of soft drinks	2,003,800	(Note 1)	1,623,888	-	-	1,623,888	100.00	286,334	1,654,932	-	(Note 2)
Zhongshan President Enterprises Co., Ltd.	Manufacturing and sales of marine products, livestock,	563,376	(Note 1)	635,802	-	-	635,802	100.00	121,126	1,064,577	-	(Note 2)
Qingdao President Feed & Livestock Co., Ltd.	Manufacturing and sales of marine products, livestock,	435,600	(Note 1)	267,604	-	-	267,604	100.00	16,350	427,207	-	(Note 2)
Songjiang President Enterprises Co., Ltd.	Manufacturing and sales of fats, feed, flour	551,760	(Note 1)	485,026	-	-	485,026	100.00	12,661	225,815	-	(Note 2)
Zhanjiang Uni-President Aquatic Feed Co., Ltd.	Manufacturing and sales of marine products, livestock,	116,160	(Note 1)	116,160	-	-	116,160	100.00	(1,220)	116,450	-	(Note 2)
Tianjiang President Enterprises Food Co., Ltd.	Manufacturing and sales of flour, instant noodles	441,698	(Note 1)	362,477	-	-	362,477	100.00	(68,563)	69,725	-	(Note 2)
Zhangjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feed, flour	493,680	(Note 1)	296,208	-	-	296,208	60.00	78,553	497,339	-	(Note 2)
Cargill-President (Donguan) Feed Protein Technology Co., Ltd.	Manufacturing and sales of animal feeds	1,161,600	(Note 1)	571,101	-	-	571,101	50.00	52,853	1,113,074	-	(Note 3)
President-Kikkoman Zhenji Foods Co., Ltd.	Manufacturing and sales of food	1,398,000	(Note 1)	573,772	-	-	573,772	45.00	(50,588)	548,333	-	(Note 2)
Tongjia (Dongguan) Trading Co., Ltd.	Wholesale	14,520	(Note 1)	6,360	-	-	6,360	50.00	(21,174)	15,391	-	(Note 3)
Dalian Beiliang Logistics Co., Ltd.	Physical distribution	34,558	(Note 1)	1,684	-	-	1,684	10.10	-	3,282	-	(Note 2)
Meishan President Feed & Oil Co., Ltd.	Animal feeds, vegetable oil	290,400	(Note 1)	303,090	-	(107,360)	195,730	-	(39,465)	-	-	(Note 2)

Name of investee in Mainland China	Main Business	Investment 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 December 31, 2012	Accumulated remittance	Note
					Payment	Remittance						
President Fuche (Qingdao) Co., Ltd.	Manufacturing and processing of eggs	\$ 65,921	(Note 1)	\$ -	\$ -	\$ -	\$ -	-	(\$ 1,132)	\$ -	\$ -	(Note 2)
San Tong Wan Fu (Qingdao) Food Industry Co., Ltd.	Manufacturing and sales of feed, breed stock and poultry	348,480	(Note 1)	-	-	-	-	-	(1,090)	-	-	-
Tianjin Fuye Commercial Co., Ltd.	Manufacturing and sales of 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):

Name of endorsees	Accumulated investment balance from Taiwan to Mainland China	Amount approved by MOEA	Ceiling amount of investment in Mainland China by MOEA (Note5)
Uni-President Enterprises Corp.	\$ 17,011,104	\$ 25,076,254	\$ 78,472,513

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

(Note2)The financial statements are audited by the CPA of parent company in Taiwan.

(Note3)The financial statements are audited by international accounting offices affiliated with the accounting offices in Republic of China.

(Note4)Exchange rate of foreign currency indicated as of December 31, 2012 are as follows:USD:NTD 1:29.04;CNY:NTD 1:4.66.

(Note5)The net capital is counted by 60%.

(Note6)An investee company of President Enterprises (China) Investment Co., Ltd. accounted for under the equity method.

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

- (1) Purchase amount and percentage related to payable's accounts' ending balance and percentage:None.
- (2) Sales amount and percentage related to receivable's accounts' ending balance and percentage:None.
- (3) Property transaction amount and related gain or loss:None.
- (4) Endorsement, guarantee and security's ending balance and purpose:None.
- (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 year ended December 31, 2012. (Units in thousands of currencies indicated):

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Subject	Amount	Transaction condition		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)	(\$ 7,594,719)	Closes its accounts	30 days after the end of each month	(2%)
			1	Accounts receivable	878,397	—	—	—
			2	Other expenses	473,240	—	—	—
			2	Accrued expenses	129,346	—	—	—
			1	(Sales)	(6,975,447)	Closes its accounts	28 days after 10 days	(2%)
			1	Accounts receivable	531,273	—	—	—
			1	(Sales)	(2,869,675)	Closes its accounts	35 days after the end of each month	(1%)
			1	Accounts receivable	569,725	—	—	—
			2	Accrued expenses	103,620	—	—	—
			1	(Sales)	(2,821,999)	Closes its accounts	30~60 days after the end of each month	(1%)
			1	Accounts receivable	358,547	—	—	—
			1	(Sales)	(1,665,920)	2 months after sales	—	—
			2	Other expenses	212,793	—	—	—
			1	Accounts receivable	295,912	—	—	—
			1	(Sales)	(1,351,252)	2 months after sales	—	—
			2	Other expenses	105,363	—	—	—
			1	Accounts receivable	237,782	—	—	—
			1	(Sales)	(650,324)	Closes its accounts	30~60 days after the end of each month	—
			1	(Sales)	(582,988)	2 months after sales	—	—
			1	Accounts receivable	107,295	—	—	—
			1	(Sales)	(564,851)	2 months after sales	—	—

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Transaction condition			The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms	
0	Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	1	(Sales)	(\$ 502,768)	2 months after sales	—
		Tung Che Enterprises Corp.	1	(Sales)	(271,623)	"	—
		Hsin Tung Enterprises Corp.	1	(Sales)	(229,844)	"	—
		Xin Ya Enterprises Corp.	1	(Sales)	(220,704)	"	—
		Tung Yu Enterprises Corp.	1	(Sales)	(167,487)	"	—
		Tait Marketing & Distribution Co., Ltd.	1	(Sales)	(164,541)	One month	—
		Yuan-Tai Enterprises Corp.	1	(Sales)	(155,021)	2 months after sales	—
		Tung Shen Enterprises Corp.	1	(Sales)	(138,144)	"	—
		Hui-Sheng Enterprises Corp.	1	(Sales)	(120,960)	"	—
		Tung Xsiang Xin Yeh Corp.	1	(Sales)	(117,402)	"	—
		Tung-Bo Enterprises Corp.	1	(Sales)	(101,558)	"	—
		President Kikkoman Inc.	2	purchases	1,030,991	One month	—
		President Nisshin Corp.	2	purchases	429,382	Closes its accounts 30 days after the end of each month	—
		President Packaging Corp.	2	purchases	215,221	One month	—
Uni-President Dream Parks Corp.	2	Advertising expenses	515,422	—	—		
1	President Packaging Corp.	Retail Support International Corp.	3	(Sales)	(318,653)	Closes its accounts 30~50 days after the end of each month	—
2	Nanlien International Corp.	Lien Bo Enterprises Corp.	3	(Sales)	(1,021,775)	Closes its accounts 15~60 days after the end of each month	—
		Lien Song Enterprises Corp.	3	(Sales)	(251,356)	Closes its accounts 12 days after the end of each month	—
3	Tait Marketing & Distribution Co., Ltd.	Retail Support International Corp.	3	(Sales)	(226,961)	One month	—
4	President Musashino Corp.	Uni-President Cold Chain Corp.	3	(Sales)	(1,867,696)	Closes its accounts 45 days after the end of each month	—
			3	Accounts receivable	456,933	—	—
5	Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	3	(Sales)	(7,735,875)	30 days after shipping	(2%)
			3	Accounts receivable	430,085	—	—
		Fujian Ton Yi Tinplate Co., Ltd.	3	(Sales)	(209,012)	30 days after shipping	—
		Tovecan Corp.	3	(Sales)	(178,144)	"	—
		Jiangsu Ton Yi Tinplate Co., Ltd.	3	(Sales)	(127,605)	"	—

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Transaction condition			The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms	
6	Uni-President Cold Chain Corp.	President Chain Store Corp.	3	(Sales)	(\$ 24,132,013)	Closes its accounts 20~70 days after the end of each month	(6%)
			3	Accounts receivable	3,534,257	—	1%
7	Retail Support International Corp.	President Chain Store Corp.	3	(Sales)	(54,602,226)	Closes its accounts 10~54 days after the end of each month	(13%)
		President Drugstore Business Corp.	3	(Sales)	(6,056,839)	Closes its accounts 45~60 days after the end of each month	(1%)
			3	Accounts receivable	1,455,571	—	—
		President Coffee Corp.	3	(Sales)	(599,400)	Closes its accounts 15~28 days after the end of each month	—
8	President Information Corp.	President Chain Store Corp.	3	(Service revenue)	(718,689)	Closes its accounts 30 days after the end of each month	—
9	Retail Support Taiwan Corp.	Retail Support International Corp.	3	(Sales)	(289,283)	Closes its accounts 15~20 days after the end of each month	—
10	President Pharmaceutical Corp.	Retail Support International Corp.	3	(Sales)	(1,511,009)	Closes its accounts 15~80 days after the end of each month	—
			3	Accounts receivable	441,591	—	—
11	President Transnet Corp.	Retail Support International Corp.	3	(Sales)	(219,438)	Closes its accounts 30~45 days after the end of each month	—
12	Wisdom Distribution Services Corp.	President Chain Store Corp.	3	(Sales)	(11,083,850)	Closes its accounts 30~60 days after the end of each month	(3%)
			3	Accounts receivable	1,465,518	—	—
13	Century Quick Services Restaurant Corp.	Uni-President Cold Chain Corp.	3	(Sales)	(114,831)	Closes its accounts 50 days after the end of each month	—
14	Capital Inventory Services Corp.	President Chain Store Corp.	3	(Service revenue)	(206,350)	Closes its accounts 60 days after the end of each month	—
15	Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	3	(Service revenue)	(204,105)	Closes its accounts 40~60 days after the end of each month	—
16	Uni-President Oven Bakery Corp.	Uni-President Cold Chain Corp.	3	(Sales)	(172,533)	Closes its accounts 50 days after the end of each month	—
17	Mech-President Corp.	Retail Support Transportation Co.	3	(Sales)	(142,995)	Closes its accounts 30 days after the end of each month	—
18	President Chain Store Tokyo Marketing Corp.	Retail Support International Corp.	3	(Sales)	(128,389)	14 days after the foreign departure date	—
19	Muji (Taiwan) Co. Ltd.	Uni-President Department Stores Corp.	3	(Sales)	(156,377)	Closes its accounts 30 days after the end of each month	—
20	Qware Systems & Services Corp.	President Chain Store Corp.	3	(Sales)	(346,591)	Closes its accounts 45 days after the end of each month	—
21	Tung Ang Enterprises Corp.	Retail Support International Corp.	3	(Sales)	(2,308,044)	Closes its accounts 30 days after the end of each month	(1%)
			3	Accounts receivable	167,240	—	—
		Tun Hsiang Enterprises Corp.	3	(Sales)	(1,646,648)	77 days after shipping	—
			3	Accounts receivable	322,577	—	—

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Transaction condition				The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms		
21	Tung Ang Enterprises Corp.	Tung Yu Enterprises Corp.	3	(Sales)	(\$ 482,898)	12 days after shipping	—	
		Tone Chu Enterprises Corp.	3	(Sales)	(330,209)	56 days after shipping	—	
		Hsin Tung Enterprises Corp.	3	(Sales)	(191,255)	17 days after shipping	—	
		Tung-Bo Enterprises Corp.	3	(Sales)	(146,786)	12 days after shipping	—	
22	Scino Pharm (Kunshan) Biochemical Technology Co., Ltd.	Scino Pharm Taiwan Ltd.	3	(Sales)	(CNY 70,083)	90 days after shipping	—	
23	Lien Bo Enterprises Corp.	Retail Support International Corp.	3	(Sales)	(770,862)	Closes its accounts 15~70 days after the end of each month	—	
24	Retail Support Transportation Co.	Uni-President Cold Chain Corp.	3	(Distribution revenue)	(927,293)	Closes its accounts 20 days after the end of each month	—	
		Retail Support International Corp.	3	(Distribution revenue)	(689,599)	"	—	
		Wisdom Distribution Services Corp.	3	(Distribution revenue)	(298,420)	"	—	
25	Chieh Shun Transport Corp.	President Transnet Corp.	3	(Distribution revenue)	(575,216)	Closes its accounts 40 days after the end of each month	—	
			3	Accounts receivable	120,302	—	—	
		Retail Support Transportation Co.	3	(Distribution revenue)	(313,291)	Closes its accounts 20 days after the end of each month	—	
26	Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	(Sales)	(USD 150,825)	30 days after shipping	(1%)	
			3	Accounts receivable	USD 6,740	—	—	
		Jiangsu Ton Yi Tinplate Co., Ltd.	3	(Sales)	(USD 111,589)	30 days after shipping	(1%)	
			3	Accounts receivable	USD 8,260	—	—	
26	Cayman Ton Yi Industrial Holdings Ltd.	Zhangzhou Ton Yi Industries Packaging Co., Ltd.	3	Other receivables	USD 10,000	—	—	
		Taizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	USD 10,000	—	—	
			3	Accounts receivable	THB 219,392	—	—	
27	Uni-President (Thailand) Ltd.	Uni-President Marketing Ltd.	3	(Sales)	(THB 1,499,701)	Closes its accounts 60 days after the end of each month	—	
			3	Accounts receivable	THB 219,392	—	—	

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Transaction condition			The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms	
28	Tribeco Binh Duong Co., Ltd.	SaiGon Beverages Joint Stock Company	3	(Sales)	(VND 289, 835, 705)	Closes its accounts 30 days after the end of each month	—
			3	Accounts receivable	VND 210, 815, 472	—	—
29	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packaging Co., Ltd.	3	(Sales)	(USD 17, 763)	67 days after invoice date	—
			3	Accounts receivable	USD 3, 673	—	—
30	Fujian Ton Yi Tinplate Co., Ltd.	Chengdu Ton Yi Industrial Packaging Co., Ltd.	3	(Sales)	(USD 20, 340)	67 days after invoice date	—
			3	Accounts receivable	USD 3, 784	—	—
		Wuxi Ton Yi Industrial Packaging Co., Ltd.	3	(Sales)	(USD 10, 493)	67 days after invoice date	—
31	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	(Sales)	(USD 43, 680)	40~50 days after invoice date	—
			3	Accounts receivable	USD 7, 126	—	—
32	Zhangzhou Ton Yi Industries Packaging Co., etc.	Guangzhou President Enterprises Co., Ltd.	3	(Sales)	(USD 10, 588)	30~45 days after invoice date	—
			3	Accounts receivable	USD 11, 023	—	—
33	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 242, 163)	Closes its accounts 30 days after the end of each month	—
			3	Other receivables	CNY 40, 000	—	—
		Nanchang President Enterprises Co., Ltd.	3	(Sales)	(CNY 68, 730)	Closes its accounts 30 days after the end of each month	—
		Guangzhou President Enterprises Co., Ltd.	3	(Sales)	(CNY 36, 763)	"	—
		Kunshan President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 22, 679)	"	—
34	Kunshan President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	(Sales)	(CNY 751, 284)	"	(1%)
		Hefei President Enterprises Co., Ltd.	3	(Sales)	(CNY 104, 989)	"	—
		Shanghai President Coffee Co., Ltd.	3	(Sales)	(CNY 49, 142)	"	—
		Guangzhou President Enterprises Co., Ltd.	3	(Sales)	(CNY 44, 771)	"	—

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Transaction condition			The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms	
34	Kunshan President Enterprises Food Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	3	(Sales)	(CNY 27,374)	Closes its accounts 30 days after the end of each month	—
		Wuhan President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 24,767)	"	—
		Changsha President Enterprises Co., Ltd.	3	(Sales)	(CNY 23,520)	"	—
35	Hefei President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 160,475)	"	—
		Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	CNY 29,512	—	—
		Uni-President Trading (Kunshan) Co., Ltd.	3	(Sales)	(CNY 91,887)	Closes its accounts 30 days after the end of each month	—
35	Hefei President Enterprises Co., Ltd.	Shan Dong President Yin Zuo Commercial Limited	3	Accounts receivable	CNY 33,167	—	—
		Zhengzhou President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 40,271)	Closes its accounts 30 days after the end of each month	—
36	Shenyang President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	3	(Sales)	(CNY 87,457)	Closes its accounts 30 days after the end of each month	—
		Harbin President Enterprises Co., Ltd.	3	(Sales)	(CNY 35,981)	"	—
37	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 77,631)	"	—
		Xinjiang President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 27,957)	"	—
38	Changchun President Enterprise Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	(Sales)	(CNY 43,938)	"	—
39	Zhengzhou President Enterprises Food Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	3	(Sales)	(CNY 49,941)	"	—
40	Beijing President Enterprises Drinks & Food Co., Ltd.	Beijing President Food Co., Ltd.	3	(Sales)	(CNY 45,716)	"	—
		Hefei President Enterprises Co., Ltd.	3	(Sales)	(CNY 44,826)	"	—

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Transaction condition			The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms	
41	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	(Sales)	(CNY 26,191)	Closes its accounts 30 days after the end of each month	—
42	Taizhou President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 410,570)	"	—
		Jinan President Enterprises Co., Ltd.	3	Accounts receivable	CNY 123,586	—	—
		Wuhan President Enterprises Food Co., Ltd.	3	Other receivables	CNY 60,000	—	—
43	Nanchang President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	(Sales)	(CNY 33,600)	"	—
		Zhengzhou President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 43,640)	"	—
		Xinjiang President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 51,538)	Closes its accounts 30 days after the end of each month	—
44	Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 33,641)	"	—
		Chongqing President Enterprise Co., Ltd.	3	Other receivables	CNY 100,000	—	—
		Uni-President Hong Kong Holdings Ltd.	3	(Sales)	(CNY 32,520)	Closes its accounts 30 days after the end of each month	—
45	Xinjiang President Enterprises Food Co., Ltd.	Aksu President Enterprises Co., Ltd.	3	Other receivables	CNY 75,000	—	—
		Wuhan President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 93,290)	Closes its accounts 30 days after the end of each month	—
46	Changsha President Enterprises Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	(Sales)	(CNY 123,964)	"	—
		Kunshan President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 122,549)	"	—
		Beijing President Enterprises Drinks & Food Co., Ltd.	3	(Sales)	(CNY 120,893)	"	—

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Transaction condition			The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms	
47	Shanghai E & P Trading Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 79,497)	Closes its accounts 30 days after the end of each month	—
		Hefei President Enterprises Co., Ltd.	3	(Sales)	(CNY 60,166)	"	—
		Changsha President Enterprises Co., Ltd.	3	(Sales)	(CNY 56,296)	"	—
		Nanchang President Enterprises Co., Ltd.	3	(Sales)	(CNY 51,852)	"	—
		Zhengzhou President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 50,115)	"	—
		Fuzhou President Enterprises Co., Ltd.	3	(Sales)	(CNY 46,459)	"	—
		Chengdu President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 28,182)	"	—
		Shenyang President Enterprises Co., Ltd.	3	(Sales)	(CNY 26,991)	"	—
48	Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	(Sales)	(CNY 336,316)	"	—
49	Aksu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 49,862)	"	—
50	Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	(Sales)	(CNY 91,276)	"	—
51	Fuzhou President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 22,880)	"	—
52	Da Tong Ying Corp.	Uni-Splendor Corp.	3	(Sales)	(CNY 151,004)	According to the state of fund	—
53	Uni-Splendor Corp.	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	3	(Sales)	(USD 33,177)	"	—
			3	Accounts receivable	USD 27,954	—	—
		Uni-Splendor Technology (Huizhou) Corp.	3	(Sales)	(USD 53,792)	According to the state of fund	—
			3	Accounts receivable	USD 109,096	—	1%

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Transaction condition			The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms	
54	Grand-Prosper (HK) Ltd.	Uni-Splendor Corp.	3	Accounts receivable	USD 99,613	—	1%
55	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Uni-Splendor Corp.	3	(Sales)	(CNY 708,384)	According to the state of fund	(1%)
56	Uni-Splendor Technology (Huizhou) Corp.	Uni-Splendor Corp.	3	(Sales)	(CNY 997,001)	"	(1%)
57	Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	3	Other receivables	USD 30,000	—	—
		Uni-President Foodstuff (BVI) Holdings Ltd.	3	Other receivables	USD 30,000	—	—
58	Uni-President Foodstuff (BVI) Holdings Ltd.	Zhongshan President Enterprises Co., Ltd.	3	Other receivables	USD 6,148	—	—
59	Vision Distribution Service Corp.	Wisdom Distribution Services Corp.	3	(Sales)	(825,995)	Closes its accounts 65 days after the end of each month	—
			3	Accounts receivable	245,644	—	—
60	Tung Guan Enterprises Co., Ltd.	President Chain Store Corp.	3	(Sales)	(168,696)	Closes its accounts 55 days after the end of each month	—
61	President Collect Service Co., Ltd.	President Transnet Corp.	3	Other receivables	727,960	—	—
62	Books. Com	President Chain Store Corp.	3	Other receivables	184,160	—	—
63	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	—	—
64	Uni-President Enterprises China Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	Other receivables	CNY 622,265	—	1%
		Chengdu President Enterprises Food Co., Ltd.	3	Other receivables	CNY 282,848	—	—
		Zhengzhou President Enterprises Food Co., Ltd.	3	Other receivables	CNY 175,994	—	—
		Wuhan President Enterprises Food Co., Ltd.	3	Other receivables	CNY 163,423	—	—

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Transaction condition				The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms		
64	Uni-President Enterprises China Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Other receivables	CNY 150,852	—	—	
		Beijing President Enterprises Drinks & Food Co., Ltd.	3	Other receivables	CNY 143,139	—	—	
		Shenyang President Enterprises Co., Ltd.	3	Other receivables	CNY 125,710	—	—	
		Changsha President Enterprises Co., Ltd.	3	Other receivables	CNY 75,426	—	—	
		Fuzhou President Enterprises Co., Ltd.	3	Other receivables	CNY 62,855	—	—	
		Harbin President Enterprises Co., Ltd.	3	Other receivables	CNY 62,855	—	—	
		Xinjiang President Enterprises Food Co., Ltd.	3	Other receivables	CNY 62,855	—	—	
		Uni-President Asia Holdings Ltd.	3	Other receivables	CNY 41,484	—	—	
		Kunming President Enterprises Food Co., Ltd.	3	Other receivables	CNY 31,428	—	—	
		Nanchang President Enterprises Co., Ltd.	3	Other receivables	CNY 25,142	—	—	
65	President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	3	Other receivables	CNY 235,000	—	—	
		Jinan President Enterprise Co., Ltd.	3	Other receivables	CNY 185,000	—	—	
		Changchun President Enterprise Co., Ltd.	3	Other receivables	CNY 147,000	—	—	
		Baiyin President Enterprise Co., Ltd.	3	Other receivables	CNY 141,000	—	—	
		Beijing President Enterprises Drinks & Food Co., Ltd.	3	Other receivables	CNY 140,000	—	—	
		Changsha President Enterprises Co., Ltd.	3	Other receivables	CNY 120,000	—	—	
		Uni-President Shanghai Pearly Century Co., Ltd.	3	Other receivables	CNY 80,000	—	—	

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Subject	Transaction condition			The percentage of total combined revenue or total assets (Note 4)
					Amount	Transaction terms		
65	President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	3	Other receivables	CNY	80,000	—	—
		Zhanjiang President Enterprises Co., Ltd.	3	Other receivables	CNY	78,000	—	—
		Shanxi President Enterprises Co., Ltd.	3	Other receivables	CNY	62,000	—	—
		Xinjiang President Enterprises Food Co., Ltd.	3	Other receivables	CNY	60,000	—	—
		Aksu President Enterprises Co., Ltd.	3	Other receivables	CNY	58,000	—	—
		Kunming President Enterprises Food Co., Ltd.	3	Other receivables	CNY	30,000	—	—
		Fuzhou President Enterprises Co., Ltd.	3	Other receivables	CNY	30,000	—	—
66	Uni-Home Tech Corp.	Grand-Prosper (HK) Limited.	3	Accounts receivable	USD	127,501	—	1%

For the year ended December 31, 2011. (Units in thousands of currencies indicated):

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Transaction condition			The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms	
0	Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	1	(Sales)	(\$ 7,634,973)	Closes its accounts 30 days after the end of each month	(2%)
			1	Accounts receivable	875,256	-	-
			2	Other expenses	526,352	-	-
			2	(Accrued expenses)	(161,469)	-	-
		President Chain Store Corp.	1	(Sales)	(2,886,959)	Closes its accounts 30 days after the end of each month	(1%)
			1	Accounts receivable	545,701	-	-
			1	(Long-term investment)	(318,802)	-	-
		Tung Ang Enterprises Corp.	1	(Sales)	(6,927,972)	Closes its accounts 28 days after 10 days	(2%)
			1	Accounts receivable	544,742	-	-
		Retail Support International Corp.	1	(Sales)	(2,358,567)	Closes its accounts 30 days after the end of each month	(1%)
			1	Accounts receivable	291,400	-	-
		Tung Hsiang Enterprises Corp.	1	(Sales)	(1,688,186)	2 months after sales	-
			1	Accounts receivable	318,687	-	-
		Tung Shun Enterprises Corp.	1	(Sales)	(1,246,788)	2 months after sales	-
			1	Accounts receivable	241,088	-	-
		Uni-President Vendor Corp.	1	(Sales)	(707,557)	Closes its accounts 30~60 days after the end of each month	-
		Tone Chu Enterprises Corp.	1	(Sales)	(559,941)	2 months after sales	-
		Tung Yi Enterprises Corp.	1	(Sales)	(514,211)	"	-
			1	Accounts receivable	101,917	-	-
		Tung-Hsiang Enterprises Corp.	1	(Sales)	(433,158)	2 months after sales	-
		Tung Che Enterprises Corp.	1	(Sales)	(287,580)	"	-

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Subject	Transaction condition		The percentage of total combined revenue or total assets (Note 4)
					Amount	Transaction terms	
0	Uni-President Enterprises Corp.	Hsin Tung Enterprises Corp.	1	(Sales)	(\$ 246,528)	2 months after sales	-
		Tung Yu Enterprises Corp.	1	(Sales)	(216,699)	"	-
		Xin Ya Enterprises Corp.	1	(Sales)	(195,172)	"	-
		Tung Shen Enterprises Corp.	1	(Sales)	(148,643)	One month	-
		Yuan-Tai Enterprises Corp.	1	(Sales)	(118,482)	Closes its accounts 30~60 days after the end of each month	-
		Hua-Zuo Corp.	1	(Sales)	(111,202)	40 days after sales	-
		Xian-Jin Food Corp.	1	(Sales)	(107,445)	Closes its accounts 30 days after the end of each month	-
		Hui-Sheng Enterprises Corp.	1	(Sales)	(103,835)	"	-
		Tung-Bo Enterprises Corp.	1	(Sales)	(102,124)	12 days after sales	-
		President Kikkoman Inc.	1	Purchase	928,310	One month	-
		President Nisshin Corp.	1	Purchase	498,260	Closes its accounts 30 days after the end of each month	-
		President Packaging Corp.	1	Purchase	216,270	One month	-
		Uni-President (Vietnam) Co., Ltd.	1	Purchase	101,269	Paid immediately upon receipt	-
		Uni-President Dream Parks Corp.	2	Advertising expense	397,556	-	-
1	Cayman President Holdings Ltd.	Linkhope Int'l LLC	2	Long-term investment	1,006,683	-	-
		Sanshui Jianlibao Commerce Co., Ltd.	3	Other receivables	USD 30,000	-	-
		Uni-President Foodstuff (BVI) Holdings Ltd.	3	Other receivables	USD 30,000	-	-
2	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	3	Other receivables	USD 11,080	-	-
		Uni-President Foodstuff (BVI) Holding Ltd.	3	Other receivables	USD 24,500	-	-

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Transaction condition			The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms	
3	President Packaging Corp.	Retail Support International Corp.	3	(Sales)	(\$ 284,358)	Closes its accounts 30~50 days after the end of each month	-
4	Nanlien International Corp.	Lien Bo Enterprises Corp.	3	(Sales)	(975,404)	Closes its accounts 15~60 days after the end of each month	-
		Lien Song Enterprises Corp.	3	(Sales)	(219,316)	Closes its accounts 12 days after the end of each month	-
5	President Musashino Corp.	Uni-President Cold Chain Corp.	3	(Sales)	(1,541,609)	Closes its accounts 45 days after the end of each month	-
			3	Accounts receivable	269,813	-	-
6	Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	3	(Sales)	(8,157,624)	30 days after shipping	(2%)
		Tovecan Corp.	3	(Sales)	(147,394)	30 days after shipping	-
		Jiangsu Ton Yi Tinplate Co.,Ltd.	3	(Sales)	(115,020)	"	-
		Fujian Ton Yi Tinplate Co., Ltd.	3	(Sales)	(104,769)	"	-
			3	(Sales)	(113,389)	a period of 36 after sales	-
7	President Tokyo Corp.	Chieh Shun Transport Corp.	3	(Sales)	(113,389)	a period of 36 after sales	-
		President Transnet Corp.	3	Accounts receivable	172,131	-	-
8	Tait Marketing & Distribution Co., Ltd.	Uni-President Cold Chain Corp.	3	(Sales)	(143,768)	Closes its accounts 30 days after the end of each month	-
		Retail Support International Corp.	3	(Sales)	(139,761)	Closes its accounts 30~90 days after the end of each month	-
9	Scino Pharm (Kunshan) Biochemical Technology Co., Ltd.	Scino Pharm Taiwan Ltd.	3	(Sales)	(CNY 64,466)	90 days after sales	-
10	Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	3	Other receivables	CNY 44,941	-	-
		Beijing President Enterprises Drinks & Food Co., Ltd.	3	Other receivables	CNY 82,639	-	-
		Wuhan President Enterprises Food Co., Ltd.	3	Other receivables	CNY 63,520	-	-
		Guangzhou President Enterprises Co., Ltd.	3	Other receivables	CNY 189,847	-	-

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Transaction condition			The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms	
10	Uni-President Enterprises China Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	Other receivables	CNY 278,593	-	-
		Chengdu President Enterprises Food Co., Ltd.	3	Other receivables	CNY 246,918	-	-
		Harbin President Enterprises Co., Ltd.	3	Other receivables	CNY 32,281	-	-
		Shenyang President Enterprises Co., Ltd.	3	Other receivables	CNY 31,820	-	-
		Kunming President Enterprises Food Co., Ltd.	3	Other receivables	CNY 50,648	-	-
		Zhengzhou President Enterprises Food Co., Ltd.	3	Other receivables	CNY 63,117	-	-
		Fuzhou President Enterprises Co., Ltd.	3	Other receivables	CNY 63,146	-	-
11	Uni-President Cold Chain Corp.	President Chain Store Corp.	3	(Sales)	(22,221,357)	Closes its accounts 20~70 days after the end of each month	(6%)
			3	Accounts receivable	3,226,874	-	1%
12	Retail Support International Corp.	President Drugstore Business Corp.	3	(Sales)	(5,666,199)	Closes its accounts 45~60 days after the end of each month	(1%)
			3	Accounts receivable	760,362	-	-
		President Coffee Corp.	3	(Sales)	(536,201)	Closes its accounts 15~28 days after the end of each month	-
		President Chain Store Corp.	3	(Sales)	(46,770,244)	Closes its accounts 10~54 days after the end of each month	(12%)
13	Retail Support Taiwan Corp.	Retail Support International Corp.	3	Accounts receivable	4,815,473	-	2%
			3	(Distribution Revenue)	(258,573)	Closes its accounts 15~20 days after the end of each month	-

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Transaction condition			The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms	
14	President Information Corp.	President Chain Store Corp.	3	(Service Revenue)	(\$ 651, 655)	Closes its accounts 30 days after the end of each month	-
			3	Accounts receivable	113, 082	-	-
15	Tait Distribution Service Co., Ltd.	Tait Marketing & Distribution Co., Ltd.	3	(Sales)	(237, 720)	Closes its accounts 30 days after the end of each month	-
16	President Pharmaceutical Corp.	Retail Support International Corp.	3	(Sales)	(1, 307, 903)	Closes its accounts 30~70 days after the end of each month	-
			3	Accounts receivable	334, 941	-	-
17	President Transnet Corp.	Books. Com	3	(Sales)	(114, 673)	Closes its accounts 60 days after the end of each month	-
		Retail Support International Corp.	3	(Sales)	(192, 295)	Closes its accounts 30~45 days after the end of each month	-
18	Wisdom Distribution Services Corp.	President Chain Store Corp.	3	(Sales)	(10, 006, 527)	Closes its accounts 30~60 days after the end of each month	(3%)
			3	Accounts receivable	1, 198, 106	-	-
19	Century Quick Services Restaurant Corp.	Uni-President Cold Chain Corp.	3	(Sales)	(124, 615)	Closes its accounts 50 days after the end of each month	-
20	Capital Inventory Services Corp.	President Chain Store Corp.	3	(Service Revenue)	(202, 274)	Closes its accounts 60 days after the end of each month	-
21	Uni-President Oven Bakery Corp.	Uni-President Cold Chain Corp.	3	(Sales)	(130, 768)	Closes its accounts 50 days after the end of each month	-
22	Tung Ang Enterprises Corp.	Retail Support International Corp.	3	(Sales)	(2, 389, 379)	75 days after sales	(1%)
			3	Accounts receivable	193, 557	-	-
		Tung Hsiang Enterprises Corp.	3	(Sales)	(1, 700, 811)	77 days after sales	-
		3	Accounts receivable	372, 050	-	-	
		Tung Yu Enterprises Corp.	3	(Sales)	(500, 685)	12 days after sales	-
		Tone Chu Enterprises Corp.	3	(Sales)	(383, 503)	77 days after sales	-

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Transaction condition			The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms	
22	Tung Ang Enterprises Corp.	Hsin Tung Enterprises Corp.	3	(Sales)	(\$ 217, 974)	17 days after sales	-
		Tung-Bo Enterprises Corp.	3	(Sales)	(168, 541)	12 days after sales	-
		Uni-President Cold Chain Corp.	3	(Sales)	(108, 287)	Closes its accounts 30 days after the end of each month	-
23	Tung Guan Enterprises Co., Ltd.	President Chain Store Corp.	3	(Sales)	(125, 189)	Closes its accounts 55 days after the end of each month	-
24	Books. Com	President Chain Store Corp.	3	Other receivables	222, 821	-	-
25	Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	3	Service Revenue	(137, 132)	Closes its accounts 45 days after the end of each month	-
26	Vision Distribution Service Corp.	Wisdom Distribution Services Corp.	3	(Sales)	(503, 806)	Closes its accounts 65 days after the end of each month	-
			3	Accounts receivable	137, 220	-	-
27	Lien Bo Enterprises Corp.	Retail Support International Corp.	3	(Sales)	(736, 386)	Closes its accounts 15~70 days after the end of each month	-
28	President Logistics International Corp.	Uni-President Cold Chain Corp.	3	(Distribution Revenue)	(874, 290)	Closes its accounts 20 days after the end of each month	-
		Retail Support International Corp.	3	(Distribution Revenue)	(637, 421)	"	-
		Wisdom Distribution Services Corp.	3	(Distribution Revenue)	(243, 127)	"	-
29	Chieh Shun Transport Corp.	President Transnet Corp.	3	(Distribution Revenue)	(470, 675)	Closes its accounts 40 days after the end of each month	-
		Retail Support Transportation Co.	3	(Distribution Revenue)	(133, 735)	Closes its accounts 20 days after the end of each month	-
30	Qware Systems & Services Corp.	President Chain Store Corp.	3	(Sales)	(358, 743)	Closes its accounts 45 days after the end of each month	-
31	Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	(Sales)	(USD 161, 494)	30 days after shipping	(1%)
			3	Accounts receivable	USD 9, 716	-	-
			3	Other receivables	USD 20, 000	-	-
		Jiangsu Ton Yi Tinplate Co.,Ltd.	3	(Sales)	(USD 117, 573)	30 days after shipping	(1%)
			3	Accounts receivable	USD 6, 877	-	-
			3	Other receivables	USD 10, 000	-	-
32	Uni-President (Thailand) Ltd.	Uni-President Marketing Ltd.	3	(Sales)	(THB 1, 388, 299)	Closes its accounts 60 days after the end of each month	-
			3	Accounts receivable	THB 290, 704	-	-

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Transaction condition			The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms	
33	Uni-President (Vietnam) Co., Ltd.	Binh Duong Tribeco Joint Stock Company	3	Owners' current account	VND 18,000,000	-	-
34	Uni-President Foodstuff (BVI) Holdings Ltd.	Zhongshan President Enterprises Co., Ltd.	3	Other receivables	USD 10,000	-	-
		Meishan President Feed & Oil Co., Ltd.	3	Other receivables	USD 3,500	-	-
35	President Enterprises (China) Investment Co.,Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	Other receivables	CNY 300,298	-	-
		Beijing President Enterprises Drinks & Food Co., Ltd.	3	Other receivables	CNY 110,109	-	-
		Zhangsha President enterprise Co., Ltd.	3	Other receivables	CNY 80,078	-	-
		Nanning President Enterprose Co., Ltd.	3	Other receivables	CNY 130,129	-	-
		Taizhou President Enterprises Co., Ltd.	3	Other receivables	CNY 85,078	-	-
		Zhanjiang President Enterprises Food Co., Ltd.	3	Other receivables	CNY 78,074	-	-
		Uni-President Shanghai Pearly Century Co.,Ltd	3	Other receivables	CNY 25,025	-	-
		Integrated Marketing & Distribution Co., Ltd.	3	Other receivables	CNY 31,229	-	-
	Wuhan President Enterprises Food Co., Ltd.	3	Other receivables	CNY 50,027	-	-	

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Transaction condition			The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms	
35	President Enterprises (China) Investment Co.,Ltd.	Changchun President Enterprise Co., Ltd.	3	Other receivables	CNY 87,287	-	-
36	Jiangsu Ton Yi Tinplate Co.,Ltd.	Wuxi Ton Yi Industrial Packaging Co., Ltd.	3	(Sales)	(USD 15,494)	67 days after invoice date	-
37	Fujian Ton Yi Tinplate Co., Ltd.	Chengdu Ton Yi Industrial Packaging Co., Ltd.	3	(Sales)	(USD 15,337)	67 days after invoice date	-
			3	Accounts receivable	USD 3,897	-	-
		Wuxi Ton Yi Industrial Packaging Co., Ltd.	3	(Sales)	(USD 9,745)	67 days after invoice date	-
38	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 230,102)	Closes its accounts 30 days after the end of each month	-
			3	Accounts receivable	CNY 60,903	-	-
			3	Other receivables	CNY 40,000	-	-
39	Wuhan President Enterprises Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	(Sales)	(CNY 127,749)	Closes its accounts 30 days after the end of each month	-
		Nanchang President Enterprises Co., Ltd.	3	(Sales)	(CNY 67,096)	"	-
		Fuzhou President Enterprises Co., Ltd.	3	(Sales)	(CNY 56,470)	"	-
		Chengdu President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 25,929)	"	-
40	Kunshan President Enterprises Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	(Sales)	(CNY 58,264)	"	-
		Hefei President Enterprises Co., Ltd.	3	(Sales)	(CNY 53,601)	"	-
		Shanghai President Coffee Co., Ltd.	3	(Sales)	(CNY 34,161)	"	-

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Transaction condition			The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms	
40	Kunshan President Enterprises Food Co., Ltd.	Zhengzhou President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 30,882)	Closes its accounts 30 days after the end of each month	-
		Wuhan President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 24,308)	"	-
41	Hefei President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 239,693)	"	-
			3	Accounts receivable	CNY 38,875	-	-
42	Shenyang President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	3	(Sales)	(CNY 79,867)	Closes its accounts 30 days after the end of each month	-
		Beijing President Food Co., Ltd.	3	(Sales)	(CNY 68,715)	"	-
		Harbin President Enterprises Co., Ltd.	3	(Sales)	(CNY 58,328)	"	-
43	Zhengzhou President Enterprises Food Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	3	(Sales)	(CNY 121,867)	"	-
			3	Accounts receivable	CNY 23,664	-	-
		Beijing President Food Co., Ltd.	3	(Sales)	(CNY 34,169)	Closes its accounts 30 days after the end of each month	-
		Kunshan President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 27,298)	"	-
44	Beijing President Enterprises Drinks & Food Co., Ltd.	Beijing President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 55,360)	Closes its accounts 30 days after the end of each month	-
			3	Other receivables	CNY 40,000	-	-
		Hefei President Enterprises Co., Ltd.	3	(Sales)	(CNY 45,594)	Closes its accounts 30 days after the end of each month	-
		Guangzhou President Enterprises Co., Ltd.	3	(Sales)	(CNY 34,426)	"	-
		Shenyang President Enterprises Co., Ltd.	3	(Sales)	(CNY 22,611)	"	-
45	Guangzhou President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	3	(Sales)	(CNY 25,018)	"	-

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Transaction condition			The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms	
46	Harbin President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	(Sales)	(CNY 37,262)	Closes its accounts 30 days after the end of each month	-
47	Taizhou President Enterprises Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 73,694)	"	-
48	Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 49,774)	"	-
		Zhangsha President enterprise Co., Ltd.	3	(Sales)	(CNY 22,183)	"	-
		Zhengzhou President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 29,067)	"	-
49	Chengdu President Enterprises Food Co., Ltd.	Xinjiang President Enterprises Co., Ltd.	3	(Sales)	(CNY 48,463)	"	-
		Kunming President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 29,406)	"	-
50	Xinjiang President Enterprises Co., Ltd.	Uni-President Enterprises Hong Kong Holdings Ltd.	3	(Sales)	(CNY 25,132)	"	-
		Aksu President Enterprises Co., Ltd.	3	Other receivables	CNY 30,000	-	-
51	President (Shanghai) Trading Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	(Sales)	(CNY 42,541)	Closes its accounts 30 days after the end of each month	-
		Kunshan President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 27,817)	"	-
52	Shanghai E & P Trading Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 151,433)	"	-
		Chengdu President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 28,630)	"	-

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Transaction condition			The percentage of total combined revenue or total assets (Note 4)
				Subject	Amount	Transaction terms	
52	Shanghai E & P Trading Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	(Sales)	(CNY 25,020)	Closes its accounts 30 days after the end of each month	-
		Guangzhou President Enterprises Co., Ltd.	3	(Sales)	(CNY 35,069)	"	-
		Beijing President Enterprises Drinks & Food Co., Ltd.	3	(Sales)	(CNY 154,840)	"	-
		Kunshan President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 83,544)	"	-
		Hefei President Enterprises Co., Ltd.	3	Accounts receivable	CNY 2,637	-	-
		Zhengzhou President Enterprises Food Co., Ltd.	3	(Sales)	(CNY 67,658)	Closes its accounts 30 days after the end of each month	-
		Fuzhou President Enterprises Co., Ltd.	3	(Sales)	(CNY 61,783)	"	-
		Fuzhou President Enterprises Co., Ltd.	3	(Sales)	(CNY 48,206)	"	-
53	Da Tong Ying Corp.	Uni-Splendor Corp.	3	(Sales)	(240,044)	According to the state of fund	-
54	Uni-Splendor Corp.	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	3	(Sales)	(USD 30,382)	"	-
		Uni-Splendor Technology (Huizhou) Corp.	3	Accounts receivable	USD 34,813	-	-
		Uni-Splendor Technology (Huizhou) Corp.	3	(Sales)	(USD 45,808)	According to the state of fund	-
		Uni-Splendor Technology (Huizhou) Corp.	3	Accounts receivable	USD 105,175	-	1%
55	Grand-Prosper (HK) Ltd.	Uni-Splendor Corp.	3	Accounts receivable	USD 99,629	-	1%
56	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Uni-Splendor Corp.	3	(Sales)	(CNY 650,918)	According to the state of fund	(1%)
57	Uni-Splendor Technology (Huizhou) Corp.	Uni-Splendor Corp.	3	(Sales)	(CNY 763,723)	"	(1%)
58	President Collect Service Co. Ltd.	President Transnet Corp.	3	Other receivables	563,339	-	-
59	Uni-Home Tech Corp.	Grand-Prosper (HK) Limited.	3	Accounts receivable	USD 127,501	-	1%

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

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

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

(Note 3) The Kinds of relationship between the transcation parties are as follows:

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

(Note 4) The counting to the percentage of transcation amount on consolidated total operating revenues or total assets is as follows. Assets and liabilities are counting at the amount period of consolidated total assets at ending period; Income is counting at the amount of consolidated total revenue at ending period.

12. 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 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 December 31, 2012

	<u>Feeds</u>	<u>Foods</u>	<u>Electric Appliances</u>	<u>General Investments</u>	<u>Chain stores</u>	<u>Circulation</u>	<u>Distribution</u>
Revenue from external customers	\$15,427,820	\$157,114,866	\$ 8,984,514	\$ 344,526	\$133,297,274	\$ 54,256,730	\$ 3,372,471
Revenue from internal customers	<u>804,093</u>	<u>263,209</u>	<u>-</u>	<u>-</u>	<u>1,272,251</u>	<u>4,585,113</u>	<u>101,204,500</u>
Segment revenue	<u>\$16,231,913</u>	<u>\$157,378,075</u>	<u>\$ 8,984,514</u>	<u>\$ 344,526</u>	<u>\$134,569,525</u>	<u>\$ 58,841,843</u>	<u>\$104,576,971</u>
Segment income	<u>\$ 706,401</u>	<u>\$ 8,483,725</u>	<u>(\$ 225,986)</u>	<u>(\$ 44,783)</u>	<u>\$ 7,779,949</u>	<u>\$ 3,321,780</u>	<u>\$ 779,425</u>
Segment assets	<u>\$ 6,987,939</u>	<u>\$ 96,307,529</u>	<u>\$ 8,275,134</u>	<u>\$ 6,163,230</u>	<u>\$ 42,340,466</u>	<u>\$ 19,591,373</u>	<u>\$ 7,101,330</u>

As of and for the year ended December 31, 2012

	<u>Tinplates</u>	<u>Filling Stations</u>	<u>Leisure Business Development</u>	<u>Pharmaceutical Department</u>	<u>Others</u>	<u>Adjustment and Elimination</u>	<u>Consolidated</u>
Revenue from external customers	\$28,020,800	\$ 14,934,385	\$ 6,805,990	\$ 4,709,284	\$ 51,741,481	(\$ 48,298,157)	\$430,711,984
Revenue from internal customers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,465,076</u>	<u>(113,594,242)</u>	<u>-</u>
Segment revenue	<u>\$28,020,800</u>	<u>\$ 14,934,385</u>	<u>\$ 6,805,990</u>	<u>\$ 4,709,284</u>	<u>\$ 57,206,557</u>	<u>(\$161,892,399)</u>	<u>\$430,711,984</u>
Segment income	<u>\$ 667,211</u>	<u>\$ 38,314</u>	<u>(\$ 95,169)</u>	<u>\$ 1,396,022</u>	<u>(\$ 458,432)</u>		<u>\$ 22,348,457</u>
Segment assets	<u>\$38,289,043</u>	<u>\$ 1,941,189</u>	<u>\$ 30,758,823</u>	<u>\$ 10,163,425</u>	<u>\$ 28,865,108</u>		<u>\$296,784,589</u>

As of and for the year ended December 31, 2011

	Feeds	Foods	Electric Appliances	General Investments	Chain stores	Circulation	Distribution
Revenue from external customers	\$22,261,235	\$130,264,254	\$ 7,226,564	\$ 320,376	\$122,240,774	\$ 49,978,219	\$ 3,448,139
Revenue from internal customers	1,600,469	314,551	-	-	471,951	4,269,734	88,671,929
Segment revenue	<u>\$23,861,704</u>	<u>\$130,578,805</u>	<u>\$ 7,226,564</u>	<u>\$ 320,376</u>	<u>\$122,712,725</u>	<u>\$ 54,247,953</u>	<u>\$ 92,120,068</u>
Segment income	<u>\$ 747,579</u>	<u>\$ 4,918,590</u>	<u>(\$ 614,364)</u>	<u>(\$ 42,735)</u>	<u>\$ 7,430,465</u>	<u>\$ 2,193,393</u>	<u>\$ 787,781</u>
Segment assets	<u>\$ 6,814,399</u>	<u>\$ 81,812,948</u>	<u>\$ 8,821,811</u>	<u>\$ 6,265,670</u>	<u>\$ 41,304,305</u>	<u>\$ 16,338,942</u>	<u>\$ 7,810,850</u>

As of and for the year ended December 31, 2011

	Tinplates	Filling Stations	Leisure Business Development	Pharmaceutical Department	Others	Adjustment and Elimination	Consolidated
Revenue from external customers	\$26,518,581	\$ 13,509,773	\$ 6,230,077	\$ 4,013,717	\$ 46,805,572	(\$ 42,800,514)	\$390,016,767
Revenue from internal customers	-	-	-	-	4,901,998	(100,230,632)	-
Segment revenue	<u>\$26,518,581</u>	<u>\$ 13,509,773</u>	<u>\$ 6,230,077</u>	<u>\$ 4,013,717</u>	<u>\$ 51,707,570</u>	<u>(\$143,031,146)</u>	<u>\$390,016,767</u>
Segment income	<u>\$ 1,174,706</u>	<u>\$ 63,972</u>	<u>(\$ 265,561)</u>	<u>\$ 1,193,571</u>	<u>\$ 237,867</u>		<u>\$ 17,825,264</u>
Segment assets	<u>\$37,536,687</u>	<u>\$ 1,918,654</u>	<u>\$ 31,536,754</u>	<u>\$ 9,307,939</u>	<u>\$ 31,331,677</u>		<u>\$280,800,636</u>

(4) Reconciliation information of segment income and assets

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

	For the years ended December 31,	
	2012	2011
Income of reportable segments	\$ 22,806,889	\$ 17,587,397
Income of other operating segments	(450,629)	237,867
Elimination of intersegment transactions	(7,803)	(755,387)
Investment income	1,697,962	869,468
Interest expense	(2,013,621)	(1,840,647)
Other non-operating income	5,674,826	4,260,505
Other non-operating expenses	(5,428,894)	(2,217,495)
Income before income tax	<u>\$ 22,278,730</u>	<u>\$ 18,141,708</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:

	December 31, 2012	December 31, 2011
Assets of reportable segments	\$ 267,919,481	\$ 249,468,959
Assets of other operating segments	28,865,108	31,331,677
Long-term equity investments accounted for under the equity method	27,991,117	27,335,353
Unallocated items	<u>13,874,036</u>	<u>12,720,289</u>
Total assets	<u>\$ 338,649,742</u>	<u>\$ 320,856,278</u>

(5) Information on products and services

The chief operating decision-maker of the Company manages the business from a product perspective. For details of product perspective, please refer to Note 12(3). The reconciliations between total segment revenue and operating revenue were as follows:

	2012	2011
Total segment revenue	\$ 430,711,984	\$ 390,016,767
Non-operating revenue	(3,196,638)	(1,988,370)
Operating revenue	<u>\$ 427,515,346</u>	<u>\$ 388,028,397</u>

(6) Information on geographic area

As of and for the years ended December 31, 2012 and 2011, the information on geographic area were as follows:

	2012		2011	
	Revenue	Non-current assets	Revenue	Non-current assets
Taiwan	\$ 238,903,666	\$103,273,803	\$ 231,620,346	\$108,459,236
China	150,737,026	78,210,176	120,433,435	66,042,401
Others	<u>37,874,654</u>	<u>14,362,642</u>	<u>35,974,616</u>	<u>6,567,277</u>
	<u>\$ 427,515,346</u>	<u>\$195,846,621</u>	<u>\$ 388,028,397</u>	<u>\$181,068,914</u>

(7) Information on significant customers

In 2012 and 2011, no customers constituted more than 10% of the Group's total revenue.

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 referred herein as "IFRSs").

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	Completed
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” effective 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:

(a) 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)
Investment property	-	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)
Reserve for land revaluation incremental tax	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 investments	\$ 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)
Asset revaluations	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>	

(b) Significant differences reconciliation of its balance sheet as of December 31, 2012:

Item	ROC GAAP	Adjustments	IFRSs	Note
Assets				
Deferred income tax assets - current	\$ 1,185,164	(\$ 1,185,164)	\$ -	(1)
Available-for-sale financial assets - non-current	9,286,647	1,256,624	10,543,271	(2)
Financial assets carried at cost - non-current	3,941,563	(1,925,690)	2,015,873	(2), (3)
Total property, plant and equipment, net	139,430,133	(14,694,589)	124,735,544	(4), (5) (6), (18)
Investment property	-	23,657,445	23,657,445	(5)
Other intangible assets	11,970,446	(9,039,079)	2,931,367	(6), (7)
Long-term prepaid rent expenses	-	9,622,686	9,622,686	(7)
Assets leased to others	9,553,406	(9,537,867)	15,539	(5)
Idle assets	1,011,974	(1,011,974)	-	(5)
Deferred income tax assets - non-current	512,752	3,473,548	3,986,300	(1), (8) (9), (10)
Others assets - prepayments for equipment	-	1,635,336	1,635,336	(4)
Others	<u>161,757,657</u>	<u>991,050</u>	<u>162,748,707</u>	(3), (5) (9), (10) (13), (18)
Total assets	<u>\$338,649,742</u>	<u>\$ 3,242,326</u>	<u>\$341,892,068</u>	

Item	ROC GAAP	Adjustments	IFRSs	Note
Liabilities				
Accrued expences	\$ 23,129,886	\$ 1,382,761	\$ 24,512,647	(8), (9)
Land value incremental reserve	2,169,441	(2,169,441)	–	(1)
Accrued pension liabilities	4,446,684	5,590,767	10,037,451	(10)
Deferred income tax liabilities - non-current	773,459	501,032	1,274,491	(1), (9)
Others	<u>177,342,751</u>	<u>2,654,213</u>	<u>179,996,964</u>	(1)
Total liabilities	<u>\$207,862,221</u>	<u>\$ 7,959,332</u>	<u>\$215,821,553</u>	
Stockholders' Equity				
Capital reserve from long-term investment	\$ 5,719,780	(\$ 5,719,780)	\$ –	(11)
Special reserve	105,429	4,013,337	4,118,766	(14), (15)
Undistributed earnings	14,584,350	(3,961,740)	10,622,610	(8), (9) (10), (11) (12), (13) (14), (15)
Cumulative translation adjustments	201,900	(1,403,013)	(1,201,113)	(12), (15)
Unrecognized pension cost	(2,853,465)	2,853,465	–	(10)
Unrealized revaluation increments	2,502,725	(2,502,725)	–	(13)
Minority interest	48,186,419	(1,407,688)	46,778,731	(8), (9) (10)
Others	<u>62,340,383</u>	<u>3,411,138</u>	<u>65,751,521</u>	(2), (11) (15)
Total stockholders' equity	<u>\$130,787,521</u>	<u>(\$ 4,717,006)</u>	<u>\$126,070,515</u>	

(c) Significant differences reconciliation of its income statement for 2012:

Item	ROC GAAP	Adjustments	IFRSs	Note
Operating revenue	\$427,515,346	(\$21,468,645)	\$406,046,701	(16), (17) (18)
Operating costs	(300,045,420)	19,727,091	(280,318,329)	(16), (18)
Operating expenses	(108,318,107)	2,281,595	(106,036,512)	(8), (10) (16), (17)
Non-operating income, gains, expenses and losses	3,126,911	(3,974,099)	(847,188)	(9), (15) (16), (18)
Income tax expense	(3,804,016)	(103,864)	(3,907,880)	(8), (9) (10)
Consolidated net income	<u>\$ 18,474,714</u>	<u>(\$ 3,537,922)</u>	<u>\$ 14,936,792</u>	
Attributable to:				
Equity holders of the company	\$ 12,407,340	(\$ 3,164,242)	\$ 9,243,098	
Minority interest	<u>6,067,374</u>	<u>(373,680)</u>	<u>5,693,694</u>	(8), (9) (10), (15)
	<u>\$ 18,474,714</u>	<u>(\$ 3,537,922)</u>	<u>\$ 14,936,792</u>	

Notes to the reconciliation:

(1) Income tax

(i) 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. In addition, the Company reclassified deferred income tax assets-current of \$1,185,164 to deferred income tax assets-non-current and deferred income tax liabilities-current of \$58,619 (shown as "Liabilities-Other listed above") to deferred income tax assets-non-current at December 31, 2012.

(ii) 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). In addition, the Company designated Financial assets carried at cost-non-current of \$1,229,729 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 \$26,895 (shown as “Equity-others” listed above) at December 31, 2012.

(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. In addition, the Company reclassified Financial assets carried at cost-non-current of \$695,961 to the associates investment (shown as “Assets-others” listed above) at December 31, 2012.

(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 - prepayments for equipment at the date of transition to IFRSs. In addition, the Company reclassified construction in progress and prepayments for equipment of \$1,635,336 to other assets - prepayments for equipment at December 31, 2012.

(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 Securities Issuers”, idle assets shall be transferred to other assets. Therefore, the Company reclassified Property, plant and equipment of \$9,717,130, Assets leased to others 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. In addition, the Company reclassified Property, plant and equipment of \$12,631,319, Assets leased to others of \$9,537,161, Idle assets of \$858,367 and Other assets – others of \$630,618 (shown as “Assets-others” listed above) to Investment property of \$23,657,465 at December 31, 2012; and reclassified Idle assets of \$153,587 to Property, plant and equipment.

(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. In addition, the Company reclassified Property, plant and equipment of \$583,390 to Other intangible assets at December 31, 2012.

(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. In addition, the Company reclassified Other intangible assets of \$9,622,686 to Long-term prepaid rent expenses at December 31, 2012.

(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 assets - 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. In addition, the Company increased deferred income tax assets-non-current by \$95,556 and accrued expenses by \$570,917, and decreased undistributed earnings by \$339,419 (including increase in operating expenses of \$44,134 and decrease in income tax expense of \$7,240), and decreased net income attributable to minority interest by \$14,821 and minority interest by \$150,763 as of and for the year ended December 31, 2012.

(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 by \$109,817; and decreased prepaid rent expenses by \$2,350 (shown as "Assets-others" listed above) and minority interest by \$72,892. In addition, the Company increased other receivables by \$835,325 (shown as "Assets-others" listed above), long-term notes and accounts receivable by \$116,344 (shown as "Assets-others" listed above), deferred income tax assets-non-current by \$101,932, accrued expenses by \$823,595, deferred income tax liabilities-non-current by \$159,620 and undistributed

earnings by \$124,526 [including increase in other operating revenues by \$140,403 (shown as “Operating-revenues” listed above), miscellaneous expenses by \$121,613 (shown as “Non-operating income, gains, expenses and losses” listed above) and income tax expense by \$4,081]; and decreased prepaid rent expenses by \$18,750 (shown as “Assets-others” listed above), net income attributable to minority interest by \$21,154 and minority interest by \$94,046 as of and for the year ended December 31, 2012.

(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 elected 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 by \$160,627 (shown as “Assets-others” listed above), other assets - other by \$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 increased accrued pension liabilities by \$5,590,767, deferred income tax assets-non-current by \$1,486,219, unrecognized pension cost by \$2,772,999, and net income attributable to minority interest by \$59,923; and decreased deferred pension cost by \$154,873 (shown as “Assets-others” listed above), undistributed earnings by \$5,830,561 (including increase in income expense by \$97,942; decrease in operating expenses by \$429,573 and actuarial losses by \$1,059,892 (shown as “Undistributed earnings” listed above)) and minority interest by \$1,141,936 as of and for the year ended December 31, 2012.

(11)Capital reserve from long-term investments

The Company elected the exemption for business combination at the date of transition to IFRSs, that applies to past accounting treatments to investments in associates. For capital reserves from long-term investments under current accounting standards in R.O.C that do not meet the definition of equity, the Company elected the exemption 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). In addition, the Company reclassified to “Undistributed earnings” the amount of \$5,666,186 from “Capital reserve from long-term investments” , and reclassified the remaining balance of \$53,594 to other equity accounts based on its nature (shown as “Equity-Others” listed above) in accordance with the revised “Rules Governing the Preparation of Financial Statements by Securities Issuers”.

(12)Cumulative translation adjustments

The Company elected 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 and December 31, 2012.

(13) Asset revaluations

(i) 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 revaluation increments and undistributed earnings both by \$2,458,437, at the date of transition to IFRSs.

(ii) In 2012, the Company's associate revalued its property, plant and equipment in accordance with current accounting standards in R.O.C. The Company proportionately recognized long-term investments and asset revaluations based on the ownership percentage. However, as the Company did not select revaluation model at the date of transition to IFRSs as its accounting policy for property, plant and equipment, it reversed the long-term investment and asset revaluations recognized by \$44,288 (shown as “Assets-others” listed above) at December 31, 2012.

(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 elected to reclassify the transition differences of items 12 and 13 above to the “retained earnings” account at the date of transition to IFRSs.

(15) Disposal of investment in subsidiaries

Pursuant to current accounting standards in R.O.C, disposal of investments in subsidiaries, the difference between the carrying amount and the considerations received shall be recognized as gain or loss on disposal of long-term investments. However, in accordance with IAS 27, “Consolidated and Separate Financial Statements”, changes in a parent’s ownership interest in a subsidiary that do not result in a loss of control are accounted for as equity transactions. The carrying amounts of the controlling and non-controlling interests shall be adjusted to reflect the changes in their relative interests in the subsidiary. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received shall be recognized directly in equity and attributed to the owners of the parent. As a result, the Company decreased undistributed earnings by \$3,521,166 [including decrease in gain on disposal of investments by \$4,013,490 (shown as “Non-operating income, gains, expenses and losses” listed above) and increased net income attributable to minority interest by \$492,324]; and decreased capital reserve - difference between acquisition or disposal price and carrying amount of subsidiaries by \$3,345,671 (shown as “Equity-others” listed above), cumulative translation adjustments by \$175,495 and proportionately reversed special reserve by \$59,690 pursuant to Jin-Guan-Zheng-Shen-Zi Order No.1010012865, dated April 6, 2012.

(16) Revenue recognition on a net/gross basis (judgment between ‘principal’ and ‘agent’)

The Group is engaged in retail business and management of department stores. As the Group is able to exercise the right of selecting retailers that sets selling counters in the department store, and in the mean time participates in the decisions of these retailers as to what kinds of goods or services to be sold/rendered in the department store, according to ARDF Interpretation 94-138, ‘Accounting for Recognition of Revenue from Selling Counters in Department Store’, the transactions in department stores shall be regarded as a sale transaction and the Group shall recognize revenue from those transactions on a gross basis (the Group is deemed as the principal). However, in accordance with IAS 18, ‘Revenue’, the transactions of the Group in the department store which do not expose the Group to significant risks and rewards of ownership related to the sale of goods or rendering of services, which meet the definition of

‘agent’, shall be recognized as revenue on a net basis. The Group decreased operating revenue by \$19,846,577, operating costs by \$19,869,592, miscellaneous expenses by \$121,618 (shown as “Non-operating income, gains, expenses and losses” listed above); and increased operating expenses by \$144,633 for the year ended December 31, 2012.

(17) Expenses paid to customer

In accordance with current accounting standards in R.O.C., considerations paid to distributors and customers for slotting charges, shelf-listing expenses, other promotion charges are recognized as sales and marketing expenses. However, in accordance with IFRSs, considerations paid to customers relative to sales transactions should be regarded as reductions of revenue. The Company decreased operating revenues and operating expenses by \$2,168,790 for the year ended December 31, 2012.

(18) Routine sales of assets leased to others

Pursuant to current accounting standards in R.O.C., the gain or loss from disposal of property, plant and equipment is recognized as non-operating gain or loss. However, in accordance with IFRSs, an entity that, in the course of its ordinary activities, routinely sells items of property, plant and equipment that it has held for rental to others shall transfer such assets to inventories at their carrying amount when they cease to be rented and become held for sale. The proceeds from the sale of such assets shall be recognized as revenue in accordance with IAS 18, “Revenue”. The Company increased operating revenues by \$348,412 and operating costs by \$275,788; and decreased gain on disposal of property, plant and equipment by \$72,624 (shown as “Non-operating income, gains, expenses and losses” listed above); and reclassified property, plant and equipment by \$15,152 (shown as “Assets-others” listed above) to inventory at December 31, 2012.

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:

(a) 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).

(b) Share-based payment

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

(c) 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.

(d) 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.

(e) 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.

(f) 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”.

(g) 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.

(h) 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.

(i) Designated financial instruments

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

(j) 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.

(k) 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.

(l) 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.