

UNI-PRESIDENT ENTERPRISES CORP.
CONSOLIDATED FINANCIAL STATEMENTS AND
REVIEW REPORT OF INDEPENDENT
ACCOUNTANTS
SEPTEMBER 30, 2013 AND 2012

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

REVIEW REPORT OF INDEPENDENT ACCOUNTANTS TRANSLATED FROM CHINESE

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

We have reviewed the accompanying consolidated balance sheets of Uni-President Enterprises Corp. and subsidiaries as of September 30, 2013, December 31, 2012, September 30, 2012 and January 1, 2012, and the related consolidated statements of comprehensive income for the three-month and nine-month periods ended September 30, 2013 and 2012, and the consolidated statements of changes in stockholders' equity and of cash flows for the nine-month periods ended September 30, 2013 and 2012. These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews. As described in Note 4(3), we did not review the consolidated financial statements of Ton Yi Industrial Corp., a subsidiary of the Company, for the nine-month period ended September 30, 2012, which statements reflect total assets and liabilities of \$39,071,150 thousand and \$20,551,457 thousand, representing 11.45% and 9.21% of the related consolidated totals, respectively, as of September 30, 2012, and total operating revenues of \$7,125,065 thousand and \$20,661,720 thousand, representing 6.43% and 6.69% of the related consolidated totals for the three-month and nine-month periods ended September 30, 2012, respectively. The financial statements of these subsidiaries were reviewed by other auditors whose reports thereon have been furnished to us, and our conclusion expressed herein, insofar as it relates to the amounts included in the financial statements for these subsidiaries and investee companies, is based solely on the reports of the other auditors.

Except as discussed in the following paragraph, we conducted our reviews in accordance with Statement of Auditing Standards No. 36, "Review of Financial Statements" in the Republic of China. A review of interim financial information consists principally of obtaining an understanding of the system for the preparation of interim financial information, applying analytical procedures to financial data, and making inquiries of Company personnel responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

As described in Note 4(3), the financial statements of certain subsidiaries were consolidated based on their unreviewed financial statements as of and for the three-month and nine-month periods ended September 30, 2013 and 2012. Total assets of these subsidiaries amounted to \$140,845,472 thousand and \$134,703,533 thousand, representing 38.51% and 39.46% of the related consolidated totals, and total liabilities amounted to \$78,940,384 thousand and \$72,079,015 thousand, representing 33.85%

and 32.29% of the related consolidated totals, as of September 30, 2013 and 2012, respectively. Total comprehensive income of these subsidiaries amounted to \$1,196,832 thousand, \$230,170 thousand, \$2,869,469 thousand and \$2,540,507 thousand, constituting 24.37%, 5.32%, 15.99% and 19.41% of the consolidated totals for the three-month and nine-month periods ended September 30, 2013 and 2012, respectively. In addition, as described in Note 6(10) to the consolidated financial statements, the financial statements of certain investments accounted for under the equity method were not reviewed by independent accountants. Investments in these companies amounted to \$23,653,501 thousand and \$22,687,647 thousand as of September 30, 2013 and 2012, respectively, and their related share of profit of associates and joint ventures accounted for under the equity method amounted to \$647,546 thousand, \$296,560 thousand, \$1,301,152 thousand and \$1,141,043 thousand for the three-month and nine-month periods then ended, respectively. These amounts were based solely on their unreviewed financial statements. We were unable to satisfy ourselves as to the carrying value of the investments or the equities in their earnings by other auditing procedures.

Based on our reviews and the reports of other auditors, except for the effect of such adjustments, if any, as might have been determined to be necessary had the financial statements of certain subsidiaries and investee companies been reviewed by independent accountants as described in the preceding paragraph, we are not aware of any material modifications that should be made to the consolidated financial statements referred to above in order for them to be in conformity with the "Rules Governing the Preparation of Financial Statements by Securities Issuers", International Accounting Standard 34, "Interim Financial Reporting" and International Financial Reporting Standard 1, "First-time Adoption of International Financial Reporting Standards" endorsed by the Financial Supervisory Commission of the Republic of China.

PricewaterhouseCoopers, Taiwan
Republic of China

November 12, 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
YEARS ENDED SEPTEMBER 30

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

Assets	Notes	September 30, 2013		December 31, 2012		September 30, 2012		January 1, 2012		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Current assets										
1100	Cash and cash equivalents	6(1)	\$ 35,251,467	10	\$ 43,945,441	13	\$ 33,236,862	10	\$ 41,800,274	13
1110	Financial assets at fair value through profit or loss - current	6(2) and 8	12,551,820	3	10,137,628	3	11,791,238	3	11,472,465	4
1150	Notes receivable, net	6(3)(4) and 7	2,473,535	1	2,614,575	1	2,874,402	1	2,877,192	1
1170	Accounts receivable, net	6(4) and 7	19,607,262	5	17,029,400	5	21,829,246	6	16,611,579	5
1200	Other receivables	6(4)(5) and 7	7,484,355	2	6,192,046	2	4,756,551	1	4,375,081	1
1220	Current income tax assets		118,498	-	63,122	-	108,242	-	2,618	-
130X	Inventory	6(6) and 8	34,797,885	10	33,988,920	10	33,153,595	10	34,571,217	11
1410	Prepayments		11,778,942	3	10,126,743	3	9,925,839	3	9,717,443	3
1470	Other current assets	8	9,971,852	3	692,623	-	12,449,756	4	358,676	-
11XX	Total Current Assets		<u>134,035,616</u>	<u>37</u>	<u>124,790,498</u>	<u>37</u>	<u>130,125,731</u>	<u>38</u>	<u>121,786,545</u>	<u>38</u>
Non-current assets										
1510	Financial assets at fair value through profit or loss - non-current	6(2)	-	-	288,222	-	-	-	-	-
1523	Available-for-sale financial assets - non-current	6(7) and 8	5,356,638	1	8,027,256	2	7,475,971	2	7,671,697	2
1543	Financial assets carried at cost - non-current	6(8) and 8	1,932,292	-	1,959,776	1	2,187,504	1	1,956,081	1
1546	Bond investments without active markets - non-current	6(9)	294,694	-	289,413	-	292,004	-	301,721	-
1550	Investments accounted for under equity method	6(7)(10)(13) and 8	30,929,716	8	30,403,290	9	29,808,097	9	29,197,800	9
1600	Property, plant and equipment	6(11)(13) and 8	141,730,650	39	127,429,263	37	120,112,049	35	113,802,890	35
1760	Investment property, net	6(12)(13) and 8	20,556,810	6	20,979,266	6	20,696,107	6	20,934,200	6
1780	Intangible assets	6(13)	2,993,172	1	2,931,369	1	2,687,416	1	2,688,257	1
1840	Deferred income tax assets	5(2)	4,249,092	1	3,986,300	1	3,959,651	1	3,527,087	1
1915	Prepayments for equipment		2,469,528	1	1,635,336	-	3,619,596	1	1,846,923	1
1920	Refundable deposits	8	2,850,583	1	2,706,178	1	4,264,100	1	4,013,652	1
1985	Long-term prepaid rents	8	11,956,784	3	9,622,686	3	9,315,252	3	9,084,112	3
1990	Other non-current assets, others	6(19), 7 and 8	6,398,788	2	6,009,764	2	6,823,329	2	5,806,010	2
15XX	Total Non-current Assets		<u>231,718,747</u>	<u>63</u>	<u>216,268,119</u>	<u>63</u>	<u>211,241,076</u>	<u>62</u>	<u>200,830,430</u>	<u>62</u>
1XXX	Total Assets		<u>\$ 365,754,363</u>	<u>100</u>	<u>\$ 341,058,617</u>	<u>100</u>	<u>\$ 341,366,807</u>	<u>100</u>	<u>\$ 322,616,975</u>	<u>100</u>
Liabilities and Equity										
Current liabilities										
2100	Short-term borrowings	6(14) and 8	\$ 31,706,869	9	\$ 23,056,798	7	\$ 30,798,607	9	\$ 29,802,811	9
2110	Short-term notes and bills payable	6(15) and 8	8,277,276	2	7,508,498	2	8,429,367	2	6,710,143	2
2120	Financial liabilities at fair value through profit or loss - current	6(2)	106,350	-	769	-	-	-	-	-
2150	Notes payable	7	844,833	-	1,664,905	-	2,538,166	1	1,638,011	-
2170	Accounts payable	7	33,080,342	9	30,563,457	9	34,954,513	10	28,843,672	9
2200	Other payables	6(16)	43,889,697	12	42,211,391	12	42,288,595	12	34,762,465	11
2230	Current income tax liabilities		2,000,300	1	1,923,501	1	1,818,616	1	1,803,388	1

(Continued)

UNI-PRESIDENT ENTERPRISES CORP AND SUBSIDIARIES.
CONSOLIDATED BALANCE SHEETS
YEARS ENDED SEPTEMBER 30

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

	Liabilities and Equity	Notes	September 30, 2013		December 31, 2012		September 30, 2012		January 1, 2012	
			AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
2310	Advance receipts		\$ 5,582,909	2	\$ 6,932,835	2	\$ 5,242,270	2	\$ 7,649,623	2
2320	Long-term liabilities, current portion	6(17)(18) and 8	8,714,025	2	6,569,750	2	6,419,833	2	5,945,129	2
2399	Other current liabilities		329,485	-	242,042	-	249,764	-	70,752	-
21XX	Total Current Liabilities		<u>134,532,086</u>	<u>37</u>	<u>120,673,946</u>	<u>35</u>	<u>132,739,731</u>	<u>39</u>	<u>117,225,994</u>	<u>36</u>
	Non-current liabilities									
2530	Corporate bonds payable	6(17)	21,733,010	6	15,650,000	4	12,800,000	4	8,500,000	3
2540	Long-term borrowings	6(18) and 8	55,680,101	15	57,825,328	17	57,973,270	17	63,300,497	20
2570	Deferred income tax liabilities		3,791,577	1	3,603,323	1	3,665,913	1	3,586,917	1
2640	Accrued pension liabilities	6(19)	9,690,789	3	10,037,451	3	8,279,730	2	8,624,439	3
2645	Refundable deposits received		5,658,542	1	5,559,877	2	5,182,506	1	4,792,081	1
2670	Other non-current liabilities		2,146,407	1	2,471,628	1	2,608,979	1	3,009,763	1
25XX	Total Non-current Liabilities		<u>98,700,426</u>	<u>27</u>	<u>95,147,607</u>	<u>28</u>	<u>90,510,398</u>	<u>26</u>	<u>91,813,697</u>	<u>29</u>
2XXX	Total Liabilities		<u>233,232,512</u>	<u>64</u>	<u>215,821,553</u>	<u>63</u>	<u>223,250,129</u>	<u>65</u>	<u>209,039,691</u>	<u>65</u>
	Equity attributable to owners of parent									
	Share capital									
3110	Share capital - common stock	6(20)	51,542,229	14	48,624,744	14	48,624,744	14	45,443,686	14
	Capital surplus									
3200	Capital surplus	6(21)	3,940,971	1	3,920,417	1	857,124	-	834,656	-
	Retained earnings	6(20)(22)(29)								
3310	Legal reserve		11,336,707	3	10,095,973	3	10,095,973	3	9,151,205	3
3320	Special reserve		4,046,323	1	4,118,766	1	4,178,456	1	4,178,456	1
3350	Unappropriated retained earnings		11,656,111	4	11,572,819	4	12,778,490	4	11,370,326	4
	Other equity interest									
3400	Other equity interest	6(7)(23)	541,324	-	125,614	-	(2,875,406)	-	(1,596,153)	(1)
31XX	Equity attributable to owners of the parent		<u>83,063,665</u>	<u>23</u>	<u>78,458,333</u>	<u>23</u>	<u>73,659,381</u>	<u>22</u>	<u>69,382,176</u>	<u>21</u>
36XX	Non-controlling interest	6(31)	49,458,186	13	46,778,731	14	44,457,297	13	44,195,108	14
3XXX	Total Equity		<u>132,521,851</u>	<u>36</u>	<u>125,237,064</u>	<u>37</u>	<u>118,116,678</u>	<u>35</u>	<u>113,577,284</u>	<u>35</u>
	Contingent Liabilities and Commitments	9								
	Total Liabilities and Equity		<u>\$ 365,754,363</u>	<u>100</u>	<u>\$ 341,058,617</u>	<u>100</u>	<u>\$ 341,366,807</u>	<u>100</u>	<u>\$ 322,616,975</u>	<u>100</u>

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

See review report of independent accountants dated November 12, 2013.

UNI-PRESIDENT ENTERPRISES CORP AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF INCOME
(Expressed in thousands of New Taiwan dollars, except as otherwise indicated)
(UNAUDITED)

Items	Notes	Three months ended September 30				Nine months ended September 30				
		2013		2012		2013		2012		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
4000	Sales revenue	6(24) and 7	\$ 114,348,014	100	\$ 110,882,336	100	\$ 325,527,671	100	\$ 308,751,511	100
5000	Operating costs	6(6)(27)(28) and 7	(79,072,813)	(69)	(75,881,469)	(68)	(223,906,742)	(69)	(211,806,945)	(69)
5900	Net operating margin		<u>35,275,201</u>	<u>31</u>	<u>35,000,867</u>	<u>32</u>	<u>101,620,929</u>	<u>31</u>	<u>96,944,566</u>	<u>31</u>
	Operating expenses	6(27)(28)(32)								
6100	Selling expenses		(24,046,769)	(21)	(24,740,676)	(23)	(69,541,275)	(21)	(66,543,218)	(21)
6200	General and administrative expenses		(6,096,862)	(6)	(4,680,694)	(4)	(16,324,407)	(5)	(14,235,540)	(5)
6300	Research and development expenses		(234,680)	-	(219,440)	-	(680,307)	-	(627,356)	-
6000	Total operating expenses		<u>(30,378,311)</u>	<u>(27)</u>	<u>(29,640,810)</u>	<u>(27)</u>	<u>(86,545,989)</u>	<u>(26)</u>	<u>(81,406,114)</u>	<u>(26)</u>
6900	Operating profit		<u>4,896,890</u>	<u>4</u>	<u>5,360,057</u>	<u>5</u>	<u>15,074,940</u>	<u>5</u>	<u>15,538,452</u>	<u>5</u>
	Non-operating income and expenses									
7010	Other income	6(25) and 7	1,597,917	1	1,227,605	1	4,197,074	1	3,082,440	1
7020	Other gains and losses	6(2)(26)	1,022,591	1	(559,653)	(1)	2,073,822	1	(1,106,002)	-
7050	Finance costs		(536,626)	-	(488,900)	-	(1,537,472)	-	(1,506,218)	(1)
7060	Share of profit/(loss) of associates and joint ventures accounted for under equity method	6(10)								
			<u>654,872</u>	<u>1</u>	<u>805,311</u>	<u>1</u>	<u>1,605,925</u>	<u>-</u>	<u>1,857,980</u>	<u>1</u>
7000	Total non-operating income and expenses		<u>2,738,754</u>	<u>3</u>	<u>984,363</u>	<u>1</u>	<u>6,339,349</u>	<u>2</u>	<u>2,328,200</u>	<u>1</u>
7900	Profit before income tax		<u>7,635,644</u>	<u>7</u>	<u>6,344,420</u>	<u>6</u>	<u>21,414,289</u>	<u>7</u>	<u>17,866,652</u>	<u>6</u>
7950	Income tax expense	6(29)	(1,116,610)	(1)	(725,066)	(1)	(4,036,550)	(1)	(2,898,241)	(1)
8200	Profit for the period		<u>\$ 6,519,034</u>	<u>6</u>	<u>\$ 5,619,354</u>	<u>5</u>	<u>\$ 17,377,739</u>	<u>6</u>	<u>\$ 14,968,411</u>	<u>5</u>
	Other comprehensive income									
8310	Financial statements translation differences of foreign operations		(\$ 401,094)	(1)	(\$ 875,164)	(1)	\$ 1,853,222	-	(\$ 1,343,130)	(1)
8325	Unrealized loss on valuation of available-for-sale financial assets	6(7)	(1,207,234)	(1)	(416,125)	-	(1,284,533)	-	(537,052)	-
8300	Total other comprehensive income for the period		<u>(\$ 1,608,328)</u>	<u>(2)</u>	<u>(\$ 1,291,289)</u>	<u>(1)</u>	<u>\$ 568,689</u>	<u>-</u>	<u>(\$ 1,880,182)</u>	<u>(1)</u>
8500	Total comprehensive income for the period		<u>\$ 4,910,706</u>	<u>4</u>	<u>\$ 4,328,065</u>	<u>4</u>	<u>\$ 17,946,428</u>	<u>6</u>	<u>\$ 13,088,229</u>	<u>4</u>
	Profit attributable to:									
8610	Owners of the parent		\$ 4,460,268	4	\$ 3,633,602	3	\$ 10,976,532	4	\$ 10,078,359	3
8620	Non-controlling interest		<u>2,058,766</u>	<u>2</u>	<u>1,985,752</u>	<u>2</u>	<u>6,401,207</u>	<u>2</u>	<u>4,890,052</u>	<u>2</u>
	Net income		<u>\$ 6,519,034</u>	<u>6</u>	<u>\$ 5,619,354</u>	<u>5</u>	<u>\$ 17,377,739</u>	<u>6</u>	<u>\$ 14,968,411</u>	<u>5</u>
	Comprehensive income attributable to:									
8710	Owners of the parent		\$ 2,976,869	2	\$ 2,713,079	3	\$ 11,392,242	4	\$ 8,799,106	3
8720	Non-controlling interest		<u>1,933,837</u>	<u>2</u>	<u>1,614,986</u>	<u>1</u>	<u>6,554,186</u>	<u>2</u>	<u>4,289,123</u>	<u>1</u>
	Net income		<u>\$ 4,910,706</u>	<u>4</u>	<u>\$ 4,328,065</u>	<u>4</u>	<u>\$ 17,946,428</u>	<u>6</u>	<u>\$ 13,088,229</u>	<u>4</u>
	Basic earnings per share									
9750	Basic earnings per share (in dollars)	6(30)	<u>\$</u>	<u>0.87</u>	<u>\$</u>	<u>0.70</u>	<u>\$</u>	<u>2.13</u>	<u>\$</u>	<u>1.96</u>
	Diluted earnings per share									
9850	Total diluted earnings per share (in dollars)	6(30)	<u>\$</u>	<u>0.86</u>	<u>\$</u>	<u>0.70</u>	<u>\$</u>	<u>2.12</u>	<u>\$</u>	<u>1.95</u>

The accompanying notes are an integral part of these consolidated financial statements.
See review report of independent accountants dated November 12, 2013.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
(Expressed in thousands of New Taiwan dollars)
(UNAUDITED)

	Equity attributable to owners of the parent									
	Retained Earnings					Other equity interest				
	Share capital - common stock	Capital surplus	Legal reserve	Special reserve	Unappropriated retained earnings	Currency translation differences	Unrealized gain or loss on available-for-sale financial assets	Total	Non-controlling interest	Total equity
For the nine-month period ended September 30, 2012										
Balance at January 1, 2012	\$ 45,443,686	\$ 834,656	\$ 9,151,205	\$ 4,178,456	\$ 11,370,326	\$ -	(\$ 1,596,153)	\$ 69,382,176	\$ 44,195,108	\$ 113,577,284
Distribution of 2011 consolidated net income:										
Legal reserve	-	-	944,768	-	(944,768)	-	-	-	-	-
Cash dividends	-	-	-	-	(4,544,369)	-	-	(4,544,369)	-	(4,544,369)
Stock dividends	3,181,058	-	-	-	(3,181,058)	-	-	-	-	-
Net income for the nine months ended September 30, 2012	-	-	-	-	10,078,359	-	-	10,078,359	4,890,052	14,968,411
Other comprehensive income for the nine months ended September 30, 2012	-	-	-	-	-	(1,286,539)	7,286	(1,279,253)	(600,929)	(1,880,182)
Adjustment of capital reserve due to subsidiaries' adjustment of capital reserve	-	22,468	-	-	-	-	-	22,468	-	22,468
Non-controlling interest	-	-	-	-	-	-	-	-	(4,026,934)	(4,026,934)
Balance at September 30, 2012	<u>\$ 48,624,744</u>	<u>\$ 857,124</u>	<u>\$ 10,095,973</u>	<u>\$ 4,178,456</u>	<u>\$ 12,778,490</u>	<u>(\$ 1,286,539)</u>	<u>(\$ 1,588,867)</u>	<u>\$ 73,659,381</u>	<u>\$ 44,457,297</u>	<u>\$ 118,116,678</u>
For the nine-month period ended September 30, 2013										
Balance at January 1, 2013	\$ 48,624,744	\$ 3,920,417	\$ 10,095,973	\$ 4,118,766	\$ 11,572,819	(\$ 1,201,113)	\$ 1,326,727	\$ 78,458,333	\$ 46,778,731	\$ 125,237,064
Distribution of 2012 consolidated net income:										
Legal reserve	-	-	1,240,734	-	(1,240,734)	-	-	-	-	-
Cash dividends	-	-	-	-	(6,807,464)	-	-	(6,807,464)	-	(6,807,464)
Stock dividends	2,917,485	-	-	-	(2,917,485)	-	-	-	-	-
Net income for the nine months ended September 30, 2013	-	-	-	-	10,976,532	-	-	10,976,532	6,401,207	17,377,739
Other comprehensive income for the nine months ended September 30, 2013	-	-	-	-	-	1,321,431	(905,721)	415,710	152,979	568,689
Difference between the acquisition or disposal price and carrying amounts of subsidiaries	-	41,725	-	-	-	-	-	41,725	-	41,725
Disposal of investments accounted for under the equity method	-	(21,171)	-	-	-	-	-	(21,171)	-	(21,171)
Reversal of special reserve	-	-	-	(72,443)	72,443	-	-	-	-	-
Non-controlling interest	-	-	-	-	-	-	-	-	(3,874,731)	(3,874,731)
Balance at September 30, 2013	<u>\$ 51,542,229</u>	<u>\$ 3,940,971</u>	<u>\$ 11,336,707</u>	<u>\$ 4,046,323</u>	<u>\$ 11,656,111</u>	<u>\$ 120,318</u>	<u>\$ 421,006</u>	<u>\$ 83,063,665</u>	<u>\$ 49,458,186</u>	<u>\$ 132,521,851</u>

The accompanying notes are an integral part of these consolidated financial statements.
See review report of independent accountants dated November 12, 2013.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(Expressed in thousands of New Taiwan dollars)

(UNAUDITED)

	For the nine-month periods ended September 30,	
	2013	2012
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Consolidated profit before tax for the period	\$ 21,414,289	\$ 17,866,652
Adjustments to reconcile net income to net cash provided by operating activities		
Income and expenses having no effect on cash flows		
Loss (gain) on financial assets at fair value through profit and loss	116,237 (	88,284)
Provision for doubtful accounts	67,002	128,053
Write-off of allowance for doubtful accounts	(58,113 ) (	58,293)
Provision for inventory market price decline	86,952	17,929
Gain on disposal of available-for-sale financial assets	(1,569,406 ) (	260,738)
Gain on disposal of financial assets measured at cost	(189,109 ) (	70,911)
Impairment loss on financial assets	29,062	-
Share of profit of associates and joint ventures accounted for under the equity method	(1,605,925 ) (	1,857,980)
Gain on disposal of investments accounted for under the equity method	(712,802 ) (	13)
Depreciation on property, plant and equipment	11,338,959	9,916,334
Loss on disposal of property, plant and equipment	56,391	76,744
Depreciation on investment properties	258,800	261,633
Gain on disposal of investment properties	(26,702)	-
Impairment on non-financial assets	22,205	70,503
Amortization	184,525	204,390
Amortization of long-term prepaid rent	178,521	144,342
Interest expense	1,537,472	1,506,218
Changes in assets/liabilities relating to operating activities		
Net changes in assets relating to operating activities		
Financial assets and liabilities at fair value through profit or loss	(2,136,626 ) (	230,489)
Notes receivable	140,589	17,608
Accounts receivable	(2,588,607 ) (	5,269,658)
Other receivables	(1,298,196 ) (	284,812)
Inventories	(616,397)	1,403,601
Prepayments	(1,652,199 ) (	208,396)
Other current assets	(318,146 ) (	540,974)
Net changes in liabilities relating to operating activities		
Notes payable	(820,072)	900,155
Accounts payable	2,516,885	6,110,841
Other payables	4,026,648	6,619,311
Advance receipts	(1,349,926 ) (	2,407,353)
Other current liabilities	(36,819)	191,810
Accrued pension liabilities	(346,662 ) (	344,709)
Cash provided by generated from operations	26,648,830	33,813,514
Interest paid	(1,447,996 ) (	1,221,948)
Income tax paid	(4,089,665 ) (	3,085,164)
Net cash provided by operating activities	21,111,169	29,506,402

(Continued)

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS

(Expressed in thousands of New Taiwan dollars)

(UNAUDITED)

	For the nine-month periods ended September 30,	
	2013	2012
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Decrease in other receivables - related parties	\$ 1,309	\$ 47,552
Increase in other current assets - other financial assets	(8,961,083)	(11,550,106)
Increase in available-for-sale financial assets - non-current	(1,015,436)	(1,166,350)
Proceeds from disposal of available-for-sale financial assets	3,966,602	1,005,841
Increase in financial assets measured at cost - non-current	(94,355)	(56,931)
Proceeds from disposal of financial assets measured at cost	382,183	128,920
Return of capital from financial assets measured at cost	68,213	47,550
Cash paid for acquisition of investments accounted for under the equity method	(1,285,134)	(295,383)
Proceeds from disposal of investments accounted for under the equity method	1,912,071	1,234
Cash dividends received from investments accounted for under the equity method	1,329,063	1,103,218
Return of capital from investments accounted for under the equity method	21,849	6,855
Cash paid for acquisition of property, plant and equipment	(25,200,834)	(15,384,324)
Proceeds from disposal of property, plant and equipment	973,113	680,747
Cash paid for acquisition of investment property	(142,241)	(18,739)
Proceeds from disposal on investment properties	144,996	-
Increase in intangible assets	(264,604)	(231,949)
Increase in prepayment for equipment	(2,962,427)	(4,357,192)
Increase in refundable deposits	(144,405)	(250,448)
Increase in long-term prepaid rent	(2,252,572)	(661,688)
Increase in other non-current assets	(390,333)	(1,016,771)
Net cash used in investing activities	(33,914,025)	(31,967,964)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Increase in short-term borrowings	8,650,071	995,796
Increase in notes and bills payable	768,778	1,719,224
Decrease in other payables - related parties	-	(1,201)
Increase in bonds payable	6,833,010	5,000,000
Decrease in bonds payable	(700,000)	-
Increase in long-term borrowings	69,486,107	124,479,555
Decrease in long-term borrowings	(70,094,745)	(129,990,570)
Increase in deposits received	98,665	390,425
Decrease in other non-current liabilities	(325,221)	(400,784)
Payment of cash dividends	(6,807,464)	(4,544,369)
Change in non-controlling interests	(3,721,752)	(4,627,863)
Net cash provided by (used in) financing activities	4,187,449	(6,979,787)
Effect of foreign exchange rate changes on cash	(78,567)	877,937
Decrease in cash and cash equivalents	(8,693,974)	(8,563,412)
Cash and cash equivalents at beginning of period	43,945,441	41,800,274
Cash and cash equivalents at end of period	\$ 35,251,467	\$ 33,236,862

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

See review report of independent accountants dated November 12, 2013.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
(EXPRESSED IN THOUSANDS OF NEW TAIWAN DOLLARS,
EXCEPT AS OTHERWISE INDICATED)
(UNAUDITED)

1. HISTORY AND ORGANIZATION

- (1) Uni-President Enterprises Corp. (the “Company”) was incorporated as a company limited by shares under the provisions of the Company Law of the Republic of China (R.O.C.) in August 1967. The Company is primarily engaged in the manufacture, processing and sales of various soft drinks, food, animal feeds and flour. For more information regarding the manufacturing and trading activities the Company and its subsidiaries (the “Group”) are engaged in, please refer to Note 4(3).
- (2) The common shares of the Company have been listed on the Taiwan Stock Exchange since December 1987.

2. THE DATE OF AUTHORIZATION FOR ISSUANCE OF THE CONSOLIDATED FINANCIAL STATEMENTS AND PROCEDURES FOR AUTHORIZATION

These consolidated financial statements were authorized for issuance by the Board of Directors on November 12, 2013.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

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

Not applicable as it is the first-time adoption of IFRSs by the Group this year.

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

IFRS 9, ‘Financial Instruments: Classification and measurement of financial assets’

A. The International Accounting Standards Board (“IASB”) published IFRS 9, ‘Financial Instruments’, in November, 2009, which will take effect on January 1, 2015 with early application permitted. Although the FSC has endorsed IFRS 9, FSC does not permit early application of IFRS 9 when IFRSs are adopted in R.O.C. in 2013. Instead, enterprises should apply International Accounting Standard No. 39 (“IAS 39”), ‘Financial Instruments: Recognition and Measurement’ reissued in 2009.

B. IFRS 9 was issued as the first step to replace IAS 39. IFRS 9 outlines the new classification and measurement requirements for financial instruments, which might affect the accounting treatments for financial instruments of the Group.

C. The Group has not evaluated the overall effect of the IFRS 9 adoption. However, based on preliminary evaluation, it was noted that the IFRS 9 adoption might have an impact on those instruments classified as ‘available-for-sale financial assets’ held by the Group, as IFRS 9 specifies that the fair value changes in the equity instruments that meet certain criteria may be reported in other comprehensive income, and such amount that has been recognised in other comprehensive income should not be reclassified to profit or loss when such assets are derecognised. The Group has not recognized gain or loss on debt instruments and equity instruments, in other comprehensive income for the nine-month period ended September 30, 2013.

- (3) IFRSs issued by IASB but not yet endorsed by the FSC

A. The following are the new standards and amendments issued by IASB that are effective but not

yet endorsed by the FSC and have not been adopted by the Group:

New Standards, Interpretations and Amendments	Main Amendments	Effective Date
Limited exemption from comparative IFRS 7 disclosures for first-time adopters (amendment to IFRS 1)	The amendment provides first-time adopters of IFRSs with the same transition relief that existing IFRS preparer received in IFRS 7, ‘ Financial Instruments: Disclosures ’ and exempts first-time adopters from providing the additional comparative disclosures.	July 1, 2010
2010 improvements to IFRSs	Amendments to IFRS 1, IFRS 3, IFRS 7, IAS 1, IAS 34 and IFRIC 13.	January 1, 2011
Severe hyperinflation and removal of fixed dates for first-time adopters (amendment to IFRS 1)	When an entity’s date of transition to IFRSs is on, or after, the functional currency normalisation date, the entity may elect to measure all assets and liabilities held before the functional currency normalisation date at fair value on the date of transition to IFRSs. First-time adopters shall apply the derecognition requirements in IAS 39, ‘ Financial instruments: Recognition and measurement ’, prospectively from the date of transition to IFRSs, and they are allowed not to retrospectively recognise related gains on the date of transition to IFRSs.	July 1, 2011
Disclosures - transfers of financial assets (amendment to IFRS 7)	The amendment enhances qualitative and quantitative disclosures for all transferred financial assets that are not derecognised and for any continuing involvement in transferred assets, existing at the reporting date.	July 1, 2011
Deferred tax: recovery of underlying assets (amendment to IAS 12)	The amendment gives a rebuttable presumption that the carrying amount of investment properties measured at fair value is recovered entirely by sale, unless there exists any evidence that could rebut this presumption. The amendment also replaces SIC 21, ‘ Income taxes - recovery of revalued non-depreciable assets’.	January 1, 2012
Presentation of items of other comprehensive income (amendment to IAS 1)	The amendment requires profit or loss and other comprehensive income (OCI) to be presented separately in the statement of comprehensive income. Also, the amendment requires entities to separate items presented in OCI into two groups based on whether or not they may be recycled to profit or loss subsequently.	July 1, 2012

New Standards, Interpretations and Amendments	Main Amendments	Effective Date
Government loans (amendment to IFRS 1)	The amendment provides exception to first-time adopters to apply the requirements in IFRS 9, ‘Financial instruments’, and IAS 20, ‘Accounting for government grants and disclosure of government assistance’, prospectively to government loans that exist at the date of transition to IFRS.	January 1, 2013
2009-2011 improvements to IFRSs	Amendments to IFRS 1 and IAS 1, IAS 16, IAS 32 and IAS 34.	January 1, 2013
Disclosures - Offsetting financial assets and financial liabilities (amendment to IFRS 7)	The amendment requires disclosures to include quantitative information that will enable users of an entity’s financial statements to evaluate the effect or potential effect of netting arrangements.	January 1, 2013
IFRS 10 ‘Consolidated financial statements’	The standard builds on existing principles by identifying the concept of control as the determining factor in whether an entity should be included within the consolidated financial statements of the parent company. The standard provides additional guidance to assist in the determination of control where it is difficult to assess.	January 1, 2013
IFRS 11, ‘Joint arrangements’	Judgments applied when assessing the types of joint arrangements-joint operations and joint ventures, the entity should assess the contractual rights and obligations instead of the legal form only. The standard also prohibits the proportional consolidation for joint ventures.	January 1, 2013
IFRS 12, ‘Disclosure of interests in other entities’	The standard requires the disclosure of interests in other entities including subsidiaries, joint arrangements, associates and unconsolidated structured entities.	January 1, 2013
Consolidated financial statements, joint arrangements and disclosure of interests in other Entities: Transition guidance (amendments to IFRS 10, IFRS 11 and IFRS 12)	The amendment clarifies that the date of initial application is the first day of the annual period in which IFRS 10, 11 and 12 is adopted.	January 1, 2013

New Standards, Interpretations and Amendments	Main Amendments	Effective Date
IFRS 13, 'Fair value measurement'	IFRS 13 aims to improve consistency and reduce complexity by providing a precise definition of fair value and a single source of fair value measurement and disclosure requirements for use across IFRSs. The requirements do not extend the use of fair value accounting but provide guidance on how it should be applied where its use is already required or permitted by other standards within IFRSs.	January 1, 2013
IAS 19 revised, 'Employee benefits' (as amended in 2011)	The revised standard eliminates corridor approach and requires actuarial gains and losses to be recognised immediately in other comprehensive income. Past service costs will be recognised immediately in the period incurred. Net interest expense or income, calculated by applying the discount rate to the net defined benefit asset or liability, replace the finance charge and expected return on plan assets. The return of plan assets, excluding net interest expenses, is recognised in other comprehensive income.	January 1, 2013
IAS 27, 'Separate Financial Statements' (as amended in 2011)	The standard removes the requirements of consolidated financial statements from IAS 27 and those requirements are addressed in IFRS 10, 'Consolidated financial statements'.	January 1, 2013
IAS 28, 'Investments in Associates and Joint Ventures' (as amended in 2011)	As consequential amendments resulting from the issuance of IFRS 11, 'Joint Arrangements', IAS 28 (revised) sets out the requirements for the application of the equity method when accounting for investments in joint ventures.	January 1, 2013
IFRIC 20, 'Stripping costs in the production phase of a surface mine'	Stripping costs that meet certain criteria should be recognised as the 'stripping activity asset'. To the extent that the benefit from the stripping activity is realised in the form of inventory produced, the entity shall account for the costs of that stripping activity in accordance with IAS 2, 'Inventories'.	January 1, 2013

New Standards, Interpretations and Amendments	Main Amendments	Effective Date
Investment entities (amendments to IFRS 10, IFRS 12 and IAS 27)	The amendments define ‘Investment Entities’ and their characteristics. The parent company that meets the definition of investment entities should measure its subsidiaries using fair value through profit or loss instead of consolidating them.	January 1, 2014
Offsetting Financial Assets and Financial Liabilities (Amendment to IAS 32)	The amendment clarifies criterion that an entity ‘currently has a legally enforceable right to set off the recognised amounts’ and gross settlement mechanisms with features that both (i) eliminate credit and liquidity risk and (ii) process receivables and payables in a single settlement process, are effectively equivalent to net settlement; they would therefore satisfy the IAS 32 criterion in these instances.	January 1, 2014
Recoverable amount disclosures for non- financial assets (amendments to IAS 36)	The amendments remove the requirement to disclose recoverable amount when a cash generating unit (CGU) contains goodwill or intangible assets with indefinite useful lives that were not impaired.	January 1, 2014
Novation of derivatives and continuation of hedge accounting (amendments to IAS 39)	The amendment states that the novation of a hedging instrument would not be considered an expiration or termination giving rise to the discontinuation of hedge accounting when the hedging instrument that is being novated complies with specified criteria.	January 1, 2014
IFRIC 21, ‘Levies’	The interpretation addresses the accounting for levies imposed by governments in accordance with legislation (other than income tax). A liability to pay a levy shall be recognised in accordance with IAS 37, ‘Provisions, contingent liabilities and contingent assets’.	January 1, 2014
Mandatory effective date and transition disclosures (amendment to IFRS 7 and IFRS 9)	The mandatory effective date has been postponed to January 1, 2015.	January 1, 2015

New Standards, Interpretations and Amendments	Main Amendments	Effective Date
IFRS 9 'Financial instruments: Classification and measurement of financial liabilities'	IFRS 9 requires gains and losses on financial liabilities designated at fair value through profit or loss to be split into the amount of change in the fair value that is attributable to changes in the credit risk of the liability, which shall be presented in other comprehensive income, and cannot be reclassified to profit or loss when derecognising the liabilities; and all other changes in fair value are recognised in profit or loss. The new guidance allows the recognition of the full amount of change in the fair value in the profit or loss only if there is reasonable evidence showing on initial recognition that the recognition of changes in the liability's credit risk in other comprehensive income would create or enlarge an accounting mismatch (inconsistency) in profit or loss. (That determination is made at initial recognition and is not reassessed subsequently.)	January 1, 2015

B. The Group is assessing the potential impact of the new standards, interpretations and amendments above and has not yet been able to reliably estimate their impact on the consolidated financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(1) Compliance statement

A. These consolidated financial statements are the first third-quarter consolidated financial statements prepared by the Group in accordance with the "Rules Governing the Preparation of Financial Statements by Securities Issuers", IAS 34, 'Interim Financial Reporting', and IFRS 1, 'First-time Adoption of International Financial Reporting Standards', as endorsed by the FSC.

B. In the preparation of the balance sheet as of January 1, 2012 (the Group's date of transition to IFRSs), the Group has adjusted the amounts that were reported in the consolidated financial statements in accordance with previous R.O.C. GAAP. Please refer to Note 15 for the impact of transitioning from R.O.C. GAAP to the International Financial Reporting Standards, International Accounting Standards, and Interpretations/bulletins as endorsed by the FSC (collectively referred herein as the "IFRSs") on the Group's financial position, operating results and cash flows.

C. The consolidated financial statements for the nine-month period ended September 30, 2013 should be read together with those as of and for the period ended March 31, 2013.

(2) Basis of preparation

A. Except for the following items, these consolidated financial statements have been prepared under

the historical cost convention:

- (a) Financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.
- (b) Available-for-sale financial assets measured at fair value.
- (c) Liabilities on cash-settled share-based payment arrangements measured at fair value.
- (d) Defined benefit liabilities recognised based on the net amount of pension fund assets plus unrecognised prior period's service cost and unrecognised actuarial losses, and less unrecognised actuarial gains and present value of defined benefit obligation.

B. The preparation of financial statements in conformity with IFRSs requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Group's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) Basis of consolidation

A. Basis for preparation of consolidated financial statements:

- (a) All subsidiaries are included in the Group's consolidated financial statements. Subsidiaries are all entities (including special purpose entities) over which the Group has the power to govern the financial and operating policies. In general, control is presumed to exist when the parent owns, directly or indirectly through subsidiaries, more than half of the voting power of an entity. The existence and effect of potential voting rights that are currently exercisable or convertible have been considered when assessing whether the Group controls another entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are de-consolidated from the date that control ceases.
- (b) Inter-company transactions, balances and unrealized gains or losses on transactions between companies within the Group are eliminated. Accounting policies of subsidiaries have been adjusted where necessary to ensure consistency with the policies adopted by the Group.
- (c) Changes in a parent's ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary (transactions with non-controlling interests) are accounted for as equity transactions, i.e. transactions with owners in their capacity as owners. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognised directly in equity.
- (d) When the Group loses control of a subsidiary, the Group measures any investment retained in the former subsidiary at its fair value. Any difference between fair value and carrying amount is recognised in profit or loss. All amounts previously recognised in other comprehensive income in relation to the subsidiary are reclassified to profit or loss, on the same basis as would be required if the related assets or liabilities were disposed of. That is, when the Group loses control of a subsidiary, all gains or losses previously recognised in other comprehensive income in relation to the subsidiary should be reclassified from equity to profit or loss, if such gains or losses are reclassified to profit or loss when the related assets or liabilities are disposed of.

B.Subsidiaries included in the consolidated financial statements:

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			September 30, 2013	December 31, 2012	
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Professional investment	100.00	100.00	—
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Professional investment	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	President International Trade and Investment Corp.	Professional investment	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Professional investment	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	President Global Corp.	Instant noodle and juice can importation	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Construction of buildings	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Uni-President Glass Industrial Co., Ltd.	Manufacturing and sales of glass products	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Uni-President Vendor Corp.	Sales of soft drinks and food	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Information services	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Tung Yuan Corp.	Distribution center	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			September 30, 2013	December 31, 2012	
Uni-President Enterprises Corp.	Uni-President Dream Parks Corp.	Wholesale and retailing of food, advertising, etc.	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	President Baseball Team Corp.	Management of professional baseball	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	President Entertainment Corp.	Entertainment business	100.00	100.00	(Note 1) (Note 3)
Uni-President Enterprises Corp.	President Organics Corp.	Sales of rice, vegetable, tea and drinks, etc.	100.00	100.00	(Note 1) (Note 3)
Uni-President Enterprises Corp.	President Fair Development Corp.	Operation of shopping mall, department store, international trade, etc.	100.00	100.00	(Note 3)
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Entertainment business	100.00	100.00	(Note 1) (Note 3)
Uni-President Enterprises Corp.	Nanlien International Corp.	Import and export trading	99.99	99.99	(Note 1)
Uni-President Enterprises Corp.	President Natural Industrial Corp.	Sales of health food	97.85	97.85	(Note 1) (Note 3)
Uni-President Enterprises Corp.	President International Development Corp.	Industry investment	75.36	75.36	(Note 1) (Note 3)
Uni-President Enterprises Corp.	Uni-President Development Corp.	Construction, development and operation of an MRT station	70.00	70.00	(Note 1) (Note 3)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			September 30, 2013	December 31, 2012	
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	Channel retailing and distribution centers, etc.	64.30	64.30	(Note 1) (Note 3)
Uni-President Enterprises Corp.	President Tokyo Corp.	Car rental	51.00	51.00	(Note 1) (Note 3)
Uni-President Enterprises Corp.	President Nissin Corp.	Processing, manufacturing and sales of vegetable oil	51.00	51.00	(Note 1) (Note 3)
Uni-President Enterprises Corp.	Ton Yi Pharmaceutical Corp.	Distribution of pharmaceuticals	51.00	51.00	(Note 1)
Uni-President Enterprises Corp.	President Packaging Corp.	Package and container sales	50.59	50.59	(Note 1) (Note 3)
Uni-President Enterprises Corp.	President Kikkoman Inc.	Manufacturing and sales of soy sauce	50.00	50.00	(Note 1)
Uni-President Enterprises Corp.	Uni-President Biotechnology Co., Ltd.	Research and development of traditional chinese medicine, wholesale	50.00	50.00	(Note 1) (Note 3)
Uni-President Enterprises Corp.	ScinoPharm Taiwan Ltd.	Research, manufacturing and sales of pharmaceuticals	47.96	48.16	(Note 1) (Note 3)
Uni-President Enterprises Corp.	Ton Yi Industrial Corp.	Manufacturing of tinplates	47.22	47.22	(Note 3)
Uni-President Enterprises Corp.	President Chain Store Corp.	Operation of supermarkets	45.80	45.80	(Note 3)
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			September 30, 2013	December 31, 2012	
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	(Note 1)
Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	Sales of soft drinks	100.00	100.00	(Note 1)
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd. and its subsidiaries	Professional investment, etc.	70.79	70.49	—
Cayman President Holdings Ltd.	President Energy Development (Cayman Islands) Ltd.	Investment in energy resources	65.79	65.79	(Note 1) (Note 3)
Cayman President Holdings Ltd.	Zhangjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feeds and flour	60.00	60.00	(Note 1)
Cayman President Holdings Ltd.	President Kikkoman Zhenji Foods Co., Ltd.	Manufacturing and sales of food	45.00	45.00	(Note 1)
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd. and its subsidiaries	Investment in manufacturing business, etc.	100.00	100.00	(Note 1)
Kai Yu Investment Co., Ltd.	Tung Ang Enterprises Corp.	Sales of soft drinks, etc.	100.00	100.00	(Note 1)
Kai Yu Investment Co., Ltd.	Tung Guan Enterprises Co., Ltd.	Sales of livestock products	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			September 30, 2013	December 31, 2012	
Kai Yu Investment Co., Ltd.	Tung Jun International Corp.	Wholesale of poultry and livestock	100.00	100.00	(Note 1)
President Global Corp.	Ameripecc Inc.	Manufacturing of food	100.00	100.00	(Note 1)
Uni-President Dream Parks Corp.	Uni-Oao Travel Services Corp.	Tourism business	100.00	100.00	(Note 1)
Uni-President Dream Parks Corp.	Shanghai Uni-President Dream Parks Trading Corp.	Trading	100.00	100.00	(Note 1)
President Fair Development Corp.	President Century Corp.	Development of specific professional area	100.00	100.00	(Note 1)
Tung Ho Development Corp.	Uni-Resort Corp.	Operation of restaurants, hotels and gymnasium, etc.	100.00	100.00	(Note 1)
Nanlien International Corp.	Cayman Nanlien Holding Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	(Note 1)
Nanlien International Corp.	Wei Lien Enterprises Corp. and its subsidiaries	Trade agency and general investments, etc.	100.00	100.00	(Note 1)
Nanlien International Corp.	Uni-President Auto Accessories Corp.	Wholesale of motor vehicle parts and supplies	100.00	100.00	(Note 1)
Nanlien International Corp.	Tun Hsiang Enterprises Corp., etc.	Sales of food, etc.	—	—	(Note 1) (Note 4)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			September 30, 2013	December 31, 2012	
President Natural Industrial Corp.	High Wave Biotech Corp.	Sales of health food	100.00	100.00	(Note 1)
President International Development Corp.	President (BVI) International Investment Holdings Ltd. and its subsidiaries	Investment in manufacturing business, etc.	100.00	100.00	(Note 1)
President International Development Corp.	Ton Yu Investment Inc.	Professional investments	100.00	100.00	(Note 1)
President International Development Corp.	President Life Sciences Co., Ltd. and its subsidiaries	Manufacture of chemical materials and instruments, etc.	100.00	100.00	(Note 1)
Tait Marketing & Distribution Co., Ltd.	Tait Distribution Service Co., Ltd.	Manufacture of various soft drinks	100.00	100.00	(Note 1)
Tait Marketing & Distribution Co., Ltd.	Sonic International Cayman and its subsidiaries	General investment, etc.	—	100.00	(Note 1) (Note 7)
Tait Marketing & Distribution Co., Ltd.	Tait (H.K) Limited and its subsidiaries	International trade	100.00	100.00	(Note 1) (Note 5)
Tait Marketing & Distribution Co., Ltd.	Tait (H.K) Limited International and its subsidiaries	International trade	100.00	—	(Note 1) (Note 5) (Note 6)
President Tokyo Corp.	President Tokyo Auto Leasing Corp.	Car rental	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			September 30, 2013	December 31, 2012	
President Packaging Corp.	President Packing Holdings Ltd. and its subsidiaries	General investments	100.00	100.00	(Note 1)
ScinoPharm Taiwan Ltd.	SPT International, Ltd. and its subsidiaries	General investments	100.00	100.00	(Note 1)
ScinoPharm Taiwan Ltd.	ScinoPharm Singapore Pte Ltd.	General investments	100.00	100.00	(Note 1)
ScinoPharm Taiwan Ltd.	President ScinoPharm (Cayman), Ltd.	General investments	—	100.00	(Note 1) (Note 7)
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	—
Ton-Yi Industrial Corp.	Tovecan Corp.	Manufacturing of cans, etc.	51.00	51.00	(Note 1)
President Chain Store Corp.	President Chain Store (BVI) Holdings Co., Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	(Note 1)
President Chain Store Corp.	President Drugstore Business Corp.	Sales of cosmetics and medicine	100.00	100.00	(Note 1)
President Chain Store Corp.	Ren-Hui Investment Corp.	Professional investments	100.00	100.00	(Note 1)
President Chain Store Corp.	Capital Inventory Services Corp.	Enterprise management consultancy	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			September 30, 2013	December 31, 2012	
President Chain Store Corp.	Wisdom Distribution Services Corp. and its subsidiaries	Delivery of magazines, etc.	100.00	100.00	—
President Chain Store Corp.	Uni-President Cold Chain Corp. and its subsidiaries	Distribution center, etc.	100.00	100.00	(Note 1) (Note 3)
President Chain Store Corp.	Uni-President Oven Bakery Corp.	Bread retailing, etc.	100.00	100.00	(Note 1)
President Chain Store Corp.	Uni-President Department Store Corp.	Retail business	100.00	100.00	(Note 1) (Note 3)
President Chain Store Corp.	President Insurance Brokers Co., Ltd.	Personal and property insurance	100.00	100.00	(Note 1)
President Chain Store Corp.	Cold Stone Creamery Taiwan Ltd.	Operation of restaurant	100.00	100.00	(Note 1)
President Chain Store Corp.	President Lanyang Art Center Co., Ltd.	Arts and culture	100.00	100.00	(Note 1)
President Chain Store Corp.	President Being Corp.	Operation of gymnasium, spa, etc.	100.00	100.00	(Note 1)
President Chain Store Corp.	Century Quick Services Restaurant Corp.	Operation of fastfood chain restaurant	100.00	100.00	(Note 1)
President Chain Store Corp.	President Chain Store Tokyo Marketing Corp.	Enterprise management consultancy	100.00	100.00	(Note 1)
President Chain Store Corp.	PCSC BVI (China) Drugstore Ltd.	Professional investments, etc.	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			September 30, 2013	December 31, 2012	
President Chain Store Corp.	Mech-President Co. Ltd. and its subsidiaries	Operation of gas stations and manufacture of elevators, etc.	99.76	99.76	(Note 3)
President Chain Store Corp.	President Transnet Corp.	Distribution business	90.00	90.00	(Note 1) (Note 3)
President Chain Store Corp.	President Musashino Corp.	Sales of fresh foods	90.00	90.00	(Note 1)
President Chain Store Corp.	Qware Systems & Services Corp.	Information services	86.76	86.76	(Note 1) (Note 3)
President Chain Store Corp.	President Information Corp.	Information services	86.00	86.00	(Note 1) (Note 3)
President Chain Store Corp.	Sato Restaurant System Co., Ltd.	Operation of restaurant	81.00	81.00	(Note 1) (Note 3)
President Chain Store Corp.	President Pharmaceutical Corp.	Wholesale of medicines and medical appliances	73.74	73.74	(Note 1) (Note 3)
President Chain Store Corp.	AHB Pet Plus Co., Ltd.	Cosmetology for pets	70.00	70.00	(Note 1)
President Chain Store Corp.	President Collect Service Co., Ltd.	Collection agent for government institutions	70.00	70.00	(Note 1)
President Chain Store Corp.	Retail Support International Corp. and its subsidiaries	Distribution centers, etc.	65.00	65.00	(Note 3)
President Chain Store Corp.	Bank Pro E-Services Technology Company	Information services	58.33	58.33	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			September 30, 2013	December 31, 2012	
President Chain Store Corp.	Duskin Serve Taiwan Co., Ltd. and its subsidiaries	Sales of cleaning instruments, etc.	51.00	51.00	(Note 1) (Note 3)
President Chain Store Corp.	Muji Taiwan Co., Ltd.	Retail of Japanese sundry merchandise	51.00	51.00	(Note 1) (Note 3)
President Chain Store Corp.	Afternoon Tea Taiwan Corp.	Operation of restaurant	51.00	51.00	(Note 1)
President Chain Store Corp.	Books.Com. Co., Ltd.	Network bookstore	50.03	50.03	(Note 1) (Note 3)
President Chain Store Corp.	Mister Donut Co., Ltd.	Bread retailing	50.00	50.00	(Note 1) (Note 3) (Note 8)
President Chain Store Corp.	President Starbucks Coffee Corp.	Operation of a chain of coffee shops	50.00	50.00	(Note 1) (Note 3) (Note 8)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			September 30, 2012	January 1, 2012	
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Professional investment	100.00	100.00	—
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Professional investment	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Presidnet International Trade and Investment Corp.	Professional investment	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Professional investment	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	President Global Copr.	Instant noodle and juice can importation	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Construction of buildings	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Uni-President Glass Industrial Co., Ltd.	Manufacturing and sales of glass products	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Uni-President Vendor Corp.	Sales of soft drinks and food	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Information services	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Tung Yuan Corp.	Distribution center	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Uni-President Dream Parks Corp.	Wholesale and retailing of food, advertising, etc.	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			September 30, 2012	January 1, 2012	
Uni-President Enterprises Corp.	President Baseball Team Corp.	Management of professional baseball	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	President Entertainment Corp.	Entertainment business	100.00	100.00	(Note 1) (Note 3)
Uni-President Enterprises Corp.	President Organics Corp.	Sales of rice, vegetable, tea and drinks, etc.	100.00	100.00	(Note 1) (Note 3)
Uni-President Enterprises Corp.	President Fair Development Corp.	Operation of shopping mall, department store, international trade, etc.	100.00	100.00	(Note 1) (Note 3)
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Entertainment business	100.00	100.00	(Note 1) (Note 3)
Uni-President Enterprises Corp.	Nanlien International Corp.	Import and export trading	99.99	99.99	(Note 1)
Uni-President Enterprises Corp.	President Natural Industrial Corp.	Sales of health food	97.85	97.85	(Note 1) (Note 3)
Uni-President Enterprises Corp.	President International Development Corp.	Industry investment	75.36	75.36	(Note 1) (Note 3)
Uni-President Enterprises Corp.	Uni-President Development Corp.	Construction, development and operation of an MRT station	70.00	70.00	(Note 1) (Note 3)
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	Channel retailing and distribution centers, etc.	64.30	64.30	(Note 1) (Note 3)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			September 30, 2012	January 1, 2012	
Uni-President Enterprises Corp.	President Tokyo Corp.	Car rental	51.00	51.00	(Note 1) (Note 3)
Uni-President Enterprises Corp.	President Nissin Corp.	Processing, manufacturing and sales of vegetable oil	51.00	51.00	(Note 1) (Note 3)
Uni-President Enterprises Corp.	Ton Yi Pharmaceutical Corp.	Distribution of pharmaceuticals	51.00	51.00	(Note 1)
Uni-President Enterprises Corp.	President Packaging Corp.	Package and container sales	50.59	50.59	(Note 1) (Note 3)
Uni-President Enterprises Corp.	President Kikkoman Inc.	Manufacturing and sales of soy sauce	50.00	50.00	(Note 1)
Uni-President Enterprises Corp.	Uni-President Biotechnology Co., Ltd.	Research and development of traditional chinese medicine, wholesale	50.00	50.00	(Note 1)
Uni-President Enterprises Corp.	ScinoPharm Taiwan Ltd.	Research, manufacturing and sales of materials for medicine	48.25	48.38	(Note 1) (Note 3)
Uni-President Enterprises Corp.	Ton Yi Industrial Corp.	Manufacturing of tins plates	47.24	47.24	(Note 2) (Note 3)
Uni-President Enterprises Corp.	President Chain Store Corp.	Operation of supermarkets	45.80	45.80	(Note 3)
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			September 30, 2012	January 1, 2012	
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	(Note 1)
Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	Sales of soft drinks	100.00	100.00	(Note 1)
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd. and its subsidiaries	Professional investment, etc.	73.49	73.49	—
Cayman President Holdings Ltd.	President Energy Development (Cayman Islands) Ltd.	Investment in energy resources	65.79	65.79	(Note 1) (Note 3)
Cayman President Holdings Ltd.	Zhangjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feeds and flour	60.00	60.00	(Note 1)
Cayman President Holdings Ltd.	President Kikkoman Zhenji Foods Co., Ltd.	Manufacturing and sales of food	45.00	45.00	(Note 1)
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd. and its subsidiaries	Investment in manufacturing business, etc.	100.00	100.00	(Note 1)
Kai Yu Investment Co., Ltd.	Tung Ang Enterprises Corp.	Sales of soft drinks, etc.	100.00	100.00	(Note 1)
Kai Yu Investment Co., Ltd.	Tung Guan Enterprises Co., Ltd.	Sales of livestock products	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			September 30, 2012	January 1, 2012	
Kai Yu Investment Co., Ltd.	Tung Jun International Corp.	Wholesale of poultry and livestock	100.00	100.00	(Note 1)
Kai Yu Investment Co., Ltd.	Tone Huei Corp.	Sales of pets feeds	100.00	—	(Note 1) (Note 4)
President Global Corp.	Ameripec Inc.	Manufacturing of food	100.00	100.00	(Note 1)
Uni-President Dream Parks Corp.	Uni-Oao Travel Services Corp.	Tourism business	100.00	100.00	(Note 1) (Note 3)
Uni-President Dream Parks Corp.	Shanghai Uni-President Dream Parks Trading Corp.	Trading	100.00	—	(Note 1) (Note 4)
President Fair Development Corp.	President Century Corp.	Development of specific professional area	100.00	100.00	(Note 1)
Tung Ho Development Corp.	Uni-Resort Corp.	Operation of restaurants, hotels and gymnasium, etc.	100.00	100.00	(Note 1)
Nanlien International Corp.	Cayman Nanlien Holding Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	(Note 1)
Nanlien International Corp.	Wei Lien Enterprises Corp. and its subsidiaries	Trade agency and general investments, etc.	100.00	100.00	(Note 1)
Nanlien International Corp.	Uni-President Auto Accessories Corp.	Wholesale of motor vehicle parts and supplies	100.00	100.00	(Note 1)
Nanlien International Corp.	Tun Hsiang Enterprises Corp., etc.	Sales of food, etc.	—	—	(Note 1) (Note 5)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			September 30, 2012	January 1, 2012	
President Natural Industrial Corp.	High Wave Biotech Corp.	Sales of health food	100.00	100.00	(Note 1)
President International Development Corp.	President (BVI) International Investment Holdings Ltd. and its subsidiaries	Investment in manufacturing business, etc.	100.00	100.00	(Note 1)
President International Development Corp.	Ton Yu Investment Inc.	Professional investments	100.00	100.00	(Note 1)
President International Development Corp.	President Life Sciences Co., Ltd. and its subsidiaries	Manufacture of chemical materials and instruments, etc.	100.00	100.00	(Note 1)
Tait Marketing & Distribution Co., Ltd.	Tait Distribution Service Co., Ltd.	Manufacture of various soft drinks	100.00	100.00	(Note 1)
Tait Marketing & Distribution Co., Ltd.	Sonic International Cayman and its subsidiaries	General investment, etc.	100.00	100.00	(Note 1)
Tait Marketing & Distribution Co., Ltd.	Tait (H.K) Limited	International trade	100.00	100.00	(Note 1)
President Tokyo Corp.	President Tokyo Auto Leasing Corp.	Car rental	100.00	100.00	(Note 1)
President packaging Corp.	President packaging Holdings Ltd. and its subsidiaries	General investments	100.00	—	(Note 1) (Note 6)
ScinoPharm Taiwan Ltd.	SPT International, Ltd. and its subsidiaries	General investments	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			September 30, 2012	January 1, 2012	
ScinoPharm Taiwan Ltd.	ScinoPharm Singapore Pte Ltd.	General investments	100.00	100.00	(Note 1)
ScinoPharm Taiwan Ltd.	President ScinoPharm (Cayman), Ltd.	General investments	100.00	100.00	(Note 1) (Note 3)
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	(Note 2)
Ton-Yi Industrial Corp.	Tovecan Corp.	Manufacturing of cans, etc.	51.00	51.00	(Note 2)
President Chain Store Corp.	President Chain Store (BVI) Holdings Co., Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	(Note 1)
President Chain Store Corp.	President Drugstore Business Corp.	Sales of cosmetics and medicine	100.00	100.00	(Note 1)
President Chain Store Corp.	Ren-Hui Investment Corp.	Professional investments	100.00	100.00	(Note 1)
President Chain Store Corp.	Capital Inventory Services Corp.	Enterprise management consultancy	100.00	100.00	(Note 1)
President Chain Store Corp.	Wisdom Distribution Services Corp. and its subsidiaries	Delivery of magazines, etc.	100.00	100.00	—
President Chain Store Corp.	Uni-President Cold Chain Corp. and its subsidiaries	Distribution center, etc.	100.00	100.00	(Note 1) (Note 3)
President Chain Store Corp.	Uni-President Oven Bakery Corp.	Bread retailing, etc.	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			September 30, 2012	January 1, 2012	
President Chain Store Corp.	Uni-President Department Store Corp.	Retail business	100.00	100.00	(Note 1) (Note 3)
President Chain Store Corp.	President Insurance Brokers Co., Ltd.	Personal and property insurance	100.00	100.00	(Note 1) (Note 9)
President Chain Store Corp.	Cold Stone Creamery Taiwan Ltd.	Operation of restaurant	100.00	100.00	(Note 1)
President Chain Store Corp.	President Lanyang Art Center Co., Ltd.	Arts and culture	100.00	100.00	(Note 1)
President Chain Store Corp.	President Being Corp.	Operation of gymnasium, spa, etc.	100.00	100.00	(Note 1)
President Chain Store Corp.	Century Quick Services Restaurant Corp.	Operation of fastfood chain restaurant	100.00	100.00	(Note 1)
President Chain Store Corp.	President Chain Store Tokyo Marketing Corp.	Enterprise management consultancy	100.00	100.00	(Note 1)
President Chain Store Corp.	PCSC BVI (China) Drugstore Ltd.	Professional investments, etc.	100.00	100.00	(Note 1)
President Chain Store Corp.	Mech-President Co. Ltd. and its subsidiaries	Operation of gas stations and manufacture of elevators, etc.	99.76	99.76	(Note 3)
President Chain Store Corp.	President Transnet Corp.	Distribution business	90.00	90.00	(Note 1) (Note 3)
President Chain Store Corp.	President Musashino Corp.	Sales of fresh foods	90.00	90.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			September 30, 2012	January 1, 2012	
President Chain Store Corp.	Qware Systems & Services Corp.	Information services	86.76	86.76	(Note 1)
President Chain Store Corp.	President Information Corp.	Information services	86.00	86.00	(Note 1)
President Chain Store Corp.	Sato Restaurant System Co., Ltd.	Operation of restaurant	81.00	81.00	(Note 1)
President Chain Store Corp.	President Pharmaceutical Corp.	Wholesale of medicines and medical appliances	73.74	73.74	(Note 1)
President Chain Store Corp.	AHB Pet Plus Co., Ltd.	Cosmetology for pets	70.00	70.00	(Note 1)
President Chain Store Corp.	President Collect Service Co., Ltd.	Collection agent for government institutions	70.00	70.00	(Note 1) (Note 3)
President Chain Store Corp.	Retail Support International Corp. and its subsidiaries	Distribution centers, etc.	65.00	65.00	(Note 3)
President Chain Store Corp.	Bank Pro E-Services Technology Company	Information services	58.33	58.33	(Note 1) (Note 3)
President Chain Store Corp.	Duskin Serve Taiwan Co., Ltd. and its subsidiaries	Sales of cleaning instruments, etc.	51.00	51.00	(Note 1)
President Chain Store Corp.	Muji Taiwan Co., Ltd.	Retail of Japanese sundry merchandise	51.00	51.00	(Note 1)
President Chain Store Corp.	Afternoon Tea Taiwan Corp.	Operation of restaurant	51.00	51.00	(Note 1)
President Chain Store Corp.	Books.Com. Co., Ltd.	Network bookstore	50.03	50.03	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company		Note
			September 30, 2012	January 1, 2012	
President Chain Store Corp.	Mister Donut Co., Ltd.	Bread retailing	50.00	50.00	(Note 1) (Note 8)
President Chain Store Corp.	President Starbucks Coffee Corp.	Operation of a chain of coffee shops	50.00	50.00	(Note 1) (Note 3) (Note 8)

(Note 1) The financial statements of certain subsidiaries reflect total assets amounting to \$140,845,472 and \$134,703,533, representing 38.51% and 39.46% of the related consolidated totals, and total liabilities amounting to \$78,940,384 and \$72,079,015, representing 33.85% and 32.29% of the related consolidated totals, as of September 30, 2013 and 2012, respectively, and total comprehensive income amounting to \$1,196,832, \$230,170, \$2,869,469 and \$2,540,507, representing 24.37%, 5.32%, 15.99% and 19.41% of the consolidated totals for the three-month and nine-month periods ended September 30, 2013 and 2012, respectively. Those statements were not reviewed by independent accountants.

(Note 2) The amounts were based on the consolidated financial statements that were reviewed by other auditors, which statements reflect total assets amounting to \$39,071,150, representing 11.45% of the related consolidated total, and total liabilities amounting to \$20,551,457, representing 9.21% of the related consolidated total, as of September 30, 2012, and total operating revenues amounting to \$7,125,065 and \$20,661,720, representing 6.43% and 6.69% of the related consolidated totals for the three-month and nine-month periods ended September 30, 2012, respectively.

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

(Note 4) The percentage owned by the Company as of September 30, 2013 and 2012, December 31, 2012 and January 1, 2012 were between 30% and 100%.

(Note 5) Since the Group changed its investment structure in the second quarter of 2013, all shares of Tait (Shanghai) Trading Co., Ltd. held by its subsidiary, Tait (HK) Limited, were transferred to Tait (HK) International Limited.

(Note 6) Newly established company.

(Note 7) Liquidated in the current period.

(Note 8) In accordance with IAS 31, "Accounting for Joint Ventures", this company 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. The financial statements of certain investees were consolidated based on their unreviewed financial statements.

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

C. Subsidiaries not included in the consolidated financial statements: None.

D. Adjustments for subsidiaries with different balance sheet dates: None.

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

(4) Foreign currency translation

Items included in the financial statements of each of the Group's entities are measured using the

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

A.Foreign currency transactions and balances

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

B.Translation of foreign operations

- (a)The operating results and financial position of all the group entities that have a functional currency different from the presentation currency are translated into the presentation currency as follows:
 - i. Assets and liabilities for each balance sheet presented are translated at the closing exchange rate at the date of that balance sheet;
 - ii. Income and expenses for each statement of comprehensive income are translated at average exchange rates of that period; and
 - iii.All resulting exchange differences are recognised in other comprehensive income.
- (b)When a foreign operation as an associate or jointly controlled entity is partially disposed of or sold, exchange differences that were recorded in other comprehensive income are proportionately reclassified to profit or loss as part of the gain or loss on sale. In addition, when the Group still retains partial interest in the former foreign associate or jointly controlled entity after losing significant influence over the former foreign associate, or losing joint control of the former jointly controlled entity, such transactions should be accounted for as disposal of all interest in these foreign operations.
- (c)When the foreign operation partially disposed of or sold is a subsidiary, cumulative exchange differences that were recorded in other comprehensive income are proportionately transferred to the non-controlling interest in this foreign operation. In addition, if the Group still retains partial interest in the former foreign subsidiary after losing control of the former foreign subsidiary, such transactions should be accounted for as disposal of all interest in the foreign operation.

(5) Classification of current and non-current items

A.Assets that meet one of the following criteria are classified as current assets; otherwise they are classified as non-current assets:

- (a)Assets arising from operating activities that are expected to be realized, or are intended to be sold or consumed within the normal operating cycle;
- (b)Assets held mainly for trading purposes;
- (c)Assets that are expected to be realized within twelve months from the balance sheet date;
- (d)Cash and cash equivalents, excluding restricted cash and cash equivalents and those that are to be exchanged or used to pay off liabilities more than twelve months after the balance sheet date.

B.Liabilities that meet one of the following criteria are classified as current liabilities; otherwise they are classified as non-current liabilities:

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

(6) Cash equivalents

Cash equivalents refer to short-term highly liquid investments that are readily convertible to known amount of cash and subject to an insignificant risk of changes in value. Time deposits that meet the above criteria and are held for the purpose of meeting short-term cash commitment in operations are classified as cash equivalents.

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

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

- (a)Hybrid (combined) contracts; or
- (b)They eliminate or significantly reduce a measurement or recognition inconsistency; or
- (c)They are managed and their performance is evaluated on a fair value basis, in accordance with a documented risk management or investment strategy.

B.On a regular way purchase or sale basis, financial assets held for trading are recognised and derecognised using trade date accounting. Financial assets designated as at fair value through profit or loss on initial recognition are recognised and derecognised using trade date accounting.

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

(8) Available-for-sale financial assets

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

(9) Loans and receivables

A. Accounts receivable

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

B. Bond investments without active market

- (a) Bond investments without active market are loans and receivables not originated by the entity. They are bond investments with fixed or determinable payments that are not quoted in an active market, and also meet all of the following conditions:
 - i. Not designated on initial recognition as at fair value through profit or loss;
 - ii. Not designated on initial recognition as available-for-sale;
 - iii. Not for which the holder may not recover substantially all of its initial investment, other than because of credit deterioration.
- (b) On a regular way purchase or sale basis, bond investments without active market are recognised and derecognised using trade date accounting.
- (c) Bond investments without active market are initially recognised at fair value on the trade date plus transaction costs and subsequently measured at amortized cost using the effective interest method, less provision for impairment. Amortization of a premium or a discount on such assets is recognised in profit or loss.

(10) Impairment of financial assets

- A. The Group assesses at each balance sheet date whether there is objective evidence that a financial asset or a group of financial assets is impaired as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.
- B. The criteria that the Group uses to determine whether there is objective evidence of an impairment loss is as follows:
 - (a) Significant financial difficulty of the issuer or debtor;
 - (b) The disappearance of an active market for that financial asset because of financial difficulties;

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

(a)Financial assets measured at amortized cost

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

(b)Financial assets measured at cost

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

(c)Available-for-sale financial assets

The amount of the impairment loss is measured as the difference between the asset's acquisition cost (less any principal repayment and amortization) and current fair value, less any impairment loss on that financial asset previously recognised in profit or loss, and is reclassified from 'other comprehensive income' to 'profit or loss'. If, in a subsequent period, the fair value of an investment in a debt instrument increases, and the increase can be related objectively to an event occurring after the impairment loss was recognised, then such impairment loss is reversed through profit or loss. Impairment loss of an investment in an equity instrument recognised in profit or loss shall not be reversed through profit or loss. Impairment loss is recognised and reversed by adjusting the carrying amount of the asset through the use of an impairment allowance account.

(11) Derecognition of financial assets

The Group derecognises a financial asset when one of the following conditions is met:

- A. The contractual rights to receive cash flows from the financial asset expire.

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

(12) Leases

- A. Based on the terms of a lease contract, a lease is classified as a finance lease if the lessee assumes substantially all the risks and rewards incidental to ownership of the leased asset.
- B. An operating lease is a lease other than a finance lease. Lease income from an operating lease (net of any incentives given to the lessee) is recognised in profit or loss on a straight-line basis over the lease term.
- C. The maintenance expenses for leased items are listed as operating cost in the current period. However, when the lease items become purchasable, the book value of these items are listed as “Inventories”. Under IAS 18, ‘Income,’ the revenues generated from the sales of these items are listed as income.

(13) Inventories

A. The Company

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

B. Subsidiaries

Except for President Chain Store Corp. and subsidiaries, Philippine Seven Corporation, President Drugstore Business Corp., Uni-President Oven Bakery Corp., and MUJI Taiwan Co., Ltd., 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.

(14) Construction contracts

- A. IAS 11, ‘Construction Contracts’, defines a construction contract as a contract specifically negotiated for the construction of an asset. If the outcome of a construction contract can be estimated reliably and it is probable that this contract would make a profit, contract revenue should be recognised by reference to the stage of completion of the contract activity, using the percentage-of-completion method of accounting, over the contract term. Contract costs are expensed as incurred. The stage of completion of a contract is measured by the proportion of contract costs incurred for work performed to date to the estimated total costs for the contract. An expected loss where total contract costs will exceed total contract revenue on a construction contract should be recognised as an expense as soon as such loss is probable. If the outcome of a construction contract cannot be estimated reliably, contract revenue should be recognised only to the extent of contract costs incurred that it is probable will be recoverable.
- B. Contract revenue should include the revenue arising from variations from the original contract work, claims and incentive payments that are agreed by the customer and can be measured reliably.
- C. The excess of the cumulative costs incurred plus recognised profits (less recognised losses) over the progress billings on each construction contract is presented as an asset within ‘receivables

from customers on construction contracts'. While, the excess of the progress billings over the cumulative costs incurred plus recognised profits (less recognised losses) on each construction contract is presented as a liability within 'payables to customers on construction contracts'.

(15) Investments accounted for under the equity method / associates

- A. Associates are all entities over which the Group has significant influence but not control. In general, it is presumed that the investor has significant influence, if an investor holds, directly or indirectly 20 per cent or more of the voting power of the investee. Investments in associates are accounted for using the equity method and are initially recognised at cost. The Group's investments in associates include goodwill identified on acquisition, net of any accumulated impairment loss arising through subsequent assessments.
- B. The Group's share of its associates' post-acquisition profits or losses is recognised in profit or loss, and its share of post-acquisition movements in other comprehensive income is recognised in other comprehensive income. When the Group's share of losses in an associate equals or exceeds its interest in the associate, including any other unsecured receivables, the Group does not recognise further losses, unless it has incurred statutory/constructive obligations or made payments on behalf of the associate.
- C. When changes in an associate's equity are not recognised in profit or loss or other comprehensive income of the associate and such changes do not affect the Group's ownership percentage of the associate, the Group recognises the Group's share of change in equity of the associate in 'capital reserve in proportion to its ownership.
- D. Unrealized gains on transactions between the Group and its associates are eliminated to the extent of the Group's interest in the associates. Unrealized losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of associates have been adjusted where necessary to ensure consistency with the policies adopted by the Group.
- E. In the case that an associate issues new shares and the Group does not subscribe or acquire new shares proportionately, which results in a change in the Group's ownership percentage of the associate but maintains significant influence on the associate, then 'capital surplus' and 'investments accounted for under the equity method' shall be adjusted for the increase or decrease of its share of equity interest. If the above condition causes a decrease in the Group's ownership percentage of the associate, in addition to the above adjustment, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately on the same basis as would be required if the relevant assets or liabilities were disposed of.
- F. Upon loss of significant influence over an associate, the Group remeasures any investment retained in the former associate at its fair value. Any difference between fair value and carrying amount is recognised in profit or loss.
- G. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss or transferred directly to retained earnings, on the same basis as would be required if the relevant assets or liabilities were disposed of. If it still retains significant influence over this associate, then the amounts previously recognised in other comprehensive income in relation to the associate are reclassified to profit or loss proportionately in accordance with the aforementioned approach.
- H. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognised as capital surplus in relation to the associate are

transferred to profit or loss. If it still retains significant influence over this associate, then the amounts previously recognised as capital surplus in relation to the associate are transferred to profit or loss proportionately.

(16) Property, plant and equipment

- A. Property, plant and equipment are initially recorded at cost. Borrowing costs incurred during the construction period are capitalized.
- B. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to profit or loss during the financial period in which they are incurred.
- C. Except for land, other property, plant and equipment apply cost model and are depreciated using the straight-line method to allocate their cost over their estimated useful lives. If each component of property, plant and equipment is significant, it is depreciated separately.
- D. The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each balance sheet date. If expectations for the assets' residual values and useful lives differ from previous estimates or the patterns of consumption of the assets' future economic benefits embodied in the assets have changed significantly, any change is accounted for as a change in estimate under IAS 8, 'Accounting Policies, Changes in Accounting Estimates and Errors', from the date of the change. The estimated useful lives of property, plant and equipment are as follows:

<u>Asset</u>	<u>Useful lives</u>
Buildings	2 ~ 55 years
Machinery and utilities equipment	2 ~ 30 years
Transportation equipment	2 ~ 20 years
Leasehold improvements	2 ~ 28 years
Other equipment	1 ~ 40 years

(17) Leased assets/ leases (lessee)

- A. Based on the terms of a lease contract, a lease is classified as a finance lease if the Group assumes substantially all the risks and rewards incidental to ownership of the leased asset.
 - (a) A finance lease is recognised as an asset and a liability at the lease's commencement at the lower of the fair value of the leased asset or the present value of the minimum lease payments.
 - (b) The minimum lease payments are apportioned between the finance charges and the reduction of the outstanding liability. The finance charges are allocated to each period over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability.
 - (c) Property, plant and equipment held under finance leases are depreciated over their estimated useful lives. If there is no reasonable certainty that the Group will obtain ownership at the end of the lease, the asset shall be depreciated over the shorter of the lease term and its useful life.
- B. An operating lease is a lease other than a finance lease. Payments made under an operating lease (net of any incentives received from the lessor) are recognised in profit or loss on a straight-line basis over the lease term.

(18) Investment property

An investment property is stated initially at its cost and measured subsequently using the cost model. Except for land, investment property is depreciated on a straight-line basis over its estimated useful life of 15 ~ 50 years.

(19) Intangible assets

A. Trademarks and licenses

Separately acquired trademarks and licenses are stated at historical cost. Trademarks and licenses acquired in a business combination are recognised at fair value at the acquisition date. Trademarks and licenses have a finite useful life and are amortized on a straight-line basis over their estimated useful lives of 15 ~ 20 years.

B. Computer software

Computer software is stated at cost and amortized on a straight-line basis over its estimated useful life of 3 ~ 5 years.

C. Right of operation

Under IFRIC 12, "Service Concession Agreement," the Group has entered into a contract with the government whereby the Group shall provide infrastructure for public transportation services. Based on the contract, the government grants the Group the right to operate and provide transportation service to the public. Such right is measured using the fair value of the infrastructure, recognised as an intangible asset, and amortized over the contract period of 50 years.

(20) Impairment of non-financial assets

A. The Group assesses at each balance sheet date the recoverable amounts of those assets where there is an indication that they are impaired. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell or value in use. When the circumstances or reasons for recognizing impairment loss for an asset in prior years no longer exist, the impairment loss shall be reversed to the extent of the loss previously recognised in profit or loss.

B. The recoverable amounts of intangible assets with an indefinite useful life and intangible assets that have not yet been available for use shall be evaluated periodically. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. Impairment loss of goodwill previously recognised in profit or loss shall not be reversed in the following years.

(21) Borrowings

A. Borrowings are recognised initially at fair value, net of transaction costs incurred. Borrowings are subsequently stated at amortized cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognised in profit or loss over the period of the borrowings using the effective interest method.

B. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalized as a pre-payment for liquidity services and amortized over the period of the facility to which it relates.

(22) Notes and accounts payable

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

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

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

(a) Hybrid (combined) contracts; or

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

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

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

(24) Derecognition of financial liabilities

A financial liability is derecognised when the obligation under the liability specified in the contract is discharged or cancelled or expires.

(25) Offsetting financial instruments

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

(26) Financial liabilities and equity instruments

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

(27) Derivative financial instruments

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

(28) Provisions for other liabilities

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

(29) Employee benefits

A. Short-term employee benefits

Short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in respect of service rendered by employees in a period and should be recognised as expenses in that period when the employees render service.

B. Pensions

(a) Defined contribution plans

For defined contribution plans, the Group pays fixed contributions to an independent, publicly or privately administered pension fund. The Group has no further legal or constructive obligations once the contributions have been paid. The contributions are recognised as pension expenses when they are due on an accrual basis. Prepaid contributions are recognised as an asset to the extent of a cash refund or a reduction in the future payments.

(b) Defined benefit plans

i. The liability recognised in the balance sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the balance sheet date less the fair value of plan assets, together with adjustments for unrecognised past service costs. The defined benefit obligation is calculated annually by independent actuaries using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using interest rates of high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability; when there is no deep market in such corporate bonds, the Group uses interest rates of government bonds (at the balance sheet date) instead.

ii. Actuarial gains and losses arising on defined benefit plans are recognised in other comprehensive income in the period in which they arise.

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

iv. Pension cost for an interim period is calculated on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant curtailments, settlements, or other significant one-off events. The related information is disclosed accordingly.

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

Employees' bonus and directors' and supervisors' remuneration are recognised as expenses and liabilities, provided that such recognition is required under legal or constructive obligation and

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

(30) Income tax

- A. The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or items recognised directly in equity, in which cases the tax is recognised in other comprehensive income or equity.
- B. The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and its subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in accordance with applicable tax regulations. It establishes provisions where appropriate based on the amounts expected to be paid to the tax authorities. An additional 10% tax is levied on the unappropriated retained earnings and is recorded as income tax expense in the year the stockholders resolve to retain the earnings.
- C. Deferred income tax is recognised, using the balance sheet liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. However, the deferred income tax is not accounted for if it arises from initial recognition of goodwill or of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred income tax is provided on temporary differences arising on investments in subsidiaries and associates, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the balance sheet date and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.
- D. Deferred income tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized. At each balance sheet date, unrecognised and recognised deferred income tax assets are reassessed.
- E. The Group operates in jurisdictions where current tax assets and current tax liabilities are not legally enforceable to be offsetted against each other. As a result, the Group recognises its deferred income tax assets and liabilities on a gross basis.
- F. A deferred tax asset shall be recognised for the carryforward of unused tax credits resulting from acquisitions of equipment or technology, research and development expenditures, employees' training costs and equity investments to the extent that it is possible that future taxable profit will be available against which the unused tax credits can be utilized.
- G. The interim period income tax expense is recognised based on the estimated average annual effective income tax rate expected for the full financial year applied to the pretax income of the interim period, and the related information is disclosed accordingly.

(31) Dividends

Dividends are recorded in the Company's financial statements in the period in which they are

approved by the Company's shareholders. Cash dividends are recorded as liabilities; stock dividends are recorded as stock dividends to be distributed and are reclassified to ordinary shares and share premium on the effective date of new shares issuance.

(32) Revenue recognition

A. Sales of goods

- (a) The Group manufactures and sells various soft drinks, food, animal feeds, sauces, vegetable oil, medicine, etc. Revenue is measured at the fair value of the consideration received or receivable taking into account the value-added tax, returns, rebates and discounts for the sale of goods to external customers in the ordinary course of the Group's activities. Revenue arising from the sales of goods should be recognised when the Group has delivered the goods to the customer, the amount of sales revenue can be measured reliably and it is probable that the future economic benefits associated with the transaction will flow to the entity. The delivery of goods is completed when the significant risks and rewards of ownership have been transferred to the customer, the Group retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, and the customer has accepted the goods based on the sales contract or there is objective evidence showing that all acceptance provisions have been satisfied.
- (b) The Group offers customers volume discounts and right of return for defective products. The Group estimates such discounts and returns based on historical experience. Provisions for such liabilities are recorded when the sales are recognised. The volume discounts are estimated based on the anticipated annual sales quantities.
- (c) The Group has customer loyalty programmes where the Group grants loyalty award credits (such as 'points'; the award credits can be used to exchange for free or discounted goods) to customers as part of a sales transaction. The fair value of the consideration received or receivable in respect of the initial sale shall be allocated between the initial sale of goods and the award credits. The amount of proceeds allocated to the award credits is measured by reference to the fair value of goods that can be redeemed by using the award credits and the proportion of award credits that are expected to be redeemed by customers. The Group recognises the deferred portion of the proceeds allocated to the award credits as revenue only when it has fulfilled its obligations in respect of the award credits.

B. Sales of services

The Group provides services such as the operation of public transportation station, processing of packaging materials, establishing of information system and management consulting, etc. Revenue from delivering services is recognised under the percentage-of-completion method when the outcome of services provided can be estimated reliably. The stage of completion of a service contract is measured by the percentage of the actual services performed as of the financial reporting date to the total services to be performed by surveys of work performed. If the outcome of a service contract cannot be estimated reliably, contract revenue should be recognised only to the extent that contract costs incurred are likely to be recoverable.

C. A sale agreement comprising of multiple components

A sale agreement offered by the Group might comprise of multiple components, including sale of goods and subsequent repair services, etc. If a sale agreement comprises of multiple identifiable components, the fair value of the consideration received or receivable in respect of the sale agreement shall be allocated between those components based on the relative fair value of each component. The amount of proceeds allocated to each component is recognised as revenue in profit or loss following the revenue recognition criteria applied to each component.

The fair value of each component is determined by its market value when it is sold separately.

(33) Service concession arrangements

- A. The Group contracted with the government (grantor) a service concession arrangement whereby the Group shall provide construction of the government's infrastructure assets for public services and operate those assets during the term of the arrangement. When the term of the operating period expires, the underlying infrastructure assets will be transferred to the government without consideration. The Group allocates the fair value of the consideration received or receivable in respect of the service concession arrangement between construction services and operating services provided based on their relative fair values, and recognises such allocated amounts as revenues in accordance with IAS 11, 'Construction Contracts', and IAS 18, 'Revenue', respectively.
- B. Costs incurred on provision of construction services or upgrading services under a service concession arrangement are accounted for in accordance with IAS 11, 'Construction Contracts'.
- C. The consideration received or receivable from the grantor in respect of the service concession arrangement is recognised at its fair value. Such considerations are recognised as a financial asset or an intangible asset based on how the considerations from the grantor to the operator are made as specified in the arrangement. The Group recognises a financial asset to the extent that it has an unconditional contractual right to receive cash or another financial asset from or at the direction of the grantor for the construction services, and recognises an intangible asset to the extent that it receives a right (a license) to charge users of the public service.

(34) Operating segments

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision-maker. The chief operating decision-maker, who is responsible for allocating resources and assessing performance of the operating segments, has been identified as the general manager that makes strategic decisions.

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

The preparation of these consolidated financial statements requires management to make critical judgements in applying the Group's accounting policies and make critical assumptions and estimates concerning future events. Assumptions and estimates may differ from the actual results and are continually evaluated and adjusted based on historical experience and other factors. The above information is addressed below:

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

A. Financial assets - impairment of equity investments

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

B. Investment property

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

C. Revenue recognition on a net/gross basis

The determination of whether the Group is acting as principal or agent in a transaction is based on an evaluation of Group's exposure to the significant risks and rewards associated with the sale of goods or the rendering of service in accordance with the business model and substance of the transaction. Where the Group acts as a principal, the amount received or receivable from customer is recognised as revenue on a gross basis. Where the Group acts as an agent, net revenue is recognised representing commissions earned.

The following characteristics of a principal are used as indicators to determine whether the Group shall recognise revenue on a gross basis:

- (a) The Group has primary responsibilities for the goods or services it provides;
- (b) The Group bears inventory risk;
- (c) The Group has the latitude in establishing prices for the goods or services, either directly or indirectly.
- (d) The Group bears credit risk of customers.

(2) Critical accounting estimates and assumptions

A. Evaluation of inventories

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

Please refer to Note 6(6) for more information regarding the carrying amount of inventories as of September 30, 2013.

B. Impairment assessment of investments accounted for under the equity method

The Group assesses the impairment of an investment accounted for under the equity method as soon as there is any indication that it might have been impaired and its carrying amount cannot be recoverable. The Group assesses the recoverable amounts of an investment accounted for under the equity method based on the present value of expected cash dividends receivable from the investee and expected future cash flows from the disposal of the investee, and analyzes the reasonableness of related assumptions.

For more information regarding the Group's investments accounted for under the equity method, net of impairment loss, as of September 30, 2013, please refer to Note 6(10).

C. Impairment assessment of tangible and intangible assets (excluding goodwill)

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

For more information regarding the Group's recognised equipment, net of impairment loss, as of September 30, 2013, please refer to Note 6(11) Property, plant and equipment and Note 6(12) Investment property.

D. Realisability of deferred income tax assets

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

As of September 30, 2013, the Group recognised deferred income tax assets amounting to \$4,249,092.

E. Calculation of accrued pension obligations

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

F. Revenue recognition

In principle, sales revenues are recognised when the earning process is completed. The Group estimates discounts and returns based on historical results and other known factors. Provisions for such liabilities are recorded as a deduction item to sales revenues when the sales are recognised. The Group reassesses the reasonableness of estimates of discounts and returns periodically.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>September 30, 2013</u>	<u>December 31, 2012</u>
Cash:		
Cash on hand	\$ 1,468,101	\$ 3,629,158
Checking deposits and demand deposits	<u>18,535,257</u>	<u>24,772,724</u>
	<u>20,003,358</u>	<u>28,401,882</u>
Cash equivalents:		
Time deposits	11,085,613	10,577,091
Bills under repurchase agreement	3,499,509	3,880,943
Commercial papers	<u>662,987</u>	<u>1,085,525</u>
	<u>15,248,109</u>	<u>15,543,559</u>
	<u>\$ 35,251,467</u>	<u>\$ 43,945,441</u>

	<u>September 30, 2012</u>	<u>January 1, 2012</u>
Cash:		
Cash on hand	\$ 3,566,998	\$ 2,250,758
Checking deposits and demand deposits	<u>14,440,073</u>	<u>23,282,417</u>
	<u>18,007,071</u>	<u>25,533,175</u>
Cash equivalents:		
Time deposits	9,749,572	11,059,595
Bills under repurchase agreement	4,499,753	4,109,169
Commercial papers	<u>980,466</u>	<u>1,098,335</u>
	<u>15,229,791</u>	<u>16,267,099</u>
	<u>\$ 33,236,862</u>	<u>\$ 41,800,274</u>

A. The Group associates with a variety of financial institutions all with high credit quality to disperse credit risk, so it expects that the probability of counterparty default is remote. The Group's maximum exposure to credit risk at balance sheet date is the carrying amount of all cash and cash equivalents.

B. Details of the Group's cash and cash equivalents pledged to others as collateral (listed as "other current assets" and "other non-current assets - others") are provided in Note 8 "Pledged assets."

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

<u>Assets</u>	<u>September 30, 2013</u>	<u>December 31, 2012</u>
Current items:		
Financial assets held for trading		
Beneficiary certificates	\$ 12,291,031	\$ 9,878,244
Convertible bonds	134,530	155,351
Corporate bonds	86,005	86,005
Listed (TSE and OTC) stocks	100,883	66,592
Forward foreign exchange	<u>-</u>	<u>379</u>
	12,612,449	10,186,571
Adjustment of financial assets held for trading	<u>(60,629)</u>	<u>(48,943)</u>
	<u>\$ 12,551,820</u>	<u>\$ 10,137,628</u>
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	<u>-</u>	<u>(2,178)</u>
	<u>\$ -</u>	<u>\$ 288,222</u>

<u>Liabilities</u>	<u>September 30, 2013</u>	<u>December 31, 2012</u>
Current items:		
Financial liabilities held for trading		
Forward foreign exchange	\$ 106,350	\$ -
Put option contract	-	769
	<u>\$ 106,350</u>	<u>\$ 769</u>
<u>Assets</u>	<u>September 30, 2012</u>	<u>January 1, 2012</u>
Current items:		
Financial assets held for trading		
Beneficiary certificates	\$ 11,310,325	\$ 10,830,217
Convertible bonds	133,302	287,463
Corporate bonds	103,585	80,121
Listed (TSE and OTC) stocks	89,972	215,886
Equity (debt) linked notes	195,921	151,375
Forward foreign exchange	833	1,706
	11,833,938	11,566,768
Adjustment of financial assets held for trading	(42,700)	(94,303)
	<u>\$ 11,791,238</u>	<u>\$ 11,472,465</u>

A. The Group recognized net gain (loss) on financial assets and liabilities held for trading amounting to (\$76,456) and \$145,324 for the three-month periods ended September 30, 2013 and 2012, respectively, and \$115,281 and \$227,751 for the nine-month periods ended September 30, 2013 and 2012, respectively.

B. The Group recognised net loss to financial assets designated as at fair value through profit or loss on initial recognition amounting to (\$1,948) and \$0 for the three-month periods ended September 30, 2013 and 2012, respectively, and (\$5,126) and \$0 for the nine-month periods ended September 30, 2013 and 2012, respectively.

C. The counterparties of the Group's debt instrument investments have good credit quality. The maximum exposure to credit risk at balance sheet date is the carrying amount of financial assets at fair value through profit or loss-debt instruments.

D. The non-hedging derivative instruments transaction and contract information are as follows (Units in thousands of currencies indicated):

	September 30, 2013			December 31, 2012		
	Contract Amount	Contract Period		Contract Amount	Contract Period	
Convertible bonds	USD 4,550	—		USD 5,350	—	
Forward foreign exchange futures	USD 262,944	1. 2013~1. 2014		USD 3,421	11. 2012~3. 2013	
Sales of forward foreign exchange	USD 11,310	8. 2013~11. 2013		USD 33,021	11. 2012~2. 2013	
Put option	—	—		USD 15,555	—	
Equity (debt) linked notes	USD 493	9. 2013~10. 2013		—	—	
Currency linked bonds	—	—		USD 10,000	5. 2012~11. 2015	
	September 30, 2012			January 1, 2012		
	Contract Amount	Contract Period		Contract Amount	Contract Period	
Convertible bonds	USD 4,550	—		USD 4,550	—	
Forward foreign exchange futures	USD 45,635	2. 2012~1. 2013		USD 7,800	11. 2011~2. 2012	
Sales of forward foreign exchange	USD 14,370	8. 2012~11. 2012		USD 7,323	11. 2011~2. 2012	
"	EUR 420	8. 2012~10. 2012		EUR 1,100	11. 2011~1. 2012	
"	—	—		JPY 700,000	5. 2011~4. 2012	
Equity (debt) linked notes	TWD 49,421	8. 2012~10. 2012		—	—	
"	USD 5,000	5. 2012~5. 2014		USD 5,000	10. 2010~6. 2012	

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

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

(3) Notes receivable, net

	September 30, 2013	December 31, 2012
Notes receivable	\$ 2,529,811	\$ 2,670,400
Less: Allowance for doubtful accounts	(56,276)	(55,825)
	<u>\$ 2,473,535</u>	<u>\$ 2,614,575</u>
	September 30, 2012	January 1, 2012
Notes receivable	\$ 2,931,858	\$ 2,949,466
Less: Allowance for doubtful accounts	(57,456)	(72,274)
	<u>\$ 2,874,402</u>	<u>\$ 2,877,192</u>

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

(4) Accounts receivable, net

	<u>September 30, 2013</u>	<u>December 31, 2012</u>
Accounts receivable	\$ 20,356,537	\$ 17,767,930
Less: Allowance for doubtful accounts	(749,275)	(738,530)
	<u>\$ 19,607,262</u>	<u>\$ 17,029,400</u>
	<u>September 30, 2012</u>	<u>January 1, 2012</u>
Accounts receivable	\$ 22,582,060	\$ 17,312,402
Less: Allowance for doubtful accounts	(752,814)	(700,823)
	<u>\$ 21,829,246</u>	<u>\$ 16,611,579</u>

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

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

	<u>For the nine-month periods ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
At January 1	\$ 851,436	\$ 805,697
Provision for impairment	67,002	128,053
Write-offs during the period	(58,113)	(58,293)
Effect of foreign exchange rate changes	8,194	(24,415)
At September 30	<u>\$ 868,519</u>	<u>\$ 851,042</u>

C. Accounts receivable that were neither past due nor impaired were in good credit quality.

D. The maximum exposure to credit risk at September 30, 2013, December 31, 2012, September 30, 2012 and January 1, 2012 was the carrying amount of each class of accounts receivable.

E. The Group holds land collateral as security for accounts receivable. The fair value of the collateral amounted to \$570,543 as of September 30, 2013.

(5) Other receivables

	<u>September 30, 2013</u>	<u>December 31, 2012</u>
Other receivables	\$ 7,547,323	\$ 6,249,127
Less: Allowance for doubtful accounts	(62,968)	(57,081)
	<u>\$ 7,484,355</u>	<u>\$ 6,192,046</u>
	<u>September 30, 2012</u>	<u>January 1, 2012</u>
Other receivables	\$ 4,797,323	\$ 4,407,681
Less: Allowance for doubtful accounts	(40,772)	(32,600)
	<u>\$ 4,756,551</u>	<u>\$ 4,375,081</u>

Movement of the Group's allowance for doubtful accounts on notes receivable, accounts receivable and other receivables are shown in Note 6(4).

(6) Inventories

	<u>September 30, 2013</u>	<u>December 31, 2012</u>
Merchandise	\$ 13,228,844	\$ 12,428,779
Raw materials	8,819,958	8,654,208
Raw materials in transit	908,608	957,815
Supplies	2,864,399	2,663,663
Work in process	3,078,420	2,683,408
Finished goods	6,078,203	6,701,998
By-products	491	2,122
Land held for construction	437,570	437,335
Construction in progress-land	57,284	57,860
Construction in progress-buildings	62,614	7,515
Buildings and land held for sale	18,610	61,926
Transportation equipment held for sale	8,012	15,152
	<u>35,563,013</u>	<u>34,671,781</u>
Less: Allowance for price decline of inventories	(<u>765,128</u>)	(<u>682,861</u>)
	<u>\$ 34,797,885</u>	<u>\$ 33,988,920</u>

	<u>September 30, 2012</u>	<u>January 1, 2012</u>
Merchandise	\$ 12,328,070	\$ 12,883,654
Raw materials	8,971,268	9,816,363
Raw materials in transit	514,478	561,708
Supplies	2,795,953	2,188,729
Work in process	2,887,141	2,259,283
Finished goods	6,170,193	6,909,728
By-products	810	2,603
Land held for construction	189,314	305,413
Construction in progress-land	114,650	211,301
Construction in progress-buildings	70,811	81,211
Buildings and land held for sale	110,415	324,225
Transportation equipment held for sale	11,562	24,048
	<u>34,164,665</u>	<u>35,568,266</u>
Less: Allowance for price decline of inventories	(<u>1,011,070</u>)	(<u>997,049</u>)
	<u>\$ 33,153,595</u>	<u>\$ 34,571,217</u>

A.The cost of inventories recognised as expense was \$77,494,477 and \$74,378,816 for the three-month periods ended September 30, 2013 and 2012, respectively, and \$220,522,251 and \$209,600,015 for the nine-month periods ended September 30, 2013 and 2012, respectively, including the amount that the Group wrote down from cost to net realizable value accounted for as 'cost of goods sold' of \$53,746 and \$192,733 for the three-month periods and \$86,952 and \$17,929, for the nine-month periods ended September 30, 2013 and 2012, respectively.

B.The Group did not hold any inventory as collaterals.

C.Please refer to Note 6 (11) 'Property, plant and equipment ' for the information regarding the

capitalization of interest.

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

	<u>September 30, 2013</u>	<u>December 31, 2012</u>
Listed (TSE and OTC) stocks	\$ 2,739,177	\$ 7,378,765
Unlisted stocks	1,216,900	1,397,942
Privately placed securities	969,896	952,512
Beneficiary certificates	<u>533,291</u>	<u>232,552</u>
	5,459,264	9,961,771
Adjustments of available-for-sale financial assets	64,627	1,188,779
Less: Accumulated impairment	<u>(167,253)</u>	<u>(3,123,294)</u>
	<u>\$ 5,356,638</u>	<u>\$ 8,027,256</u>

	<u>September 30, 2012</u>	<u>January 1, 2012</u>
Listed (TSE and OTC) stocks	\$ 8,088,761	\$ 7,802,544
Unlisted stocks	1,175,658	1,494,117
Privately placed securities	<u>961,040</u>	<u>993,020</u>
	10,225,459	10,289,681
Adjustments of available-for-sale financial assets	<u>(2,730,963)</u>	<u>(2,449,021)</u>
Less: Accumulated impairment	<u>(18,525)</u>	<u>(168,963)</u>
	<u>\$ 7,475,971</u>	<u>\$ 7,671,697</u>

A.The Group recognised fair value change in other comprehensive income of (\$1,207,234) and (\$416,125) for the three-month periods ended September 30, 2013 and 2012, respectively, and (\$1,284,533) and (\$537,052) for the nine-month periods ended September 30, 2013 and 2012, respectively.

B.Due to a prolonged and significant drop in the market price of shares of Innolux Corp., the Group has recognised an impairment loss of \$2,896,902 as of December 31, 2012.

C.On June 20, 2013, shareholders of Prince Housing and Development Corporation (the 'Prince Housing'), the Group's investee company accounted for as available-for-sale financial assets, had adopted a resolution during the shareholders' meeting, to re-elect its directors and supervisors. After the re-election, the Group had obtained additional seats in the board of directors of Prince Housing and was determined to be able to exercise significant influence on the operations of Prince Housing. As a result, the Group changed its accounting treatment on its investment in Prince Housing to equity method retrospectively.

D.For more information on available-for-sale financial assets that are held as collaterals, please refer to Note 8 'Pledged assets'.

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

	<u>September 30, 2013</u>	<u>December 31, 2012</u>
Unlisted stocks	\$ 3,106,650	\$ 3,084,577
Privately placed securities	63,548	63,548
Emerging stocks	<u>139,452</u>	<u>54,304</u>
	3,309,650	3,202,429
Less: Accumulated impairment	(<u>1,377,358</u>)	(<u>1,242,653</u>)
	<u>\$ 1,932,292</u>	<u>\$ 1,959,776</u>
	<u>September 30, 2012</u>	<u>January 1, 2012</u>
Unlisted stocks	\$ 3,260,567	\$ 3,043,068
Privately placed securities	63,548	63,548
Emerging stocks	<u>47,274</u>	<u>59,275</u>
	3,371,389	3,165,891
Less: Accumulated impairment	(<u>1,183,885</u>)	(<u>1,209,810</u>)
	<u>\$ 2,187,504</u>	<u>\$ 1,956,081</u>

A.The Group classified some of its equity investments as available-for-sale financial assets, based on its intention. However, as these stocks are not traded in active market, and there is no sufficient information of similar companies in the same industry, fair value of the investments cannot be measured reliably. The Group classified those stocks as ‘financial assets measured at cost’.

B.For information about financial assets measured at cost held by the Group pledged to others as of September 30, 2013, December 31, 2012, September 30, 2012 and January 1, 2012, please refer to Note 8 ‘Pledged assets’.

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

	<u>September 30, 2013</u>	<u>December 31, 2012</u>
Financial bonds	\$ <u>294,694</u>	\$ <u>289,413</u>
	<u>September 30, 2012</u>	<u>January 1, 2012</u>
Financial bonds	\$ <u>292,004</u>	\$ <u>301,721</u>

A.The counterparties of the Group’s investments have good credit quality. The maximum exposure to credit risk at balance sheet date is the carrying amount of investments in bonds without active markets.

B.No investments in bonds without active markets held by the Group were pledged to others.

(10) Investments accounted for under the equity method

Name of associates	September 30, 2013	December 31, 2012
President Securities Corp.	\$ 7,276,215	\$ 7,213,371
Presicarre Corp.	6,048,788	6,265,155
Jimmailang Beverage (Beijing) Co., Ltd.	3,677,153	3,155,061
TTET Union Corp.	1,765,319	1,112,226
Prince Housing and Development Corp. (Note 2)	1,721,402	1,750,030
Yantai North Andre Juice Co., Ltd. (Note 1)	1,201,543	1,172,350
Grand Bills Finance Corp. (Note 1)	1,150,681	1,175,358
Weilih Food Industrial Co., Ltd.	1,105,331	1,083,382
Kuang Chuan Dairy Co., Ltd.	1,045,805	965,480
United Advisor Venture Management Co., Ltd.	965,350	977,655
Eagle Cold Storage Enterprises Co., Ltd.	616,318	535,979
Kang Na Hsiung Enterprise Co., Ltd.	612,566	616,433
Cargill President Holdings Pte Ltd.	-	909,866
Others (individually less than 2%)	3,743,245	3,470,944
	\$ 30,929,716	\$ 30,403,290

Name of associates	September 30, 2012	January 1, 2012
President Securities Corp.	\$ 7,120,450	\$ 6,262,980
Presicarre Corp.	6,475,783	6,522,310
Jimmailang Beverage (Beijing) Co., Ltd.	3,120,196	2,759,977
Grand Bills Finance Corp. (Note 1)	1,166,266	1,162,335
Yantai North Andre Juice Co., Ltd. (Note 1)	1,153,663	1,171,392
TTET Union Corp.	1,087,944	1,107,138
Prince Housing and Development Corp. (Note 2)	1,076,743	1,068,555
Weilih Food Industrial Co., Ltd.	1,071,052	1,040,302
Kuang Chuan Dairy Co., Ltd.	1,070,871	1,366,524
United Advisor Venture Management Co., Ltd.	921,370	976,213
Cargill President Holdings Pte Ltd.	911,630	1,100,584
Kang Na Hsiung Enterprise Co., Ltd.	620,982	620,709
Eagle Cold Storage Enterprises Co., Ltd.	514,611	474,127
Others (individually less than 2%)	3,496,536	3,564,654
	\$ 29,808,097	\$ 29,197,800

(Note 1) The Group accounted for the investment in Yantai North Andre Juice Co., Ltd. and Grand Bill Finance Corp. under the equity method because the Group has the ability to exercise significant influence even though the Group's ownership in this investee company was less than 20%.

(Note 2) The Group changed its accounting treatment in Prince Housing to equity method retrospectively. Please refer to Note 6(7) for details.

A.The financial information of the Group's principal associates is summarised below:

	<u>September 30, 2013</u>	<u>December 31, 2012</u>	<u>September 30, 2012</u>	<u>January 1, 2012</u>
Assets	\$ 253,754,770	\$ 254,624,464	\$ 253,346,063	\$ 256,930,317
Liabilities	159,451,418	160,338,240	167,062,838	172,657,874
Revenue	101,311,790	178,522,674	129,392,903	-
Profit / (Loss)	5,100,383	4,233,111	4,634,579	-
Percentage interest held	3.96%~50.00%	3.96%~50.00%	3.96%~50.00%	3.96%~50.00%

B.The fair value of the Group's associates which have quoted market price was as follows:

	<u>September 30, 2013</u>	<u>December 31, 2012</u>
President Securities Corp.	\$ 7,276,059	\$ 7,407,554
TTET Union Corp.	4,219,207	3,107,208
Prince Housing and Development Corp.	2,306,412	2,583,481
Eagle Cold Storage Enterprises Co., Ltd.	1,142,171	625,602
Kang Na Hsiung Enterprise Co., Ltd.	612,362	536,837
	<u>\$ 15,556,211</u>	<u>\$ 14,260,682</u>
	<u>September 30, 2012</u>	<u>January 1, 2012</u>
President Securities Corp.	\$ 6,947,311	\$ 5,605,447
TTET Union Corp.	3,125,273	2,848,274
Prince Housing and Development Corp.	2,714,527	1,838,050
Eagle Cold Storage Enterprises Co., Ltd.	747,148	557,680
Kang Na Hsiung Enterprise Co., Ltd.	571,538	589,908
	<u>\$ 14,105,797</u>	<u>\$ 11,439,359</u>

C.For more information regarding the Group's investments accounted for under the equity method that are pledged, please refer to Note 8 'Pledged assets.'

D.For the three-month and nine-month periods ended September 30, 2013 and 2012, the share of profit (loss) of associates and joint ventures under the equity method was \$654,872, \$805,311 and \$1,605,925, \$1,857,980, respectively. Other than President Securities Corp., all other investments accounted for under the equity method were not reviewed by independent accountants. Share of profit (loss) of associates accounted for under equity method for investment in these companies based on their unreviewed financial statements were \$647,546 and \$296,560 for the three-month periods ended September 30, 2013 and 2012, respectively, and \$1,301,152 and \$1,141,043 for the nine-month periods ended September 30, 2013 and 2012, respectively. As of September 30, 2013 and 2012, investments in these companies amounted to \$23,653,501 and \$22,687,647, respectively.

(11) Property, plant, and equipment

	Land	Buildings	Machinery and utilities equipment	Transportation equipment	Leasehold improvements	Other equipment	Construction in progress	Total
<u>January 1, 2013</u>								
Cost	\$ 13,880,483	\$ 47,125,843	\$ 93,036,993	\$ 5,069,952	\$ 11,461,334	\$ 52,947,870	\$ 8,590,713	\$ 232,113,188
Accumulated depreciation	-	(14,496,567)	(49,297,485)	(3,011,484)	(6,373,672)	(31,341,127)	-	(104,520,335)
Accumulated impairment	-	(39,019)	(56,272)	-	(5,105)	(63,194)	-	(163,590)
	<u>\$ 13,880,483</u>	<u>\$ 32,590,257</u>	<u>\$ 43,683,236</u>	<u>\$ 2,058,468</u>	<u>\$ 5,082,557</u>	<u>\$ 21,543,549</u>	<u>\$ 8,590,713</u>	<u>\$ 127,429,263</u>
<u>For the nine-month period ended September 30, 2013</u>								
January 1, 2013	\$ 13,880,483	\$ 32,590,257	\$ 43,683,236	\$ 2,058,468	\$ 5,082,557	\$ 21,543,549	\$ 8,590,713	\$ 127,429,263
Additions	107,632	343,689	837,097	514,713	969,244	4,636,650	15,353,991	22,763,016
Depreciation	-	(1,406,678)	(3,956,516)	(392,151)	(928,473)	(4,655,141)	-	(11,338,959)
Disposals - Cost	-	(120,141)	(990,526)	(326,578)	(920,573)	(2,436,269)	-	(4,794,087)
- Accumulated depreciation	-	45,786	948,063	272,585	730,353	1,767,797	-	3,764,584
Reversal of impairment loss	-	1,084	4,680	-	3,053	16,518	-	25,335
Reclassification	345,437	3,690,068	5,416,858	204,926	206,826	1,718,451	(9,450,739)	2,131,827
Net currency exchange difference	(700)	463,628	1,012,180	4,984	38,683	393,960	(163,064)	1,749,671
At September 30, 2013	<u>\$ 14,332,852</u>	<u>\$ 35,607,693</u>	<u>\$ 46,955,072</u>	<u>\$ 2,336,947</u>	<u>\$ 5,181,670</u>	<u>\$ 22,985,515</u>	<u>\$ 14,330,901</u>	<u>\$ 141,730,650</u>
<u>September 30, 2013</u>								
Cost	\$ 14,332,852	\$ 51,794,758	\$ 100,073,112	\$ 5,472,489	\$ 11,895,637	\$ 57,139,882	\$ 14,330,901	\$ 255,039,631
Accumulated depreciation	-	(16,149,130)	(53,066,820)	(3,135,542)	(6,710,206)	(34,108,085)	-	(113,169,783)
Accumulated impairment	-	(37,935)	(51,220)	-	(3,761)	(46,282)	-	(139,198)
	<u>\$ 14,332,852</u>	<u>\$ 35,607,693</u>	<u>\$ 46,955,072</u>	<u>\$ 2,336,947</u>	<u>\$ 5,181,670</u>	<u>\$ 22,985,515</u>	<u>\$ 14,330,901</u>	<u>\$ 141,730,650</u>

	Land	Buildings	Machinery and utilities equipment	Transportation equipment	Leasehold improvements	Other equipment	Construction in progress	Total
<u>January 1, 2012</u>								
Cost	\$ 13,905,102	\$ 42,548,088	\$ 84,336,499	\$ 4,482,368	\$ 11,120,834	\$ 48,353,767	\$ 8,087,893	\$ 212,834,551
Accumulated depreciation	-	(13,286,572)	(46,215,342)	(2,791,953)	(6,232,921)	(30,242,312)	-	(98,769,100)
Accumulated impairment	-	(46,816)	(123,442)	-	(4,697)	(87,606)	-	(262,561)
	<u>\$ 13,905,102</u>	<u>\$ 29,214,700</u>	<u>\$ 37,997,715</u>	<u>\$ 1,690,415</u>	<u>\$ 4,883,216</u>	<u>\$ 18,023,849</u>	<u>\$ 8,087,893</u>	<u>\$ 113,802,890</u>
<u>For the nine-month period ended September 30, 2012</u>								
January 1, 2012	\$ 13,905,102	\$ 29,214,700	\$ 37,997,715	\$ 1,690,415	\$ 4,883,216	\$ 18,023,849	\$ 8,087,893	\$ 113,802,890
Additions	26,692	272,901	835,659	543,959	1,097,621	4,866,013	8,365,229	16,008,074
Depreciation	-	(1,243,792)	(3,345,850)	(348,375)	(842,597)	(4,135,720)	-	(9,916,334)
Disposals - Cost	-	(96,732)	(714,076)	(197,149)	(669,401)	(3,236,401)	-	(4,913,759)
- Accumulated depreciation	-	90,849	642,886	142,791	554,358	2,725,406	-	4,156,290
Reversal of impairment loss / (impairment loss)	-	1,177	3,397	-	(82)	(8,477)	-	(3,985)
Reclassification	318,993	3,005,411	5,694,506	224,035	31,093	1,960,619	(8,553,225)	2,681,432
Net currency exchange difference	(2,018)	(427,213)	(741,779)	(8,443)	4,237	(175,811)	(351,532)	(1,702,559)
At September 30, 2012	<u>\$ 14,248,769</u>	<u>\$ 30,817,301</u>	<u>\$ 40,372,458</u>	<u>\$ 2,047,233</u>	<u>\$ 5,058,445</u>	<u>\$ 20,019,478</u>	<u>\$ 7,548,365</u>	<u>\$ 120,112,049</u>
<u>September 30, 2012</u>								
Cost	\$ 14,248,769	\$ 45,170,234	\$ 88,711,969	\$ 5,025,113	\$ 11,667,571	\$ 51,329,215	\$ 7,548,365	\$ 223,701,236
Accumulated depreciation	-	(14,307,294)	(48,282,425)	(2,977,880)	(6,603,721)	(31,260,242)	-	(103,431,562)
Accumulated impairment	-	(45,639)	(57,086)	-	(5,405)	(49,495)	-	(157,625)
	<u>\$ 14,248,769</u>	<u>\$ 30,817,301</u>	<u>\$ 40,372,458</u>	<u>\$ 2,047,233</u>	<u>\$ 5,058,445</u>	<u>\$ 20,019,478</u>	<u>\$ 7,548,365</u>	<u>\$ 120,112,049</u>

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

	<u>For the nine-month periods ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
Amount capitalised	\$ <u>104,196</u>	\$ <u>80,511</u>
Interest rate range	<u>1.06%~7.04%</u>	<u>0.13%~7.59%</u>

B.Impairment of property and equipment is described in Note 6(13) ‘Impairment of non-financial assets’.

C.For more information regarding the Group’s property, plant and equipment pledged to others, please refer to Note 8 ‘Pledged assets.’

(12) Investment property

	<u>Land</u>	<u>Buildings</u>	<u>Total</u>
<u>January 1, 2013</u>			
Cost	\$ 12,851,340	\$ 9,980,608	\$ 22,831,948
Accumulated depreciation	-	(1,621,881)	(1,621,881)
Accumulated impairment	(181,717)	(49,084)	(230,801)
	<u>\$ 12,669,623</u>	<u>\$ 8,309,643</u>	<u>\$ 20,979,266</u>

For the nine-month period ended
September 30, 2013

January 1, 2013	\$ 12,669,623	\$ 8,309,643	\$ 20,979,266
Addition	138,655	3,586	142,241
Depreciation	-	(258,800)	(258,800)
Disposal — Cost	(92,803)	(42,909)	(135,712)
— Accumulated depreciation	-	17,418	17,418
Reversal of impairment loss	29,047	-	29,047
Reclassification	(303,244)	58,199	(245,045)
Net currency exchange differences	-	28,395	28,395
Closing net book amount	<u>\$ 12,441,278</u>	<u>\$ 8,115,532</u>	<u>\$ 20,556,810</u>

September 30, 2013

Cost	\$ 12,593,948	\$ 9,979,290	\$ 22,573,238
Accumulated depreciation	-	(1,814,674)	(1,814,674)
Accumulated impairment	(152,670)	(49,084)	(201,754)
	<u>\$ 12,441,278</u>	<u>\$ 8,115,532</u>	<u>\$ 20,556,810</u>

	<u>Land</u>	<u>Buildings</u>	<u>Total</u>
<u>January 1, 2012</u>			
Cost	\$ 12,901,055	\$ 9,529,554	\$ 22,430,609
Accumulated depreciation	-	(1,268,964)	(1,268,964)
Accumulated impairment	(178,361)	(49,084)	(227,445)
	<u>\$ 12,722,694</u>	<u>\$ 8,211,506</u>	<u>\$ 20,934,200</u>

For the nine-month period ended

September 30, 2012

January 1, 2012	\$ 12,722,694	\$ 8,211,506	\$ 20,934,200
Addition	8,457	10,282	18,739
Depreciation	-	(261,633)	(261,633)
Disposal – Cost	-	(2,306)	(2,306)
– Accumulated depreciation	-	2,284	2,284
Reversal of impairment loss	5,815	-	5,815
Reclassification	(306,140)	331,922	25,782
Net currency exchange differences	-	(26,774)	(26,774)
Closing net book amount	<u>\$ 12,430,826</u>	<u>\$ 8,265,281</u>	<u>\$ 20,696,107</u>

September 30, 2012

Cost	\$ 12,603,372	\$ 9,702,970	\$ 22,306,342
Accumulated depreciation	-	(1,388,605)	(1,388,605)
Accumulated impairment	(172,546)	(49,084)	(221,630)
	<u>\$ 12,430,826</u>	<u>\$ 8,265,281</u>	<u>\$ 20,696,107</u>

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

	<u>For the three-month periods ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
Rental revenue from the lease of the investment property	<u>\$ 355,421</u>	<u>\$ 324,961</u>
Direct operating expenses arising from the investment property that generated income in the period	<u>\$ 164,365</u>	<u>\$ 160,300</u>
Direct operating expenses arising from the investment property that did not generate income in the period	<u>\$ 5,268</u>	<u>\$ 2,147</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
Rental revenue from the lease of the investment property	<u>\$ 1,018,314</u>	<u>\$ 953,782</u>
Direct operating expenses arising from the investment property that generated income in the period	<u>\$ 514,014</u>	<u>\$ 478,407</u>
Direct operating expenses arising from the investment property that did not generate income in the period	<u>\$ 13,494</u>	<u>\$ 18,968</u>

B. The fair value of the investment property held by the Group as at September 30, 2013, December 31, 2012, September 30, 2012 and January 1, 2012 ranged from \$20,556,810 to \$31,198,896, which was assessed based on the report of independent appraiser.

C. The Group purchased agricultural land for other uses in the future. The decision on the purpose of the land has not yet been decided, however, this was recognised as 'Investment property'.

D. For more information regarding the impairment of investment properties, please refer to Note 6(13) 'Impairment of non-financial assets'.

E. For more information regarding investment properties pledged to others, please refer to Note 8, 'Pledged assets'.

(13) Impairment of non-financial assets

A. The Group reversed the previously recognised impairment loss of non-financial assets of (\$29,789) and (\$79,487) for the three-month periods ended September 30, 2013 and 2012, respectively, and (\$22,205) and (\$70,503) for the nine-month periods ended September 30, 2013 and 2012, respectively.

<u>Items</u>	<u>For the three-month periods ended September 30,</u>			
	<u>2013</u>		<u>2012</u>	
	Recognised in profit or loss	Recognised in other comprehensive income	Recognised in profit or loss	Recognised in other comprehensive income
(Impairment loss)/Gain on reversal of impairment loss:				
Investments accounted for under the equity method	(\$ 40,463)	\$ -	(\$ 72,333)	\$ -
Property, plant and equipment	20,206	-	(7,154)	-
Investment property	26,592	-	-	-
Intangible assets	(36,124)	-	-	-
	<u>(\$ 29,789)</u>	<u>\$ -</u>	<u>(\$ 79,487)</u>	<u>\$ -</u>

Items	For the nine-month periods ended September 30,			
	2013		2012	
	Recognised in profit or loss	Recognised in other comprehensive income	Recognised in profit or loss	Recognised in other comprehensive income
(Impairment loss)/Gain on reversal of impairment loss:				
Investments accounted for under the equity method	(\$ 40,463)	\$ -	(\$ 72,333)	\$ -
Property, plant and equipment	25,335	-	(3,985)	-
Investment property	29,047	-	5,815	-
Intangible assets	(36,124)	-	-	-
	<u>(\$ 22,205)</u>	<u>\$ -</u>	<u>(\$ 70,503)</u>	<u>\$ -</u>

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

Segments	For the three-month periods ended September 30,			
	2013		2012	
	Recognised in profit or loss	Recognised in other comprehensive income	Recognised in profit or loss	Recognised in other comprehensive income
Foods	\$ 361	\$ -	(\$ 31,483)	\$ -
Feeds	17	-	(8,372)	-
Convenience store	(16,554)	-	(40,459)	-
Packaging and containers	224	-	672	-
Pharmaceutical	33	-	155	-
Leisure business	26,592	-	-	-
Others	(40,462)	-	-	-
	<u>(\$ 29,789)</u>	<u>\$ -</u>	<u>(\$ 79,487)</u>	<u>\$ -</u>

Segments	For the nine-month periods ended September 30,			
	2013		2012	
	Recognised in profit or loss	Recognised in other comprehensive income	Recognised in profit or loss	Recognised in other comprehensive income
Foods	\$ 3,879	\$ -	(\$ 24,562)	\$ -
Feeds	2,530	-	(8,692)	-
Convenience store	(16,554)	-	(40,646)	-
Packaging and containers	672	-	672	-
Pharmaceutical	1,138	-	2,725	-
Leisure business	26,592	-	-	-
Others	(40,462)	-	-	-
	<u>(\$ 22,205)</u>	<u>\$ -</u>	<u>(\$ 70,503)</u>	<u>\$ -</u>

(14) Short-term borrowings

	<u>September 30, 2013</u>	<u>December 31, 2012</u>	<u>Collateral</u>
Bank unsecured borrowings	\$ 30,601,200	\$ 20,712,853	None
Bank secured borrowings	1,105,669	2,343,945	(Note)
	<u>\$ 31,706,869</u>	<u>\$ 23,056,798</u>	
Interest rate range	<u>0.79%~10.5%</u>	<u>0.78%~19.50%</u>	

	<u>September 30, 2012</u>	<u>January 1, 2012</u>	<u>Collateral</u>
Bank unsecured borrowings	\$ 28,172,045	\$ 26,004,361	None
Bank secured borrowings	2,626,562	3,798,450	(Note)
	<u>\$ 30,798,607</u>	<u>\$ 29,802,811</u>	
Interest rate range	<u>0.90%~19.50%</u>	<u>0.72%~19.25%</u>	

(Note) For more information about the collaterals for bank secured borrowings, please refer to Note 8, 'Pledged assets'.

(15) Short-term notes payable

	<u>September 30, 2013</u>	<u>December 31, 2012</u>	<u>Collateral</u>
Commercial paper payable	\$ 8,277,585	\$ 7,513,700	(Note)
Less: Prepaid interest	(309)	(5,202)	
	<u>\$ 8,277,276</u>	<u>\$ 7,508,498</u>	
Interest rate range	<u>0.67%~2.04%</u>	<u>0.76%~1.36%</u>	

	<u>September 30, 2012</u>	<u>January 1, 2012</u>	<u>Collateral</u>
Commercial paper payable	\$ 8,430,000	\$ 6,713,100	(Note)
Less: Prepaid interest	(633)	(2,957)	
	<u>\$ 8,429,367</u>	<u>\$ 6,710,143</u>	
Interest rate range	<u>0.99%~1.36%</u>	<u>0.79%~1.45%</u>	

(Note) For more information about the collaterals for commercial papers, please refer to Note 8, 'Pledged assets'.

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

(16) Other payables

	<u>September 30, 2013</u>	<u>December 31, 2012</u>
Receipts under custody at convenience stores	\$ 8,969,577	\$ 9,159,688
Accrued salaries and bonuses	6,094,023	5,716,024
Employees' bonus and remuneration for board of directors and supervisors	2,083,315	2,135,414
Equipment and construction payables	2,677,441	5,119,259
Advertising and promotion expenses	5,757,163	4,853,597
Others	18,308,178	15,227,409
	<u>\$ 43,889,697</u>	<u>\$ 42,211,391</u>

	<u>September 30, 2012</u>	<u>January 1, 2012</u>
Receipts under custody at convenience stores	\$ 6,893,818	\$ 6,789,515
Accrued salaries and bonuses	5,666,213	5,661,857
Employees' bonus and remuneration for board of directors and supervisors	1,954,901	1,657,960
Equipment and construction payables	4,659,681	4,035,931
Advertising and promotion expenses	6,174,723	4,543,350
Others	16,939,259	12,073,852
	<u>\$ 42,288,595</u>	<u>\$ 34,762,465</u>

(17) Bonds payable

	<u>September 30, 2013</u>	<u>December 31, 2012</u>	<u>Collateral</u>
Unsecured bonds payable	\$ 23, 233, 010	\$ 17, 100, 000	None
Less: Current portion of bonds payable	(1, 500, 000)	(1, 450, 000)	
	<u>\$ 21, 733, 010</u>	<u>\$ 15, 650, 000</u>	
	<u>September 30, 2012</u>	<u>January 1, 2012</u>	<u>Collateral</u>
Unsecured bonds payable	\$ 15, 000, 000	\$ 10, 000, 000	None
Less: Current portion of bonds payable	(2, 200, 000)	(1, 500, 000)	
	<u>\$ 12, 800, 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: \$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 September 2010. The significant terms of the bonds are as follows:

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

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

(c) Coupon rate:

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

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

(d)Term of interest repayment:

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

(e)Repayment term:

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

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

(f)Period:

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

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

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

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

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

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

(c)Coupon rate: 1.23%

(d)Term of interest repayment:

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

(e)Repayment term:

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

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

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

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

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

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

(c)Coupon rate: 1.43%

(d)Term of interest repayment:

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

(e)Repayment term:

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

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

(g)Guarantee Bank:

The bonds are guaranteed by Taipei Fubon Commercial Bank.

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

- (a) Total issue amount: \$5,000,000
- (b) Issue price: At par value of \$1,000 per bond
- (c) Coupon rate: 1.35%
- (d) Term of interest repayment:

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

- (e) Repayment term: The bonds are repayable starting June 2016 to June 2017 in two installments at the rate of 50% and 50%, respectively.
- (f) Period: 5 years, from June 18, 2012 to June 18, 2017
- (g) Guarantee Bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.

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

- (a) Total issue amount: \$3,600,000, including \$1,800,000 of A and \$1,800,000 of B
- (b) Issue price: At par value of \$1,000 per bond
- (c) Coupon rate:
 - (i) A Bond: the coupon rate is 1.28% per annum
 - (ii) B Bond: the coupon rate is 1.39% per annum
- (d) Term of interest repayment:

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

- (e) Repayment term:
 - (i) A Bond: the bonds are repayable in October 2017 upon the maturity of the bonds.
 - (ii) B Bond: the bonds are repayable starting October 2018 to October 2019 in two installments at the rate of 50% and 50%, respectively.
- (f) Period:
 - (i) A Bond: 5 years, from October 29, 2012 to October 29, 2017
 - (ii) B Bond: 7 years, from October 29, 2012 to October 29, 2019
- (g) Guarantee Bank:

The bonds are guaranteed by Taipei Fubon Commercial Bank.

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

- (a) Total issue amount: \$2,000,000
- (b) Issue price: At par value of \$1,000 per bond
- (c) Coupon rate: 1.22%

(d)Term of interest repayment: The bond interest is calculated on simple rate every year starting February 2013 based on the coupon rate.

(e)Repayment term:

The bonds are repayable in February 2018 upon maturity.

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

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

H.Uni-President China Holdings Ltd., one of the Company's subsidiary, issued long-term notes on June 6, 2013 in the amount of \$4,887,960 (CNY 1 billion), fixed rate 3.5% and expected duration of 3 years. The notes are repayable in full on June 6, 2016.

(18) Long-term borrowings

	<u>September 30, 2013</u>	<u>December 31, 2012</u>	<u>Collateral</u>
Unsecured bank borrowings	\$ 50,246,416	\$ 47,931,871	None
Secured bank borrowings	12,532,414	14,273,175	(Note)
Revolving credit facility	<u> -</u>	<u> 500,000</u>	None
	62,778,830	62,705,046	
Less: Prepaid interest	(902)	(428)	
Current portion of long-term borrowings	(7,097,827)	(4,879,290)	
	<u>\$ 55,680,101</u>	<u>\$ 57,825,328</u>	
Range of maturity dates	<u>1.2014~9.2025</u>	<u>1.2014~9.2025</u>	
Range of interest rates	<u>0.68%~14.50%</u>	<u>0.68%~18.00%</u>	

	<u>September 30, 2012</u>	<u>January 1, 2012</u>	<u>Collateral</u>
Unsecured bank borrowings	\$ 48,061,461	\$ 49,560,906	None
Secured bank borrowings	12,484,301	15,050,566	(Note)
Revolving credit facility	<u> 1,400,000</u>	<u> 2,900,000</u>	None
	61,945,762	67,511,472	
Less: Prepaid interest	(896)	(1,285)	
Current portion of long-term borrowings	(3,971,596)	(4,209,690)	
	<u>\$ 57,973,270</u>	<u>\$ 63,300,497</u>	
Range of maturity dates	<u>5.2013~9.2025</u>	<u>10.2012~9.2025</u>	
Range of interest rates	<u>0.68%~20.50%</u>	<u>0.40%~18.50%</u>	

(Note) For more information of collateral for long-term borrowings, please refer to Note 8 'Pledged assets.'

(19) Pensions

A.The Company and its domestic subsidiaries have a defined benefit pension plan in accordance

with the Labor Standards Law, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 2% ~ 15% of the employees' monthly salaries and wages to the retirement fund deposited with Bank of Taiwan, the trustee, under the name of the independent retirement fund committee.

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

	<u>December 31, 2012</u>	<u>January 1, 2012</u>
Present value of funded obligations	(\$ 18,362,322)	(\$ 16,082,624)
Fair value of plan assets	<u>8,310,539</u>	<u>7,450,482</u>
Deficit in plan	(10,051,783)	(8,632,142)
Unrecognised past service cost	<u>18,230</u>	<u>42,256</u>
	<u>(\$ 10,033,553)</u>	<u>(\$ 8,589,886)</u>
Net liability in the balance sheet	(\$ 10,037,451)	(\$ 8,624,439)
Net asset in the balance sheet (note)	<u>3,898</u>	<u>34,553</u>
	<u>(\$ 10,033,553)</u>	<u>(\$ 8,589,886)</u>

(Note) Listed as "Other non-current assets - others".

(b)As of December 31, 2012 and January 1, 2012, cumulative actuarial losses/(gains) recognised in other comprehensive income were \$1,616,687 and \$—, respectively.

(c)The Bank of Taiwan was commissioned to manage the Fund of the Company's and domestic subsidiaries' defined benefit pension plan in accordance with the Fund's annual investment and utilisation plan and the "Regulations for Revenues, Expenditures, Safeguard and Utilisation of the Labor Retirement Fund" (Article 6: The scope of utilisation for the Fund includes deposit in domestic or foreign financial institutions, investment in domestic or foreign listed, over-the-counter, or private placement equity securities, investment in domestic or foreign real estate securitization products, etc.). With regard to the utilisation of the Fund, its minimum earnings in the annual distributions on the final financial statements shall be no less than the earnings attainable from the amounts accrued from two-year time deposits with the interest rates offered by local banks. The constitution of fair value of plan assets as of September 30, 2013 and 2012 is given in the Annual Labor Retirement Fund Utilisation Report published by the government. Expected return on plan assets was a projection of overall return for the obligations period, which was estimated based on historical returns and by reference to the status of Labor Retirement Fund utilisation by the Labor Pension Fund Supervisory Committee and taking into account the effect that the Fund's minimum earnings in the annual distributions on the final financial statements shall be

no less than the earnings attainable from the amounts accrued from two-year time deposits with the interest rates offered by local banks.

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

	<u>2012</u>	<u>2011</u>
Discount rate	<u>1.5%~8.05%</u>	<u>1.5%~8.05%</u>
Future salary increases	<u>1.5%~5%</u>	<u>1.5%~5%</u>
Expected return on plan assets	<u>1.5%~8.05%</u>	<u>2%~3%</u>

Assumptions regarding future mortality experience are set based on actuarial advice in accordance with published statistics and experience in each territory.

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

	<u>2012</u>
Present value of funded obligations	(\$ 18,362,322)
Fair value of plan assets	<u>8,310,539</u>
Deficit in plan	(\$ <u>10,051,783</u>)
Experience adjustments on plan liabilities	<u>\$ 16,779</u>
Experience adjustments on plan assets	(\$ <u>3,690</u>)

B.Effective July 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan (the "New Plan") under the Labor Pension Act (the "Act"), covering all regular employees with R.O.C. nationality. Under the New Plan, the Company and its domestic subsidiaries contribute monthly an amount based on 6% of the employees' monthly salaries and wages to the employees' individual pension accounts at the Bureau of Labor Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment.

(20) Common share capital

A.As of September 30, 2013, the Company's authorized capital was \$60,000,000, and the paid-in capital was \$51,542,229, consisting of 5,154,223 thousand shares of ordinary stock, with a par value of \$10 (in New Taiwan dollars) per share. All proceeds from shares issued have been collected.

B.Movements in the number of the Company's ordinary shares outstanding are as follows:

	<u>For the nine-month periods ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
Balance as at January 1	4,862,474	4,544,369
Issuance of shares through capitalization of retained earnings	<u>291,749</u>	<u>318,105</u>
Balance as at September 30	<u>5,154,223</u>	<u>4,862,474</u>

C. On June 25, 2013, the Company's shareholders adopted a resolution to issue shares of common stock due to capitalization of retained earnings of \$2,917,485 and obtained approval from the

SFC. The effective date of capitalization was set on August 16, 2013. After capitalization, the Company's authorized capital was \$60,000,000, and the paid-in capital was \$51,542,229, consisting of 5,154,223 thousand shares of ordinary stock, with a par value of \$10 (in dollars) per share.

D. On June 22, 2012, the Company's shareholders adopted a resolution to issue shares of common stock due to capitalization of retained earnings of \$3,181,058 and obtained approval from the SFC. The effective date of capitalization was set on August 17, 2012. After capitalization, 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 ordinary stock, with a par value of \$10 (in dollars) per share.

(21) Capital reserves

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

B. Movements of the Company's capital reserves for the nine-month periods ended September 30, 2013 and 2012 are as follows:

	<u>Share premium</u>	<u>Difference between proceeds and book value from acquisition or disposal of subsidiaries</u>	<u>Share of change in net equity of associates and joint ventures accounted for under the equity method</u>	<u>Others</u>	<u>Total</u>
January 1, 2013	\$489,454	\$3,098,213	\$ 145,667	\$ 187,083	\$3,920,417
Acquisition or disposal of subsidiaries	-	41,725	-	-	41,725
Disposal of investments accounted for under the equity method	-	-	(21,171)	-	(21,171)
September 30, 2013	<u>\$489,454</u>	<u>\$3,139,938</u>	<u>\$ 124,496</u>	<u>\$ 187,083</u>	<u>\$3,940,971</u>

	Share premium	Difference between proceeds and book value from acquisition or disposal of subsidiaries	Share of change in net equity of associates and joint ventures accounted for under the equity method	Others	Total
January 1, 2012	\$489,454	\$ -	\$ 163,736	\$ 181,466	\$ 834,656
Adjustment in change of capital reserve of investee companies	-	-	22,438	30	22,468
September 30, 2012	<u>\$489,454</u>	<u>\$ -</u>	<u>\$ 186,174</u>	<u>\$ 181,496</u>	<u>\$ 857,124</u>

For the difference between proceeds on acquisition of or disposal of equity interest in a subsidiary and its carrying amount reclassified to capital surplus, please refer to Note 6(31) for the information on transactions with non-controlling interest.

(22) 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, and the percentage of cash dividends shall not be less than 30% of dividends distributed. Directors' and supervisors' remuneration shall comprise 2% and at least 0.2% for employees' bonuses.

- C. In accordance with the regulations, the Company shall set aside special reserve from the debit balance on other equity items at the balance sheet date before distributing earnings. When debit balance on other equity items is reversed subsequently, the reversed amount could be included in the distributable earnings. The amounts previously set aside by the Company as special reserve on initial application of IFRSs in accordance with Jin-Guan-Zheng-Fa-Zi Letter No. 1010012865, dated April 6, 2012, shall be reversed proportionately when the relevant assets are used, disposed of or reclassified subsequently.
- D. For the three-month and nine-month periods ended September 30, 2013 and 2012, employees' bonus and directors' and supervisors' remuneration were accrued at \$438,717, \$417,083, \$1,146,692 and \$1,171,509, respectively, which were based on the after tax earnings of related periods, considering legal reserve calculated by the percentage prescribed under the Company's Articles of Incorporation. The actual amount approved at the shareholders' meeting for employees' bonus and directors' and supervisors' remuneration for 2012 was \$1,232,945, which was different from the estimated amount recognised in the 2012 financial statements by \$7,948. Such difference was recognised in profit and loss for the nine-month period ended September 30, 2013. Information about the appropriation of employees' bonus and directors' and supervisors' remuneration by the Company as proposed by the Board of Directors and resolved by the stockholders will be posted in the "Market Observation Post System" at the website of the Taiwan Stock Exchange.
- E. The Company recognised dividends distributed to owners amounting to \$7,725,427 (\$1.00 dollar per share as cash dividend and \$0.70 dollar per share as stock dividends) for the year ended December 31, 2012. On June 25, 2013, the stockholders' meeting proposed total dividends for 2012 of \$9,724,949, constituting \$1.40 (in dollars) per share for cash dividends and \$0.6 (in dollars) per share for stock dividends.
- F. In accordance with relevant laws and regulations of R.O.C., the long-term equity investment accounted for under the equity method – President Securities Corp. has set aside a special reserve for trading losses and default losses from the annual post tax profit. The special reserve shall not be used for any other purpose except for covering the losses of President Securities Corp. or, when the special reserve reaches 50% of the amount of paid-in capital, 50% of the special reserve may be used for capitalization. As of September 30, 2013, the Group recognised special reserve of \$105,429 in accordance with IAS 28, "Investments in Associates and Joint Ventures."
- G. As of September 30, 2013, the Group had completed the disposal transaction for one of its investments accounted for under the equity method, Cargill President Holdings Pte Ltd. However, as the Group has elected to reset the cumulative translation difference from foreign operations to zero at the date of transition to IFRSs, it increased its retained earnings and set aside a special reserve on the date of transition. On the date of disposal of Cargill President Holdings Pte Ltd., the Group reversed proportionately the special reserve of \$72,443 in

accordance with Jin-Guan-Zheng-Fa-Zi Letter No. 1010012865, dated April 6, 2012.

(23) Other equity items

	<u>Currency translation difference</u>	<u>Available-for-sale financial assets</u>	<u>Total</u>
January 1, 2013 (Note)	(\$ 1, 201, 113)	\$ 1, 326, 727	\$ 125, 614
Currency translation differences			
— Group	1, 312, 447	—	1, 312, 447
— Associates	8, 984	—	8, 984
Fair value adjustment			
— Group	—	(948, 527)	(948, 527)
— Associates	—	42, 806	42, 806
September 30, 2013	<u>\$ 120, 318</u>	<u>\$ 421, 006</u>	<u>\$ 541, 324</u>
	<u>Currency translation difference</u>	<u>Available-for-sale financial assets</u>	<u>Total</u>
January 1, 2012 (Note)	\$ —	(\$ 1, 596, 153)	(\$ 1, 596, 153)
Currency translation differences			
— Group	(1, 286, 539)	—	(1, 286, 539)
Fair value adjustment			
— Group	—	(122, 189)	(122, 189)
— Associates	—	129, 475	129, 475
September 30, 2012	<u>(\$ 1, 286, 539)</u>	<u>(\$ 1, 588, 867)</u>	<u>(\$ 2, 875, 406)</u>

Note : The Group changed its accounting treatment on its investment in Prince Housing to equity method retrospectively. Please refer to Note 6(7) for details.

(24) Operating revenue

	<u>For the three-month periods ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
Sales revenue	\$ 113, 048, 669	\$ 109, 438, 803
Less: Sales return	(118, 555)	(145, 458)
Sales allowance	(4, 175, 223)	(3, 672, 629)
Service revenue	2, 963, 485	2, 623, 435
Other operating revenues	2, 629, 638	2, 638, 185
	<u>\$ 114, 348, 014</u>	<u>\$ 110, 882, 336</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
Sales revenue	\$ 321,854,013	\$ 305,447,362
Less: Sales return	(347,096)	(375,667)
Sales allowance	(11,384,647)	(10,059,450)
Service revenue	7,969,707	6,578,821
Other operating revenues	<u>7,435,694</u>	<u>7,160,445</u>
	<u>\$ 325,527,671</u>	<u>\$ 308,751,511</u>

(25) Other income

	<u>For the three-month periods ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
Interest income	\$ 178,844	\$ 193,271
Rental income	219,307	77,716
Other income	<u>1,199,766</u>	<u>956,618</u>
	<u>\$ 1,597,917</u>	<u>\$ 1,227,605</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
Interest income	\$ 531,654	\$ 578,733
Rental income	587,361	445,570
Other income	<u>3,078,059</u>	<u>2,058,137</u>
	<u>\$ 4,197,074</u>	<u>\$ 3,082,440</u>

(26) Other gains and losses

	<u>For the three-month periods ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
Net gain (loss) on financial assets at fair value through profit or loss	\$ 8,038	(\$ 21,511)
Gain on disposal of investments	1,552,458	239,583
Net currency exchange loss	(34,989)	(155,475)
Loss on disposal of property, plant and equipment	(236,336)	(33,192)
Impairment loss	(29,864)	(79,487)
Other expenses	<u>(236,716)</u>	<u>(509,571)</u>
	<u>\$ 1,022,591</u>	<u>(\$ 559,653)</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
Net gain on financial assets at fair value through profit or loss	\$ 25,603	\$ 32,065
Gain on disposal of investments	2,631,308	527,347
Net currency exchange gain (loss)	556,045 (	174,694)
Loss on disposal of property, plant and equipment	(29,689) (	76,744)
Impairment loss	(51,267) (	70,503)
Other expenses	(1,058,178) (	1,343,473)
	<u>\$ 2,073,822</u>	<u>(\$ 1,106,002)</u>

(27) Expenses by nature

	<u>For the three-month periods ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
Employee benefits expenses	\$ 12,655,724	\$ 10,670,612
Depreciation charges on property, plant and equipment	3,687,954	3,372,550
Depreciation charges on investment properties	84,582	86,519
Amortisation of intangible assets	66,524	95,335
	<u>\$ 16,494,784</u>	<u>\$ 14,225,016</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
Employee benefits expenses	\$ 36,353,405	\$ 32,283,541
Depreciation charges on property, plant and equipment	11,338,959	9,916,334
Depreciation charges on investment properties	258,800	261,633
Amortisation of intangible assets	184,525	204,390
	<u>\$ 48,135,689</u>	<u>\$ 42,665,898</u>

(28) Employee benefit expense

	<u>For the three-month period ended September 30, 2013</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 3,230,365	\$ 6,953,666	\$ 10,184,031
Labor and health insurance expenses	226,436	514,366	740,802
Pension costs	323,069	503,057	826,126
Other personnel expenses	<u>210,285</u>	<u>694,480</u>	<u>904,765</u>
	<u>\$ 3,990,155</u>	<u>\$ 8,665,569</u>	<u>\$ 12,655,724</u>

	<u>For the three-month period ended September 30, 2012</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 2,767,631	\$ 5,774,601	\$ 8,542,232
Labor and health insurance expenses	206,946	444,298	651,244
Pension costs	214,474	580,914	795,388
Other personnel expenses	<u>118,697</u>	<u>563,051</u>	<u>681,748</u>
	<u>\$ 3,307,748</u>	<u>\$ 7,362,864</u>	<u>\$ 10,670,612</u>

	<u>For the nine-month period ended September 30, 2013</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 9,196,208	\$ 20,182,041	\$ 29,378,249
Labor and health insurance expenses	734,262	1,507,860	2,242,122
Pension costs	931,535	1,403,646	2,335,181
Other personnel expenses	<u>562,894</u>	<u>1,834,959</u>	<u>2,397,853</u>
	<u>\$ 11,424,899</u>	<u>\$ 24,928,506</u>	<u>\$ 36,353,405</u>

	<u>For the nine-month period ended September 30, 2012</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 8,019,229	\$ 18,024,541	\$ 26,043,770
Labor and health insurance expenses	617,915	1,361,958	1,979,873
Pension costs	625,509	1,548,308	2,173,817
Other personnel expenses	<u>451,187</u>	<u>1,634,894</u>	<u>2,086,081</u>
	<u>\$ 9,713,840</u>	<u>\$ 22,569,701</u>	<u>\$ 32,283,541</u>

(29) Income tax

A. Components of income tax expense:

	For the three-month periods ended September 30,	
	2013	2012
Current tax		
Income tax incurred in current period	\$ 1,131,328	\$ 1,209,349
Over provision of prior year's income tax	(30,460)	(14,257)
	<u>1,100,868</u>	<u>1,195,092</u>
Deferred tax		
Temporary differences	<u>15,742</u>	(470,026)
Income tax expense	<u>\$ 1,116,610</u>	<u>\$ 725,066</u>
	For the nine-month periods ended September 30,	
	2013	2012
Current tax		
Income tax incurred in current period	\$ 4,109,468	\$ 3,234,294
Under provision of prior year's income tax	<u>1,620</u>	<u>17,515</u>
	<u>4,111,088</u>	<u>3,251,809</u>
Deferred tax		
Temporary differences	(74,538)	(353,568)
Income tax expense	<u>\$ 4,036,550</u>	<u>\$ 2,898,241</u>

B. Reconciliation between income tax expense and accounting profit:

	For the nine-month periods ended September 30,	
	2013	2012
Income tax at the statutory tax rate	\$ 6,415,951	\$ 5,052,609
Effect of items that cannot be recognized according to the laws and regulations	(2,584,375)	(2,037,210)
Tax effect of five year tax exemption project	(8,036)	(13,561)
Tax effect of investment tax credit estimated taxation differences	(204,954)	(359,833)
Tax effect of loss carryforwards	(7,710)	(24,735)
Tax effect of alternative minimum income tax	129,100	179,634
10% tax on unappropriated earnings	294,954	83,822
Under provision of prior year's income tax	<u>1,620</u>	<u>17,515</u>
Income tax expense	<u>\$ 4,036,550</u>	<u>\$ 2,898,241</u>

C. The Company's income tax returns through 2011 have been assessed and approved by the Tax Authority.

D. Unappropriated retained earnings:

	<u>September 30, 2013</u>	<u>December 31, 2012</u>
Earnings generated in and before 1997	\$ 36,165	\$ 36,165
Earnings generated in and after 1998	<u>11,619,946</u>	<u>11,536,654</u>
	<u>\$ 11,656,111</u>	<u>\$ 11,572,819</u>

	<u>September 30, 2012</u>	<u>January 1, 2012</u>
Earnings generated in and before 1997	\$ 36,165	\$ 36,165
Earnings generated in and after 1998	<u>12,742,325</u>	<u>11,334,161</u>
	<u>\$ 12,778,490</u>	<u>\$ 11,370,326</u>

E. As of September 30, 2013, December 31, 2012, September 30, 2012 and January 1, 2012, the balance of the imputation tax credit account was \$339,373, \$326,536, \$240,859 and \$171,520, respectively. As dividends were approved at the stockholders' meeting on June 25, 2013 and June 22, 2012 and with the dividend distribution date set on August 15, 2013 and August 17, 2012 by the Board of Directors, the creditable tax rate for the unappropriated retained earnings of 2012 and 2011 is 11.82% and 11.24%, respectively.

(30) Earnings per share

	<u>For the three-month period ended September 30, 2013</u>		
	<u>Amount after tax</u>	<u>Weighted average number of ordinary shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to the parent	<u>\$ 4,460,268</u>	<u>5,154,223</u>	<u>\$ 0.87</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 4,460,268	5,154,223	
Assumed conversion of all dilutive potential ordinary shares			
Employees' bonus	<u>—</u>	<u>7,010</u>	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 4,460,268</u>	<u>5,161,233</u>	<u>\$ 0.86</u>

	<u>For the three-month period ended September 30, 2012</u>		
	<u>Amount after tax</u>	<u>Weighted average number of ordinary shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to the parent	\$ 3,633,602	5,154,223	\$ 0.70
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 3,633,602	5,154,223	
Assumed conversion of all dilutive potential ordinary shares			
Employees' bonus	—	7,359	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 3,633,602	5,161,582	\$ 0.70

	<u>For the nine-month period ended June 30, 2013</u>		
	<u>Amount after tax</u>	<u>Weighted average number of ordinary shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to the parent	\$ 10,976,532	5,154,223	\$ 2.13
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 10,976,532	5,154,223	
Assumed conversion of all dilutive potential ordinary shares			
Employees' bonus	—	18,732	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 10,976,532	5,172,955	\$ 2.12

	<u>For the nine-month period ended June 30, 2012</u>		
	<u>Amount after tax</u>	<u>Weighted average number of ordinary shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to the parent	\$ 10,078,359	5,154,223	\$ 1.96
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 10,078,359	5,154,223	
Assumed conversion of all dilutive potential ordinary shares			
Employees' bonus	—	20,859	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	\$ 10,078,359	5,175,082	\$ 1.95

A. The abovementioned weighted average number of ordinary shares outstanding to conversion has been adjusted to unappropriated retained earnings as proportional increase in capital for the year ended December 31, 2012.

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 issuances 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.

(31) Transactions with non-controlling interest

A. From May to June 2013, the Group sold 0.2% shares of its subsidiary - ScinoPharm Taiwan, Ltd. through public market for a total cash consideration of \$92,937. The carrying amount of non-controlling interest in ScinoPharm Taiwan, Ltd. was \$38,821 at the disposal date. This transaction resulted in an increase in the non-controlling interest by \$38,821 and an increase in the equity attributable to owners of the parent by \$54,116.

B. In August 2013, the Group acquired additional 0.3% shares of its subsidiary - Uni-President China Holdings Ltd. through public market with a total cash consideration of \$31,286. The

carrying amount of non-controlling interest in Uni-President China Holdings Ltd. was \$18,895 at the acquisition date. This transaction resulted in a decrease in the non-controlling interest by \$18,895 and a decrease in the equity attributable to owners of the parent by \$12,391.

The effect of changes in ownership interests in ScinoPharm Taiwan, Ltd. and Uni-President China Holdings Ltd. on the equity attributable to owners of the parent for the three-month and nine-month periods ended September 30, 2013 and 2012 is shown below:

	For the three-month period ended September 30, 2013	For the nine-month period ended September 30, 2013
Carrying amount of non-controlling interest acquired / disposed		
— acquired	\$ 18,895	\$ 18,895
— disposed	—	(38,821)
Consideration paid to / received from non-controlling interest		
— paid	(31,286)	(31,286)
— received	—	92,937
Capital surplus - difference between proceeds on acquisition of or disposal equity of interest in a subsidiary and its carrying amount	(\$ 12,391)	\$ 41,725

(32) Operating leases

A. The Group leases out some equipment, property investments, and some stores in shopping malls to others under non-cancellable operating lease agreements. Terms for the lease agreements are 1~25 years, and the future aggregate minimum lease payments receivable under non-cancellable operating leases are as follows:

	September 30, 2013	December 31, 2012
Within one year	\$ 2,184,619	\$ 2,040,362
More than one year but not exceeding five years	5,855,525	4,338,456
More than five years	8,558,707	11,356,928
	<u>\$ 16,598,851</u>	<u>\$ 17,735,746</u>
	September 30, 2012	January 1, 2012
Within one year	\$ 1,580,549	\$ 1,435,613
More than one year but not exceeding five years	6,937,212	6,774,621
More than five years	9,312,410	9,966,639
	<u>\$ 17,830,171</u>	<u>\$ 18,176,873</u>

B. The Group rents property, equipment and some retail stores under non-cancellable operating lease agreements. The lease terms are 3~50 years, and some lease agreements are renewable at the end of the lease period. Rents are fixed and paid as agreed in the agreements. In some of the lease agreements, payments are adjusted following the change in consumer price index. The Group recognised rental expenses of \$2,741,346, \$2,518,984, \$8,100,214 and \$7,798,439 in profit or loss for the three-month and nine-month periods ended September 30, 2013 and 2012, respectively. The future aggregate minimum lease payments under non-cancellable operating leases are as follows:

	<u>September 30, 2013</u>	<u>December 31, 2012</u>
Within one year	\$ 8,233,176	\$ 8,002,054
More than one year but not exceeding five years	27,559,002	26,300,234
More than five years	<u>13,583,490</u>	<u>9,511,372</u>
	<u>\$ 49,375,668</u>	<u>\$ 43,813,660</u>
	<u>September 30, 2012</u>	<u>January 1, 2012</u>
Within one year	\$ 7,668,049	\$ 7,505,912
More than one year but not exceeding five years	26,832,851	27,023,083
More than five years	<u>12,637,965</u>	<u>8,590,195</u>
	<u>\$ 47,138,865</u>	<u>\$ 43,119,190</u>

(33) Seasonality of operations

Due to seasonal factors in the market, the revenue and profit from sales of food and drinks normally reach high peak in the second half of a year during the summer time. The revenue and profit from logistics and distributions would also follow the same trend. Conversely, there is no such obvious difference in revenue and profit of vegetable oil and sauces for different seasons.

(34) Non-cash transactions

A. Investing activities with partial cash payments

	<u>For the nine-month periods ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
Purchase of property, plant and equipment and investment property	\$ 22,905,257	\$ 16,026,813
Add: other payables - beginning (listed as "other payables")	5,115,259	4,035,931
Less: other payables - ending (listed as "other payables")	(2,677,441)	(4,659,681)
Cash paid for acquisition of property, plant and equipment	<u>\$ 25,343,075</u>	<u>\$ 15,403,063</u>

B. Investing activities with no cash flow effects

	<u>For the nine-month periods ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
(a) Investment accounted for under the equity method reclassified to available-for-sale financial assets and financial assets measured at cost	\$ 40,398	\$ 226,413
(b) Available-for-sale financial assets reclassified to investment accounted for under the equity method	\$ -	\$ 494,320

7. RELATED PARTY TRANSACTIONS

(1) Significant transactions and balances with related parties

A. Sales:

	<u>For the three-month periods ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
Sales of goods:		
— Associates	\$ 3,289,544	\$ 3,752,421
Sales of services:		
— Associates	12,992	19,781
	<u>\$ 3,302,536</u>	<u>\$ 3,772,202</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
Sales of goods:		
— Associates	\$ 8,789,983	\$ 9,482,016
Sales of services:		
— Associates	46,597	59,055
	<u>\$ 8,836,580</u>	<u>\$ 9,541,071</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 bulk materials. 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

	For the three-month periods ended September 30,	
	<u>2013</u>	<u>2012</u>
Purchases of goods:		
— Associates	\$ <u>840,739</u>	\$ <u>2,538,648</u>
	For the nine-month periods ended September 30,	
	<u>2013</u>	<u>2012</u>
Purchases of goods:		
— Associates	\$ <u>2,964,959</u>	\$ <u>6,984,186</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 those that closes their accounts 30 days from the end of each month.

(b) The payment term of some purchases from 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 for purchases from related parties were the same for third parties.

C. Notes and accounts receivable

	<u>September 30, 2013</u>	<u>December 31, 2012</u>
Receivables from related parties		
— Associates	\$ <u>2,106,483</u>	\$ <u>1,352,703</u>
	<u>September 30, 2012</u>	<u>January 1, 2012</u>
Receivables from related parties		
— Associates	\$ <u>2,266,144</u>	\$ <u>1,328,400</u>

D. Notes and accounts payable

	<u>September 30, 2013</u>	<u>December 31, 2012</u>
Payables to related parties		
— Associates	\$ <u>361,521</u>	\$ <u>542,524</u>
	<u>September 30, 2012</u>	<u>January 1, 2012</u>
Payables to related parties		
— Associates	\$ <u>619,660</u>	\$ <u>542,992</u>

E. Loans to related parties:

(a) Receivables from related parties (recognised as “Other receivables” and “Other non-current assets-others”):

	<u>September 30, 2013</u>	<u>December 31, 2012</u>
Associates	\$ 31,777	\$ 33,086

	<u>September 30, 2012</u>	<u>January 1, 2012</u>
Associates	\$ 32,859	\$ 80,411

(b) Interest income (recognised as “Other income”):

	<u>For the three-month periods ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
Associates	\$ 558	\$ 555

	<u>For the nine-month periods ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
Associates	\$ 1,735	\$ 4,071

F. Endorsements and guarantees provided to related parties: The Company provided endorsement and guarantees to related parties as described in Note 13(1)-B.

(2) Key management compensation

	<u>For the three-month periods ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
Salaries and other short-term employee benefits	\$ 148,002	\$ 147,505
Service allowance	7,540	6,024
Directors' and supervisors' remuneration and employees' bonus	112,581	110,082
	<u>\$ 268,123</u>	<u>\$ 263,611</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
Salaries and other short-term employee benefits	\$ 441,011	\$ 448,878
Service allowance	21,551	16,204
Directors' and supervisors' remuneration and employees' bonus	309,557	290,437
	<u>\$ 772,119</u>	<u>\$ 755,519</u>

8. PLEDGED ASSETS

As of September 30, 2013, December 31, 2012, September 30, 2012 and January 1, 2012, the details of pledged assets were as follows:

Assets pledged	September 30, 2013	December 31, 2012	Purpose of collateral
Demand deposits, certificate of deposit and short-term bills (Note 1)	\$ 109,093	\$ 220,523	Performance guarantees and short-term borrowings
Financial assets at fair value through profit or loss -current	-	29,676	Short-term borrowings
Available-for-sale financial assets-non-current	52,500	156,000	Notes and bills payable
Financial assets carried at cost - non-current	148,148	148,148	Notes and bills payable and long-term borrowings
Investments accounted for under the equity method	1,702,674	1,672,739	Short-term borrowings, notes and bills payable and long-term borrowings
Land (Note 2)	10,286,898	9,767,796	"
Buildings-net (Note 2)	13,244,772	13,311,594	"
Machinery and equipment-net (Note 3)	2,665,869	2,775,637	Short-term and long-term borrowings
Transportation equipment-net (Note 3)	727,893	701,920	Long-term borrowings
Other equipment-net (Note 3)	121,223	130,518	Long-term borrowings
Long-term prepayment	1,770,112	1,940,174	Short-term and long-term borrowings
Refundable deposits	199,898	532,447	Performance guarantees
	\$ 31,029,080	\$ 31,387,172	

<u>Assets pledged</u>	<u>September 30, 2012</u>	<u>January 1, 2012</u>	<u>Purpose of collateral</u>
Demand deposits, certificate of deposit and short-term bills (Note 1)	\$ 87,647	\$ 201,146	Performance guarantees and short-term borrowings
Inventories	-	150,230	Short-term borrowings
Available-for-sale financial assets-non-current	106,500	122,000	Notes and bills payable
Financial assets carried at cost-non-current	148,148	250,000	Short-term borrowings, notes and bills payable and long-term borrowings
Investments accounted for under the equity method	1,931,987	3,042,390	"
Land (Note 2)	10,138,239	9,740,492	"
Buildings-net (Note 2)	14,498,944	15,115,628	"
Machinery and equipment -net (Note 3)	2,568,659	2,704,554	Short-term and long-term borrowings
Transportation equipment-net (Note 3)	622,056	609,318	Long-term borrowings
Other equipment-net (Note 3)	141,274	208,691	Long-term borrowings
Long-term prepayment	3,999,171	4,117,948	Short-term and long-term borrowings
Refundable deposits	164,374	396,078	Performance guarantees
	<u>\$ 34,406,999</u>	<u>\$ 36,658,475</u>	

(Note 1) Recognised as "Other current assets" and "Other non-current assets".

(Note 2) Recognised as "Property, plant, and equipment" and "Investment property".

(Note 3) Recognised as "Property, plant, and equipment".

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNISED CONTRACT COMMITMENTS

(1)As of September 30, 2013, December 31, 2012, September 30, 2012 and January 1, 2012, the remaining balance due for construction in progress and prepayments for equipment was \$17,222,652, \$5,026,703, \$6,495,941 and \$4,904,719, respectively.

(2)As of September 30, 2013, December 31, 2012, September 30, 2012 and January 1, 2012, the unused letters of credit amounted to \$1,918,483, \$2,171,220, \$1,748,992, and \$2,243,681, respectively.

(3)The conditions of endorsement and guarantees provided are described in Note 13(1)-B. The Company provided endorsement and guarantees to the entities.

(4)In July 2000, President Chain Store Corp. signed a perpetual technical cooperation contract (the

Contract) with Southland Corporation. The terms of the Contract are as follows:

A. The Company guarantees that President Chain Store Corp. will fulfill all payments or other obligations due under the Contract to Southland Corporation.

B. Without the written approval of Southland Corporation in advance, the Company may not sell, transfer, or pledge the ownership or the assets of President Chain Store Corp.

C. The Company should maintain no less than 40% ownership of President Chain Store Corp.

(5) In January 2010, the Company borrowed from Chang Hwa Bank and 9 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 New Taipei District Court rendered its judgment on this case on October 17, 2013. The court has ordered the Company to pay \$87 to the plaintiff as damage compensation. In addition, the punitive penalty claim was not approved by the Court as the Company was ignorant of such plasticizer ingredient in their manufacturing process. However, the case is still subject to appeal, and the ultimate outcome of this case is 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 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 USD 600,000,000.

(8) 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 option money:

(a)Development option money

Total amount is \$2,500,000 and as of September 30, 2013, Uni-President Development Corp. has paid \$2,000,000. The remainder will be paid in accordance with the terms of the contract.

(b)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 proclamation 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.

(9)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 had 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 right to demand Ton Yi Industrial Corp. to pay off the loan balance immediately. The right 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.

(10)The subsidiary, Uni-President China Holdings, Ltd. entered into an equity transfer agreement with Hui Yuan Shanghai Holdings Limited on June 21, 2013 to acquire 100% shares of equity of Shanghai Huiyuan Food & Beverage Co., Ltd. in the amount of \$1,466,400 (RMB 3 billion). As of September 30, 2013, the transaction has not been settled.

(11)For more information about operating leases, please refer to Note 6(32) ‘Operating leases.’

10. SIGNIFICANT DISASTER LOSS: None.

11. SIGNIFICANT EVENTS AFTER THE BALANCE SHEET DATE: None.

12. OTHERS

(1)Capital risk management

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

(2) Financial instruments

A. Fair value information of financial instruments

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

	<u>September 30, 2013</u>		<u>December 31, 2012</u>		<u>September 30, 2012</u>		<u>January 1, 2012</u>	
	<u>Book Value</u>	<u>Fair Value</u>	<u>Book Value</u>	<u>Fair Value</u>	<u>Book Value</u>	<u>Fair Value</u>	<u>Book Value</u>	<u>Fair Value</u>
Financial assets:								
Pledged demand deposits (Note)	\$ 109,093	\$ 109,093	\$ 220,523	\$ 220,523	\$ 87,647	\$ 87,647	\$ 201,146	\$ 201,146
Financial liabilities:								
Bonds payable (Inclusive of current portion)	\$ 23,233,010	\$ 23,233,010	\$ 17,100,000	\$ 17,100,000	\$ 15,000,000	\$ 15,000,000	\$ 10,000,000	\$ 10,000,000
Long-term borrowings (Inclusive of current portion)	62,777,928	62,777,928	62,704,618	62,704,618	61,944,866	61,944,866	67,510,187	67,510,187
	<u>\$ 86,010,938</u>	<u>\$ 86,010,938</u>	<u>\$ 79,804,618</u>	<u>\$ 79,804,618</u>	<u>\$ 76,944,866</u>	<u>\$ 76,944,866</u>	<u>\$ 77,510,187</u>	<u>\$ 77,510,187</u>

(Note) Recognised as “Other current assets” and “Other non-current assets” .

B. Financial risk management policies

- (a) The Group's activities expose it to a variety of financial risks: market risk (including foreign exchange risk, interest rate risk and price risk), credit risk and liquidity risk. The Group's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Group's financial position and financial performance.
- (b) Risk management is carried out by a central treasury department (Group treasury) under policies approved by the board of directors. Group treasury identifies, evaluates and hedges financial risks in close cooperation with the Group's operating units. The Board provides written principles for overall risk management, as well as written policies covering specific areas and matters, such as foreign exchange risk, interest rate risk, credit risk, use of derivative financial instruments and non-derivative financial instruments, and investment of excess liquidity.

C. Significant financial risks and degrees of financial risks

(a) Market risk

Foreign exchange risk

- (i) The Group operates internationally and is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to the USD and JPY. Foreign exchange risk arises from future commercial transactions, recognised assets and liabilities and net investments in foreign operations.
- (ii) Management has set up a policy to require group companies to manage their foreign exchange risk against their functional currency. The group companies are required to hedge their entire foreign exchange risk exposure with the Group treasury. To manage their foreign exchange risk arising from future commercial transactions and recognised assets and liabilities, entities in the Group use forward foreign exchange contracts, however, hedge accounting is not applied as transactions did not meet all criteria of accounting hedge.
- (iii) The Group has certain investments in foreign operations, whose net assets are exposed to foreign currency translation risk.
- (iv) The Group's businesses involve some non-functional currency operations (the Company's and certain subsidiaries' functional currency: NTD; other certain subsidiaries' functional currency: USD, CYN, and HKD. The information on assets and liabilities denominated in foreign currencies whose values would be materially affected by the exchange rate fluctuations is as follows:

September 30, 2013

Foreign currency			
	<u>amount (in thousands)</u>	<u>Exchange rate</u>	<u>Book value</u>
(foreign currency: functional currency)			
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	\$ 109,144	29.57	\$ 3,227,388
JPY : NTD	961,487	0.30	288,446
HKD : NTD	37,976	3.81	144,689
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	208,684	29.57	6,170,786
JPY : NTD	902,544	0.30	270,763
EUR : NTD	8,002	39.92	319,440

December 31, 2012

Foreign currency			
	<u>amount (in thousands)</u>	<u>Exchange rate</u>	<u>Book value</u>
(foreign currency: functional currency)			
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	\$ 35,206	29.04	\$ 1,022,382
JPY : NTD	216,411	0.34	73,580
HKD : NTD	27,708	3.75	103,905
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	5,576	29.04	161,927
JPY : NTD	449,444	0.34	152,811
EUR : NTD	696	38.49	26,789

September 30, 2012

Foreign currency			
	<u>amount (in thousands)</u>	<u>Exchange rate</u>	<u>Book value</u>
(foreign currency: functional currency)			
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	\$ 35,884	29.30	\$ 1,051,401
JPY : NTD	343,663	0.38	130,592
HKD : NTD	2,828	3.78	10,690
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	6,736	29.30	197,365
JPY : NTD	485,557	0.38	184,512
January 1, 2012			
Foreign currency			
	<u>amount (in thousands)</u>	<u>Exchange rate</u>	<u>Book value</u>
(foreign currency: functional currency)			
<u>Financial assets</u>			
<u>Monetary items</u>			
USD : NTD	\$ 31,860	30.28	\$ 964,721
JPY : NTD	208,215	0.39	81,204
HKD : NTD	1,753	3.90	6,837
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	4,887	30.28	147,978
JPY : NTD	536,142	0.39	209,095
EUR : NTD	337	38.98	13,136

(v) As of September 30, 2013 and 2012, if the NTD:USD exchange rate appreciates/depreciates by 5% with all other factors remaining constant, the Company's post-tax profit for the three-month periods then ended would increase/decrease by \$147,170 or increase/decrease by \$42,702, respectively. If the JPY:NTD exchange rate appreciates/depreciates by 5%, with all other factors remaining constant, the Company's post-tax profit for the nine-month periods ended September 30, 2013 and 2012 would increase/decrease by \$884 or increase/decrease by (\$2,696), respectively. The influence due to the fluctuation of the exchange rate between NTD and USD became more significant for the nine-month period ended September 30, 2013 comparing with the same period in 2012, because of the increase of borrowings accounted in USD.

Price risk

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

The Group's investments in equity securities comprise domestic listed and unlisted stocks. The prices of equity securities would change due to the change of the future value of investee companies. If the prices of these equity securities had increased/decreased by 2% with all other variables held constant, post-tax profit for the nine-month periods ended September 30, 2013 and 2012 would have increased/decreased by \$1,624 and \$1,694 as a result of gains/losses on equity securities classified as at fair value through profit or loss. Other components of equity would have increased/decreased by \$55,603 and \$108,151 as a result of gains/losses on equity securities classified as available-for-sale.

Interest rate risk

The Group's interest rate risk arises from short-term borrowings, long-term borrowings and bonds payable. Borrowings issued at variable rates expose the Group to cash flow interest rate risk which is partially offset by cash and cash equivalents held at variable rate. Borrowings issued at fixed rates expose the Group to fair value interest rate risk. During the nine-month periods ended September 30, 2013 and 2012, the Group's borrowings at variable rate were denominated in the NTD, USD and RMD. At September 30, 2013 and 2012, if interest rates on borrowings had been 0.1% higher/lower with all other variables held constant, post-tax profit for the nine-month periods ended September 30, 2013 and 2012 would have been increased /decreased by \$27,848 and \$22,826, respectively, mainly as a result of higher/lower interest expense on floating rate borrowings.

(b) Credit risk

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

(ii) No credit limits were exceeded during the reporting periods (nine-month periods ended September 30, 2013 and 2012), and management does not expect any significant losses from non-performance by these counterparties.

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

(c) Liquidity risk

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

(ii) Surplus cash held by the Group treasury over and above balance required for working capital management are transferred to the Group treasury. Group treasury invests surplus cash in interest bearing current accounts, time deposits, money market deposits and marketable securities, choosing instruments with appropriate maturities or sufficient liquidity to provide sufficient head-room as determined by the abovementioned forecasts. As at September 30, 2013, December 31, 2012, September 30, 2012 and January 1, 2012, the position of money market held by the Group can be found in Note 6 "Financial assets."

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

<u>September 30, 2013</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Non-derivative financial liabilities				
Short-term borrowings	\$31,706,869	\$ -	\$ -	\$ -
Short-term notes and bills payable	8,277,276	-	-	-
Notes payable	844,833	-	-	-
Accounts payable	33,080,342	-	-	-
Other payables	43,889,697	-	-	-
Bonds payable (Note)	1,752,400	4,128,700	16,384,160	1,873,530
Long-term borrowings (Including current portion)	7,097,827	21,734,578	30,373,975	3,608,700

December 31, 2012	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	More than 5 years
Non-derivative financial liabilities				
Short-term borrowings	\$23,056,798	\$ -	\$ -	\$ -
Short-term notes and bills payable	7,508,498	-	-	-
Notes payable	1,664,905	-	-	-
Accounts payable	30,563,457	-	-	-
Other payables	42,211,391	-	-	-
Bonds payable (Note)	1,686,540	2,616,075	11,850,125	1,837,530
Long-term borrowings (Including current portion)	4,879,290	33,089,670	18,103,082	6,633,004
September 30, 2012	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	More than 5 years
Non-derivative financial liabilities				
Short-term borrowings	\$30,798,607	\$ -	\$ -	\$ -
Short-term notes and bills payable	8,429,367	-	-	-
Notes payable	2,538,166	-	-	-
Accounts payable	34,954,513	-	-	-
Other payables	42,288,595	-	-	-
Bonds payable (Note)	2,406,930	1,679,940	11,590,010	-
Long-term borrowings (Including current portion)	3,971,596	24,809,943	27,584,029	5,725,507
January 1, 2012	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	More than 5 years
Non-derivative financial liabilities				
Short-term borrowings	\$29,802,811	\$ -	\$ -	\$ -
Short-term notes and bills payable	6,710,143	-	-	-
Notes payable	1,638,011	-	-	-
Accounts payable	28,843,672	-	-	-
Other payables	34,762,465	-	-	-
Bonds payable (Note)	1,639,430	150,980	7,237,710	-
Long-term borrowings (Including current portion)	4,209,690	30,589,441	24,587,682	8,124,659

(Note) Includes principal and interest.

<u>September 30, 2013</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Derivative financial liabilities				
Forward foreign exchange	\$ 106,350	\$ -	\$ -	\$ -
<u>December 31, 2012</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Derivative financial liabilities				
Put option	\$ 769	\$ -	\$ -	\$ -

(3) Fair value estimation

A. The table below analyses financial instruments measured at fair value, by valuation method.

The different levels have been defined as follows:

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

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

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

The following table presents the Group's financial assets and liabilities that are measured at fair value at September 30, 2013, December 31, 2012, September 30, 2012 and January 1, 2012.

<u>September 30, 2013</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Financial assets:				
Financial assets at fair value through profit or loss				
Equity securities	\$ 81,198	\$ -	\$ -	\$ 81,198
Debt securities	232,860	-	-	232,860
Beneficiary certificate	9,574,148	-	2,663,614	12,237,762
Available-for-sale assets:				
Equity securities (Note)	2,780,169	-	1,085,806	3,865,975
Privately placed securities	-	-	969,896	969,896
Beneficiary certificate	520,767	-	-	520,767
	<u>\$13,189,142</u>	<u>\$ -</u>	<u>\$4,719,316</u>	<u>\$17,908,458</u>
Financial liabilities:				
Financial liabilities at fair value through profit or loss				
Forward exchange contracts	\$ -	\$ 106,350	\$ -	\$ 106,350

December 31, 2012	Level 1	Level 2	Level 3	Total
Financial assets:				
Financial assets at fair value through profit or loss				
Equity securities	\$ 77,257	\$ -	\$ -	\$ 77,257
Debt securities	225,996	-	23,232	249,228
Forward exchange contracts	-	379	-	379
Beneficiary certificate	7,194,891	-	2,615,873	9,810,764
Currency linked bonds	-	288,222	-	288,222
Available-for-sale assets:				
Equity securities	5,698,550	-	1,143,368	6,841,918
Privately placed securities	-	-	952,512	952,512
Beneficiary certificate	232,826	-	-	232,826
	<u>\$13,429,520</u>	<u>\$ 288,601</u>	<u>\$4,734,985</u>	<u>\$18,453,106</u>
Financial liabilities:				
Financial liabilities at fair value through profit or loss				
Put option	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 769</u>	<u>\$ 769</u>
September 30, 2012	Level 1	Level 2	Level 3	Total
Financial assets:				
Financial assets at fair value through profit or loss				
Equity securities	\$ 84,677	\$ -	\$ -	\$ 84,677
Debt securities	225,920	-	17,580	243,500
Forward exchange contracts	-	833	-	833
Beneficiary certificate	8,626,209	-	2,640,213	11,266,422
Equity (bonds) linked notes	49,306	-	146,500	195,806
Available-for-sale assets:				
Equity securities (Note)	5,407,794	-	1,107,137	6,514,931
Privately placed securities	-	-	961,040	961,040
	<u>\$14,393,906</u>	<u>\$ 833</u>	<u>\$4,872,470</u>	<u>\$19,267,209</u>

January 1, 2012	Level 1	Level 2	Level 3	Total
Financial assets:				
Financial assets at fair value through profit or loss				
Equity securities	\$ 149,635	\$ –	\$ –	\$ 149,635
Debt securities	217,537	–	149,725	367,262
Forward exchange contracts	–	1,706	–	1,706
Beneficiary certificate	8,032,032	–	2,770,455	10,802,487
Equity linked notes	–	–	151,375	151,375
Available-for-sale assets:				
Equity securities (Note)	5,392,302	–	1,286,375	6,678,677
Privately placed securities	–	–	993,020	993,020
	<u>\$13,791,506</u>	<u>\$ 1,706</u>	<u>\$5,350,950</u>	<u>\$19,144,162</u>

(Note)The Group reclassified the investment to investments accounted for under the equity method since the Group obtained significant influence over Prince Housing and Development Corp. and retroactively adjusted comparative amounts for each period in accordance with the rules. Please refer to Note 6(7) for the information on available-for-sale financial assets.

B.The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date. A market is regarded as active if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis. The quoted market price used for financial assets held by the Group is the current bid price. These instruments are included in level 1. Instruments included in level 1 comprise primarily equity instruments and debt instruments classified as financial assets/financial liabilities at fair value through profit or loss or available-for-sale financial assets.

C.The fair value of financial instruments that are not traded in an active market (for example, over-the-counter derivatives) is determined by using valuation techniques. These valuation techniques maximise the use of observable market data where it is available and rely as little as possible on entity specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

D.If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

E.Specific valuation techniques used to value financial instruments include:

- (a)Quoted market prices or dealer quotes for similar instruments.
- (b)The fair value of interest rate swaps is calculated as the present value of the estimated future cash flows based on observable yield curves.
- (c)The fair value of forward foreign exchange contracts is determined using forward exchange

rates at the balance sheet date, with the resulting value discounted back to present value.

(d) Other techniques, such as discounted cash flow analysis, are used to determine fair value for the remaining financial instruments.

F. The following table presents the changes in level 3 instruments for the nine-month periods ended September 30, 2013 and 2012.

	Equity securities	Debt securities	Beneficiary certificates	Privately placed securities	Derivative financial instruments	Total
January 1, 2013	\$ 1,143,368	\$ 23,232	\$ 2,615,873	\$ 952,512	(\$ 769)	\$ 4,734,216
Gains recognised in other comprehensive income	5,861	-	-	-	-	5,861
Disposed of in the period	(132,431)	(23,232)	-	-	769	(154,894)
Transfers into level 3	40,443	-	-	-	-	40,443
Exchange rate difference	28,565	-	47,741	17,384	-	93,690
September 30, 2013	<u>\$ 1,085,806</u>	<u>\$ -</u>	<u>\$ 2,663,614</u>	<u>\$ 969,896</u>	<u>\$ -</u>	<u>\$ 4,719,316</u>
	Equity securities	Debt securities	Beneficiary certificates	Privately placed securities	Derivative financial instruments	Total
January 1, 2012	\$ 1,286,375	\$ 149,725	\$ 2,770,455	\$ 993,020	\$ 151,375	\$ 5,350,950
Gains and losses recognised in loss	-	-	(41,020)	-	-	(41,020)
Losses recognised in other comprehensive income	(13,830)	-	-	-	-	(13,830)
Acquired in the period	-	17,580	-	-	146,500	164,080
Disposed of in the period	-	(149,725)	-	-	(151,375)	(301,100)
Transfers in the period	(127,913)	-	-	-	-	(127,913)
Exchange rate difference	(37,495)	-	(89,222)	(31,980)	-	(158,697)
September 30, 2012	<u>\$ 1,107,137</u>	<u>\$ 17,580</u>	<u>\$ 2,640,213</u>	<u>\$ 961,040</u>	<u>\$ 146,500</u>	<u>\$ 4,872,470</u>

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transaction information

(For the nine-month period ended September 30, 2013)

A. Loans to others:

Number	Name	Name of counterparty	Account	Maximum balance during 2013	Ending balance (Note 10)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity	Maximum amount available for loan	Note
												Item	Value			
1	Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	Other receivables	\$ 900,000	\$ 887,100	\$ 887,100	1.49	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$50,494,841	\$ 50,494,841	(Note 2)
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	900,000	417,233	417,233	-	2	-	Additional operating capital	-	-	-	50,494,841	50,494,841	(Note 2)
1	Cayman President Holdings Ltd.	President International Trade & Investment Corp.	Other receivables	6,000	5,914	5,914	-	2	-	Additional operating capital	-	-	-	50,494,841	50,494,841	(Note 2)
2	Uni-President Dream Parks Corp.	Shanghai Uni-President Dream Parks Trading Corp.	Other receivables	9,300	9,091	9,091	2.50	2	-	Additional operating capital	-	-	-	12,393	49,573	(Note 4)
3	Uni-President Foodstuff (BVI) Holdings Ltd.	Zhongshan President Enterprises Co., Ltd.	Other receivables	270,000	88,710	88,710	2.00	2	-	Additional operating capital	-	-	-	1,543,630	1,543,630	(Note 3)
3	Uni-President Foodstuff (BVI) Holdings Ltd.	Tianjin President Enterprises Food Co., Ltd.	Other receivables	60,000	-	-	2.50	2	-	Additional operating capital	-	-	-	1,543,630	1,543,630	(Note 3)
4	Uni-President Enterprises China Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	3,345,670	2,986,369	2,986,369	1.50~4.00	2	-	Additional operating capital	-	-	-	3,948,530	15,794,119	(Note 4)
4	Uni-President Enterprises China Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	2,347,349	2,347,349	2,347,349	1.50~2.00	2	-	Additional operating capital	-	-	-	3,948,530	15,794,119	(Note 4)
4	Uni-President Enterprises China Holdings Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	Other receivables	1,449,900	1,449,900	1,449,900	3.50	2	-	Additional operating capital	-	-	-	3,948,530	15,794,119	(Note 4)
4	Uni-President Enterprises China Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	1,348,265	1,307,384	1,307,384	1.50~2.00	2	-	Additional operating capital	-	-	-	3,948,530	15,794,119	(Note 4)
4	Uni-President Enterprises China Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	1,067,050	713,119	713,119	1.00~2.00	2	-	Additional operating capital	-	-	-	3,948,530	15,794,119	(Note 4)

Number	Name	Name of counterparty	Account	Maximum balance	Ending balance	Actual	Interest rate	Nature of	Total	Reason for	Allowance	Assets pledged		Loan limit	Maximum	Note	
				during 2013	(Note 10)	amount					drawn down	activity (Note 1)	transaction	for doubtful	Item		Value	per entity	amount available
4	Uni-President Enterprises China Holdings Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	Other receivables	\$ 883,301	\$ 713,119	\$ 713,119	1.50~2.00	2	\$ -	-	Additional operating capital	\$ -	-	\$ -	\$ 3,948,530	\$ 15,794,119	(Note 4)
4	Uni-President Enterprises China Holdings Ltd.	Fuzhou President Enterprises Co., Ltd.	Other receivables	767,162	594,266	594,266	1.50~2.00	2	-	-	Additional operating capital	-	-	-	3,948,530	15,794,119	(Note 4)
4	Uni-President Enterprises China Holdings Ltd.	Shenyang President Enterprises Co., Ltd.	Other receivables	620,277	594,266	594,266	1.50	2	-	-	Additional operating capital	-	-	-	3,948,530	15,794,119	(Note 4)
4	Uni-President Enterprises China Holdings Ltd.	Hefei President Enterprises Co., Ltd.	Other receivables	597,243	594,266	594,266	1.50	2	-	-	Additional operating capital	-	-	-	3,948,530	15,794,119	(Note 4)
4	Uni-President Enterprises China Holdings Ltd.	Nanchang President Enterprises Co., Ltd.	Other receivables	505,126	505,126	505,126	1.50	2	-	-	Additional operating capital	-	-	-	3,948,530	15,794,119	(Note 4)
4	Uni-President Enterprises China Holdings Ltd.	Changsha President Enterprises Co., Ltd.	Other receivables	491,107	475,413	475,413	1.50~2.00	2	-	-	Additional operating capital	-	-	-	3,948,530	15,794,119	(Note 4)
4	Uni-President Enterprises China Holdings Ltd.	Wuhan President Enterprises Co., Ltd.	Other receivables	798,812	475,413	475,413	1.50	2	-	-	Additional operating capital	-	-	-	3,948,530	15,794,119	(Note 4)
4	Uni-President Enterprises China Holdings Ltd.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	521,804	415,986	415,986	1.50~2.00	2	-	-	Additional operating capital	-	-	-	3,948,530	15,794,119	(Note 4)
4	Uni-President Enterprises China Holdings Ltd.	Harbin President Enterprises Co., Ltd.	Other receivables	310,139	297,133	297,133	1.50	2	-	-	Additional operating capital	-	-	-	3,948,530	15,794,119	(Note 4)
4	Uni-President Enterprises China Holdings Ltd.	Kunming President Enterprises Food Co., Ltd.	Other receivables	306,942	297,133	297,133	1.50~2.00	2	-	-	Additional operating capital	-	-	-	3,948,530	15,794,119	(Note 4)
4	Uni-President Enterprises China Holdings Ltd.	Changchun President Enterprise Co., Ltd.	Other receivables	237,706	237,706	237,706	1.50	2	-	-	Additional operating capital	-	-	-	3,948,530	15,794,119	(Note 4)

Number	Name	Name of counterparty	Account	Maximum balance	Ending balance	Actual	Interest rate	Nature of	Total	Reason for	Allowance	Assets pledged		Loan limit	Maximum	Note
				during 2013	(Note 10)	amount					for doubtful	Item	Value	per entity	amount available	
4	Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Other receivables	\$ 215,954	\$ 196,108	\$ 196,108	1.50~2.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 3,948,530	\$ 15,794,119	(Note 4)
4	Uni-President Enterprises China Holdings Ltd.	Jinan President Enterprise Co., Ltd.	Other receivables	179,174	178,280	178,280	1.50	2	-	Additional operating capital	-	-	-	3,948,530	15,794,119	(Note 4)
4	Uni-President Enterprises China Holdings Ltd.	Nanning President Enterprises Co., Ltd.	Other receivables	151,029	148,566	148,566	1.50	2	-	Additional operating capital	-	-	-	3,948,530	15,794,119	(Note 4)
4	Uni-President Enterprises China Holdings Ltd.	Baiyin President Enterprise Co., Ltd.	Other receivables	92,085	89,140	89,140	1.50	2	-	Additional operating capital	-	-	-	3,948,530	15,794,119	(Note 4)
4	Uni-President Enterprises China Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	81,509	58,238	58,238	1.50~2.00	2	-	Additional operating capital	-	-	-	3,948,530	15,794,119	(Note 4)
5	KaiYu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	Other receivables	332,400	327,636	327,636	-	2	-	Additional operating capital	-	-	-	2,954,504	2,954,504	(Note 5)
5	KaiYu (BVI) Investment Co., Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	735,000	-	-	-	2	-	Additional operating capital	-	-	-	2,954,504	2,954,504	(Note 5)
6	Cayman Ton Yi Industrial Holdings Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	887,100	887,100	887,100	1.40~1.76	2	-	Additional operating capital	-	-	-	7,251,980	7,251,980	(Note 6)
6	Cayman Ton Yi Industrial Holdings Ltd.	Zhangzhou Ton Yi Industrial Packing Co., etc.	Other receivables	887,100	591,400	591,400	1.46~1.76	2	-	Additional operating capital	-	-	-	7,251,980	7,251,980	(Note 6)
6	Cayman Ton Yi Industrial Holdings Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	Other receivables	295,700	-	-	-	2	-	Additional operating capital	-	-	-	7,251,980	7,251,980	(Note 6)
7	Fujian Ton Yi Tinplate Co., Ltd.	Zhangzhou Ton Yi Industrial Packing Co., etc.	Other receivables	841,680	841,680	841,680	4.00	2	-	Additional operating capital	-	-	-	902,568	1,805,136	(Note 7)
7	Fujian Ton Yi Tinplate Co., Ltd.	Chengdu Ton Shin Industrial Packing Co., Ltd.	Other receivables	240,480	240,480	240,480	4.00	2	-	Additional operating capital	-	-	-	902,568	1,805,136	(Note 7)
7	Fujian Ton Yi Tinplate Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	158,717	158,717	86,573	4.00	2	-	Additional operating capital	-	-	-	902,568	1,805,136	(Note 7)

Number	Name	Name of counterparty	Account	Maximum balance during 2013	Ending balance (Note 10)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity	Maximum amount available for loan	Note
												Item	Value			
8	Jiangsu Ton Yi Tinplate Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	\$ 288,576	\$ 288,576	\$ 24,048	4.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 503,122	\$ 1,006,244	(Note 7)
8	Jiangsu Ton Yi Tinplate Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	Other receivables	192,384	192,384	-	-	2	-	Additional operating capital	-	-	-	503,122	1,006,244	(Note 7)
8	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	Other receivables	143,577	-	-	4.00	1、2	274,408	Additional operating capital	-	-	-	503,122	1,006,244	(Note 7)
9	Taizhou Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	86,573	-	-	6.00	2	-	Additional operating capital	-	-	-	1,140,567	1,140,567	(Note 6)
10	President Enterprises (China) Investment Corp.	Shanxi President Enterprises Corp.	Other receivables	1,449,900	1,449,900	1,449,900	3.00	2	-	Additional operating capital	-	-	-	4,323,093	17,292,372	(Note 2)
10	President Enterprises (China) Investment Corp.	Jinan President Enterprise Co., Ltd.	Other receivables	1,319,760	1,111,590	1,111,590	3.00~3.50	2	-	Additional operating capital	-	-	-	4,323,093	17,292,372	(Note 2)
10	President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	Other receivables	1,095,100	894,105	894,105	3.00~3.25	2	-	Additional operating capital	-	-	-	4,323,093	17,292,372	(Note 2)
10	President Enterprises (China) Investment Corp.	Henan President Enterprise Co., Ltd.	Other receivables	850,608	850,608	850,608	3.00	2	-	Additional operating capital	-	-	-	4,323,093	17,292,372	(Note 2)
10	President Enterprises (China) Investment Corp.	Baiyin President Enterprise Co., Ltd.	Other receivables	782,080	773,280	773,280	3.00~3.50	2	-	Additional operating capital	-	-	-	4,323,093	17,292,372	(Note 2)
10	President Enterprises (China) Investment Corp.	Hangzhou Predident Enterprise Co., Ltd.	Other receivables	749,115	749,115	749,115	3.00	2	-	Additional operating capital	-	-	-	4,323,093	17,292,372	(Note 2)

Number	Name	Name of counterparty	Account	Maximum balance during 2013	Ending balance (Note 10)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity	Maximum amount available for loan	Note
												Item	Value			
10	President Enterprises (China) Investment Corp.	Hainan President Enterprise Co., Ltd.	Other receivables	\$ 729,783	\$ 729,783	\$ 729,783	3.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 4,323,093	\$ 17,292,372	(Note 2)
10	President Enterprises (China) Investment Corp.	Zhanjiang President Enterprises Co., Ltd.	Other receivables	807,111	686,286	686,286	3.00~3.25	2	-	Additional operating capital	-	-	-	4,323,093	17,292,372	(Note 2)
10	President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	Other receivables	695,952	565,461	565,461	3.00	2	-	Additional operating capital	-	-	-	4,323,093	17,292,372	(Note 2)
10	President Enterprises (China) Investment Corp.	Changchun President Enterprise Co., Ltd.	Other receivables	718,536	483,300	483,300	3.00~3.50	2	-	Additional operating capital	-	-	-	4,323,093	17,292,372	(Note 2)
10	President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	Other receivables	559,200	483,300	483,300	3.00~3.25	2	-	Additional operating capital	-	-	-	4,323,093	17,292,372	(Note 2)
10	President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprise Co., Ltd.	Other receivables	486,683	404,522	404,522	3.00	2	-	Additional operating capital	-	-	-	4,323,093	17,292,372	(Note 2)
10	President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	628,920	338,310	338,310	3.00~4.00	2	-	Additional operating capital	-	-	-	4,323,093	17,292,372	(Note 2)
10	President Enterprises (China) Investment Corp.	Guiyang President Enterprise Co., Ltd.	Other receivables	318,736	318,736	318,736	3.00	2	-	Additional operating capital	-	-	-	4,323,093	17,292,372	(Note 2)

Number	Name	Name of counterparty	Account	Maximum balance during 2013	Ending balance (Note 10)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity	Maximum amount available for loan	Note
												Item	Value			
10	President Enterprises (China) Investment Corp.	Uni-President Shanghai Pearly Century Co., Ltd.	Other receivables	\$ 372,800	\$ 294,813	\$ 294,813	3.00~3.50	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 4,323,093	\$ 17,292,372	(Note 2)
10	President Enterprises (China) Investment Corp.	Aksu President Enterprises Co., Ltd.	Other receivables	356,824	285,147	285,147	3.00~3.50	2	-	Additional operating capital	-	-	-	4,323,093	17,292,372	(Note 2)
10	President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	265,815	265,815	265,815	4.00	2	-	Additional operating capital	-	-	-	4,323,093	17,292,372	(Note 2)
10	President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	279,600	115,992	115,992	3.00	2	-	Additional operating capital	-	-	-	4,323,093	17,292,372	(Note 2)
10	President Enterprises (China) Investment Corp.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	Other receivables	96,660	96,660	96,660	3.00	2	-	Additional operating capital	-	-	-	4,323,093	17,292,372	(Note 2)
10	President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks & Food Co., Ltd.	Other receivables	652,400	-	-	3.00~4.00	2	-	Additional operating capital	-	-	-	4,323,093	17,292,372	(Note 2)
10	President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	293,280	-	-	3.00	2	-	Additional operating capital	-	-	-	4,323,093	17,292,372	(Note 2)
10	President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	Other receivables	139,800	-	-	3.00~3.25	2	-	Additional operating capital	-	-	-	4,323,093	17,292,372	(Note 2)

Number	Name	Name of counterparty	Account	Maximum balance during 2013	Ending balance (Note 10)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity	Maximum amount available for loan	Note
												Item	Value			
10	President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	Other receivables	\$ 139,800	\$ -	\$ -	4.00	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 4,323,093	\$ 17,292,372	(Note 2)
10	President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	Other receivables	93,200	-	-	4.00	2	-	Additional operating capital	-	-	-	4,323,093	17,292,372	(Note 2)
10	President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	Other receivables	46,600	-	-	3.00	2	-	Additional operating capital	-	-	-	4,323,093	17,292,372	(Note 2)
11	President Chain Store in Hong Kong Holdings Limited	PresiClerc (Beijing) Supermarket Ltd.	Other receivables	48,000	-	-	2.55	2	-	Additional operating capital	-	-	-	88,710	854,129	(Note 9)
12	Uni-President (Vietnam) Co., Ltd.	Tribeco Bihn Duong Co., Ltd.	Owners' current account	481,250	205,500	20,250	6.50~8.00	2	-	Additional operating capital	-	-	-	479,500	1,210,215	(Note 8)
12	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	Owners' current account	110,000	109,600	100,832	6.50~8.00	2	-	Additional operating capital	-	-	-	479,500	1,210,215	(Note 8)
13	Uni-President (Philippines) Corp.	Uni-President Land Corp.	Long-term notes and accounts receivable	34,162	31,777	31,777	7.00	2	-	Investment loan	-	-	-	34,805	34,805	(Note 2)
14	Beijing President Enterprises Drinks & Food	Shijiazhuang President Enterprise Co., Ltd.	Other receivables	386,640	343,143	343,143	3.00	2	-	Additional operating capital	-	-	-	440,923	440,923	(Note 2)
14	Beijing President Enterprises Drinks & Food	Beijing President Food Co., Ltd.	Other receivables	97,760	96,660	96,660	3.00	2	-	Additional operating capital	-	-	-	440,923	440,923	(Note 2)
15	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	Other receivables	195,520	193,320	193,320	3.00~3.50	2	-	Additional operating capital	-	-	-	1,935,223	1,935,223	(Note 2)

Number	Name	Name of counterparty	Account	Maximum balance during 2013	Ending balance (Note 10)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity	Maximum amount available for loan	Note
												Item	Value			
15	Wuhan President Enterprises Food Co., Ltd.	Wuxue President Mineral Water Co., Ltd.	Other receivables	\$ 107,536	\$ 106,326	\$ 106,326	3.00~3.50	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 1,935,223	\$ 1,935,223	(Note 2)
16	Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	Other receivables	488,800	483,300	483,300	3.00~3.50	2	-	Additional operating capital	-	-	-	1,808,418	1,808,418	(Note 2)
17	Taizhou President Enterprises Co., Ltd.	Jinan President Enterprise Co., Ltd.	Other receivables	293,280	289,980	289,980	3.50	2	-	Additional operating capital	-	-	-	289,980	289,980	(Note 2)
18	Xinjiang President Enterprises Food Co., Ltd.	Aksu President Enterprises Co., Ltd.	Other receivables	366,600	362,475	362,475	3.00~3.50	2	-	Additional operating capital	-	-	-	434,970	818,453	(Note 2)
19	Kunshan President Enterprises Food Co., Ltd.	Hangzhou President Enterprise Co., Ltd.	Other receivables	676,620	676,620	676,620	3.00	2	-	Additional operating capital	-	-	-	1,944,373	1,944,373	(Note 2)

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

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

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

(Note 3) The maximum amount for total loan is \$1,000,000, the maximum amount for individual trading partner is US\$20,000 thousand and shall not exceed the amount of transaction total; the maximum amount for short-term financing is US\$20,000 thousand; 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 4) The maximum amount for total loan is 40% of its net worth;the maximum amount for short-term financing is 10% of its net worth.

(Note 5) The maximum amount for total loan is \$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 6) The maximum amount for total loan is 40% of its net worth; the maximum amount of individual trading partner is higher of the purchase or sales amount of the most recent year, or 20%of the net worth of Caymen Ton Yi Industrial Holdings Ltd. for entities that are not trading partners but deemed necessary for financing loans to 100% owned foreign subsidiaries are not subject to such limitation, however, shall not exceed 100% of the net worth of the partner company individually.

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

(Note 8) The maximum amount for total loan is 40% of its net worth; the maximum amount for short-term financing is VND350,000,000 thousand.

(Note 9)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 10)The maximum amount was approved by the Board of Directors' and equals to the actual account.

(Note 11)Foreign currencies were translated into New Taiwan Dollars. Exchange rate of foreign currency indicated as of report date were as follows: USD:NTD 1:29.57, CNY:NTD 1:4.833, VND:NTD 1:0.00137 and PHP:NTD 1:0.69610.

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

Number	Name of endorser	Name of endorsee	Endorsee		Highest balance during the period	Outstanding balance at 9/30/2013	Actual amount drawn down	Balance secured by collateral	Ratio of accumulated		Provision of		Provision of endorsements to the party in Mainland China	Note
			Relationship (Note1)	Endorsement limit for a single entry					amount to net worth of the company	Maximum amount of endorsement	endorsements by parent company to subsidiary	by subsidiary to parent company		
0	Uni-President Enterprises Corp.	Tone Sang Construction Corp.	2	\$ 41,531,833	\$ 1,840,000	\$ 1,800,000	\$ 1,440,000	\$ -	2	\$ 83,063,665	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	2	41,531,833	2,623,200	1,700,000	151,100	-	2	83,063,665	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	President Entertainment Corp.	2	41,531,833	1,000,000	1,000,000	920,000	-	1	83,063,665	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Uni-President (Thailand) Ltd.	3	41,531,833	805,970	805,970	568,920	-	1	83,063,665	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	President Energy Development (Cayman Islands) Ltd.	3	41,531,833	359,100	354,840	-	-	-	83,063,665	Y	N	N	(Note 3)
0	Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.etc.	2 · 3 · 6	41,531,833	288,721	79,280	-	-	-	83,063,665	Y	N	N	(Note 3)
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	3	33,663,228	3,762,000	3,135,011	3,135,011	-	9	33,663,228	N	N	N	(Note 4)
2	Nanlien International Corp.	Tung Chang Enterprises Corp.	3	580,638	11,100	11,100	3,700	-	1	1,161,276	N	N	N	(Note 5)
2	Nanlien International Corp.	Hui-Sheng Enterprises Corp.	3	580,638	7,000	7,000	-	-	1	1,161,276	N	N	N	(Note 5)
2	Nanlien International Corp.	Sheng-Miao Industrial Corp.	1	580,638	3,600	3,600	45	-	-	1,161,276	N	N	N	(Note 5)
2	Nanlien International Corp.	Tung Lien Enterprises Corp.	1	580,638	2,000	2,000	1,600	-	-	1,161,276	N	N	N	(Note 5)
3	President Tokyo Corp.	President Tokyo Auto Leasing Corp.	3	1,500,000	130,000	100,000	-	-	27	1,500,000	N	N	N	(Note 6)
4	Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	3	13,276,139	1,212,370	1,212,370	1,212,370	-	6	13,276,139	N	N	Y	(Note 7)
4	Ton-Yi Industrial Corp.	Kunshan Ton Yi Industrial Co., Ltd.	3	13,276,139	1,048,523	1,048,523	1,048,523	-	6	13,276,139	N	N	Y	(Note 7)
4	Ton-Yi Industrial Corp.	Beijing Ton Yi Industrial Co., Ltd.	3	13,276,139	1,010,022	1,010,022	1,010,022	-	5	13,276,139	N	N	Y	(Note 7)
4	Ton-Yi Industrial Corp.	Jiangsu Ton Yi Tinplate Co., Ltd.	3	13,276,139	813,175	813,175	813,175	-	4	13,276,139	N	N	Y	(Note 7)
4	Ton-Yi Industrial Corp.	Chengdu Ton Yi Industrial Co., Ltd.	3	13,276,139	534,064	534,064	503,755	-	3	13,276,139	N	N	Y	(Note 7)
4	Ton-Yi Industrial Corp.	Zhangzhou Ton Yi Industrial Packing Co., etc.	3	13,276,139	887,100	466,999	466,999	-	2	13,276,139	N	N	Y	(Note 7)
4	Ton-Yi Industrial Corp.	Huizhou Ton Yi Industrial Co., Ltd.	3	13,276,139	236,560	236,560	93,678	-	1	13,276,139	N	N	Y	(Note 7)
4	Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	3	13,276,139	246,318	-	-	-	-	13,276,139	N	N	N	(Note 7)
5	President Chain Store Corp.	Wisdom Distribution Services Corp.	3	4,479,511	50,000	-	-	-	-	11,198,778	N	N	N	(Note 8)
5	President Chain Store Corp.	Qware Communications Corp.	3	4,479,511	21,770	-	-	-	-	11,198,778	N	N	N	(Note 8)
5	President Chain Store Corp.	Uni-President Department Stores Corp.	3	4,479,511	2,172	-	-	-	-	11,198,778	N	N	N	(Note 8)
6	President Fair Development Corp.	President Century Corp.	3	3,110,008	200,000	200,000	104,000	-	3	6,220,016	N	N	N	(Note 9)
7	President International Development Corp.	Ton Yu Investment Inc.	3	653,743	250,000	-	-	-	-	2,614,972	N	N	N	(Note 10)
8	Wisdom Distribution Services Corp.	President Drugstore Business Corp.	3	41,251	7,000	7,000	7,000	7,000	3	103,128	N	N	N	(Note 11)
9	President Century Corp.	President Fair Development Corp.	3	2,114,410	600,000	600,000	600,000	-	57	2,643,012	N	N	N	(Note 12)

Number	Name of endorser	Endorsee Name of endorsee	Relationship (Note1)	Endorsement limit for a single entry	Highest balance during the period	Outstanding balance at 9/30/2013	Actual amount drawn down	Balance secured by collateral	Ratio of accumulated		Provision of		Provision of endorsements to the party in Mainland China	Note
									amount to net worth of the company	Maximum amount of endorsement	endorsements by parent company to subsidiary	endorsements by subsidiary to parent company		
10	President Enterprises (China) Investment Corp.	Jinmailang Beverage (Beijing) Co., Ltd.	6	\$ 12,969,279	\$ 1,446,213	\$ 1,429,940	\$ 406,934	\$ -	3	\$ 43,230,930	N	N	Y	(Note 13)
10	President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	3	12,969,279	483,300	-	-	-	-	43,230,930	N	N	Y	(Note 13)
10	President Enterprises (China) Investment Corp.	President (Shanghai) Trading Co., Ltd.	3	12,969,279	53,768	53,163	-	-	-	43,230,930	N	N	Y	(Note 13)
11	Chengdu Ton Yi Industrial Packing Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	309,124	40,096	-	-	-	-	309,124	N	N	Y	(Note 14)
12	Uni-President (Vietnam) Co., Ltd.	Tribeco BinhDuong Co.,Ltd	6	1,512,768	814,254	814,254	426,257	-	27	3,025,537	N	N	N	(Note 15)
12	Uni-President (Vietnam) Co., Ltd.	North Tribeco Joint Stok Company	6	1,512,768	115,277	115,277	28,350	-	4	3,025,537	N	N	N	(Note 15)
12	Uni-President (Vietnam) Co., Ltd.	Uni-President(Vietnam) Aquatic breeding Co.,Ltd	6	1,512,768	57,639	57,639	55,473	-	2	3,025,537	N	N	N	(Note 15)
12	Uni-President (Vietnam) Co., Ltd.	Sai Gon Beverages Joint Stock Company	6	1,512,768	114,950	-	-	-	-	3,025,537	N	N	N	(Note 15)
13	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	967,611	635,440	-	-	-	-	2,902,834	N	N	Y	(Note 16)
14	President Packaging Corp.	President Packaging Holdings Ltd.	2	404,546	60,000	-	-	-	-	809,093	N	N	N	(Note 17)

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

- 1.Trading partner.
- 2.Majority owned subsidiary.
- 3.The Company and subsidiary owns over 50% ownership of the investee company.
- 4.A subsidiary jointly owned 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 September 30, 2013 are as follows: USD:NTD 1:29.57, CNY:NTD 1:4.833, VND:NTD1:0.00137 and PHP:NTD 1:0.69610.

(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 President Fair Development Corp. the limit of endorsement for any single entity is 50% 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 subsidiarie's net worth.
- (Note 15)The total amount of transactions of endorsement equal to 100% of its net worth for Uni-President (Vietnam) Co., Ltd. and the limit of endorsement for any single entity is 50% of its net worth.
- (Note 16)The total amount of transactions of endorsement equal to 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 17)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.

C. The balance of securities held as of September 30, 2013 are summarised as follows:

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 8)	Ending balance				
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
	Beneficiary Certificates :							
Uni-President Enterprises Corp.	UPAMC James Bond Money Market Fund	—	1	42,924	\$ 700,000	—	\$ 700,047	—
	Bills Under Repurchase Agreement :							
Uni-President Enterprises Corp.	China Bills Finance Co., Ltd.	—	1	—	61,995	—	61,995	—
	Stock :							
Uni-President Enterprises Corp.	Qware Communications Corp. etc.	—	7	3,899	6,150	—	6,150	—
Uni-President Enterprises Corp.	The Chinese Pro. Baseball Corp. etc.	—	9	40,539	388,081	—	—	—
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	An investee company accounted for under the equity method	11	206,136	32,503,861	100.00	33,663,228	—
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	An investee company accounted for under the equity method	11	379,705	3,029,253	100.00	3,041,215	—
Uni-President Enterprises Corp.	President International Trade And Investment Corp.	An investee company accounted for under the equity method	11	11	1,442,943	100.00	1,188,591	—
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	An investee company accounted for under the equity method	11	253,000	1,196,675	100.00	1,196,675	—
Uni-President Enterprises Corp.	President Global Corp.	An investee company accounted for under the equity method	11	500	817,683	100.00	824,118	—
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	An investee company accounted for under the equity method	11	34,020	350,985	100.00	350,616	—
Uni-President Enterprises Corp.	Uni-President Glass Industrial Co., Ltd.	An investee company accounted for under the equity method	11	36,000	305,410	100.00	305,746	—
Uni-President Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	11	99,999	976,950	99.99	1,161,268	—
Uni-President Enterprises Corp.	Tung Ho Development Corp.	An investee company accounted for under the equity method	11	72,120	472,685	72.12	472,722	—
Uni-President Enterprises Corp.	President International Development Corp.	An investee company accounted for under the equity method	11	900,094	9,028,137	68.03	8,895,393	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 8)	Ending balance				
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
	Stock :							
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	11	59,692	\$ 509,623	63.17	\$ 1,199,810	—
Uni-President Enterprises Corp.	President Entertainment Corp.	An investee company accounted for under the equity method	11	98,885	1,056,273	61.80	1,056,273	—
Uni-President Enterprises Corp.	President Packaging Corp.	An investee company accounted for under the equity method	11	26,473	449,567	50.58	409,267	—
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	11	719,357	8,612,060	45.55	19,710,393	—
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	11	471,996	8,668,059	45.40	100,771,238	—
Uni-President Enterprises Corp.	President Fair Development Corp.	An investee company accounted for under the equity method	11	445,500	2,519,107	40.50	2,519,107	—
Uni-President Enterprises Corp.	Scino Pharm Taiwan Ltd.	An investee company accounted for under the equity method	11	256,414	5,306,090	37.94	22,436,264	—
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	11	60,269	1,526,241	37.67	3,521,531	—
Uni-President Enterprises Corp.	Weilih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	11	6,660	1,105,331	33.30	187,657	—
Uni-President Enterprises Corp.	Kuang Chuan Diary Co., Ltd.	An investee company accounted for under the equity method	11	31,253	1,045,805	31.25	1,048,418	—
Uni-President Enterprises Corp.	Uni-President Development Corp.	An investee company accounted for under the equity method	11	108,000	1,208,584	30.00	1,208,584	—
Uni-President Enterprises Corp.	Eagle Cold Storage Enterprises Co., Ltd.	An investee company accounted for under the equity method	11	35,749	616,318	29.93	1,142,171	—
Uni-President Enterprises Corp.	President Securities Corp.	An investee company accounted for under the equity method	11	366,644	6,074,357	27.71	6,086,292	—
Uni-President Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	11	137,512	2,179,444	20.50	2,183,890	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 8)	Ending balance				
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
	Stock :							
Uni-President Enterprises Corp.	Grand Bills Finance Co.	An investee company accounted for under the equity method	11	78,209	\$ 1,150,535	14.46	\$ 1,147,411	—
Uni-President Enterprises Corp.	Prince Housing Development Corp.	An investee company accounted for under the equity method	11	137,286	1,721,402	10.45	2,306,405	—
Uni-President Enterprises Corp.	Presco Netmarketing Inc,etc.	An investee company accounted for under the equity method	11	149,916	2,078,752	-	1,932,055	—
	Beneficiary Certificates :							
Cayman President Holdings Ltd.	Asia Equity Fund	—	1	50	1,472,586	-	1,472,586	—
	Bonds :							
Cayman President Holdings Ltd.	Gavin Investment Ltd.	—	10	-	294,695	-	294,695	—
	Stock :							
Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	1,996,812	100.00	1,996,812	—
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	-	1,029,082	100.00	1,029,082	—
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings	An investee company accounted for under the equity method by the investor	11	75,000	971,346	100.00	971,346	—
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	2,537,090	27,244,645	70.49	27,244,645	—
Cayman President Holdings Ltd.	Zhangjiagang President Nisshin Food Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	508,550	60.00	508,550	—
Cayman President Holdings Ltd.	Queen Holdings (BVI) Ltd.	An investee company accounted for under the equity method by the investor	11	5	455,367	45.40	455,367	—
Cayman President Holdings Ltd.	President-Kikkoman Zhenji Foods Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	579,603	45.00	579,603	—
Cayman President Holdings Ltd.	President Energy Development (Cayman Islands) Ltd.etc.	An investee company accounted for under the equity method by the investor, etc	11	7,141	319,268	-	319,268	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 8)	Ending balance				
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
	Stock :							
Kai Yu Investment Co., Ltd.	Tainan Agriculture Trading Co., Ltd. etc	—	7	251	\$ 2,509	—	\$ 2,509	—
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd.	An investee company accounted for under the equity method by the investor	11	—	1,969,533	100.00	1,969,669	—
Kai Yu Investment Co., Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	11	26,445	316,195	1.67	724,599	(Note 1)
Kai Yu Investment Co., Ltd.	President Chain Store Corp. etc.	An investee company accounted for under the equity method	11	36,327	899,573	—	2,897,778	(Note 1)
	Beneficiary Certificates :							
President International Trade And Investment Corp.	The Pacific (ABC) Equity Fund	—	1	43	1,191,028	—	1,191,028	—
	Stock :							
Nanlien International Corp.	Union Chinese Corp. etc.	—	7	5,085	66,732	—	66,732	—
Nanlien International Corp.	Lien Bo Enterprises Corp. etc.	An investee company accounted for under the equity method by the investor, etc	11	105,983	1,329,273	—	1,329,273	—
	Beneficiary Certificates :							
President International Development Corp.	UPAMC Asia BRIC Fund.	—	1	1,000	10,570	—	10,570	—
	Stock :							
President International Development Corp.	Sincere Navigation Corp. etc.	—	1	1,850	68,520	—	68,520	—
	Convertible Bonds :							
President International Development Corp.	Mega Financial Holding Co., Ltd. etc.	—	1	855	86,237	—	86,237	—
	Stock :							
President International Development Corp.	Chunghwa Telecom Corp.	—	7	5,388	510,208	—	510,208	—
President International Development Corp.	Simplo Technology Co., Ltd. etc.	—	7	11,274	613,501	—	613,501	—
	Beneficiary Certificates :							
President International Development Corp.	Even Star Fund	—	9	—	63,548	—	—	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 8)	Ending balance				
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
	Stock :							
President International Development Corp.	Development International Investment Corporation etc.	—	9	69,023	\$ 608,851	-	\$ -	(Note 2)
President International Development Corp.	President (BVI) International Investment Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	193,976	6,099,649	100.00	6,099,649	—
President International Development Corp.	Ton Yu Investment Inc.	An investee company accounted for under the equity method by the investor	11	45,460	618,545	100.00	618,545	—
President International Development Corp.	President Fair Development Corp.	An investee company accounted for under the equity method	11	445,500	2,519,107	40.50	2,519,107	(Note 3)
President International Development Corp.	President Entertainment Corp.	An investee company accounted for under the equity method	11	61,115	652,894	38.20	652,894	—
President International Development Corp.	Kang Na Hsiung Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	40,824	612,566	20.71	612,361	(Note 4)
President International Development Corp.	Uni-President Development Corp.	An investee company accounted for under the equity method	11	72,000	805,720	20.00	805,720	(Note 5)
President International Development Corp.	ScinoPharm Taiwan Ltd.	An investee company accounted for under the equity method	11	24,510	405,115	3.63	2,144,639	—
President International Development Corp.	President Life Sciences Co., Ltd. etc.	An investee company accounted for under the equity method by the investor, etc.	11	33,941	323,772	-	323,772	—
Ton-Yi Industrial Corp.	JFE Holdings Inc.	—	7	250	192,060	0.04	192,060	—
Ton-Yi Industrial Corp.	President International Development Corp.	An investee company accounted for under the equity method	9	44,100	500,000	3.33	-	—
Ton-Yi Industrial Corp.	Grand Bills Finance Co.etc.	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	7,251,980	100.00	7,251,980	—
Ton-Yi Industrial Corp.	Tovecan Corp.	An investee company accounted for under the equity method	11	-	82,098	51.00	82,164	—
	Beneficiary Certificates :							
President Chain Store Corp.	Mega Dimond Money Market Fund	—	1	139,338	1,702,199	-	1,702,199	—
President Chain Store Corp.	UPAMC James Bond Money Market Fund	—	1	92,204	1,503,771	-	1,503,771	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 8)	Number of shares (in thousands)	Ending balance			Note
					Book value	Percentage of ownership	Market value	
	Beneficiary Certificates :							
President Chain Store Corp.	Yuanta Wan Tai Money Market Fund	—	1	91,746	\$ 1,356,597	—	\$ 1,356,597	—
President Chain Store Corp.	JIH Sun Money Market Fund	—	1	83,374	1,203,472	—	1,203,472	—
President Chain Store Corp.	Eastspring Investments Well Pool Money Market Fund	—	1	64,371	854,158	—	854,158	—
	Stock :							
President Chain Store Corp.	Presicarre Corp.	An investee company accounted for under the equity method	7	130,801	5,220,628	19.50	5,220,628	—
President Chain Store Corp.	President Fair Development Corp.	An investee company accounted for under the equity method	7	209,000	1,354,320	19.00	1,354,320	—
President Chain Store Corp.	President Securities Corp.etc.	—	7	60,098	956,785	—	956,785	—
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.	PK Venture Capital Corp. etc.	—	9	7,905	49,648	—	—	—
President Chain Store Corp.	President Chain Store(BVI) Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	138,899	4,202,987	100.00	4,226,487	—
President Chain Store Corp.	President Drugstore Business Corp.	An investee company accounted for under the equity method by the investor	11	40,000	483,337	100.00	483,337	—
President Chain Store Corp.	President Musashino Corp.	An investee company accounted for under the equity method by the investor	11	48,520	463,291	90.00	417,820	—
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company accounted for under the equity method by the investor	11	24,383	331,968	86.76	317,407	—
President Chain Store Corp.	President Information Corp.	An investee company accounted for under the equity method by the investor	11	25,714	433,026	86.00	323,895	—
President Chain Store Corp.	Mech-President Corp.	An investee company accounted for under the equity method by the investor	11	55,859	623,239	80.87	575,953	—
President Chain Store Corp.	President Pharmaceutical Corp.	An investee company accounted for under the equity method by the investor	11	22,122	761,962	73.74	603,164	—
President Chain Store Corp.	President Transnet Corp.	An investee company accounted for under the equity method	11	77,700	831,706	70.00	812,860	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 8)	Ending balance				
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
	Stock :							
President Chain Store Corp.	Uni-President Department Stores Corp.	An investee company accounted for under the equity method	11	56,000	\$ 377,082	70.00	\$ 374,720	—
President Chain Store Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	11	19,563	377,246	60.00	366,637	—
President Chain Store Corp.	Muji (Taiwan) Co. Ltd.	An investee company accounted for under the equity method by the investor	11	16,515	349,661	51.00	296,410	—
President Chain Store Corp.	Uni-President Development Corp.	An investee company accounted for under the equity method	11	72,000	805,317	20.00	805,722	—
President Chain Store Corp.	President Coffee Corp.etc.	An investee company accounted for under the equity method by the investor, etc.	11	204,056	1,809,949	-	1,770,241	—
President Fair Development Corp.	President Century Corp.	An investee company accounted for under the equity method by the investor	11	20,000	1,194,384	100.00	1,057,241	—
President Fair Development Corp.	T.S.Retail & Distribution Co., Ltd.	An investee company accounted for under the equity method by the investor	11	25,000	227,671	50.00	227,671	—
ScinoPharm Taiwan Ltd.	Tanvex Biologics, Inc.etc.	—	9	29,045	167,673	-	-	—
ScinoPharm Taiwan Ltd.	SPT International, Ltd.	An investee company accounted for under the equity method by the investor	11	48,545	1,326,575	100.00	1,401,714	—
ScinoPharm Taiwan Ltd.	ScinoPharm Singapore Pte Ltd.etc.	An investee company accounted for under the equity method by the investor, etc.	11	3,600	95,987	-	95,987	—
	Bills Under Repurchase Agreement :							
ScinoPharm Taiwan Ltd.	Mega Bills Finance Corp.	—	12	-	81,834	-	81,834	—
SPT International, Ltd.	ScinoPharm (Changshu) Pharmaceuticals, Ltd.	An investee company accounted for under the equity method by the investor	11	-	952,669	100.00	952,669	—
SPT International, Ltd.	ScinoPharm (Kunshan) Biochemical Technology Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	428,949	100.00	428,949	—
SPT International, Ltd.	ScinoPharm Sharghai Biochemical Technology, Ltd.	An investee company accounted for under the equity method by the investor	11	-	15,080	100.00	15,080	—
	Beneficiary Certificates :							
Ton Yu Investment Inc.	UPAMC James Bond Money Market Fund	—	1	2,679	43,688	-	43,688	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 8)	Ending balance				
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
	Stock :							
Ton Yu Investment Inc.	ScinoPharm Taiwan Ltd.	—	7	18,655	\$ 1,632,278	2.76	\$ 1,632,278	(Note 6)
Ton Yu Investment Inc.	Cayenne Entertainment Technology Co., Ltd. etc.	—	7	3,523	309,918	-	309,918	—
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 by the investor, etc.	11	210	1,992	-	1,992	—
Uni-President Enterprises China Holdings Ltd.	China Haisheng Juice Holdings Co., Ltd.	—	7	37,800	47,800	2.99	47,800	—
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	53,292,000	45,357,099	100.00	45,357,099	—
Uni-President Enterprises China Holdings Ltd.	Yantai North Andre Juice Co., Ltd.	An investee company accounted for under the equity method by the investor	11	237	4,455	0.06	4,455	—
President Energy Development (CaymanIslands) Ltd.	Tong Ting Gas Corp.	—	9	26,193	129,091	11.91	-	—
	Beneficiary Certificates :							
President Energy Development (CaymanIslands) Ltd.	Victoria Global Fund	—	9	28	969,896	-	-	—
	Stock :							
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	2,454,698	45,910,376	100.00	45,910,376	—
Uni-President Asia Holdings Ltd.	Champ Green Capital Limited. etc.	An investee company accounted for under the equity method by the investor	11	11,740	202,812	100.00	202,812	—
President Chain Store(BVI) Holdings Ltd.	Global Strategic Investment., etc	—	9	1,020	3,689	-	-	—
President Chain Store(BVI) Holdings Ltd.	President Chain Store Hong Kong Holdings Limited	An investee company accounted for under the equity method by the investor	11	124,552	2,594,763	100.00	2,594,763	—
President Chain Store(BVI) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	20,684	787,191	100.00	783,350	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 8)	Ending balance				
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
	Stock :							
President Chain Store(BVI) Holdings Ltd.	Presiclerc Limited.etc.	An investee company accounted for under the equity method by the investor, etc.	11	42,072	\$ 216,971	-	\$ 216,971	—
President Chain Store Hong Kong Holdings Limited	President Chain Store (Shanghai) Ltd.	An investee company accounted for under the equity method by the investor	11	-	563,989	100.00	557,689	—
President Chain Store Hong Kong Holdings Limited	Shanghai Cold Stone Ice Cream Corporation	An investee company accounted for under the equity method by the investor	11	-	323,689	100.00	313,265	—
President Chain Store Hong Kong Holdings Limited	Shan Dong President Yin Zuo Commercial Limited	An investee company accounted for under the equity method by the investor	11	-	323,117	55.00	318,726	—
President Chain Store Hong Kong Holdings Limited	President Coffee (Cayman) Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	-	924,727	30.00	924,727	—
President Chain Store Hong Kong Holdings Limited	PCSC (Chengdu) Hypermarket Ltd. etc.	An investee company accounted for under the equity method by the investor	11	-	260,126	-	258,308	—
President Coffee (Cayman) Holdings Ltd.	Shanghai President Coffee Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	2,651,948	100.00	2,540,890	—
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	3,025,330	100.00	3,010,290	—
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Thailand) Co.,Ltd.	An investee company accounted for under the equity method by the investor	11	-	393,559	100.00	398,427	—
Uni-President Southeast Asia Holdings Ltd.	PT ABC President Indonesia	An investee company accounted for under the equity method by the investor	11	-	306,333	49.63	298,976	—
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Philippines) Corp.etc.	An investee company accounted for under the equity method by the investor	11	60,040	295,182	-	275,256	—
Uni-President Foodstuff (BVI) Holdings Ltd.	Dalian Beiliang Logistics Services Corp.	—	7	-	3,341	10.10	3,341	—
Uni-President Foodstuff (BVI) Holdings Ltd.	Zhongshan President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	1,224,812	100.00	1,215,814	—
	Stock :							
Uni-President Foodstuff (BVI) Holdings Ltd.	Qingdao President Feed & Livestock Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	488,715	100.00	454,875	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 8)	Ending balance				
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
	Stock :							
Uni-President Foodstuff (BVI) Holdings Ltd.	Songjiang President Enterprises Co., Ltd. etc.	An investee company accounted for under the equity method by the investor, etc.	11	-	\$ 312,183	-	\$ 309,934	-
	Commodity Transaction Advisor :							
President (B.V.I) International Investment Holdings Ltd.	Winton Futures Fund.etc.	-	1	278	241,913	-	241,913	-
	Convertible Bonds :							
President (B.V.I) International Investment Holdings Ltd.	Asia Cement Corp.	-	1	50	146,623	-	146,623	-
	Equity linked notes :							
President (B.V.I) International Investment Holdings Ltd.	8/20 BNP ELN #0151 HK Want Want	-	1	5	14,630	-	14,630	-
	Beneficiary Certificates :							
President (B.V.I) International Investment Holdings Ltd.	Templeton Global Total Return Fund	-	7	435	231,409	-	231,409	-
President (B.V.I) International Investment Holdings Ltd.	PIMCO GIS Income Fund	-	7	929	289,358	-	289,358	-
	Stock :							
President (B.V.I) International Investment Holdings Ltd.	Accuray Inc.	-	7	1,468	320,352	-	320,352	-
President (B.V.I) International Investment Holdings Ltd.	Taiwan Cement Corp. etc.	-	7	118,471	499,900	-	499,900	-
President (B.V.I) International Investment Holdings Ltd.	Xiang Lu Industries Ltd. etc.	-	9	84,395	476,237	-	-	-
President (B.V.I) International Investment Holdings Ltd.	President Life Sciences Cayman Co., Ltd.	An investee company accounted for under the equity method by the investor	11	27,125	815,818	100.00	815,818	-
President (B.V.I) International Investment Holdings Ltd.	Uni-Home Tech Corp.	An investee company accounted for under the equity method by the investor	11	47,472	1,379,327	50.00	1,379,327	-

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 8)	Ending balance				
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
	Stock :							
President (B.V.I) International Investment Holdings Ltd.	President Energy Development (Cayman Islands) Ltd.	An investee company accounted for under the equity method by the investor	11	11,282	\$ 447,443	40.29	\$ 447,443	—
President (B.V.I) International Investment Holdings Ltd.	Outlook Investment Pte Ltd.	An investee company accounted for under the equity method by the investor	11	9,608	439,240	25.00	439,240	—
President (B.V.I) International Investment Holdings Ltd.	AndroScience Corp.etc.	An investee company accounted for under the equity method by the investor	11	13,473	31,028	-	31,028	—
Uni-President Hong Kong Holdings Ltd.	President Enterprises (China) Investment Corp.	An investee company accounted for under the equity method by the investor	11	-	43,230,930	100.00	43,230,930	—
Uni-President Hong Kong Holdings Ltd.	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	32,599	100.00	32,599	—
President Enterprises (China) Investment Corp.	Kunshan Sanwa Food Industry Co., Ltd.	—	9	-	3,540	15.00	-	—
President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	4,860,932	100.00	4,860,932	—
President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	3,422,374	100.00	3,422,374	—
President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	3,322,460	100.00	3,322,460	—
President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	3,045,380	100.00	3,045,380	—
President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	1,905,699	100.00	1,905,699	—
President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	1,429,442	100.00	1,429,442	—
President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	1,364,254	100.00	1,364,254	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 8)	Ending balance				
				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 by the investor	11	-	\$ 1,102,307	100.00	\$ 1,102,307	—
President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	1,042,407	100.00	1,042,407	—
President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	955,869	100.00	955,869	—
President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	836,696	83.33	836,696	—
President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	1,040,186	80.26	1,040,186	—
President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	749,061	70.00	749,061	—
President Enterprises (China) Investment Corp.	Guiyang President Enterprise Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	617,134	70.00	617,134	—
President Enterprises (China) Investment Corp.	Henan President Enterprise Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	594,085	65.00	594,085	—
President Enterprises (China) Investment Corp.	Jinan President Enterprise Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	563,391	55.00	563,391	—
President Enterprises (China) Investment Corp.	Shanxi President Enterprise Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	485,838	55.00	485,838	—
President Enterprises (China) Investment Corp.	Jinmailang Beverage (Beijing) Co., Ltd.	An investee company accounted for under the equity method by the investor	11	323,200	2,505,503	32.59	2,505,503	—
President Enterprises (China) Investment Corp.	President Bama Bottled Water Co., Ltd. etc.	An investee company accounted for under the equity method by the investor	11	-	2,395,139	-	2,395,139	—
Chengdu President Enterprises Food Co., Ltd.	Heilongjiang Wondersun Dairy Co.	—	7	17,649	160,746	1.80	160,746	—
Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	870,278	75.00	870,278	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 8)	Ending balance				
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
	Stock :							
Chengdu President Enterprises Food Co., Ltd.	United Advisor Venture Management Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	\$ 482,674	19.87	\$ 482,674	—
Chengdu President Enterprises Food Co., Ltd.	Yantai North Andre Juice Co., Ltd.	An investee company accounted for under the equity method by the investor	11	42,418	796,572	10.37	796,572	—
Chengdu President Enterprises Food Co., Ltd.	Ningxia Uni-Presudent Enterprises Co., Ltd. etc.	An investee company accounted for under the equity method by the investor, etc.	11	-	719,394	-	719,394	—
Kunshan President Enterprises Food Co., Ltd.	Heilongjiang Wondersun Dairy Co.	—	7	31,548	482,237	5.40	482,237	—
Kunshan President Enterprises Food Co., Ltd.	Shanghai President Enterprises Management	An investee company accounted for under the equity method by the investor	11	-	874,993	100.00	874,993	—
Kunshan President Enterprises Food Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	864,325	75.00	864,325	—
Kunshan President Enterprises Food Co., Ltd.	Hangzhou Predident Enterprise Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	665,524	75.00	665,524	—
Kunshan President Enterprises Food Co., Ltd.	Uni-President Shanghai Pearly Century Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	1,739,902	66.67	1,739,902	—
Kunshan President Enterprises Food Co., Ltd.	Jinan President Enterprise Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	500,200	45.00	500,200	—
Kunshan President Enterprises Food Co., Ltd.	Xuzhou President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	322,806	30.00	322,806	—
Kunshan President Enterprises Food Co., Ltd.	Jiangsu President Enterprises Co., Ltd.etc.	An investee company accounted for under the equity method by the investor, etc.	11	-	285,388	-	285,388	—
Wuhan President Enterprises Food Co., Ltd.	Heilongjiang Wondersun Dairy Co.	—	7	17,649	160,746	1.80	160,746	—
Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	603,663	75.00	603,663	—
Wuhan President Enterprises Food Co., Ltd.	Wuhan Zijiang President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	504,899	50.00	504,899	—

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 8)	Ending balance					
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note	
	Stock :								
Wuhan President Enterprises Food Co., Ltd.	Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd.etc.	An investee company accounted for under the equity method by the investor, etc.	11	-	\$ 553,695	-	\$ 553,695	—	
Zhengzhou President Enterprises Co., Ltd.	Beijing Uni-President Enterprise Drink & Food Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	419,017	100.00	419,017	—	
Zhengzhou President Enterprises Co., Ltd.	Uni-President Enterprise (Inner Mongolia) Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	171,935	50.00	171,935	—	
Zhengzhou President Enterprises Co., Ltd.	Shanxi President Enterprises Corp.	An investee company accounted for under the equity method by the investor	11	-	409,253	45.00	409,253	—	
Zhengzhou President Enterprises Co., Ltd.	Henan President Enterprise Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	325,097	35.00	325,097	—	
Zhengzhou President Enterprises Co., Ltd.	United Advisor Venture Management Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	482,674	19.87	482,674	—	
Zhengzhou President Enterprises Co., Ltd.	Jinmailang Beverage (Beijing) Co., Ltd.	An investee company accounted for under the equity method by the investor	11	151,163	1,171,644	15.24	1,171,644	—	
Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	537,927	75.00	537,927	—	
Guangzhou President Enterprises Co., Ltd.	Hainan President Enterprise Co., Ltd.	An investee company accounted for under the equity method by the investor	11	-	309,218	75.00	309,218	—	
Guangzhou President Enterprises Co., Ltd.	Yantai North Andre Juice Co., Ltd.	An investee company accounted for under the equity method by the investor	11	21,328	400,513	5.22	400,513	—	
Guangzhou President Enterprises Co., Ltd.	Zhanjiang President Enterprises Co., Ltd. etc.	An investee company accounted for under the equity method by the investor, etc.	11	-	402,312	-	402,312	—	
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Ton Yi Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	180,000	5,704,309	100.00	5,704,309	—	
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Industrial Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	9	3,992,758	100.00	3,928,911	—	
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Jiangsu Ton Yi Holdings Ltd.	An investee company accounted for under the equity method by the investor	11	5	2,305,762	100.00	2,188,959	—	

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 8)	Ending balance				
				Number of shares (in thousands)	Book value	Percentage of ownership	Market value	Note
	Stock :							
Cayman Ton Yi Industrial Holdings Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company accounted for under the equity method	11	-	\$ 543,514	100.00	\$ 543,514	—
Cayman Ton Yi Industrial Holdings Ltd.	Chengdu Ton Yi Industrial Packing Co., Ltd. etc.	An investee company accounted for under the equity method etc.	11	-	486,930	100.00	514,886	—
Cayman Fujian Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company accounted for under the equity method	11	-	3,928,911	86.80	3,917,311	—
Cayman Jiangsu Ton Yi Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company accounted for under the equity method	11	-	2,188,959	82.86	2,084,423	—
Cayman Ton Yi Holdings Ltd. Limited	Cayman Ton Yi (China) Holdings Limited	An investee company accounted for under the equity method	11	180,000	5,704,309	100.00	5,704,309	—
	Taizhou Ton Yi Industrial Co., Ltd.	An investee company accounted for under the equity method	11	-	1,140,558	100.00	1,140,558	—
Cayman Ton Yi (China) Holdings Limited	Zhangzhou Ton Yi Industrial Co., Ltd.	An investee company accounted for under the equity method	11	-	992,834	100.00	992,834	—
Cayman Ton Yi (China) Holdings Limited	Kunshan Ton Yi Industrial Co., Ltd.	An investee company accounted for under the equity method	11	-	935,950	100.00	935,950	—
Cayman Ton Yi (China) Holdings Limited	Beijing Ton Yi Industrial Co., Ltd.	An investee company accounted for under the equity method	11	-	880,331	100.00	880,331	—
Cayman Ton Yi (China) Holdings Limited	Huizhou Ton Yi Industrial Co., Ltd.	An investee company accounted for under the equity method	11	-	879,361	100.00	879,361	—
Cayman Ton Yi (China) Holdings Limited	Chengdu Ton Yi Industrial Co., Ltd.	An investee company accounted for under the equity method	11	-	875,275	100.00	875,275	—
	Bond Under Repurchase Agreement :							
President Nisshin Corp.	Mega Bills Finance Corp.etc.	—	12	-	28,923	-	28,923	—
	Beneficiary Certificates :							
President Coffee Corp.etc.	Yuanta De-Bao Money Market Fund, etc.	—	1	149,720	2,129,376	-	2,129,376	—
	Stock :							
Tone Sang Construction Corp.etc.	Huairan Co., Ltd. etc.	—	7	12,975	240,699	-	240,699	—
Uni-Home Tech Corp.etc.	Ever-Splendor Electrics (Shenzhen) Co., Ltd. etc.	An investee company accounted for under the equity method etc.	11	515,540	7,153,866	-	8,033,856	—

(Note 1) 10,000,000 shares of outstanding common stock of Ton-Yi Industrial Corp. with book value of \$119,567, and 5,000,000 shares of outstanding common stock of TTET Union Corp. with book value of \$97,776 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 \$672,893 was used as collateral for loan.

(Note 4) 24,313,000 shares of outstanding common stock with book value of \$364,818 was used as collateral for loan.

(Note 5) 40,000,000 shares of outstanding common stock with book value of \$447,622 was used as collateral for loan.

(Note 6) 600,000 shares of outstanding common stock with book value of \$52,499 was used as collateral for loan.

(Note 7) Foreign currencies were translated into New Taiwan Dollars. Exchange rate of foreign currency indicated as of September 30, 2013 are as follows: USD:NTD 1:29.57, CNY:NTD 1:4.833, VND:NTD 1:0.00137 and PHP:NTD 1:0.70

(Note 8) 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 investment
12. Cash equivalent

D. The cumulative buying or selling amount of specific security exceeding the lowers of \$100,000 or 20 percent of the contributed capital:

Buyer / Seller	Type and name 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 Bond Money Market Fund	1	-	-	30,807	\$ 500,000	85,914	\$ 1,400,000	(73,797)	\$ 1,201,027	(\$ 1,200,000)	\$ 1,027	-	\$ -	42,924	\$ 700,000
Uni-President Enterprises Corp.	Yuanta Wan Tai Money Market Fund	1	-	-	-	-	47,418	700,000	(47,418)	700,351	(700,000)	351	-	-	-	-
Uni-President Enterprises Corp.	Fuh Hwa Money Market Fund	1	-	-	-	-	42,562	600,000	(42,562)	600,289	(600,000)	289	-	-	-	-
Uni-President Enterprises Corp.	Taishin Ta-Chong Money Market Fund	1	-	-	-	-	43,370	600,000	(43,370)	600,291	(600,000)	291	-	-	-	-
Uni-President Enterprises Corp.	FSITC Money Market Fund	1	-	-	-	-	3,452	600,000	(3,452)	600,280	(600,000)	280	-	-	-	-
	Bills Under Repurchase Agreement :															
Uni-President Enterprises Corp.	China Bills Finance Co., Ltd.	12	-	-	-	102,926	-	6,769,990	-	6,811,159	(6,810,921)	238	-	-	-	61,995
Uni-President Enterprises Corp.	International Bills Finance Corp.	12	-	-	-	-	-	1,439,984	-	1,440,029	(1,439,984)	45	-	-	-	-
	Stock :															
Uni-President Enterprises Corp.	TTET Union Corp.	11	-	-	47,991	876,969	12,278	646,730	-	-	-	-	-	2,542	60,269	1,526,241
Uni-President Enterprises Corp.	Cargill President Holdings Pte Ltd.	11	-	-	15,280	695,130	-	-	(15,280)	916,800	(736,050)	180,750	-	40,920	-	-
	Beneficiary Certificates :															
Uni-President Vendor Corp.	UPAMC James Bond Money Market Fund	1	-	-	2,774	45,087	13,214	215,000	(14,761)	240,160	(240,000)	160	-	(27)	1,227	20,060
Uni-President Vendor Corp.	Yuanta Wan Tai Money Market Fund	1	-	-	1,699	25,072	11,863	175,000	(11,532)	170,122	(170,000)	122	-	(10)	2,030	30,062
Uni-President Vendor Corp.	Hua Nan Phoenix Money Market Fund	1	-	-	3,793	60,076	9,454	150,000	(11,360)	180,130	(180,000)	130	-	(13)	1,887	30,063
Uni-President Vendor Corp.	Hua Nan Kirin Money Market Fund	1	-	-	-	-	8,551	100,000	(7,269)	85,048	(85,000)	48	-	-	1,282	15,000

Buyer / Seller	Type and name 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 :															
Kai Nan Investment Co., Ltd.	Innolux Display Corp.	7	-	-	18,521	\$ 288,932	-	\$ -	(18,521)	\$ 313,956	(\$ 288,932)	\$ 25,024	-	\$ -	-	\$ -
Kai Yu Investment Co., Ltd.	Innolux Display Corp.	7	-	-	12,634	197,088	-	-	(12,634)	213,840	(197,079)	16,761	-	(9)	-	-
	Beneficiary Certificates :															
President Chain Store Corp.	UPAMC James Bond Money Market Fund	1	-	-	98,579	1,600,000	110,061	1,790,000	(116,436)	1,894,205	(1,890,000)	4,205	-	3,771	92,204	1,503,771
President Chain Store Corp.	Mega Dimond Money Market Fund	1	-	-	-	-	139,338	1,700,000	-	-	-	-	-	2,199	139,338	1,702,199
President Chain Store Corp.	JIH Sun Money Market Fund	1	-	-	-	-	83,374	1,200,000	-	-	-	-	-	3,472	83,374	1,203,472
President Chain Store Corp.	Federal Money Market Fund	1	-	-	-	-	70,094	900,000	(70,094)	903,080	(900,000)	3,080	-	-	-	-
President Chain Store Corp.	Cathay Taiwan Money Market Fund	1	-	-	-	-	23,832	290,000	(23,832)	290,105	(290,000)	105	-	-	-	-
President Chain Store Corp.	Fuh Hwa Money Market Fund	1	-	-	-	-	20,604	290,000	(20,604)	290,779	(290,000)	779	-	-	-	-
President Chain Store Corp.	Taishin 1699 Money Market Fund	1	-	-	76,168	1,000,000	-	-	(76,168)	1,000,503	(1,000,000)	503	-	-	-	-
	Stock :															
President Chain Store Corp.	Innolux Display Corp.	7	-	-	18,557	289,489	-	-	(18,557)	312,030	(289,489)	22,541	-	-	-	-
	Bills Under Repurchase Agreement :															
ScinoPharm Taiwan Ltd.	China Bills Finance Co., Ltd.	12	-	-	-	-	-	2,307,472	-	2,307,739	(2,307,472)	267	-	-	-	-
ScinoPharm Taiwan Ltd.	International Bills Finance Corp.	12	-	-	-	-	-	2,561,411	-	2,561,712	(2,561,411)	301	-	-	-	-
ScinoPharm Taiwan Ltd.	Mega Bills Finance Corp.	12	-	-	-	85,794	-	2,875,022	-	2,879,340	(2,878,982)	358	-	-	-	81,834
ScinoPharm Taiwan Ltd.	Taishin International Bank	12	-	-	-	59,962	-	621,777	-	681,832	(681,739)	93	-	-	-	-

Buyer / Seller	Type and name 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 :																
ScinoPharm Taiwan Ltd.	Foreseeacer Pharmaceuticals, Inc.	11	Capital increase	-	-	\$ -	3,600	\$ 107,388	-	\$ -	\$ -	\$ -	-	(\$ 11,416)	3,600	\$ 95,972
ScinoPharm Taiwan Ltd.	SPT International Ltd.	11	Capital increase	-	43,545	1,239,905	5,000	148,400	-	-	-	-	-	(61,730)	48,545	1,326,575
SPT International Ltd.	ScinoPharm (Changshu) Pharmaceuticals, Ltd.	11	Capital increase	-	-	895,290	-	148,400	-	-	-	-	-	(91,021)	-	952,669
Uni-President Enterprises China Holdings Ltd.	UniPresident Asia Holdings Ltd.	11	Capital increase	-	47,282,000	38,517,811	6,010,000	1,811,982	-	-	-	-	-	5,027,306	53,292,000	45,357,099
Uni-President Enterprises China Holdings Ltd.	WantWant China Holdings Limited	7	-	-	46,907	1,892,933	-	-	(46,907)	1,969,768	(595,537)	1,374,231	-	(1,297,396)	-	-
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	11	Capital increase	-	2,003,078	39,129,310	451,620	1,745,001	-	-	-	-	-	5,036,065	2,454,698	45,910,376
President International Development Corp.	Innolux Display Corp.	7	-	-	10,354	161,525	-	-	(10,354)	181,860	(161,525)	20,335	-	-	-	-
Beneficiary Certificates :																
President International Development Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	-	6,247	101,600	(6,247)	101,611	(101,600)	11	-	-	-	-
President Coffee Corp.	Eastspring Investments Well Pool Money Market Fund	1	-	-	-	-	54,356	720,000	(46,820)	620,265	(620,000)	265	-	-	7,536	100,000
President Coffee Corp.	JIH Sun Money Market Fund	1	-	-	6,962	100,000	27,771	400,000	(27,805)	400,492	(400,000)	492	-	-	6,928	100,000
President Coffee Corp.	Fuh Hwa Money Market Fund	1	-	-	7,116	100,000	32,638	460,000	(33,380)	470,348	(470,000)	348	-	-	6,374	90,000
President Coffee Corp.	Federal Money Market Fund	1	-	-	7,795	100,000	27,202	350,000	(27,239)	350,427	(350,000)	427	-	-	7,758	100,000
President Coffee Corp.	Yuanta De-Bao Money Market Fund	1	-	-	8,567	100,000	29,463	345,000	(29,505)	345,402	(345,000)	402	-	-	8,525	100,000
President Coffee Corp.	FSITC Taiwan Money Market Fund	1	-	-	4,042	60,000	29,547	440,000	(27,554)	410,347	(410,000)	347	-	-	6,035	90,000
President Coffee Corp.	Capital Money Market Fund	1	-	-	-	-	14,650	230,000	(14,650)	230,164	(230,000)	164	-	-	-	-
President Coffee Corp.	ING Taiwan Money Capital Income Fund	1	-	-	-	-	15,123	240,000	(15,123)	240,141	(240,000)	141	-	-	-	-

Buyer / Seller	Type and name 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.	UPAMC James Bond Money Market Fund	1	-	-	-	\$ -	14,745	\$ 240,000	(14,745)	\$ 240,102	(\$ 240,000)	\$ 102	-	\$ -	-	\$ -
President Coffee Corp.	Hua Nan Phoenix Money Market Fund	1	-	-	1,895	30,000	8,824	140,000	(10,719)	170,079	(170,000)	79	-	-	-	-
President Coffee Corp.	Fubon Chi-Hsiang Monet Market Fund	1	-	-	-	-	15,686	240,000	(11,116)	170,081	(170,000)	81	-	-	4,570	70,000
Retail Support International Corp.	Capital Money Market Fund	1	-	-	3,874	60,679	76,241	1,195,400	(79,730)	1,250,393	(1,250,016)	377	-	(4)	385	6,059
Retail Support International Corp.	UPAMC James Bond Money Market Fund	1	-	-	3,876	62,904	69,380	1,126,950	(73,256)	1,190,181	(1,189,850)	331	-	(4)	-	-
Retail Support International Corp.	Taishin 1699 Money Market Fund	1	-	-	-	-	38,512	505,900	(38,512)	505,958	(505,900)	58	-	-	-	-
Retail Support International Corp.	FSITC Taiwan Money Market Fund	1	-	-	-	-	20,192	300,000	(20,192)	300,061	(300,000)	61	-	-	-	-
President Kikkoman Inc.	UPAMC James Bond Money Market Fund	1	-	-	652	10,587	10,757	175,000	(9,201)	149,701	(149,587)	114	-	-	2,208	36,000
President Kikkoman Inc.	Yuanta Wan Tai Money Market Fund	1	-	-	1,224	18,000	8,196	121,000	(8,062)	119,018	(118,925)	93	-	-	1,358	20,075
	Stock :															
President Fair Development Corp.	T.S.Retail & Distribution Co., Ltd.	11	-	-	5,000	36,516	20,000	200,000	-	-	-	-	-	(8,845)	25,000	227,671
	Beneficiary Certificates :															
President Information Corp.	UPAMC James Bond Money Market Fund	1	-	-	3,425	55,593	5,161	84,000	(6,145)	100,000	(99,739)	261	-	(41)	2,441	39,813
President Information Corp.	Federal Money Market Fund	1	-	-	1,958	25,123	8,011	103,000	(6,841)	88,000	(87,851)	149	-	46	3,128	40,318
President Pharmaceutical Corp.	Yuanta De-Bao Money Market Fund	1	-	-	-	-	24,396	285,000	(22,741)	266,000	(265,659)	341	-	69	1,655	19,410
President Pharmaceutical Corp.	JIH Sun Money Market Fund	1	-	-	-	-	19,601	282,000	(18,529)	267,000	(266,568)	432	-	42	1,072	15,474
President Pharmaceutical Corp.	Taishin Ta-Chong Money Market Fund	1	-	-	13,638	188,000	16,136	223,000	(21,651)	299,000	(298,620)	380	-	171	8,123	112,551

Buyer / Seller	Type and name 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 Pharmaceutical Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	\$ -	11,059	\$ 180,000	(11,059)	\$ 180,186	(\$ 180,000)	\$ 186	-	\$ -	-	\$ -
President Pharmaceutical Corp.	Fuh Hwa Money Market Fund	1	-	-	8,253	116,061	-	-	(7,181)	101,100	(100,821)	279	-	(105)	1,072	15,135
President Logistics International Co., Ltd.	UPAMC James Bond Money Market Fund	1	-	-	1,353	21,958	9,552	155,400	(9,650)	156,930	(156,895)	35	-	-	1,255	20,463
President Logistics International Co., Ltd.	Eastspring Investments Well Pool Money Market Fund	1	-	-	2,004	26,457	8,829	116,900	(9,286)	122,860	(122,826)	34	-	-	1,547	20,531
Ren-Hui Investment Corp.	UPAMC James Bond Money Market Fund	1	-	-	-	-	10,601	172,320	-	-	-	-	-	579	10,601	172,899
Ren-Hui Investment Corp.	FSITC Money Market Fund	1	-	-	173	30,000	346	60,000	(519)	90,049	(90,000)	49	-	-	-	-
Stock :																
Ren-Hui Investment Corp.	Innolux Display Corp.	7	-	-	7,958	124,138	-	-	(7,958)	132,147	(124,138)	8,009	-	-	-	-
Beneficiary Certificates :																
Qware Systems & Services Corp.	Eastspring Investments Well Pool Money Market Fund	1	-	-	6,822	90,088	74,385	985,000	(66,124)	875,739	(875,000)	739	-	49	15,083	200,137
Qware Systems & Services Corp.	Yuanta Wan Tai Money Market Fund	1	-	-	3,402	50,048	51,831	765,000	(45,761)	675,496	(675,000)	496	-	8	9,472	140,056
Qware Systems & Services Corp.	Fuh Hwa Money Market Fund	1	-	-	4,130	58,042	17,052	240,000	(21,182)	298,370	(298,000)	370	-	(42)	-	-
Uni-President Foodstuff (BVI) Holdings Ltd.	Cargill President Holdings Pte Ltd.	11	-	-	4,720	214,722	-	-	(4,720)	283,168	(228,030)	55,138	-	13,308	-	-
Uni-President Foodstuff (BVI) Holdings Ltd.	Zhanjiang Uni-President Aquatic Feed Co., Ltd.	11	-	-	-	116,450	-	-	-	125,466	(123,330)	2,136	-	6,880	-	-

Buyer / Seller	Type and name 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
	Structured note :															
President (B.V.I) International Investment Holdings Ltd.	Morgan-TWD Linked Floater Capital Guaranteed Notes	1	-	-	-	\$ 147,850	-	\$ -	-	\$ 147,850	(\$ 147,850)	\$ -	-	\$ -	-	\$ -
President (B.V.I) International Investment Holdings Ltd.	Morgan-3y Multit FX Strategy Linked Note	1	-	-	50	145,632	-	-	(50)	138,979	(147,850)	(8,871)	-	2,218	-	-
	Beneficiary Certificates :															
President (B.V.I) International Investment Holdings Ltd.	PIMCO GIS Income Fund	7	-	-	-	-	929	300,810	-	-	-	-	-	(11,452)	929	289,358
	Stock :															
President (B.V.I) International Investment Holdings Ltd.	U-System	9	-	-	5,809	130,157	-	-	(5,809)	257,223	(134,460)	122,763	-	4,303	-	-
President (B.V.I) International Investment Holdings Ltd.	President Life Sciences Cayman Co., Ltd.	11	(Note 1)	(Note 2)	-	-	27,125	648,767	-	-	-	-	-	167,051	27,125	815,818
	Beneficiary Certificates :															
Ton Yu Investment Inc.	UPAMC James Bond Money Market Fund	1	-	-	35	572	32,017	520,500	(29,373)	477,920	(477,406)	514	-	22	2,679	43,688
	Stock :															
Ton Yu Investment Inc.	Chunghwa Telecom Corp.	7	-	-	-	-	3,000	285,353	-	-	-	-	-	(1,253)	3,000	284,100
Ton Yu Investment Inc.	Innolux Display Corp.	7	-	-	11,755	183,381	-	-	(11,755)	198,554	(183,381)	15,173	-	-	-	-
	Beneficiary Certificates :															
President Life Sciences Co., Ltd.	UPAMC James Bond Money Market Fund	1	-	-	1,996	32,403	13,505	219,550	(14,964)	243,350	(243,034)	316	-	(172)	537	8,747

Buyer / Seller	Type and name 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 Life Sciences Co., Ltd.	President Life Sciences Cayman Co., Ltd.	11	(Note 1)	(Note 2)	27,125	\$ 637,139	-	\$ -	(27,125)	\$ 648,329	(\$ 659,694)	(\$ 11,365)	-	\$ 22,555	-	\$ -
	Beneficiary Certificates :															
Vision Distribution Service Corp.	UPAMC James Bond Money Market Fund	1	-	-	2,714	44,049	16,603	270,000	(9,294)	151,204	(151,000)	204	-	412	10,023	163,461
Chieh Shun Transport Corp.	Eastspring Investments Well Pool Money Market Fund	1	-	-	1,638	21,636	10,644	140,900	(10,709)	141,670	(141,650)	20	-	-	1,573	20,886
Chieh Shun Transport Corp.	UPAMC James Bond Money Market Fund	1	-	-	505	8,197	9,581	155,900	(8,783)	142,870	(142,847)	23	-	-	1,303	21,250
Retail Support Taiwan Corp.	FSITC Money Market Fund	1	-	-	121	20,996	1,077	187,150	(1,071)	186,067	(185,975)	92	-	2	127	22,173
	Stock :															
Uni-President Hong Kong Holdings Ltd.	President Enterprises (China) Investment Corp.	11	Capital increase	-	-	36,551,600	-	1,743,219	-	-	-	-	-	4,936,111	-	43,230,930
President Enterprises (China) Investment Corp.	Guiyang President Enterprises Food Co., Ltd.	11	Capital increase	-	-	84,502	-	541,038	-	-	-	-	-	(8,406)	-	617,134
President Enterprises (China) Investment Corp.	Jinan President Enterprise Co., Ltd.	11	Capital increase	-	-	148,089	-	362,798	-	-	-	-	-	52,504	-	563,391
President Enterprises (China) Investment Corp.	Shanxi President Enterprise Co., Ltd.	11	Capital increase	-	-	142,179	-	354,401	-	-	-	-	-	(10,742)	-	485,838
President Enterprises (China) Investment Corp.	Henan President Enterprise Co., Ltd.	11	Capital increase	-	-	297,357	-	286,234	-	-	-	-	-	10,494	-	594,085
President Enterprises (China) Investment Corp.	Uni-President Enterprise (Inner Mongolia) Co., Ltd.	11	Capital increase	-	-	-	-	178,889	-	-	-	-	-	(7,041)	-	171,848

Buyer / Seller	Type and name 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.	Jiangsu President Enterprises Food Co., Ltd.	11	Capital increase	-	-	\$ -	-	\$ 126,694	-	\$ -	\$ -	\$ -	-	\$ 14,923	-	\$ 141,617
President Enterprises (China) Investment Corp.	Zhanjiang President Enterprises Co., Ltd.	11	Capital increase	-	-	95,591	-	125,222	-	-	-	-	-	13	-	220,826
Chengdu President Enterprises Food Co., Ltd.	Ningxia Uni-President Entersident Co., Ltd.	11	Capital increase	-	-	-	-	268,559	-	-	-	-	(639)	-	-	267,920
Kunshan President Enterprises Food Co., Ltd.	Jiangsu President Enterprises Food Co., Ltd.	11	Capital increase	-	-	87,923	-	151,740	-	-	-	-	-	31,665	-	271,328
Wuhan President Enterprises Food Co., Ltd.	Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd.	11	Capital increase	-	-	-	-	181,968	-	-	-	-	(1,059)	-	-	180,909
Wuhan President Enterprises Food Co., Ltd.	Wuhan Zijiang President Enterprises Co., Ltd.	11	Capital increase	-	-	344,309	-	120,825	-	-	-	-	-	39,765	-	504,899
Zhengzhou President Enterprises Food Co., Ltd.	Beijing Uni-President Entersident Co., Ltd.	11	Capital increase	-	-	-	-	417,948	-	-	-	-	-	1,069	-	419,017
Zhengzhou President Enterprises Food Co., Ltd.	Uni-President Enterprise (Inner Mongolia) Co., Ltd.	11	Capital increase	-	-	-	-	178,976	-	-	-	-	(7,041)	-	-	171,935
Uni-President Trading (Kunshan) Co., Ltd.	President (Kunshan) Real Estate Development Co., Ltd.	11	Capital increase	-	-	-	-	289,980	-	-	-	-	(1,715)	-	-	288,265
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Ton Yi Holdings Ltd.	11	Capital increase	-	6,000	174,240	102,500	3,030,925	-	-	-	-	71,500	2,499,144	180,000	5,704,309
Cayman Ton Yi (China) Holdings Limited	Changsha Ton Yi Industrial Packing Co., Ltd.	11	Capital increase	-	-	-	-	206,990	-	-	-	-	(1,226)	-	-	205,764

Buyer / Seller	Type and name 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 (China) Holdings Limited	Cayman Ton Yi (China) Holdings Limited	11	Capital increase	-	6,000	\$ 172,788	102,500	\$ 3,030,925	-	\$ -	\$ -	\$ -	-	71,500	\$ 2,500,596	180,000	\$ 5,704,309
Cayman Ton Yi (China) Holdings Limited	Beijing Ton Yi Industrial Co., Ltd.	11	Capital increase	-	-	-	-	887,100	-	-	-	-	-	(6,769)	-	-	880,331
Cayman Ton Yi (China) Holdings Limited	Kunshan Ton Yi Industrial Co., Ltd.	11	Capital increase	-	-	-	-	887,100	-	-	-	-	-	48,850	-	-	935,950
Cayman Ton Yi (China) Holdings Limited	Huizhou Ton Yi Industrial Co., Ltd.	11	Capital increase	-	-	175,955	-	709,680	-	-	-	-	-	(6,274)	-	-	879,361
Cayman Ton Yi (China) Holdings Limited	Chengdu Ton Yi Industrial Co., Ltd.	11	Capital increase	-	-	336,729	-	547,045	-	-	-	-	-	(8,499)	-	-	875,275
Wuxi Ton Yi Industrial Packaging Co., Ltd.	Chengdu Ton Shin Industrial Packing Co., Ltd.	11	Capital increase	-	-	-	-	144,288	-	-	-	-	-	(39,388)	-	-	104,900

(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. Cash equivalents

(Note 1) The shares of President Life Sciences (Cayman) Co., Ltd. sold to President (BVI) International Holdings Ltd. by President Life Sciences Co., Ltd.

(Note 2) All are subsidiaries of Uni-President Enterprises Corp.

(Note 3) Foreign currencies were translated into New Taiwan Dollars. Exchange rate of foreign currency for beginning balance as at January 1, 2013 are as follows (USD:NTD 1:29.04, CYN:NTD 1:4.66), Additions and disposals were translated using the exchange rate as at September 30, 2013 (USD:NTD 1:29.57, CYN:NTD 1:4.833), Gains and losses on disposal were translated using average exchange rate for the nine-month

period ended September 30, 2013 (USD:NTD 1:29.74, CYN:NTD1:4.825) ◦

E. Acquisition of real estate with an amount exceeding \$100,000 or 20 percent of the contributed capital:

Corporation of acquisition	Name of Property	Date of acquisition	Status of payment		Name of the counter-party	Relationship	Relationship			Amount	Basis for price determination	Reason for acquisition	Other terms
			Trade amount	of proceeds			Owner	of salers	Transfer Day				
Uni-President Enterprises Corp.	Liuying Environment Science & Technology Park	2. 2013	\$ 105, 445	\$ 105, 445	Tainan City Government	—	—	—	—	\$ -	Negotiation	For business	None
ScinoPharm Taiwan Ltd.	Constraction of Injectable Plant Facility	6. 2012~9. 2013	635, 755	72, 063	San Min Construction Development Co., Ltd. etc.	—	—	—	—	-	Negotiation	Building for business use	None
ScinoPharm (Changshu) Pharmaceuticals, Ltd.	Phase I of plant construction	4. 2012~9. 2013	283, 496	268, 334	Zhejiang Meiyang International Engineering Design Co., Ltd.	—	—	—	—	-	Negotiation	Building for business use	None
ScinoPharm (Changshu) Pharmaceuticals, Ltd.	Phase II of plant construction	11. 2012~9. 2013	545, 202	207, 500	Jiangsu Qian Construction Group Co., Ltd.	—	—	—	—	-	Negotiation	Building for business use	None

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

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

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)	(\$ 5,534,168)	(17)	(Note 1)	\$ -	(Note 1)	\$ 1,023,273	16	-
Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Sales)	(5,213,494)	(16)	(Note 1)	-	(Note 1)	880,168	14	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(2,650,847)	(8)	(Note 1)	-	(Note 1)	355,028	6	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Sales)	(1,978,847)	(6)	(Note 1)	-	(Note 1)	276,420	4	-
Uni-President Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,170,585)	(4)	(Note 1)	-	(Note 1)	317,373	5	-
Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(955,240)	(3)	(Note 1)	-	(Note 1)	316,923	5	-
Uni-President Enterprises Corp.	Huei Tung Enterprises Corp.	Same Chairman with Nanlien International Corp.	(Sales)	(793,183)	(2)	(Note 1)	-	(Note 1)	421,496	7	-

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.	Kuan Chang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(\$ 552,418)	(2)	(Note 1)	\$ -	(Note 1)	\$ 112,375	2	-
Uni-President Enterprises Corp.	Uni-President Vendor Corp.	An investee company accounted for under the equity method	(Sales)	(479,517)	(1)	(Note 1)	-	(Note 1)	54,788	1	-
Uni-President Enterprises Corp.	Tung Chang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(470,969)	(1)	(Note 1)	-	(Note 1)	30,649	-	-
Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(426,736)	(1)	(Note 1)	-	(Note 1)	136,092	2	-
Uni-President Enterprises Corp.	Tone Chu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(414,450)	(1)	(Note 1)	-	(Note 1)	78,889	1	-
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(403,103)	(1)	(Note 1)	-	(Note 1)	112,651	2	-
Uni-President Enterprises Corp.	Far-Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(352,593)	(1)	(Note 1)	-	(Note 1)	44,073	1	-
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(225,247)	(1)	(Note 1)	-	(Note 1)	44,594	1	-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	(Sales)	(222,036)	(1)	(Note 1)	-	(Note 1)	16,287	-	-
Uni-President Enterprises Corp.	TTET Union Corp.	An investee company accounted for under the equity method	Purchases	184,910	1	(Note 1)	-	(Note 1)	(4,976)	-	-

Purchases/ sales company	Name of the counter-party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
			Purchases/ sales	Amount	Percentage of net Purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Uni-President Enterprises Corp.	Tung Che Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(\$ 209,083)	(1)	(Note 1)	\$ -	(Note 1)	\$ 72,111	1	-
Uni-President Enterprises Corp.	Xin Ya Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(185,726)	(1)	(Note 1)	-	(Note 1)	53,161	1	-
Uni-President Enterprises Corp.	Hsin Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(153,961)	-	(Note 1)	-	(Note 1)	7,097	-	-
Uni-President Enterprises Corp.	President Coffee Corp.	An investee company accounted for under the equity method	(Sales)	(145,145)	-	(Note 1)	-	(Note 1)	18,654	-	-
Uni-President Enterprises Corp.	Jin Hui Food Corp	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(134,675)	-	(Note 1)	-	(Note 1)	9,030	-	-
Uni-President Enterprises Corp.	Chang Tung Corporation Limited	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(119,591)	-	(Note 1)	-	(Note 1)	5,259	-	-
Uni-President Enterprises Corp.	He-Zhi Enterprises Cporation	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(119,314)	-	(Note 1)	-	(Note 1)	8,387	-	-
Uni-President Enterprises Corp.	Wei-Tong Enterprises Cporation	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(114,477)	-	(Note 1)	-	(Note 1)	7,321	-	-
Uni-President Enterprises Corp.	Yuan-Tai Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(109,759)	-	(Note 1)	-	(Note 1)	31,378	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
Uni-President Enterprises Corp.	Tung-Ying Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(\$ 105,854)	-	(Note 1)	\$ -	(Note 1)	\$ 3,515	-	-
Uni-President Enterprises Corp.	President Kikkoman Inc.	An investee company accounted for under the equity method	Purchases	733,506	4	(Note 1)	-	(Note 1)	(79,419)	(5)	-
Uni-President Enterprises Corp.	President Nisshin Corp.	An investee company accounted for under the equity method	Purchases	264,495	1	(Note 1)	-	(Note 1)	(19,261)	(1)	-
Uni-President Enterprises Corp.	President Packaging Corp.	An investee company accounted for under the equity method	Purchases	158,040	1	(Note 1)	-	(Note 1)	(10,313)	(1)	-
Uni-President Vendor Corp.	Uni-President Enterprises Corp.	The Company	Purchases	479,517	69	Closes its accounts 30~60 days after the end of each month	-	-	(54,788)	(48)	-
President Packaging Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(293,368)	(19)	Closes its accounts 15~60 days after the end of each month	-	-	63,712	23	-
President Packaging Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(158,040)	(10)	One month	-	-	10,313	4	-
Nanlien International Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(804,990)	(43)	Closes its accounts 15~60 days after the end of each month	-	-	94,182	50	-
Nanlien International Corp.	Lien Song Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(195,353)	(11)	Closes its accounts 12 days after the end of each month	-	-	10,571	5	-
Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(350,239)	(25)	(Note 5)	-	(Note 5)	38,116	19	-
Tait Marketing & Distribution Co., Ltd.	Weilih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(124,725)	(9)	(Note 5)	-	(Note 5)	37,707	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
Tait Marketing & Distribution Co., Ltd.	Uni-President Enterprises Corp.	The Company	Purchases	\$ 225,247	32	(Note 5)	\$ -	(Note 5)	(\$ 44,594)	22	-
President Nisshin Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(264,495)	(30)	Closes its accounts 30 days after the end of each month	-	-	19,261	10	-
President Musashino Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(2,089,853)	(100)	Closes its accounts 45 days after the end of each month	-	-	504,689	100	-
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	(Sales)	(733,506)	(99)	One month	-	-	79,419	94	-
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company accounted for under the equity method	(Sales)	(5,699,073)	(35)	50 days after shipping	-	-	1,038,766	65	-
Ton-Yi Industrial Corp.	TTET Union Corp.	An investee company accounted for under the equity method	(Sales)	(177,571)	(1)	Closes its accounts 30 days after the end of each month	-	-	21,196	1	-
Ton-Yi Industrial Corp.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(140,546)	(1)	50 days after shipping	-	-	20,359	1	-
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Purchases	10,074,867	16	Closes its accounts 30~40 days after the end of each month	-	-	(1,539,851)	(12)	-
President Chain Store Corp.	President Musashino Corp.	An investee company accounted for under the equity method	Purchases	2,089,853	3	Closes its accounts 45 days after the end of each month	-	-	(504,689)	(4)	-
President Chain Store Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	1,738,875	3	Closes its accounts 30 days after the end of each month	-	-	(251,416)	(2)	-
President Chain Store Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	Purchases	971,976	2	Closes its accounts 10~54 days after the end of each month	(Note 2)	-	(169,665)	(1)	-
President Chain Store Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	636,344	1	Closes its accounts 10~54 days after the end of each month	-	-	(130,523)	(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.	Wisdom Distribution Services Corp.	An investee company accounted for under the equity method	Purchases	\$ 560,247	1	Closes its accounts 30~60 days after the end of each month	(Note 2)	—	(\$ 255,061)	(2)	—
President Chain Store Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	Purchases	350,239	1	Closes its accounts 20~70 days after the end of each month	—	—	(38,116)	—	—
President Chain Store Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	312,272	1	Closes its accounts 10~54 days after the end of each month	—	—	(79,590)	(1)	—
President Chain Store Corp.	President Packaging Corp.	An investee company accounted for under the equity method	Purchases	293,368	1	Closes its accounts 15~60 days after the end of each month	—	—	(63,712)	(1)	—
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company accounted for under the equity method	Purchases	291,984	1	Closes its accounts 45 days after the end of each month	—	—	(31,777)	—	—
President Chain Store Corp.	Kuang Chuan Diary Co., Ltd.	An investee company accounted for under the equity method	Purchases	239,035	—	Closes its accounts 30~65 days after the end of each month	—	—	(41,722)	—	—
President Chain Store Corp.	Weilih Food Industrial Co., Ltd.	An investee company accounted for under the equity method	Purchases	196,114	—	Closes its accounts 30~60 days after the end of each month	—	—	(33,694)	—	—
President Chain Store Corp.	Qware Communications Corp.	An investee company accounted for under the equity method	Purchases	166,170	—	Closes its accounts 35 days after the end of each month	—	—	—	—	—
President Chain Store Corp.	Century Quick Services Restaurant Corp.	An investee company accounted for under the equity method	Purchases	150,152	—	Closes its accounts 50 days after the end of each month	—	—	(9,053)	—	—
President Chain Store Corp.	President Transnet Corp.	An investee company accounted for under the equity method	Purchases	104,022	—	Closes its accounts 60 days after the end of each month	—	—	(24,022)	—	—
ScinoPharm Taiwan Ltd.	ScinoPharm (Changshu) Pharmaceuticals, Ltd.	An investee company of SPT Intematal, Ltd. accounted for under the equity method	Purchases	136,250	11	90 days after reception	—	—	(2,381)	(1)	—
Retail Support International Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(971,976)	(2)	Closes its accounts 10~54 days after the end of each month	(Note 3)	—	169,665	2	—

Purchases/ sales company	Name of the counter-party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
			Purchases/ sales	Amount	Percentage of net Purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(\$ 538,661)	(72)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 94,402	62	-
President Transnet Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(104,022)	(30)	Closes its accounts 60 days after the end of each month	-	-	24,022	2	-
President Coffee Corp.	Tung Chang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	purchases	487,957	27	Closes its accounts 30 days after the end of each month	-	-	(54,841)	(17)	-
President Coffee Corp.	Uni-President Enterprises Corp.	The Company	Purchases	145,145	8	Closes its accounts 30 days after the end of each month	-	-	(18,654)	(5)	-
President Pharmaceutical Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(1,059,064)	(36)	Closes its accounts 30-80 days after the end of each month	-	-	308,368	33	-
President Pharmaceutical Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(312,272)	(11)	Closes its accounts 10-54 days after the end of each month	-	-	79,590	3	-
President Drugstore Business Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	1,059,064	26	Closes its accounts 30-80 days after the end of each month	-	-	(308,368)	(21)	-
Wisdom Distribution Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(560,247)	(58)	Closes its accounts 30-60 days after the end of each month	-	-	255,061	44	-
Wisdom Distribution Services Corp.	Vision Distribution Service Corp.	An investee company accounted for under the equity method	Purchases	1,711,271	76	Closes its accounts 65 days after the end of each month	-	-	(119,045)	(75)	-
Century Quick Services Restaurant Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(150,152)	(23)	Closes its accounts 50 days after the end of each month	-	-	9,053	12	-
Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(147,177)	(25)	Closes its accounts 45-60 days after the end of each month	-	-	11,057	9	-

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
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(\$ 291,984)	(52)	Closes its accounts 45 days after the end of each month	\$ -	—	\$ 31,777	27	-
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(1,738,875)	(30)	Closes its accounts 30 days after the end of each month	-	—	251,416	22	-
Tung Ang Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(1,217,182)	(21)	77 days after delivery	-	—	447,066	39	-
Tung Ang Enterprises Corp.	Far-Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(512,404)	(9)	38 days after delivery	-	—	92,358	8	-
Tung Ang Enterprises Corp.	Tung Yu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(369,851)	(6)	12 days after delivery	-	—	15,747	1	-
Tung Ang Enterprises Corp.	Huei Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(293,452)	(5)	Closes its accounts 80 days after the end of each month	-	—	135,149	12	-
Tung Ang Enterprises Corp.	Tone Chu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(259,695)	(5)	56 days after delivery	-	—	65,917	6	-
Tung Ang Enterprises Corp.	Hsin Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(166,328)	(3)	17 days after delivery	-	—	14,451	1	-
Tung Ang Enterprises Corp.	Lien Yu Enterprises Corp.	An investee company of Kai Nan Investment Co., Ltd. accounted for under the equity method	(Sales)	(143,927)	(3)	12 days after delivery	-	—	6,068	1	-

Purchases/ sales company	Name of the counter-party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
			Purchases/ sales	Amount	Percentage of net Purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Tung Ang Enterprises Corp.	Chang Tung Corporation Limited	An investee company of Kai Nan Investment Co., Ltd. accounted for under the equity method	(Sales)	\$ 122,442	(2)	12 days after delivery	\$ -	-	\$ 7,417	1	-
Tung Ang Enterprises Corp.	Wei-Tong Enterprises Cporation	An investee company of Kai Nan Investment Co., Ltd. accounted for under the equity method	(Sales)	(116,720)	(2)	25 days after delivery	-	-	9,058	1	-
Tung Ang Enterprises Corp.	Tung-Bo Enterprises Corp.	An investee company of Kai Nan Investment Co., Ltd. accounted for under the equity method	(Sales)	(112,994)	(2)	12 days after delivery	-	-	7,439	1	-
Tung Ang Enterprises Corp.	Lien Sheng Enterprises Corp.	An investee company of Kai Nan Investment Co., Ltd. accounted for under the equity method	(Sales)	(103,285)	(2)	12 days after delivery	-	-	4,737	1	-
Tung Ang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	5,213,494	100	(Note 4)	-	-	(880,168)	(100)	-
Vision Distribution Service Corp.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(1,711,271)	(76)	Closes its accounts 65 days after the end of each month	-	-	119,045	38	-
ScinoPharm (Changshu) Pharmaceuticals, Ltd.	Scino Pharm Taiwan Ltd.	An investee company accounted for under the equity method	(Sales)	(136,250)	(99)	90 days after delivery	-	-	2,381	5	-
Tung Che Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	209,083	84	Two months	-	-	(72,111)	(98)	-
Yuan-Tai Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	109,759	89	Closes its accounts 60 days after the end of each month	-	-	(31,378)	(98)	-
Retail Support Taiwan Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(204,787)	(78)	Closes its accounts 15~20 days after the end of each month	-	-	23,152	75	-

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	\$ 426,736	90	Closes its accounts 60 days	\$ -	-	(\$ 136,092)	(99)	-
Xin Ya Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	185,726	95	Closes its accounts 60 days after the end of each month	-	-	(53,161)	(99)	-
Tung-Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	403,103	51	Closes its accounts 60 days	-	-	(112,651)	(57)	-
Lien Bo Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(636,344)	(54)	Closes its accounts 10~54 days after the end of each month	-	-	130,523	41	-
Lien Bo Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	804,990	69	Closes its accounts 15~60 days after the end of each month	-	-	(94,182)	(60)	-
Lien Bo Enterprises Corp.	Union Chinese Corp.	Same Chairman with Nanlien International Corp.	Purchases	168,678	15	Closes its accounts 35 days after the end of each month	-	-	(4,934)	(3)	-
Lien Bo Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	195,353	75	Closes its accounts 12 days after the end of each month	-	-	(10,571)	(82)	-
Tun Hsiang Enterprises Corp.	Presicare Corp.	An investee company accounted for under the equity method	(Sales)	(685,520)	(26)	Closes its accounts 70 days after the end of each month	-	-	340,025	39	-
Tun Hsiang Enterprises Corp.	Hi-Life International Co., Ltd.	An investee company of Kuang Chuan Dairy Co., Ltd. accounted for under the equity method	(Sales)	(300,038)	(12)	Closes its accounts 45 days after the end of each month	-	-	73,886	9	-
Tun Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	1,170,585	44	Two months	-	-	(317,373)	(39)	-
Tun Hsiang Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	1,217,182	46	77 days after receiving	-	-	(447,066)	(55)	-

Purchases/ sales company	Name of the counter-party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
			Purchases/ sales	Amount	Percentage of net Purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Tung Shun Enterprises Corp.	Hi-Life International Co., Ltd.	An investee company of Kuang Chuan Dairy Co., Ltd. accounted for under the equity method	(Sales)	(\$ 243,293)	(25)	Closes its accounts 50 days after the end of each month	\$ -	-	\$ 67,777	20	-
Tung Shun Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	955,240	92	Closes its accounts 60 days	-	-	(316,923)	(99)	-
Tung Yu Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	369,851	72	12 days after receiving	-	-	(15,747)	(73)	-
Tone Chu Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	(Sales)	(277,701)	(41)	Closes its accounts 70 days after the end of each month	-	-	115,059	46	-
Tone Chu Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	414,450	59	Closes its accounts 60 days	-	-	(78,889)	(54)	-
Tone Chu Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	259,695	37	56 days after receiving	-	-	(65,917)	(45)	-
Tung-Bo Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	112,994	54	12 days after receiving	-	-	(7,439)	(59)	-
Hsin Tung Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	166,328	52	17 days after receiving	-	-	(14,451)	(57)	-
Hsin Tung Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	153,961	48	17 days after receiving	-	-	(7,097)	(28)	-
President Logistics International Co., Ltd.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(713,656)	(41)	Closes its accounts 20 days after the end of each month	-	-	83,354	42	-

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 Logistics International Co., Ltd.	Retail Support International Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(\$ 516,254)	(30)	Closes its accounts 20 days after the end of each month	\$ -	—	\$ 58,517	29	-
President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(243,593)	(14)	Closes its accounts 20 days after the end of each month	-	—	31,352	16	-
President Logistics International Co., Ltd.	Chieh Shun Transport Corp.	An investee company accounted for under the equity method	purchases	334,329	20	Closes its accounts 20 days after the end of each month	-	—	(99,254)	(75)	-
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(521,816)	(56)	Closes its accounts 40 days after the end of each month	-	—	97,239	52	-
Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	An investee company of Uni-President Cold Chain Corp. accounted for under the equity method	(Sales)	(334,329)	(36)	Closes its accounts 20 days after the end of each month	-	—	99,254	53	-
Wuhan President Packing Ind. Corp.	Wuhan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(103,633)	(52)	Closes its accounts 30 days after the end of each month	-	—	17,649	27	-
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)	(3,351,608)	(60)	50 days after shipping	-	—	647,223	72	-
Cayman Ton Yi Industrial Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(2,243,497)	(40)	50 days after shipping	-	—	251,961	28	-

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
Cayman Ton Yi Industrial Holdings Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	Purchases	\$ 5,699,073	100	50 days after shipping	-	-	(\$ 1,038,766)	(100)	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Ltd.	An investee company accounted for under the equity method	(Sales)	(912,045)	(52)	Closes its accounts 60 days after the end of each month	-	-	254,665	67	-
Uni-President Marketing Ltd.	Uni-President (Thailand) Ltd.	An investee company of Uni-President Marketing Ltd. accounted for under the equity method	Purchases	912,045	98	Closes its accounts 60 days after the end of each month	-	-	(254,665)	(99)	-
Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(109,444)	(2)	Closes its accounts 30 days after the end of each month	-	-	29,799	2	-
Uni-President (Vietnam) Co., Ltd.	UPEC (India) Foods Private Ltd.	An investee company accounted for under the equity method	(Sales)	(413,634)	(7)	Closes its accounts 30 days after the end of each month	-	-	183,233	15	-
Uni-President (Vietnam) Co., Ltd.	Uni-President (Malasia) SDN. BHD.	An investee company accounted for under the equity method	(Sales)	(130,807)	(2)	Closes its accounts 30 days after the end of each month	-	-	21,629	2	-
UPEC (India) Foods Private Ltd.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Marketing Ltd. accounted for under the equity method	Purchases	413,634	90	Closes its accounts 30 days after the end of each month	-	-	(183,233)	(100)	-
Uni-President (Malasia) SDN. BHD.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Marketing Ltd. accounted for under the equity method	Purchases	130,807	100	Closes its accounts 30 days after the end of each month	-	-	(21,629)	(100)	-
Tribeco Binh Duong Co., Ltd.	North Tribeco Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(111,408)	(17)	Closes its accounts 30 days after the end of each month	-	-	101,300	25	-
Tribeco Binh Duong Co., Ltd.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Marketing Ltd. accounted for under the equity method	Purchases	109,444	23	Closes its accounts 30 days after the end of each month	-	-	(29,799)	(39)	-

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
North Tribeco Co., Ltd.	Tribeco Binh Duong Co., Ltd.	An investee company of Uni-President Marketing Ltd. accounted for under the equity method	Purchases	\$ 111,408	49	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 101,300)	(83)	-
Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(446,304)	(14)	67 days after invoice date	-	-	182,760	17	-
Jiangsu Ton Yi Tinplate Co., Ltd.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company of Ton-Yi Industrial Corp. accounted for under the equity method	Purchases	2,243,497	91	50 days after shipping	-	-	(251,961)	(98)	-
Fujian Ton Yi Tinplate Co., Ltd.	Chengdu Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(234,936)	(5)	67 days after invoice date	-	-	-	-	-
Fujian Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(190,690)	(4)	67 days after invoice date	-	-	64,369	5	-
Fujian Ton Yi Tinplate Co., Ltd.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company of Ton-Yi Industrial Corp. accounted for under the equity method	Purchases	3,351,608	90	50 days after shipping	-	-	(647,223)	(89)	-
Fujian Ton Yi Tinplate Co., Ltd.	Ton-Yi Industrial Corp.	Subsidiary accounted for under the equity method	Purchases	140,546	4	50 days after shipping	-	-	(20,359)	(3)	-
Wuxi Ton Yi Industrial Packaging Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	446,304	70	67 days after invoice date	-	-	(182,760)	(68)	-
Wuxi Ton Yi Industrial Packaging Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	190,690	29	67 days after invoice date	-	-	(64,369)	(24)	-

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
Chengdu Ton Yi Industrial Packaging Co., Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	\$ 234,936	60	67 days after invoice date	\$ -	-	\$ -	-	-
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)	(1,765,951)	(99)	Closes its accounts 28 days after the end of each month	-	-	307,605	99	-
Taizhou Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holdings Ltd. accounted for under the equity method	Purchases	166,693	12	15-20 days after invoice date	-	-	(21,875)	(5)	-
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)	(1,814,930)	(92)	15-20 days after invoice date	-	-	292,427	86	-
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	Purchases	131,840	10	Closes its accounts 28 days after the end of each month	-	-	(16,983)	(6)	-
Zhangzhou Ton Yi Industries Packaging Co., etc.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holdings Ltd. accounted for under the equity method	Purchases	107,826	8	15 days after invoice date	-	-	(20,008)	(7)	-
Kunshan Ton Yi Industrial Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(1,153,263)	(98)	Closes its accounts 28 days after the end of each month	-	-	307,870	98	-
Kunshan Ton Yi Industrial Co., Ltd.	Kunshan President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	183,555	20	Closes its accounts 28 days after the end of each month	-	-	(46,691)	(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
Kunshan Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holdings Ltd. accounted for under the equity method	Purchases	\$ 126,608	14	15 days after invoice date	\$ -	-	(\$ 68,492)	(22)	-
Beijing Ton Yi Industrial 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)	(257,362)	(100)	Closes its accounts 28 days after the end of each month	-	-	257,359	100	-
Beijing Ton Yi Industrial 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	164,308	48	Closes its accounts 28 days after the end of each month	-	-	(163,953)	(48)	-
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)	(412,940)	(4)	Closes its accounts 30 days after the end of each month	-	-	37,992	17	-
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	407,073	7	Closes its accounts 30 days after the end of each month	-	-	(58,365)	(6)	-
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)	(237,478)	(3)	Closes its accounts 30 days after the end of each month	-	-	24,439	11	-
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	315,678	6	Closes its accounts 30 days after the end of each month	-	-	(84,653)	(9)	-
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	207,551	4	Closes its accounts 30 days after the end of each month	-	-	(7,929)	-	-
Wuhan President Enterprises Food Co., Ltd.	Wuhan President packing Ind. Corp.	An investee company of President Packing Holdings Ltd. accounted for under the equity method	Purchases	103,633	2	Closes its accounts 30 days after the end of each month	-	-	(17,649)	(2)	-

Purchases/ sales company	Name of the counter-party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
			Purchases/ sales	Amount	Percentage of net Purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
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)	(\$ 7,695,562)	(88)	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)	(252,430)	(3)	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	Purchases	169,276	2	Closes its accounts 30 days after the end of each month	-	-	(1,424)	-	-
Kunshan President Enterprises Food Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. Accounted for under the equity method	(Sales)	(183,555)	(2)	Closes its accounts 28 days after the end of each month	-	-	46,691	32	-
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	766,081	11	Closes its accounts 30 days after the end of each month	-	-	-	-	-
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	280,274	4	Closes its accounts 30 days after the end of each month	-	-	(579)	-	-
Xuzhou 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)	(654,042)	(100)	Closes its accounts 30 days after the end of each month	-	-	116,708	100	-
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)	(1,190,684)	(15)	Closes its accounts 30 days after the end of each month	-	-	415,430	64	-
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	Purchases	182,892	3	Closes its accounts 30 days after the end of each month	-	-	(124,508)	(12)	-

Purchases/ sales company	Name of the counter-party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
			Purchases/ sales	Amount	Percentage of net Purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
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)	(\$ 169,276)	(2)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 1,424	-	-
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	252,430	5	Closes its accounts 30 days after the end of each month	-	-	-	-	-
Hefei President Enterprises Co., Ltd.	Jinan President Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	763,698	14	Closes its accounts 30 days after the end of each month	-	-	(153,247)	(15)	-
Hefei President Enterprises Co., Ltd.	Yantai Tongli Beverage Industries Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	666,328	13	Closes its accounts 30 days after the end of each month	-	-	(54,752)	(5)	-
Hefei President Enterprises Co., Ltd.	Xuzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	654,042	12	Closes its accounts 30 days after the end of each month	-	-	(116,708)	(11)	-
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	171,342	3	Closes its accounts 30 days after the end of each month	-	-	(6,974)	(1)	-
Hefei President Enterprises Co., Ltd.	Guilin Ziquan Beverage Industried Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	121,930	2	Closes its accounts 30 days after the end of each month	-	-	(6,462)	(1)	-
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)	(212,417)	(10)	Closes its accounts 30 days after the end of each month	-	-	18,713	17	-

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.	Changchun President Enterprise Co., Ltd.	An investee company of Shenyang President Enterprises Co., Ltd. accounted for under the equity method	Purchases	\$ 342,772	25	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 51,299)	(17)	-
Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(1,296,076)	(81)	Closes its accounts 30 days after the end of each month	-	-	242,370	90	-
Chongqing President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(220,282)	(14)	Closes its accounts 30 days after the end of each month	-	-	20,975	8	-
Chongqing 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	294,892	27	Closes its accounts 30 days after the end of each month	-	-	(5,458)	(1)	-
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)	(342,772)	(85)	Closes its accounts 30 days after the end of each month	-	-	51,299	91	-
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)	(199,453)	(3)	Closes its accounts 30 days after the end of each month	-	-	35,015	33	-
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	Purchases	183,370	5	Closes its accounts 30 days after the end of each month	-	-	(109,199)	(15)	-
Zhengzhou President Enterprises Food Co., Ltd.	Jinan President Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	263,152	7	Closes its accounts 30 days after the end of each month	-	-	(25,112)	(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
Zhengzhou President Enterprises Food Co., Ltd.	Wuhan Zijiang Enterprises Co., Ltd.	President An investee company of Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	\$ 229,718	6	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 26,666)	(4)	-
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	170,316	5	Closes its accounts 30 days after the end of each month	-	-	(14,927)	(2)	-
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	(Sales)	(183,370)	(2)	Closes its accounts 30 days after the end of each month	-	-	109,199	17	-
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	199,453	4	Closes its accounts 30 days after the end of each month	-	-	(35,015)	(4)	-
Beijing President Enterprises Drinks & Food Co., Ltd.	Jinan President Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	611,288	12	Closes its accounts 30 days after the end of each month	-	-	(55,587)	(7)	-
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	290,373	6	Closes its accounts 30 days after the end of each month	-	-	(839)	-	-
Beijing President Enterprises Drinks & Food Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. Accounted for under the equity method	(Sales)	(164,308)	(2)	Closes its accounts 28 days after the end of each month	-	-	163,953	26	-
Beijing President Enterprises Drinks & Food Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. Accounted for under the equity method	Purchases	257,362	5	Closes its accounts 28 days after the end of each month	-	-	(257,359)	(32)	-
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	212,417	4	Closes its accounts 30 days after the end of each month	-	-	(18,713)	(2)	-

Purchases/ sales company	Name of the counter-party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
			Purchases/ sales	Amount	Percentage of net Purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
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)	(\$ 244,404)	(1)	Closes its accounts 30 days after the end of each month	-	-	\$ 77,124	10	-
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	Purchases	183,037	2	Closes its accounts 30 days after the end of each month	-	-	(21,730)	(1)	-
Guangzhou President Enterprises Co., Ltd.	Zhangzhou Ton Yi Industries Packing Co., etc.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. Accounted for under the equity method	(Sales)	(131,840)	(1)	Closes its accounts 28 days after the end of each month	-	-	16,983	2	-
Guangzhou President Enterprises Co., Ltd.	Zhangzhou Ton Yi Industries Packing Co., etc.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. Accounted for under the equity method	Purchases	1,814,930	17	30-45 days after invoice date	-	-	(292,427)	(15)	-
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	1,433,564	13	Closes its accounts 30 days after the end of each month	-	-	(216,036)	(11)	-
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	453,190	4	Closes its accounts 30 days after the end of each month	-	-	(2,574)	-	-
Guangzhou President Enterprises Co., Ltd.	Guilin Ziquan Beverage Industried Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	252,572	2	Closes its accounts 30 days after the end of each month	-	-	(19,668)	(1)	-
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	235,863	2	Closes its accounts 30 days after the end of each month	-	-	(6,773)	-	-
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	(Sales)	(182,892)	(1)	Closes its accounts 30 days after the end of each month	-	-	124,508	8	-

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 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	\$ 1,190,684	10	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 415,430)	(21)	-
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	7,695,562	62	Closes its accounts 30 days after the end of each month	-	-	-	-	-
Uni-President Trading (Kunshan) Co., Ltd.	Taizhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	1,283,125	10	Closes its accounts 30 days after the end of each month	-	-	(730,752)	(37)	-
Uni-President Trading (Kunshan) Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. Accounted for under the equity method	Purchases	1,153,263	9	Closes its accounts 28 days after the end of each month	-	-	(307,870)	(15)	-
Taizhou 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)	(1,283,125)	(63)	Closes its accounts 30 days after the end of each month	-	-	730,752	100	-
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)	(766,081)	(37)	Closes its accounts 30 days after the end of each month	-	-	-	-	-
Taizhou President Enterprises Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. Accounted for under the equity method	Purchases	1,765,951	97	Closes its accounts 28 days after the end of each month	-	-	(307,605)	(81)	-
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)	(407,073)	(12)	Closes its accounts 30 days after the end of each month	-	-	58,365	36	-
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	412,940	21	Closes its accounts 30 days after the end of each month	-	-	(37,992)	(10)	-

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
Nanchang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(\$ 154,237)	(5)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 22,807	14	-
Nanchang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	288,110	14	Closes its accounts 30 days after the end of each month	-	-	(82,595)	(22)	-
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	159,544	8	Closes its accounts 30 days after the end of each month	-	-	(6,382)	(2)	-
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)	(128,595)	(2)	Closes its accounts 30 days after the end of each month	-	-	22,107	2	-
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	Purchases	1,296,076	24	Closes its accounts 30 days after the end of each month	-	-	(242,370)	(18)	-
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	177,051	3	Closes its accounts 30 days after the end of each month	-	-	(17,237)	(1)	-
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	630,918	21	Closes its accounts 30 days after the end of each month	-	-	(79,823)	(10)	-
Xinjiang President Enterprises Food Co., Ltd.	Baiyin President Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	120,129	4	Closes its accounts 30 days after the end of each month	-	-	(11,640)	(1)	-
Jinan President Enterprise Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(763,698)	(45)	Closes its accounts 30 days after the end of each month	-	-	153,247	58	-

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
Jinan President Enterprise 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)	(\$ 611,288)	(36)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 55,587	21	-
Jinan President Enterprise Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(263,152)	(16)	Closes its accounts 30 days after the end of each month	-	-	25,112	10	-
Jinan President Enterprise Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nanlien Holdings Ltd. accounted for under the equity method	Purchases	113,200	8	Closes its accounts 30 days after the end of each month	-	-	(6,985)	(1)	-
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)	(315,678)	(6)	Closes its accounts 30 days after the end of each month	-	-	84,653	32	-
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	237,478	7	Closes its accounts 30 days after the end of each month	-	-	(24,439)	(3)	-
Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(288,110)	(6)	Closes its accounts 30 days after the end of each month	-	-	82,595	31	-
Changsha 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	154,237	5	Closes its accounts 30 days after the end of each month	-	-	(22,807)	(3)	-
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	274,880	8	Closes its accounts 30 days after the end of each month	-	-	(27,390)	(4)	-
Kunming 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	220,282	13	Closes its accounts 30 days after the end of each month	-	-	(20,975)	(5)	-

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
Kunming President Enterprises Food Co., Ltd.	Chengdu President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Purchases	\$ 128,595	7	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 22,107)	(6)	-
Shanghai E & P Trading Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(294,892)	(7)	Closes its accounts 30 days after the end of each month	-	-	5,458	2	-
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)	(290,373)	(7)	Closes its accounts 30 days after the end of each month	-	-	839	-	-
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)	(280,274)	(7)	Closes its accounts 30 days after the end of each month	-	-	579	-	-
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)	(274,880)	(7)	Closes its accounts 30 days after the end of each month	-	-	27,390	10	-
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)	(235,863)	(6)	Closes its accounts 30 days after the end of each month	-	-	6,773	2	-
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)	(207,551)	(5)	Closes its accounts 30 days after the end of each month	-	-	7,929	3	-
Shanghai E & P Trading Co., Ltd.	Chengdu President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(177,051)	(4)	Closes its accounts 30 days after the end of each month	-	-	17,237	6	-
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)	(171,342)	(4)	Closes its accounts 30 days after the end of each month	-	-	6,974	3	-

Purchases/ sales company	Name of the counter-party	Relationship	Description of transaction				Description and reasons for difference in transaction terms compared to non-related party transactions		Notes or accounts receivable/(payable)		
			Purchases/ sales	Amount	Percentage of net Purchases/ (sales)	Credit terms	Unit Price	Credit terms	Amount	Percentage of notes or accounts receivable/ (payable)	Note
Shanghai E & P Trading Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(\$ 170,316)	(4)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 14,927	5	-
Shanghai E & P Trading Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. Accounted for under the equity method	(Sales)	(166,693)	(4)	15-20 days after invoice date	-	-	21,875	8	-
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)	(159,544)	(4)	Closes its accounts 30 days after the end of each month	-	-	6,382	2	-
Shanghai E & P Trading Co., Ltd.	Zhangzhou Ton Yi Industries Packing Co., etc.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. Accounted for under the equity method	(Sales)	(107,826)	(3)	15 days after invoice date	-	-	20,008	7	-
Shanghai E & P Trading Co., Ltd.	Yantai Tongli Beverage Industries Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(117,558)	(3)	Closes its accounts 30 days after the end of each month	-	-	13,781	5	-
Shanghai E & P Trading Co., Ltd.	Jinan President Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(113,200)	(3)	Closes its accounts 30 days after the end of each month	-	-	6,985	3	-
Shanghai E & P Trading Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. Accounted for under the equity method	(Sales)	(126,608)	(3)	15 days after invoice date	-	-	68,492	25	-
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)	(1,433,564)	(99)	Closes its accounts 30 days after the end of each month	-	-	216,036	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)	(630,918)	(85)	Closes its accounts 30 days after the end of each month	-	-	79,823	63	-

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
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)	\$ 453,190)	(100)	Closes its accounts 30 days after the end of each month	\$ -	-	\$ 2,574	100	-
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	(Sales)	(183,037)	(4)	Closes its accounts 30 days after the end of each month	-	-	21,730	15	-
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	244,404	11	Closes its accounts 30 days after the end of each month	-	-	(77,124)	(18)	-
Baiyin President Enterprise Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	(Sales)	(120,129)	(30)	Closes its accounts 30 days after the end of each month	-	-	11,640	13	-
Uni-Splendor Corp.	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(Sales)	(824,727)	(11)	(Note 5)	-	-	685,084	16	-
Uni-Splendor Corp.	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Purchases	2,607,238	37	(Note 5)	-	-	(177,289)	(52)	-
Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(Sales)	(741,255)	(10)	(Note 5)	-	-	2,168,036	50	-
Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Purchases	2,812,349	40	(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	(Sales)	(2,607,238)	(95)	(Note 5)	-	-	177,289	81	-

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
Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Purchases	\$ 824,727	49	(Note 5)	\$ -	-	(\$ 685,084)	(43)	-
Uni-Splendor Technology (Huizhou) Corp.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(Sales)	(2,812,349)	(99)	(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	741,255	41	(Note 5)	-	-	(2,168,036)	(57)	-

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

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

(Note 3)The sales of Retail Support International Corp. include 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.

(Note 6) Foreign currencies were translated into New Taiwan Dollars using the following exchanges: Ending balances of receivable and payable were translated using the exchange rate as at September 30, 2013 (USD:NTD 1:29.57,CYN:NTD 1:4.833, TBH:NTD 1:0.95), Amounts of transactions were translated using the average exchange rate for the nine-month period ended September 30, 2013 (USD:NTD 1:29.74, CYN:NTD 1:4.82, TBH:NTD1:0.98)

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

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
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	Accounts receivable	\$ 1,023,273	5.82	\$ -	-	\$ 735,677
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	880,168	7.39	-	-	744,222
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	355,028	5.73	-	-	346,558
Uni-President Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	317,373	3.82	-	-	201,319
Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	316,923	3.44	-	-	158,058
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	Accounts receivable	276,420	6.23	-	-	217,862
Uni-President Enterprises Corp.	Huei Tung Enterprises Corp.	Same Chairman with Nanlien International Corp.	Notes receivable & Accounts receivable	421,496	2.51	-	-	353,591
Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	136,092	3.51	-	-	68,871
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	112,651	4.04	-	-	55,413
Uni-President Enterprises Corp.	Kuan Chang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	112,375	5.31	-	-	89,695
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	887,100	-	-	-	-
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	417,233	-	-	-	-

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
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company accounted for under the equity method	Accounts receivable	\$ 1,038,766	7.70	\$ -	-	\$ -
Retail Support International Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	169,665	0.38	-	-	156,311
President Chain Store Corp.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	138,516	-	-	-	97,349
President Musashino Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	504,689	4.35	-	-	270,989
President Pharmaceutical Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	308,368	2.36	-	-	-
Wisdom Distribution Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	255,061	0.69	-	-	241,588
Vision Distribution Service Corp.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	119,045	1.78	-	-	73,698
Tone Chu Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	Accounts receivable	115,059	3.07	-	-	-
Tun Hsiang Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	Accounts receivable	340,025	2.92	-	-	-
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	647,223	7.87	-	-	-
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	251,961	8.99	-	-	-

The name of the Company	Name of the counter party	Relationship	Other receivables-related party		Turnover rate	Overdue receivables		
			General ledger account	Amount		Action adopted		Subsequent collections
						Amount	for overdue accounts	
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	\$ 887,100	-	\$ -	-	\$ -
Cayman Ton Yi Industrial Holdings Ltd.	Zhangzhou Ton Yi Industries Packing Co., etc.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. Accounted for under the equity method	Other receivables	591,400	-	-	-	-
Fujian Ton Yi Tinplate Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. Accounted for under the equity method	Other receivables	158,717	-	-	-	-
Fujian Ton Yi Tinplate Co., Ltd.	Zhangzhou Ton Yi Industries Packing Co., etc.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. Accounted for under the equity method	Other receivables	841,680	-	-	-	-
Fujian Ton Yi Tinplate Co., Ltd.	Chengdu Ton Shin Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. Accounted for under the equity method	Other receivables	240,480	-	-	-	-
Jiangsu Ton Yi Tinplate Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. Accounted for under the equity method	Other receivables	288,576	-	-	-	-
Jiangsu Ton Yi Tinplate Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. Accounted for under the equity method	Other receivables	192,384	-	-	-	-
Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. Accounted for under the equity method	Accounts receivable	182,760	3.06	-	-	-
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	307,605	6.81	-	-	-

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
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	\$ 292,427	5.87	\$ -	-	\$ 5,269
Kunshan Ton Yi Industrial 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	307,870	7.49	-	-	-
Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Accounts receivable	257,359	2.00	-	-	254,707
Kai Yu (BVI) Ltd.	Cayman President Holdings Ltd.	An investee company accounted for under the equity method	Other receivables	327,636	-	-	-	-
Tung Ang Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	447,066	3.16	-	-	64,007
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	251,416	8.31	-	-	251,416
Tung Ang Enterprises Corp.	Huei Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Notes receivable & Accounts receivable	135,149	2.74	-	-	108,407
Lien Bo Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	130,523	5.52	-	-	104,588
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	3,109,767	-	-	-	-
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	2,347,349	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	1,449,900	-	-	-	-

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
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	\$ 1,307,384	-	\$ -	-	\$ -
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	772,818	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	713,119	-	-	-	-
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	713,119	-	-	-	-
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	594,226	-	-	-	-
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	594,266	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	594,266	-	-	-	-
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	505,126	-	-	-	-
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	475,413	-	-	-	-

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
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	\$ 475,413	-	\$ -	-	\$ -
Uni-President Enterprises China Holdings Ltd.	Jinan President Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	464,253	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Hangzhou Preident Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	372,183	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Henan President Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	369,333	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Xuzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	338,372	-	-	-	-
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	297,133	-	-	-	-
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	297,133	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Shijiazhuannng President Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	296,027	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	285,973	-	-	-	-

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
Uni-President Enterprises China Holdings Ltd.	Zhanjiang President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	\$ 281,413	-	\$ -	-	\$ -
Uni-President Enterprises China Holdings Ltd.	Shanxi President Enterprises Corp.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	273,764	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Guiyang President Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	262,597	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Hainan President Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	258,605	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Changchun President Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	237,706	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	An investee company accounted for under the equity method	Other receivables	196,108	-	-	-	-
Uni-President Enterprises China Holdings Ltd.	Nanning President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	148,566	-	-	-	-
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	1,449,900	-	-	-	-
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	1,111,590	-	-	-	-
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	894,105	-	-	-	-

The name of the Company	Name of the counter party	Relationship	Other receivables-related party		Turnover rate	Overdue receivables		
			General ledger account	Amount		Action adopted		Subsequent collections
						Amount	for overdue accounts	
President Enterprises (China) Investment Corp.	Henan President Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	\$ 850,608	-	\$ -	-	\$ -
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	773,280	-	-	-	-
President Enterprises (China) Investment Corp.	Hangzhou Preident Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	749,115	-	-	-	-
President Enterprises (China) Investment Corp.	Hainan President Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	729,783	-	-	-	-
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	686,286	-	-	-	-
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	565,461	-	-	-	-
President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	483,300	-	-	-	-
President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	483,300	-	-	-	-
President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	404,522	-	-	-	-

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
President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	\$ 338,310	-	\$ -	-	\$ -
President Enterprises (China) Investment Corp.	Guiyang President Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	318,736	-	-	-	-
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	294,813	-	-	-	-
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	285,147	-	-	-	-
President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	265,815	-	-	-	-
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	115,992	-	-	-	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Ltd.	An investee company accounted for under the equity method	Accounts receivable	254,665	3.88	-	-	-
Uni-President (Thailand) Ltd.	UPEC (India) Foods Private Ltd.	An investee company accounted for under the equity method	Accounts receivable	183,233	4.45	-	-	-
Uni-President (Thailand) Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	An investee company accounted for under the equity method	Owners' current acco	100,832	-	-	-	-
Tribeco Binh Duong Co., Ltd.	Sai Gon Beverages Joint Stock Company	An investee company accounted for under the equity method	Accounts receivable	284,601	-	-	-	-

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
Tribeco Binh Duong Co., Ltd.	North Tribeco Co., Ltd.	An investee company accounted for under the equity method	Accounts receivable	\$ 101,300	1.27	\$ -	-	\$ -
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	415,430	4.14	-	-	341,622
Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Accounts receivable	242,370	8.05	-	-	148,216
Nanning 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	Accounts receivable	216,036	9.92	-	-	216,036
Jinan President Enterprise Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Accounts receivable	153,247	9.98	-	-	133,440
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	Accounts receivable	124,508	2.94	-	-	38,607
Xuzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Accounts receivable	116,708	11.23	-	-	116,708
Kunshan President Enterprises Food Co., Ltd.	Hangzhou Predident Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	676,620	-	-	-	-

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
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	\$ 483,300	-	\$ -	-	\$ -
Beijing President Enterprises Drinks & Food Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Accounts receivable	109,199	3.36	-	-	53,582
Beijing President Enterprises Drinks & Food Co., Ltd.	Shijiazhuang President Enterprise Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	343,143	-	-	-	-
Beijing President Enterprises Drinks & Food Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. Accounted for under the equity method	Accounts receivable	163,953	2.00	-	-	-
Taizhou 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	730,752	3.52	-	-	540,949
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	289,980	-	-	-	-
Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	193,320	-	-	-	-
Wuhan President Enterprises Food Co., Ltd.	Wuxue President Mineral Water Co., Ltd.	An investee company of President Enterprise (China) Investment Corp. accounted for under the equity method	Other receivables	106,326	-	-	-	-
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	362,475	-	-	-	-

The name of the Company	Name of the counter party	Relationship	Other receivables-related party		Turnover rate	Overdue receivables		
			General ledger account	Amount		Action adopted		Subsequent collections
						Amount	for overdue accounts	
Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Accounts receivable	\$ 2,168,036	0.27	\$ -	-	\$ -
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	685,084	1.09	-	-	-
Uni-Home Tech Corp.	Grand-Prosper (HK) Ltd.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Accounts receivable	3,825,030	-	-	-	-
Uni-Home Tech Corp.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Accounts receivable	2,595,991	-	-	-	-
Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Accounts receivable	177,289	29.46	-	-	-

(Note 1) Ending balance and subsequent collections of accounts receivable and other receivables for related parties denominated in foreign currencies were translated into New Taiwan Dollars using the exchange rate as at September 30, 2013.(USD:NTD 1:29.57, CYN:NTD 1:4.833, TBH:NTD 1:0.95, VND:NTD 1:0.00135)

I. Derivative financial instrument translation (Units in thousands indicated):

(1) As of September 30, 2013, the remaining balance of derivative financial instruments held for transaction that was due was zero, and the net gain recognised as derivative financial instrument transactions was \$10,064.

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

(A) As of September 30, 2013, the derivative financial instruments that were held for transaction:

Name of endorsees	Derivative financial instruments	September 30, 2013	
		Contract amount (in thousands)	Book value
Scino Pharm Taiwan Ltd.	Forward exchange contracts-buy NTD sell USD	(USD 11,310)	\$ 1,584
Cayman President Holdings Ltd.	Forward exchange contracts-sell USD buy USD	USD 15,000	(4,406)
President Nisshin Corp.	Forward exchange contracts-sell NTD buy USD	USD 1,944	(474)
Uni-President Enterprises China Holdings Ltd.	Forward exchange contracts-sell CNY buy USD	USD 246,000	(102,339)
Tait Marketing & Distribution Co., Ltd.	Forward exchange contracts-sell NTD buy USD	USD 4,566	(1,022)
President (BVI) International Holdings Ltd.	Convertible Bonds	USD 4,550	146,623
President (BVI) International Holdings Ltd.	Equity Linked Notes	USD 493	14,630
President (BVI) International Holdings Ltd.	Commodity Transaction Advisor	USD 7,007	205,246

(B) Additional disclosed information:

For the nine-month period ended September 30, 2013, the Company's subsidiaries recognised a net loss of \$22,045 as a result of derivative financial instrument transaction.

(Note 1) Foreign currencies were translated into New Taiwan Dollars. Exchange rate of foreign currency indicated as of report date were as follows: USD:NTD 1:29.57, CNY:NTD 1:4.833.

J. Significant inter-company transactions during the nine-month period ended September 30, 2013:

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Subject	Amount	Transaction condition	
						Transaction terms	The percentage of total combined revenue or total assets (Note 4)
0	Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	1	Sales	\$ 5,534,168	Closes its accounts 30 days after the end of each month	2%
			1	Accounts receivable	1,023,273	—	—
			1	Shipping expenses	300,191	—	—
	Tung Ang Enterprises Corp.		1	Sales	5,213,494	Closes its accounts 28 days after 10 days	2%
			1	Accounts receivable	880,168	—	—
	President Chain Store Corp.		1	Sales	2,650,847	Closes its accounts 35 days after the end of each month	1%
			1	Accounts receivable	355,028	—	—
	Retail Support International Corp.		1	Sales	1,978,847	Closes its accounts 30 days after the end of each month	1%
			1	Accounts receivable	276,420	—	—
	Tun Hsiang Enterprises Corp.		1	Sales	1,170,585	2 months after sales	—
			1	Accounts receivable	317,373	—	—
	Tung Shun Enterprises Corp.		1	Sales	955,240	2 months after sales	—
			1	Accounts receivable	316,923	—	—
	Uni-President Vendor Corp.		1	Sales	479,517	Closes its accounts 30~60 days after the end of each month	—
	Tung Yi Enterprises Corp.		1	Sales	426,736	2 months after sales	—
			1	Accounts receivable	136,092	—	—
	Tone Chu Enterprises Corp.		1	Sales	414,450	2 months after sales	—
	Tung-Hsiang Enterprises Corp.		1	Sales	403,103	2 months after sales	—
			1	Accounts receivable	112,651	—	—
	Tait Marketing & Distribution Co., Ltd.		1	Sales	225,247	According to the state of fund	—
	Tung Che Enterprises Corp.		1	Sales	209,083	2 months after sales	—
	Xin Ya Enterprises Corp.		1	Sales	185,726	2 months after sales	—

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Subject	Amount	Transaction condition	
						Transaction terms	The percentage of total combined revenue or total assets (Note 4)
0	Uni-President Enterprises Corp.	Hsin Tung Enterprises Corp.	1	Sales	\$ 153,961	46 days after sales	-
		President Coffee Corp.	1	Sales	145,145	one month after sales	-
		Yuan-Tai Enterprises Corp.	1	Sales	109,759	2 months after sales	-
		President Kikkoman Inc.	1	Purchases	733,506	One month	-
		President Nisshin Corp.	1	Purchases	264,495	Closes its accounts 30 days after the end of each month	-
		President Packaging Corp.	1	Purchases	158,040	One month	-
		Uni-President Dream Parks Corp.	1	Advertising expenses	515,203	-	-
1	President Packaging Corp.	President Chain Store Corp.	3	Sales	293,368	Closes its accounts 15~60 days after the end of each month	-
2	Nanlien International Corp.	Lien Bo Enterprises Corp.	3	Sales	804,990	Closes its accounts 15~60 days after the end of each month	-
		Lien Song Enterprises Corp.	3	Sales	195,353	Closes its accounts 12 days after the end of each month	-
3	Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	3	Sales	350,239	According to the state of fund	-
		Uni-President Enterprises Corp.	2	Purchases	225,247	According to the state of fund	-
4	President Musashino Corp.	President Chain Store Corp.	3	Sales	2,089,853	Closes its accounts 45 days after the end of each month	1%
			3	Accounts receivable	504,689	-	-
5	Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings	3	Sales	5,699,073	50 days after shipping	2%
		Ltd.	3	Accounts receivable	1,038,766	-	-
		Fujian Ton Yi Tinplate Co., Ltd.	3	Sales	140,546	50 days after shipping	-
6	President Chain Store Corp.	Wisdom Distribution Services Corp.	3	Other receivables	138,516	-	-
7	Retail Support International Corp.	President Chain Store Corp.	3	Sales	971,976	Closes its accounts 10~54 days after the end of each month	-
			3	Accounts receivable	169,665	-	-
8	President Information Corp.	President Chain Store Corp.	3	Service revenue	538,661	Closes its accounts 30 days after the end of each month	-
9	President Transnet Corp.	President Chain Store Corp.	3	Service revenue	104,022	Closes its accounts 60 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		
10	President Pharmaceutical Corp.	President Drugstore Business Corp.	3	Sales	\$ 1,059,064	Closes its accounts 30~80 days after the end of each month	-	
			3	Accounts receivable	308,368	-	-	
11	Wisdom Distribution Services Corp.	President Chain Store Corp.	3	Sales	312,272	Closes its accounts 10~54 days after the end of each month	-	
			3	Accounts receivable	560,247	Closes its accounts 30~60 days after the end of each month	-	
12	Century Quick Services Restaurant Corp.	President Chain Store Corp.	3	Sales	255,061	-	-	
12	Century Quick Services Restaurant Corp.	President Chain Store Corp.	3	Sales	150,152	Closes its accounts 50 days after the end of each month	-	
13	Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	3	Service revenue	147,177	Closes its accounts 45~60 days after the end of each month	-	
14	Qware Systems & Services Corp.	President Chain Store Corp.	3	Sales	291,984	Closes its accounts 45 days after the end of each month	-	
15	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Sales	1,738,875	Closes its accounts 30 days after the end of each month	1%	
			3	Accounts receivable	251,416	-	-	
			3	Tun Hsiang Enterprises Corp.	Sales	1,217,182	77 days after delivery	-
			3	Accounts receivable	447,066	-	-	
			3	Tung Yu Enterprises Corp.	Sales	369,851	12 days after delivery	-
			3	Tone Chu Enterprises Corp.	Sales	259,695	56 days after delivery	-
			3	Hsin Tung Enterprises Corp.	Sales	166,328	17 days after delivery	-
			3	Lien Yu Enterprises Corp.	Sales	143,927	12 days after delivery	-
			3	Chang Tung Corporation Limited	Sales	122,442	12 days after delivery	-
			3	Tung-Bo Enterprises Corp.	Sales	112,994	12 days after delivery	-
16	Vision Distribution Service Corp.	Wisdom Distribution Services Corp.	3	Sales	1,711,271	Closes its accounts 65 days after the end of each month	1%	
			3	Accounts receivable	119,045	-	-	
17	ScinoPharm (Changshu)	ScinoPharm Taiwan Ltd.	3	Sales	136,250	90 days after shipping	-	

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Subject	Amount	Transaction condition	
						Transaction terms	The percentage of total combined revenue or total assets (Note 4)
18	Retail Support Taiwan Corp.	Retail Support International Corp.	3	Distribution revenue	\$ 204,787	Closes its accounts 15~20 days after the end of each month	-
19	Lien Bo Enterprises Corp.	President Chain Store Corp.	3	Sales	636,344	Closes its accounts 10~54 days after the end of each month	-
			3	Accounts receivable	130,523	-	-
20	President Logistics International Co., Ltd.	Uni-President Cold Chain Corp.	3	Distribution revenue	713,656	Closes its accounts 20 days after the end of each month	-
		Retail Support International Corp.	3	Distribution revenue	516,254	Closes its accounts 20 days after the end of each month	-
		Wisdom Distribution Services Corp.	3	Distribution revenue	243,593	Closes its accounts 20 days after the end of each month	-
21	Chieh Shun Transport Corp.	President Transnet Corp.	3	Distribution revenue	521,816	Closes its accounts 40 days after the end of each month	-
		President Logistics International Co., Ltd.	3	Sales	334,329	Closes its accounts 20 days after the end of each month	-
22	Wuhan President Packing Ind. Corp.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	103,633	Closes its accounts 30 days after the end of each month	-
23	Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	3	Sales	3,351,608	50 days after shipping	1%
			3	Accounts receivable	647,223	-	-
		Jiangsu Ton Yi Tinplate Co., Ltd.	3	Sales	2,243,497	50 days after shipping	1%
			3	Accounts receivable	251,961	-	-
		Taizhou Ton Yi Industrial Co., Ltd.	3	Other receivables	887,100	-	-
		Zhangzhou Ton Yi Industries Packing Co., etc.	3	Other receivables	591,400	-	-
24	Uni-President (Thailand) Ltd.	Uni-President Marketing Ltd.	3	Sales	912,045	Closes its accounts 60 days after the end of each month	-
		Uni-President Marketing Ltd.	3	Accounts receivable	254,665	-	-
25	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co.,Ltd.	3	Sales	109,444	Closes its accounts 30 days after the end of each month	-
			3	Owners' current account	205,500	-	-
		UPEC (India) Foods Private Ltd.	3	Sales	413,634	Closes its accounts 30 days after the end of each month	-
			3	Accounts receivable	183,233	-	-

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	
25	Uni-President (Vietnam) Co., Ltd.	Uni-President (Malasia) SDN.BHD.	3	Sales	\$ 130,807	Closes its accounts 30 days after the end of each month	-
		Uni-President Vietnam Aquatic Breeding Co.,Ltd.	3	Owners' current account	109,600	—	-
26	Tribeco Binh Duong Co.,Ltd.	North Tribeco Co.,Ltd.	3	Sales	111,408	Closes its accounts 30 days after the end of each month	-
			3	Accounts receivable	101,300	—	-
		Sai Gon Beverages Joint Stock Company	3	Accounts receivable	284,601	—	-
27	Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Sales	446,304	67 days after invoice date	-
			3	Accounts receivable	182,760	—	-
		Beijing Ton Yi Industrial Co., Ltd	3	Other receivables	288,576	—	-
		Kunshan Ton Yi Industrial Co., Ltd.	3	Other receivables	192,384	—	-
28	Fujian Ton Yi Tinplate Co., Ltd.	Chengdu Ton Yi Industrial Packing Co., Ltd.	3	Sales	234,936	67 days after invoice date	-
		Wuxi Ton Yi Industrial Packaging Co., Ltd.	3	Sales	190,690	67 days after invoice date	-
		Zhangzhou Ton Yi Industries Packing Co., etc.	3	Other receivables	841,680	—	-
		Chengdu Ton Shin Industrial Packing Co., Ltd.	3	Other receivables	240,480	—	-
		Chengdu Ton Yi Industrial Co., Ltd.	3	Other receivables	158,717	—	-
29	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Sales	1,765,951	Closes its accounts 28 days after the end of each month	1%
			3	Accounts receivable	307,605	—	-

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	
30	Zhangzhou Ton Yi Industries Packing Co., etc.	Guangzhou President Enterprises	3	Sales	\$ 1,814,930	30-45 days after invoice date	1%
		Co., Ltd.	3	Accounts receivable	292,427	—	—
31	Kunshan Ton Yi Industrial Co., Ltd.	Uni-President Trading (Kunshan)	3	Sales	1,153,263	Closes its accounts 28 days after the end of each month	—
		Co., Ltd.	3	Accounts receivable	307,870	—	—
32	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises	3	Sales	257,362	Closes its accounts 28 days after the end of each month	—
		Drinks & Food Co., Ltd.	3	Accounts receivable	257,359	—	—
33	Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises	3	Sales	412,940	Closes its accounts 30 days after the end of each month	—
		Co., Ltd.					
		Changsha President Enterprises	3	Sales	237,478	Closes its accounts 30 days after the end of each month	—
		Co., Ltd.	3	Other receivables	193,320	—	—
		Wuxue President Mineral Water	3	Other receivables	106,326	—	—
		Co., Ltd.					
34	Kunshan President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan)	3	Sales	7,695,562	Closes its accounts 30 days after the end of each month	2%
		Co., Ltd.					
		Hefei President Enterprises Co., Ltd.	3	Sales	252,430	Closes its accounts 30 days after the end of each month	—
		Kunshan Ton Yi Industrial Co., Ltd.	3	Sales	183,555	Closes its accounts 28 days after the end of each month	—
		Hangzhou Predident Enterprise	3	Other receivables	676,620	—	—
		Co., Ltd.					
35	Xuzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	654,042	Closes its accounts 30 days after the end of each month	—
			3	Accounts receivable	116,708	—	—
36	Hefei President Enterprises Co., Ltd.	Uni-President Trading (Kunshan)	3	Sales	1,190,684	Closes its accounts 30 days after the end of each month	—
		Co., Ltd.	3	Accounts receivable	415,430	—	—
		Kunshan President Enterprises	3	Sales	169,276	Closes its accounts 30 days after the end of each month	—
		Food Co., Ltd.					

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	
37	Shenyang President Enterprises Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	3	Sales	\$ 212, 417	Closes its accounts 30 days after the end of each month	-
38	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises	3	Sales	1, 296, 076	Closes its accounts 30 days after the end of each month	-
		Food Co., Ltd.	3	Accounts receivable	242, 370	—	-
		Kunming President Enterprises Food Co., Ltd.	3	Sales	220, 282	Closes its accounts 30 days after the end of each month	-
39	Changchun President Enterprise Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	342, 772	Closes its accounts 30 days after the end of each month	-
40	Zhengzhou President Enterprises Food Co., Ltd.	Beijing President Enterprises Drinks & Food Co., Ltd.	3	Sales	199, 453	Closes its accounts 30 days after the end of each month	-
41	Beijing President Enterprises Drinks & Food Co., Ltd.	Zhengzhou President Enterprises	3	Sales	183, 370	Closes its accounts 30 days after the end of each month	-
		Co., Ltd.	3	Accounts receivable	109, 199	—	-
		Beijing Ton Yi Industrial Co., Ltd.	3	Sales	164, 308	Closes its accounts 28 days after the end of each month	-
		Shijiazhuang President Enterprise Co., Ltd.	3	Accounts receivable	163, 953	—	-
42	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Sales	244, 404	Closes its accounts 30 days after the end of each month	-
		Zhangzhou Ton Yi Industries Packing Co., etc.	3	Sales	131, 840	Closes its accounts 28 days after the end of each month	-
43	Uni-President Trading (Kunshan) Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	182, 892	Closes its accounts 30 days after the end of each month	-
			3	Accounts receivable	124, 508	—	-

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		
44	Taizhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan)	3	Sales	\$ 1,283,125	Closes its accounts 30 days after the end of each month	-	
		Co., Ltd.	3	Accounts receivable	730,752	—	-	
		Kunshan President Enterprises Food	3	Sales	766,081	Closes its accounts 30 days after the end of each month	-	
		Co., Ltd.						
		Jinan President Enterprise Co., Ltd.	3	Other receivables	289,980	—	-	
45	Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food	3	Sales	407,073	Closes its accounts 30 days after the end of each month	-	
		Co., Ltd.						
		Changsha President Enterprises	3	Sales	154,237	Closes its accounts 30 days after the end of each month	-	
		Co., Ltd.						
46	Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises	3	Sales	128,595	Closes its accounts 30 days after the end of each month	-	
		Food Co., Ltd.						
		Chongqing President Enterprises	3	Other receivables	483,300	—	-	
		Co., Ltd.						
47	Jinan President Enterprise Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	763,698	Closes its accounts 30 days after the end of each month	-	
			3	Accounts receivable	153,247	—	-	
		Beijing President Enterprises Drinks	3	Sales	611,288	Closes its accounts 30 days after the end of each month	-	
		& Food Co., Ltd.						
		Zhengzhou President Enterprises	3	Sales	263,152	Closes its accounts 30 days after the end of each month	-	
		Co., Ltd.						
48	Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food	3	Sales	315,678	Closes its accounts 30 days after the end of each month	-	
		Co., Ltd.						
		Nanchang President Enterprises	3	Sales	288,110	Closes its accounts 30 days after the end of each month	-	
		Co., Ltd.						

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Subject	Amount	Transaction condition	
						Transaction terms	The percentage of total combined revenue or total assets (Note 4)
49	Shanghai E & P Trading Co., Ltd.	Chongqing President Enterprises Co., Ltd.	3	Sales	\$ 294, 892	Closes its accounts 30 days after the end of each month	-
		Beijing President Enterprises Drinks & Food Co., Ltd.	3	Sales	290, 373	Closes its accounts 30 days after the end of each month	-
		Kunshan President Enterprises Food Co., Ltd.	3	Sales	280, 274	Closes its accounts 30 days after the end of each month	-
		Changsha President Enterprises Co., Ltd.	3	Sales	274, 880	Closes its accounts 30 days after the end of each month	-
		Guangzhou President Enterprises Co., Ltd.	3	Sales	235, 863	Closes its accounts 30 days after the end of each month	-
		Wuhan President Enterprises Food Co., Ltd.	3	Sales	207, 551	Closes its accounts 30 days after the end of each month	-
		Chengdu President Enterprises Co., Ltd.	3	Sales	177, 051	Closes its accounts 30 days after the end of each month	-
		Hefei President Enterprises Co., Ltd.	3	Sales	171, 342	Closes its accounts 30 days after the end of each month	-
		Zhengzhou President Enterprises Co., Ltd.	3	Sales	170, 316	Closes its accounts 30 days after the end of each month	-
		Taizhou Ton Yi Industrial Co., Ltd.	3	Sales	166, 693	15-20 days after invoice date	-
		Nanchang President Enterprises Co., Ltd.	3	Sales	159, 544	Closes its accounts 30 days after the end of each month	-
		Zhangzhou Ton Yi Industries Packing Co., etc.	3	Sales	107, 826	15 days after invoice date	-

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	
49	Shanghai E & P Trading Co., Ltd.	Yantai Tongli Beverage Industries Co., Ltd.	3	Sales	\$ 117, 558	Closes its accounts 30 days after the end of each month	-
		Jinan President Enterprise Co., Ltd.	3	Sales	113, 200	Closes its accounts 30 days after the end of each month	-
		Kunshan Ton Yi Industrial Co., Ltd.	3	Sales	126, 608	15 days after invoice date	-
50	Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1, 433, 564	Closes its accounts 30 days after the end of each month	-
			3	Accounts receivable	216, 036	—	-
51	Aksu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	630, 918	Closes its accounts 30 days after the end of each month	-
52	Zhanjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	453, 190	Closes its accounts 30 days after the end of each month	-
53	Fuzhou President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	183, 037	Closes its accounts 30 days after the end of each month	-
54	Baiyin President Enterprise Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	120, 129	Closes its accounts 30 days after the end of each month	-
55	Uni-Splendor Corp.	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	3	Sales	824, 727	According to the state of fund	-
			3	Accounts receivable	685, 084	—	-
		Uni-Splendor Technology (Huizhou) Corp.	3	Sales	741, 255	According to the state of fund	-
			3	Accounts receivable	2, 168, 036	—	1%
56	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Uni-Splendor Corp.	3	Sales	2, 607, 238	According to the state of fund	1%
			3	Accounts receivable	177, 289	—	-
57	Uni-Splendor Technology (Huizhou) Corp.	Uni-Splendor Corp.	3	Sales	2, 812, 349	According to the state of fund	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	
58	Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co. , Ltd.	3	Other receivables	\$ 887,100	—	—
58	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	3	Other receivables	417,233	—	—
59	Uni-President Enterprises China Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	Other receivables	3,109,767	—	1%
		Chengdu President Enterprises Food Co., Ltd.	3	Other receivables	2,347,349	—	1%
		Uni-President Trading (Kunshan) Co., Ltd.	3	Other receivables	1,449,900	—	—
		Guangzhou President Enterprises Co., Ltd.	3	Other receivables	1,307,384	—	—
		Xinjiang President Enterprises Food Co., Ltd.	3	Other receivables	772,818	—	—
		Beijing President Enterprises Drinks & Food Co., Ltd.	3	Other receivables	713,119	—	—
		Zhengzhou President Enterprises Co., Ltd.	3	Other receivables	713,119	—	—
		Hefei President Enterprises Co., Ltd.	3	Other receivables	594,266	—	—
		Shenyang President Enterprises Co., Ltd.	3	Other receivables	594,266	—	—

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Subject	Transaction condition		
					Amount	Transaction terms	The percentage of total combined revenue or total assets (Note 4)
59	Uni-President Enterprises China Holdings Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Other receivables	\$ 594,226	—	—
		Nanchang President Enterprises Co., Ltd.	3	Other receivables	505,126	—	—
		Wuhan President Enterprises Food Co., Ltd.	3	Other receivables	475,413	—	—
		Changsha President Enterprises Co., Ltd.	3	Other receivables	475,413	—	—
		Jinan President Enterprise Co., Ltd.	3	Other receivables	464,253	—	—
		Hangzhou Predident Enterprise Co., Ltd.	3	Other receivables	372,183	—	—
		Henan President Enterprise Co., Ltd.	3	Other receivables	369,333	—	—
		Xuzhou President Enterprises Co., Ltd.	3	Other receivables	338,372	—	—
		Kunming President Enterprises Food Co., Ltd.	3	Other receivables	297,133	—	—
		Harbin President Enterprises Co., Ltd.	3	Other receivables	297,133	—	—
		Shijiazhuang President Enterprise Co., Ltd.	3	Other receivables	296,027	—	—
		Chongqing President Enterprises Co., Ltd.	3	Other receivables	285,973	—	—
		Zhanjiang President Enterprises Co., Ltd.	3	Other receivables	281,413	—	—

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	
59	Uni-President Enterprises China Holdings Ltd.	Shanxi President Enterprises Corp.	3	Other receivables	\$ 273,764	—	—
		Guiyang President Enterprise Co., Ltd.	3	Other receivables	262,597	—	—
		Hainan President Enterprise Co., Ltd.	3	Other receivables	258,605	—	—
		Changchun President Enterprise Co., Ltd.	3	Other receivables	237,706	—	—
		Uni-President Asia Holdings Ltd.	3	Other receivables	196,108	—	—
		Nanning President Enterprises Co., Ltd.	3	Other receivables	148,566	—	—
60	Kai Yu (BVI) Investment Co.,Ltd.	Cayman President Holdings Ltd.	3	Other receivables	327,636	—	—
61	President Enterprises (China) Investment Corp.	Shanxi President Enterprises Corp.	3	Other receivables	1,449,900	—	—
		Jinan President Enterprise Co., Ltd.	3	Other receivables	1,111,590	—	—
		Nanning President Enterprises Co., Ltd.	3	Other receivables	894,105	—	—
		Henan President Enterprise Co., Ltd.	3	Other receivables	850,608	—	—
		Baiyin President Enterprise Co., Ltd.	3	Other receivables	773,280	—	—
		Hangzhou Predident Enterprise Co., Ltd.	3	Other receivables	749,115	—	—
		Hainan President Enterprise Co., Ltd.	3	Other receivables	729,783	—	—

Number (Note 2)	Name of company	Name of transaction parties	relationships (Note 3)	Transaction condition			
				Subject	Amount	Transaction terms	The percentage of total combined revenue or total assets (Note 4)
61	President Enterprises (China) Investment Corp.	Zhanjiang President Enterprises Co., Ltd.	3	Other receivables	\$ 686,286	—	—
		Xuzhou President Enterprises Co., Ltd.	3	Other receivables	565,461	—	—
		Changsha President Enterprises Co., Ltd.	3	Other receivables	483,300	—	—
		Changchun President Enterprise Co., Ltd.	3	Other receivables	483,300	—	—
		Shijiazhuang President Enterprise Co., Ltd.	3	Other receivables	404,522	—	—
		Chengdu President Enterprises Food Co., Ltd.	3	Other receivables	338,310	—	—
		Guiyang President Enterprise Co., Ltd.	3	Other receivables	318,736	—	—
		Uni-President Shanghai Pearly Century Co., Ltd.	3	Other receivables	294,813	—	—
		Aksu President Enterprises Co., Ltd.	3	Other receivables	285,147	—	—
		Zhengzhou President Enterprises Co., Ltd.	3	Other receivables	265,815	—	—
62	Xinjiang President Enterprises Food Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Other receivables	115,992	—	—
		Aksu President Enterprises Co., Ltd.	3	Other receivables	362,475	—	—
63	Uni-Home Tech Corp.	Grand-Prosper (HK) Ltd.	3	Accounts receivable	3,825,030	—	1%
		Uni-Splendor Corp.	3	Accounts receivable	2,595,991	—	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 relationships among the transaction parties are as follows:

1. The Company to the consolidated subsidiary.

2. The consolidated subsidiary to the Company.

3. The consolidated subsidiary to another consolidated subsidiary.

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

(2) Disclosure information of investee company

Related information on investee companies for the nine-month period ended September 30, 2013:

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Recognised by the Company	Note
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Book value			
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Cayman Islands	Professional investments	\$ 6,540,823	\$ 6,540,823	206,136,000	100.00	\$ 32,503,861	\$ 4,114,590	\$ 3,398,084	Subsidiary
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Taiwan	Professional investments	4,662,054	4,662,054	379,705,428	100.00	3,029,253	427,276	416,323	Subsidiary
Uni-President Enterprises Corp.	President International TradeAnd Investment Corp.	Tortola, British Virgin Islands	Professional investments	582,546	582,546	10,700	100.00	1,442,943	(1,291)	(1,291)	Subsidiary
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Taiwan	Professional investments	2,530,000	2,530,000	253,000,000	100.00	1,196,675	68,153	68,153	Subsidiary
Uni-President Enterprises Corp.	Nanlien International Corp.	Taiwan	Importation and exportation business	525,890	525,890	99,999,380	100.00	976,950	279,337	279,224	Subsidiary
Uni-President Enterprises Corp.	President Global Corp.	United States	Instant noodles and juice can importation	147,250	147,250	500,000	100.00	817,683	129,377	126,472	Subsidiary
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Taiwan	Commissioned to build house, commercial buildings and other rental businesses	1,030,000	1,030,000	34,020,000	100.00	350,985	4,846	5,215	Subsidiary
Uni-President Enterprises Corp.	Uni-President Glass Industrial Co., Ltd.	Taiwan	Manufacturing and sales of glass	397,366	397,366	36,000,000	100.00	305,410	7,029	6,694	Subsidiary
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Taiwan	Entertainment business	3,016,930	3,016,930	72,120,000	72.12	472,685	(77)	(92)	Subsidiary

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Recognised by the Company	Note
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Book value			
Uni-President Enterprises Corp.	President International Development Corp.	Taiwan	Investment in manufacturing business	\$ 10,251,454	\$ 10,251,454	900,094,230	68.03	\$ 9,028,137	\$ 482,844	\$ 276,587	Subsidiary
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	Taiwan	Product marketing agents and logistics	698,509	698,509	59,692,047	63.17	509,623	18,081	9,984	Subsidiary
Uni-President Enterprises Corp.	President Entertainment Corp.	Taiwan	Entertainment business	1,250,717	1,250,717	98,885,255	61.80	1,056,273 (	14,160) (	8,751)	Subsidiary
Uni-President Enterprises Corp.	President Packaging Corp.	Taiwan	Packaging	198,726	198,726	26,472,525	50.58	449,567	185,989	92,126	Subsidiary
Uni-President Enterprises Corp.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of tinplate	9,061,326	9,061,326	719,357,425	45.55	8,612,060	1,000,366	471,098	Subsidiary
Uni-President Enterprises Corp.	President Chain Store Corp.	Taiwan	Operation of supermarkets	5,493,775	5,493,775	471,996,430	45.40	8,668,059	6,566,688	2,739,820	Subsidiary
Uni-President Enterprises Corp.	President Fair Development Corp.	Taiwan	Shopping mall, Department store and trading	4,551,750	4,551,750	445,500,000	40.50	2,519,107 (	440,677) (	178,474)	Subsidiary
Uni-President Enterprises Corp.	ScinoPharm Taiwan Ltd.	Taiwan	Research, Manufacturing and sales of materials for medicine	3,881,044	3,881,044	256,414,451	37.94	5,306,090	1,008,702	376,702	Subsidiary
Uni-President Enterprises Corp.	TTET Union Corp.	Taiwan	Soybean crushing and manufacture of vegetable oil	1,009,589	362,859	60,269,231	37.67	1,526,241	497,927	171,295	—
Uni-President Enterprises Corp.	Weilih Food Industrial Co., Ltd.	Taiwan	The manufacturer and sales of instant noodles, sauce etc. and agency of oil and soft drink trading and sales	1,047,533	1,047,533	6,660,000	33.30	1,105,331	319,793	105,795	—

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Recognised by the Company	Note
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Book value			
Uni-President Enterprises Corp.	Kuang Chuan Dairy Co., Ltd..	Taiwan	Manufacturing and sales of dairy products 、 soft drinks etc.	\$ 961,560	\$ 961,560	31,252,839	31.25	\$ 1,045,805	\$ 248,207	\$ 68,007	—
Uni-President Enterprises Corp.	Uni-President Development Corp.	Taiwan	Operation for MRT station and auxiliary facilities	1,080,000	1,080,000	108,000,000	30.00	1,208,584	118,573	35,572	Subsidiary
Uni-President Enterprises Corp.	Eagle Cold Storage Enterprises Co., Ltd.	Taiwan	Sales of cold foods	467,179	467,179	35,748,710	29.93	616,318	414,346	131,278	—
Uni-President Enterprises Corp.	President Securities Corp.	Taiwan	Securities trading	2,141,370	2,141,370	366,644,096	27.71	6,074,357	917,828	254,336	—
Uni-President Enterprises Corp.	Presicarre Corp.	Taiwan	General merchandise	198,677	198,677	137,511,893	20.50	2,179,444	857,141	173,273	—
Uni-President Enterprises Corp.	Grand Bills Finance Co.	Taiwan	Securities trading	1,175,207	1,175,207	78,209,035	14.46	1,150,535	285,806	41,332	—
Uni-President Enterprises Corp.	Prince Housing Development Corp.	Taiwan	Commissioned to build house, commercial buildings and other rental	747,877	747,877	137,286,435	10.45	1,721,402	(53,318)	12,336	—
Uni-President Enterprises Corp.	Presco Netmarketing Inc, etc.	Taiwan	Information services,etc.	2,708,404	2,881,997	149,916,536	—	2,078,752	1,634,821	557,903	—
Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co. , Ltd.	China	Sales of soft drinks	1,652,343	1,652,343	—	100.00	1,996,812	280,370	—	Subsidiary of subsidiary (Note 2)
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings, Ltd.	Tortola, British Virgin Islands	Professional investments	606,185	606,185	3	100.00	1,029,082	212,115	—	Subsidiary of subsidiary (Note 2)

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Recognised by the Company	Note
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Book value			
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Cayman Islands	Professional investments	\$ 2,217,750	\$ 2,217,750	75,000,000	100.00	\$ 971,346	\$ 58,638	\$ -	Subsidiary of subsidiary (Note 2)
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd.	Cayman Islands	Professional investments	9,611,359	9,611,359	2,537,090,000	70.49	27,244,645	4,613,137	-	Subsidiary of subsidiary (Note 2)
Cayman President Holdings Ltd.	Zhangjiagang President Nisshin Food Co., Ltd.	China	Manufacturing and sales of fats, feed, flour	301,614	301,614	-	60.00	508,550	108,715	-	Subsidiary of subsidiary (Note 2)
Cayman President Holdings Ltd.	Queen Holdings (BVI) Ltd.	Tortola, British Virgin Islands	Professional investments	356,817	356,817	4,540	45.40	455,367	37,973	-	(Note 2)
Cayman President Holdings Ltd.	President-Kikkoman Zhenji Foods Co., Ltd.	China	Manufacturing and sales of food	584,233	584,233	-	45.00	579,603	24,537	-	(Note 2)
Cayman President Holdings Ltd.	President Energy Development (Cayman Islands) Ltd. etc.	Cayman Islands	Energy investments etc.	305,257	772,167	7,141,454	-	319,268	309,004	-	(Note 2)
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd.	Tortola, British Virgin Islands	Professional investments	1,221,327	1,221,327	2	100.00	1,969,533	246,238	-	Subsidiary of subsidiary (Note 2)
Kai Yu Investment Co., Ltd.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of tinplate	122,262	122,262	26,445,229	1.67	316,195	1,000,366	-	Subsidiary (Note 2)
Kai Yu Investment Co., Ltd.	President Chain Store Corp. etc.	Taiwan	Operation of supermarkets etc.	653,453	653,453	36,327,162	-	899,573	8,959,966	-	Subsidiary (Note 2)
Nanlien International Corp.	Lien Bo Enterprises Corp. etc.	Taiwan	Sales of foods etc.	1,386,828	1,457,484	105,982,858	-	1,329,273	1,209,482	-	(Note 2)

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Recognised by the Company	Note
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Book value			
President International Development Corp.	President (BVI) International Investment Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	\$ 3,099,648	\$ 3,099,648	193,975,937	100.00	\$ 6,099,649	\$ 254,577	\$ -	Subsidiary of subsidiary (Note 2)
President International Development Corp.	Ton Yu Investment Inc.	Taiwan	Professional investments	750,000	750,000	45,460,000	100.00	618,545	128,946	-	Subsidiary of subsidiary (Note 2)
President International Development Corp.	President Fair Development Corp.	Taiwan	Shopping mall, Department store and trading	4,851,750	4,851,750	445,500,000	40.50	2,519,107	(440,677)	-	Subsidiary (Note 2)
President International Development Corp.	President Entertainment Corp.	Taiwan	Entertainment business	1,401,819	1,401,819	61,114,744	38.20	652,894	(14,146)	-	Subsidiary (Note 2)
President International Development Corp.	Kang Na Hsiung Enterprises Co., Ltd.	Taiwan	Sanitary napkin, wipe, diaper	304,779	304,779	40,824,109	20.71	612,566	40,464	-	(Note 2)
President International Development Corp.	Uni-President Development Corp.	Taiwan	Operation for MRT station and auxiliary facilities	720,000	720,000	72,000,000	20.00	805,720	118,563	-	Subsidiary of subsidiary (Note 2)
President International Development Corp.	ScinoPharm Taiwan Ltd.	Taiwan	Reserch, Manufacture and sale of material medicine	246,334	246,334	24,510,163	3.63	405,115	1,008,702	-	Subsidiary (Note 2)
President International Development Corp.	President Life Sciences Co., Ltd. etc.	Taiwan	Manufacturing of chemical material and instrument. etc.	780,821	1,259,821	33,940,966	-	323,772	48,148	-	(Note 2)

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Recognised by the Company	Note
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Book value			
Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	Cayman Islands	Import / export trade business and investment	\$ 5,118,478	\$ 5,118,478	17,309,700	100.00	\$ 7,251,980	\$ 345,830	\$ -	Subsidiary of subsidiary (Note 2)
Ton-Yi Industrial Corp.	Tovecan Corp.	Vietnam	Manufacturing of cans	53,084	53,084	-	51.00	82,098	5,398	-	Subsidiary of subsidiary (Note 2)
President Chain Store Corp.	President Chain Store (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	4,885,624	4,885,624	138,899,066	100.00	4,202,987	73,920	-	Subsidiary of subsidiary (Note 2)
President Chain Store Corp.	President Drugstore Business Corp.	Taiwan	Sales of cosmetics and medicines	288,559	288,559	40,000,000	100.00	483,337	208,053	-	Subsidiary of subsidiary (Note 2)
President Chain Store Corp.	President Musashino Corp.	Taiwan	Bakery industrial	520,141	520,141	48,519,891	90.00	463,291	(42,808)	-	Subsidiary of subsidiary (Note 2)
President Chain Store Corp.	Qware Systems & Services Corp.	Taiwan	Information services	332,482	332,482	24,382,921	86.76	331,968	76,589	-	Subsidiary of subsidiary (Note 2)
President Chain Store Corp.	President Information Corp.	Taiwan	Information services	320,742	320,742	25,714,475	86.00	433,026	81,667	-	Subsidiary of subsidiary (Note 2)
President Chain Store Corp.	Mech-President Corp.	Taiwan	Operation of gas station and elevators	904,475	904,475	55,858,815	80.87	623,239	30,748	-	Subsidiary of subsidiary (Note 2)
President Chain Store Corp.	President Pharmaceutical Corp.	Taiwan	Wholesale of medicines and medical appliances	330,216	330,216	22,121,962	73.74	761,962	417,108	-	Subsidiary of subsidiary (Note 2)
President Chain Store Corp.	President Transnet Corp.	Taiwan	Transprotation of goods	711,576	711,576	77,699,998	70.00	831,706	214,523	-	Subsidiary of subsidiary (Note 2)
President Chain Store Corp.	Uni-President Department Stores Corp.	Taiwan	Department store	1,680,000	1,680,000	55,999,999	70.00	377,082	54,513	-	Subsidiary of subsidiary (Note 2)
President Chain Store Corp.	Uni-President Cold Chain Corp.	Taiwan	Distribution center	237,437	237,437	19,563,272	60.00	377,246	246,195	-	Subsidiary of subsidiary (Note 2)
President Chain Store Corp.	Muji (Taiwan) Co. Ltd.	Taiwan	Japanese merchandise and retail	133,367	133,367	16,515,169	51.00	349,661	166,086	-	Subsidiary of subsidiary (Note 2)
President Chain Store Corp.	Uni-President Development Corp.	Taiwan	Operation of MRT station and auxiliary facilities	720,000	720,000	72,000,000	20.00	805,317	118,573	-	Subsidiary of subsidiary (Note 2)

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Recognised by the Company	Note
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Book value			
President Chain Store Corp.	President Coffee Corp. etc.	Taiwan	Coffee chain merchandise, etc.	\$ 3,237,734	\$ 3,537,820	204,055,512	-	\$ 1,809,949	\$ 959,188	\$ -	(Note 2)
President Fair Development Corp.	President Century Corp.	Taiwan	Development of specific areas	685,649	685,649	20,000,000	100.00	1,194,384	(17,861)	-	Subsidiary of subsidiary (Note 2)
President Fair Development Corp.	T.S.Retail & Distribution Co., Ltd.	Taiwan	Department store	250,000	50,000	25,000,000	50.00	227,671	(17,691)	-	Subsidiary of subsidiary (Note 2)
ScinoPharm Taiwan Ltd.	SPTInternational, Ltd.	Tortola, British Virgin Islands	Professional investments	1,477,062	1,328,662	48,544,644	100.00	1,326,575	(135,399)	-	Subsidiary of subsidiary (Note 2)
ScinoPharm Taiwan Ltd.	ScinoPharm Singapore Pte Ltd. etc.	Singapore, etc.	General investment, etc.	107,388	-	3,600,002	-	95,987	(58,418)	-	Subsidiary of subsidiary (Note 2)
SPT International, Ltd.	ScinoPharm(Changshu) Pharmaceuticals, Ltd.	China	A process R&B and API manufacturing, service provider to global pharmaceutical industry	1,289,940	1,141,540	-	100.00	952,669	(124,547)	-	Subsidiary of subsidiary (Note 2)
SPT International, Ltd.	ScinoPharm (Kunshan) Biochemical Technology Co., Ltd.	China	A process R&B and API manufacturing, service provider to global pharmaceutical industry	121,100	121,100	-	100.00	428,949	(4,796)	-	Subsidiary of subsidiary (Note 2)
SPT International, Ltd.	ScinoPharm Sharghai Biochemical Technology, Ltd.	China	Develop and support opportunities, service provider to global	21,578	21,578	-	100.00	15,080	(3,511)	-	Subsidiary of subsidiary (Note 2)
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Cayman Islands	Professional investments	26,785,731	24,973,749	53,292,000,000	100.00	45,357,099	3,600,955	-	Subsidiary of subsidiary (Note 2)

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Recognised by the Company	Note
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Book value			
Uni-President Enterprises China Holdings Ltd.	Yantai North Andre Juice Co., Ltd.	China	Manufacturing and sales of juice	\$ 6,941	\$ 6,941	237,000	0.06	\$ 4,455	\$ 142,249	\$ -	(Note 2)
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Hong Kong	Professional investments	34,530,793	32,785,792	2,454,697,600	100.00	45,910,376	3,587,192	-	Subsidiary of subsidiary (Note 2)
Uni-President Asia Holdings Ltd.	Champ Green Capital Limited. etc.	Hong Kong	Professional investments	118,155	49,644	11,740,000	100.00	202,812	10,120	-	Subsidiary of subsidiary (Note 2)
President Chain Store (BVI) Holdings Ltd.	President Chain Store in Hong Kong Holdings Limited	Hong Kong	Professional investments	3,682,992	3,239,442	124,551,630	100.00	2,594,763	50,684	-	Subsidiary of subsidiary (Note 2)
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	Other	Professional investments	611,635	611,635	20,684,321	100.00	787,191	146,016	-	Subsidiary of subsidiary (Note 2)
President Chain Store (BVI) Holdings Ltd.	Presiclerc Limited.etc.	Tortola, British Virgin Islands	Professional investment etc.	898,792	888,893	42,071,918	-	216,971	(63,636)	-	Subsidiary of subsidiary (Note 2)
President Chain Store (BVI) Holdings Ltd.	President Chain Store (Shanghai) Ltd.	China	Operation of supermarkets	1,738,685	1,352,149	-	100.00	563,989	(205,581)	-	Subsidiary of subsidiary (Note 2)
President Chain Store (BVI) Holdings Ltd.	Shanghai Cold Stone Ice Cream Corporation	China	Sales of ice cream	706,269	706,269	-	100.00	323,689	(26,687)	-	Subsidiary of subsidiary (Note 2)
President Chain Store (BVI) Holdings Ltd.	Shan Dong President Yin Zuo Commercial Limited	China	Murchandise wholesale and retail	120,597	120,597	-	55.00	323,117	50,872	-	Subsidiary of subsidiary (Note 2)
President Chain Store (BVI) Holdings Ltd.	President Coffee (Cayman) Holdings Ltd.	Cayman Islands	Professional investments	53,226	53,226	-	30.00	924,727	1,182,682	-	Subsidiary of subsidiary (Note 2)

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Recognised by the Company	Note
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Book value			
President Chain Store (BVI) Holdings Ltd.	PCSC (Chengdu) Hypermarket Ltd. etc.	China	Murchandise wholesale and retail.etc.	\$ 1,475,790	\$ 1,277,216	-	-	\$ 260,126	(\$ 112,906)	\$ -	Subsidiary of subsidiary (Note 2)
President Coffee (Cayman) Holdings Ltd.	Shanghai President Coffee Co., Ltd.	China	Sales of coffee	177,420	177,420	-	100.00	2,651,948	1,296,200	-	Subsidiary of subsidiary (Note 2)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	Vietnam	Manufactruing and sales of food, feed, flour	2,918,490	2,918,490	-	100.00	3,025,330	(103,054)	-	Subsidiary of subsidiary (Note 2)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Thailand) Corp.	Thailand	Manufacturing and sales of food	838,653	838,653	-	100.00	393,559	73,702	-	Subsidiary of subsidiary (Note 2)
Uni-President Southeast Asia Holdings Ltd.	PTABC President Indonesia	Indonesia	Manufacturing and sales of instant noodles, soft drinks	570,643	570,643	-	49.63	306,333	74,683	-	(Note 2)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Philippines) Corp. etc.	Philippines	Manufacturing and sales of food	902,890	902,890	60,040	-	295,182	37,856	-	(Note 2)
Uni-President Foodstuff (BVI) Holdings Ltd.	Zhongshan President Enterprises Co., Ltd.	China	Manufacturing and sales of marine products, livestock, pet foods	702,879	702,879	-	100.00	1,224,812	120,685	-	Subsidiary of subsidiary (Note 2)
Uni-President Foodstuff (BVI) Holdings Ltd.	Qingdao President Feed & Livestock Co., Ltd.	China	Manufacturing and sales of marine products, livestock, pet foods	381,453	381,453	-	100.00	488,715	46,222	-	Subsidiary of subsidiary (Note 2)
Uni-President Foodstuff (BVI) Holdings Ltd.	Songjiang President terprises Co., Ltd. etc.	China	Manufacturing and sales of fats, feed, flour.etc.	533,739	791,589	-	100.00	312,183	5,748	-	Subsidiary of subsidiary (Note 2)

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Recognised by the Company	Note
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Book value			
President (B.V.I.) International Investment Holdings Ltd.	President Life Sciences Cayman Co., Ltd.	Cayman Islands	Professional investments	\$ 648,767	\$ –	27,124,678	100.00	\$ 815,818	\$ 168,328	\$ –	Subsidiary of subsidiary (Note 2)
President (B.V.I.) International Investment Holdings Ltd.	Uni-HomeTechCorp.	Tortola, British Virgin Islands	Professional investments	960,204	960,204	47,472,226	50.00	1,379,327	(189,995)	–	Subsidiary of subsidiary (Note 2)
President (B.V.I.) International Investment Holdings Ltd.	President Energy Development (CaymanIslands) Ltd.	Cayman Islands	Energy investments	360,792	360,792	11,282,040	40.29	447,443	301,067	–	Subsidiary of subsidiary (Note 2)
President (B.V.I.) International Investment Holdings Ltd.	Outlook Investment Pte Ltd.	Singapore	Professional investments	284,094	284,094	9,607,500	25.00	439,240	(108,288)	–	(Note 2)
President (B.V.I.) International Investment Holdings Ltd.	AndroScience Corp. etc.	United States, etc.	Research and Develop on Prostate cancer and Osteoporosis. etc.	156,951	90,439	13,472,700	–	31,028	3,172,498	–	(Note 2)
Uni-President Hong Kong Holdings Ltd.	President Enterprises (China) Investment Corp.	China	Professional investments	34,529,169	32,785,950	–	100.00	43,230,930	3,582,289	–	Subsidiary of subsidiary (Note 2)
Uni-President Hong Kong Holdings Ltd.	President (Shanghai) private Label Marketing and Trading Co., Ltd.	China	Wholesale and retail	28,989	28,989	–	100.00	32,599	5,330	–	Subsidiary of subsidiary (Note 2)
President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	China	Instant noodles, soft drinks, food	3,414,326	3,414,326	–	100.00	4,860,932	889,050	–	Subsidiary of subsidiary (Note 2)

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Recognised by the Company	Note
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Book value			
President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	China	Instant noodles, soft drinks, food	\$ 2,140,693	\$ 2,140,693	-	100.00	\$ 3,422,374	\$ 716,678	\$ -	Subsidiary of subsidiary (Note 2)
President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	China	Instant noodles, soft drinks, food	2,248,966	2,248,966	-	100.00	3,322,460	609,726	-	Subsidiary of subsidiary (Note 2)
President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	China	Instant noodles, soft drinks, food	2,774,951	2,774,951	-	100.00	3,045,380	171,709	-	Subsidiary of subsidiary (Note 2)
President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	China	Instant noodles, soft drinks, food	1,305,635	1,305,635	-	100.00	1,905,699	484,265	-	Subsidiary of subsidiary (Note 2)
President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	China	Tomato products, instant noodles, soft drinks, food.	1,318,722	1,318,722	-	100.00	1,429,442	164,819	-	Subsidiary of subsidiary (Note 2)
President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	China	Instant noodles, soft drinks, food	1,034,932	1,034,932	-	100.00	1,364,254	169,706	-	Subsidiary of subsidiary (Note 2)
President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks & Food Co., Ltd.	China	Instant noodles, soft drinks, food	1,055,471	1,055,471	-	100.00	1,102,307	109,169	-	Subsidiary of subsidiary (Note 2)
President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	China	Manufacturing and sales of instand noodles, soft drinks, mineral water	707,314	707,314	-	100.00	1,042,407	175,125	-	Subsidiary of subsidiary (Note 2)

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Recognised by the Company	Note
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Book value			
President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	China	Instant noodles, soft drinks, food	\$ 1,432,109	\$ 1,432,109	-	100.00	\$ 955,869	(\$ 200,585)	\$ -	Subsidiary of subsidiary (Note 2)
President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	China	Instant noodles, soft drinks, food	846,158	846,158	-	83.33	836,696	12,880	-	Subsidiary of subsidiary (Note 2)
President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	China	Instant noodles, soft drinks, food	843,503	843,503	-	80.26	1,040,186	150,682	-	Subsidiary of subsidiary (Note 2)
President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	China	Instant noodles, soft drinks, food	639,738	639,738	-	70.00	749,061	120,075	-	Subsidiary of subsidiary (Note 2)
President Enterprises (China) Investment Corp.	Guiyang President Enterprise Co., Ltd.	China	Instant noodles, soft drinks, food	632,454	91,416	-	70.00	617,134	(11,520)	-	Subsidiary of subsidiary (Note 2)
President Enterprises (China) Investment Corp.	Henan President Enterprise Co., Ltd.	China	Instant noodles, soft drinks, food	589,998	303,764	-	65.00	594,085	(469)	-	Subsidiary of subsidiary (Note 2)
President Enterprises (China) Investment Corp.	Jinan President Enterprise Co., Ltd.	China	Instant noodles, soft drinks, food	500,050	137,252	-	55.00	563,391	85,386	-	Subsidiary of subsidiary (Note 2)

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Recognised by the Company	Note
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Book value			
President Enterprises (China) Investment Corp.	Shanxi President Enterprise Co., Ltd.	China	Instant noodles, soft drinks, food	\$ 498,689	\$ 144,288	-	55.00	\$ 485,838	(\$ 29,012)	\$ -	Subsidiary of subsidiary (Note 2)
President Enterprises (China) Investment Corp.	Jinmailang Beverage (Beijing) Co., Ltd.	China	Development, processing and sales of soft drink and vegetable	1,562,026	1,562,026	323,200,000	32.59	2,505,503	846,822	-	(Note 2)
President Enterprises (China) Investment Corp.	President Bama Bottled Water Co., Ltd.etc.	China	Manufacturing and sales of mineral water.etc.	4,702,035	4,155,765	-	-	2,395,139	141,694	-	Subsidiary of subsidiary (Note 2)
Kunshan President Enterprises Food Co., Ltd.	Shanghai President Enterprises Management	China	Enterprise Management Consulting	839,104	839,104	-	100.00	874,993	22,125	-	Subsidiary of subsidiary (Note 2)
Kunshan President Enterprises Food Co., Ltd.	Taizhou President Enterprises Co., Ltd.	China	Instant noodles, soft drinks, food	711,726	711,726	-	75.00	864,325	183,539	-	Subsidiary of subsidiary (Note 2)
Kunshan President Enterprises Food Co., Ltd.	Hangzhou Predident Enterprise Co., Ltd.	China	Instant noodles, soft drinks, food	688,338	688,338	-	75.00	665,524	(25,956)	-	Subsidiary of subsidiary (Note 2)
Kunshan President Enterprises Food Co., Ltd.	Uni-President Shanghai Pearly Century Co., Ltd.	China	Producing and selling of clothing	1,678,627	1,678,627	-	66.67	1,739,902	53,382	-	Subsidiary of subsidiary (Note 2)
Kunshan President Enterprises Food Co., Ltd.	Jinan President Enterprise Co., Ltd.	China	Instant noodles, soft drinks, food	414,469	414,469	-	45.00	500,200	85,386	-	Subsidiary of subsidiary (Note 2)
Kunshan President Enterprises Food Co., Ltd.	Xuzhou President Enterprises Co., Ltd.	China	Instant noodles, soft drinks, food	276,580	276,580	-	30.00	322,806	120,075	-	Subsidiary of subsidiary (Note 2)

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Recognised by the Company	Note
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Book value			
Kunshan President Enterprises Food Co., Ltd.	Jiangsu President Enterprises Food Co., Ltd.etc.	China	Instant noodles, soft drinks, food	\$ 258,201	\$ 106,461	-	-	\$ 285,388	\$ 43,270	\$ -	Subsidiary of subsidiary (Note 2)
Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	China	Instant noodles, soft drinks, food	777,568	777,568	-	75.00	870,278	100,764	-	Subsidiary of subsidiary (Note 2)
Chengdu President Enterprises Food Co., Ltd.	United Advisor Venture Management Co., Ltd.	China	Professional investments	562,440	562,440	-	19.87	482,674	(121,494)	-	Subsidiary of subsidiary (Note 2)
Chengdu President Enterprises Food Co., Ltd.	Yantai North Andre Juice Co., Ltd.	China	Manufacturing and sales of juice	630,756	630,756	42,418,360	10.37	796,572	142,249	-	(Note 2)
Chengdu President Enterprises Food Co., Ltd.	Ningxia Uni-Prsidnet Enterprise Co., Ltd.	China	Instant noodles, soft drinks, food.etc.	694,225	425,666	-	0.00	719,394	74,007	-	Subsidiary of subsidiary (Note 2)
Guangzhou President Enterprises Co., Ltd.	Nanning President Enterprises Co., Ltd.	China	Instant noodles, soft drinks, food.etc.	405,161	405,161	-	75.00	537,927	129,726	-	Subsidiary of subsidiary (Note 2)
Guangzhou President Enterprises Co., Ltd.	Hainan President Enterprise Co., Ltd.	China	Instant noodles, soft drinks, food.etc.	324,029	324,029	-	75.00	309,218	(11,455)	-	Subsidiary of subsidiary (Note 2)
Guangzhou President Enterprises Co., Ltd.	Yantai North Andre Juice Co., Ltd.	China	Manufacturing and sales of juice	363,011	363,011	21,327,680	5.22	400,513	142,249	-	(Note 2)
Guangzhou President Enterprises Co., Ltd.	Zhanjiang President Enterprises Co., Ltd. etc.	China	Manufacturing and sales of juice	388,593	388,593	-	-	402,312	33,022	-	Subsidiary of subsidiary (Note 2)

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Recognised by the Company	Note
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Book value			
Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	China	Instant noodles, soft drinks, food	\$ 417,857	\$ 417,857	-	75.00	\$ 603,663	\$ 233,439	\$ -	Subsidiary of subsidiary (Note 2)
Wuhan President Enterprises Food Co., Ltd.	Wuhan Zijiang President Enterprises Co., Ltd.	China	Instant noodles, soft drinks, food	439,803	318,978	-	50.00	504,899	54,050	-	Subsidiary of subsidiary (Note 2)
Wuhan President Enterprises Food Co., Ltd.	Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd. etc.	China	Manufacturing and sales of mineral water.etc.	539,866	357,898	-	-	553,695	152,837	-	Subsidiary of subsidiary (Note 2)
Zhengzhou President Enterprises Food Co., Ltd.	Beijing Uni-President Enterprise Drink & Food Co., Ltd.	China	Soft drinks, food	417,948	-	-	100.00	419,017	1,067	-	Subsidiary of subsidiary (Note 2)
Zhengzhou President Enterprises Food Co., Ltd.	Uni-President Enterprise (Inner Mongolia) Co., Ltd.	China	Soft drinks, food, agricultural product, commission agent, goods warehousing and house leasing	178,976	-	-	50.00	171,935	(14,058)	-	Subsidiary of subsidiary (Note 2)
Zhengzhou President Enterprises Food Co., Ltd.	Shanxi President Enterprises Corp.	China	Instant noodles, soft drinks, food	413,428	413,428	-	45.00	409,253	(29,012)	-	Subsidiary of subsidiary (Note 2)
Zhengzhou President Enterprises Food Co., Ltd.	Henan President Enterprise Co., Ltd.	China	Instant noodles, soft drinks, food	320,565	320,565	-	35.00	325,097	(720)	-	Subsidiary of subsidiary (Note 2)
Zhengzhou President Enterprises Food Co., Ltd.	United Advisor Venture Management Co., Ltd.	China	Professional investments	562,440	562,440	-	19.87	482,674	(121,494)	-	(Note 2)

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Recognised by the Company	Note
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Book value			
Zhengzhou President Enterprises Food Co., Ltd.	Jinmailang Beverage (Beijing) Co., Ltd.	China	Development, processing and sales of soft drink and vegetable	\$ 854,474	\$ 854,474	151,162,628	15.24	\$ 1,171,644	\$ 846,822	\$ -	(Note 2)
Cayman Fujian Ton Yi Industrial Holdings Ltd.	Cayman Ton Yi Holdings Ltd.	China	Professional investments	5,322,600	177,420	180,000,000	100.00	5,704,309	194,139	-	Subsidiary of subsidiary (Note 2)
Cayman Fujian Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Industrial Holdings Ltd.	Cayman Islands	Professional investments	1,894,316	1,894,316	8,727	100.00	3,992,758	111,140	-	Subsidiary of subsidiary (Note 2)
Cayman Fujian Ton Yi Industrial Holdings Ltd.	Cayman Jiangsu Ton Yi Holdings Ltd.	Cayman Islands	Professional investments	1,061,646	1,061,646	5,000	100.00	2,305,762	78,241	-	Subsidiary of subsidiary (Note 2)
Cayman Fujian Ton Yi Industrial Holdings Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	China	Manufacturing of cans	206,990	206,990	-	100.00	543,514	(41,824)	-	Subsidiary of subsidiary (Note 2)
Cayman Fujian Ton Yi Industrial Holdings Ltd.	Chengdu Ton Yi Industrial Packing Co., Ltd. etc.	China	Manufacturing of can etc.	428,765	221,775	-	100.00	486,930	50,808	-	Subsidiary of subsidiary (Note 2)
Cayman Fujian Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Tinplate Co., Ltd.	China	Manufacturing of tinplates	1,648,684	1,648,684	-	86.80	3,928,911	128,036	-	Subsidiary of subsidiary (Note 2)
Cayman Jiangsu Ton Yi Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	China	Manufacturing of tinplates	923,078	923,078	-	82.86	2,188,959	94,428	-	Subsidiary of subsidiary (Note 2)
Cayman Ton Yi Holdings Ltd.	Cayman Ton Yi (China) Holdings Limited	China	Professional investments	5,322,600	177,420	180,000,000	100.00	5,704,309	194,139	-	Subsidiary of subsidiary (Note 2)
Cayman Ton Yi (China) Holdings Limited	Taizhou Ton Yi Industrial Co., Ltd.	China	Manufacture of plastic soft packings	887,100	887,100	-	100.00	1,140,558	97,937	-	Subsidiary of subsidiary (Note 2)

Investors	Name of investees	Address	Main Business	Original investments		Holding status			Net income (loss) of the investee	Recognised by the Company	Note
				Ending balance of the current period	Ending balance of prior period (Note 1)	Shares	Percentage of ownership	Book value			
Cayman Ton Yi (China) Holdings Limited	Zhangzhou Ton Yi Industries Packing Co., etc.	China	Manufacture of plastic soft packings	\$ 887,100	\$ 887,100	-	100.00	\$ 992,834	\$ 102,543	\$ -	Subsidiary of subsidiary (Note 2)
Cayman Ton Yi (China) Holdings Limited	Kunshan Ton Yi Industrial Co., Ltd.	China	Manufacture of plastic soft packings	887,100	-	-	100.00	935,950	42,822	-	Subsidiary of subsidiary (Note 2)
Cayman Ton Yi (China) Holdings Limited	Beijing Ton Yi Industrial Co., Ltd.	China	Manufacture of plastic soft packings	887,100	-	-	100.00	880,331	(8,881)	-	Subsidiary of subsidiary (Note 2)
Cayman Ton Yi (China) Holdings Limited	Huizhou Ton Yi Industrial Co., Ltd.	China	Manufacture of plastic soft packings	887,100	177,420	-	100.00	879,361	(18,112)	-	Subsidiary of subsidiary (Note 2)
Cayman Ton Yi (China) Holdings Limited	Chengdu Ton Yi Industrial Co., Ltd.	China	Manufacture of plastic soft packings	887,100	340,055	-	100.00	875,275	(22,169)	-	Subsidiary of subsidiary (Note 2)
Uni-Home Tech Corp.etc.	Ever-Splendor Electrics (Shenzhen) Co., Ltd. etc.	China	Manufacturing of Home appliances.etc.	8,857,412	9,944,378	515,540	-	7,155,858	3,167,692	-	(Note 2)

(Note 1)Ending balance of December 31,2012.

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

(Note 3)Ending balance and book value were translated using balance sheet date exchange rate as follows: USD:NTD 1:29.57 CNY:NTD 1:4.83. Profit and loss were translated using the average exchange rate for the nine-month period ended September 30, 2013 as follows:USD:NTD 1:29.74 CNY:NTD 1:4.82.

(3) Disclosure of information on indirect investments in Mainland China(Only disclose information as of and for the nine-month periods September 30, 2013)

1.The basic information of investment in Mainland China as of September 30, 2013 are as follows:

Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from Taiwan	Investment Amount		Ending investment balance from Taiwan	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investment balance as of June 30, 2013	Accumulated remittance	Note
					Payment	Remittance						
President Enterprises (China) Investment Corp.	Professional investments	\$ 22,815,325	(Note 1)	\$ -	\$ -	\$ -	\$ -	70.49	\$ 2,525,157	\$ 30,473,481	\$ -	(Note 2)
Kunshan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	2,838,720	(Note 1)	1,510,879	-	-	1,510,879	70.49	658,073	3,426,471	-	(Note 2)
Wuhan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	1,762,372	(Note 1)	852,385	-	-	852,385	70.49	505,185	2,412,431	-	(Note 2)
Chengdu President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	1,922,050	(Note 1)	1,204,800	-	-	1,204,800	70.49	429,797	2,342,004	-	(Note 2)
Guangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,217,750	(Note 1)	1,131,289	-	-	1,131,289	70.49	121,040	2,146,688	-	(Note 2)
Zhengzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,094,090	(Note 1)	543,290	-	-	543,290	70.49	250,388	1,343,328	-	(Note 2)
Xinjiang President Enterprises Food Co., Ltd.	Tomato products, instant noodles, soft drinks, food.	1,108,875	(Note 1)	626,440	-	-	626,440	70.49	116,181	1,007,613	-	(Note 2)
Hefei President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	887,100	(Note 1)	548,080	-	-	548,080	70.49	119,626	961,661	-	(Note 2)
Nanchang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	916,670	(Note 1)	412,886	-	-	412,886	70.49	106,218	923,552	-	(Note 2)
Chongqing President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	993,552	(Note 1)	182,536	-	-	182,536	70.49	71,031	817,135	-	(Note 2)

Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from Taiwan	Investment Amount		Ending investment balance from Taiwan	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investment balance as of June 30, 2013	Accumulated remittance	Note
					Payment	Remittance						
Taizhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 887,100	(Note 1)	\$ 162,990	\$ -	\$ -	\$ 162,990	70.49	\$ 129,377	\$ 810,992	\$ -	(Note 2)
Beijing President Enterprises Drinks & Food Co., Ltd.	Instant noodles, soft drinks, food	872,315	(Note 1)	260,778	-	-	260,778	70.49	76,951	777,016	-	(Note 2)
Xuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	887,100	(Note 1)	456,354	-	-	456,354	70.49	84,641	755,557	-	(Note 2)
Jinan President Enterprise Co., Ltd.	Instant noodles, soft drinks, food	887,100	(Note 1)	97,788	250,133	-	347,921	70.49	60,189	749,724	-	(Note 2)
Fuzhou President Enterprises Co., Ltd.	Manufacturing and sales of mineral water	591,400	(Note 1)	217,310	-	-	217,310	70.49	123,447	734,795	-	(Note 2)
Kunming President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	887,100	(Note 1)	434,620	-	-	434,620	70.49	9,080	707,774	-	(Note 2)
Shenyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,179,843	(Note 1)	515,494	-	-	515,494	70.49	(141,391)	673,793	-	(Note 2)
Henan President Enterprise Co., Ltd.	Instant noodles, soft drinks, food	887,100	(Note 1)	217,310	198,030	-	415,340	70.49	(507)	647,931	-	(Note 2)
Shanxi President Enterprises Corp.	Instant noodles, soft drinks, food	887,100	(Note 1)	103,229	244,899	-	348,128	70.49	(20,452)	630,948	-	(Note 2)
Hangzhou President Enterprise Co., Ltd.	Instant noodles, soft drinks, food	887,100	(Note 1)	162,990	-	-	162,990	70.49	(18,296)	624,791	-	(Note 2)

Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from Taiwan	Investment Amount		Ending investment balance from Taiwan	Percentage of ownership held by the Company (direct or indirect)	Invetment gain (loss)	Investment balance as of June 30, 2013	Accumulated remittance	Note
					Payment	Remittance						
Guiyang President Enterprise Co., Ltd.	Instant noodles, soft drinks, food	\$ 887,100	(Note 1)	\$ 65,202	\$ 375,184	\$ -	\$ 440,386	70.49	(\$ 11,580)	\$ 619,905	\$ -	(Note 2)
Shijiazhuang President Enterprise Co., Ltd.	Instant noodles, soft drinks, food	739,250	(Note 1)	135,815	-	-	135,815	70.49	(8,689)	567,206	-	(Note 2)
Changsha President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	502,690	(Note 1)	92,347	-	-	92,347	70.49	164,550	563,905	-	(Note 2)
Nanning President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	502,690	(Note 1)	92,347	-	-	92,347	70.49	91,444	504,469	-	(Note 2)
Changchun President Enterprise Co., Ltd.	Instant noodles, soft drinks, food	591,400	(Note 1)	108,670	-	-	108,670	70.49	(34,430)	413,700	-	(Note 2)
Zhanjiang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	479,034	(Note 1)	65,202	87,527	-	152,729	70.49	19	360,141	-	(Note 2)
Beijing Uni-President Enterprise Drink & Food Co., Ltd.	Instant noodles, soft drinks, food	413,980	(Note 1)	-	-	-	-	70.49	753	295,364	-	(Note 2)
Jiangsu President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	360,754	(Note 1)	-	87,557	-	87,557	70.49	30,502	291,087	-	(Note 2)
Hainan President Enterprise Co., Ltd.	Instant noodles, soft drinks, food	413,980	(Note 1)	76,054	-	-	76,054	70.49	(8,077)	289,555	-	(Note 2)
Aksu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	354,840	(Note 1)	65,202	-	-	65,202	70.49	25,137	274,819	-	(Note 2)

Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from Taiwan	Investment Amount		Ending investment balance from Taiwan	Percentage of ownership held by the Company (direct or indirect)	Invetment gain (loss)	Investment balance as of June 30, 2013	Accumulated remittance	Note
					Payment	Remittance						
Uni-President Enterprises (Inner Mongolia) Co., Ltd.	Soft drinks, food, agricultural product, commission agent, goods warehousing and house leasing	\$ 177,420	(Note 1)	\$ -	\$ 125,052	\$ -	\$ 125,052	70.49	(\$ 9,910)	\$ 242,331	\$ -	(Note 2)
Baiyin President Enterprise Co., Ltd.	Instant noodles, soft drinks, food	354,840	(Note 1)	65,202	-	-	65,202	70.49	(6,909)	226,479	-	(Note 2)
President Bama Bottled Water Co., Ltd.	Manufacturing and sales of mineral water	122,716	(Note 1)	-	-	-	-	70.49	13,157	124,566	-	(Note 2)
Wuxue President Mineral water Co., Ltd.	Manufacturing and sales of mineral water	141,936	(Note 1)	26,081	-	-	26,081	70.49	2,263	96,032	-	(Note 2)
Champ Green (Shanghai) Consulting Co., Ltd.	Enterprise Management Consulting	4,436	(Note 1)	3,253	-	-	3,253	70.49	10,914	58,697	-	(Note 2)
President (Shanghai) Trading Co., Ltd.	Wholesale and retail	254,302	(Note 1)	173,842	-	-	173,842	70.49	(10,875)	37,485	-	(Note 2)
Wuyuan President Enterprises Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	50,269	(Note 1)	26,081	-	-	26,081	70.49	(1,814)	33,614	-	(Note 2)
President (Shanghai) private Label Marketing and Trading Co., Ltd.	Wholesale and retail	28,092	(Note 1)	20,640	-	-	20,640	70.49	3,759	22,981	-	(Note 2)
Zixi President Enterprises Drink and Food Co., Ltd.	Manufacturing and sales of mineral water	29,570	(Note 1)	-	-	-	-	70.49	(9,510)	9,279	-	(Note 2)

Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from Taiwan	Investment Amount		Ending investment balance from Taiwan	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investment balance as of June 30, 2013	Accumulated remittance	Note
					Payment	Remittance						
Harbin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 739,250	(Note 1)	\$ 257,170	\$ -	\$ -	\$ 257,170	70.49	(\$ 40,702)	(\$ 29,046)	\$ -	(Note 2)
Beijing President Food Co., Ltd.	Instant noodles, soft drinks, food	691,938	(Note 1)	108,670	-	-	108,670	70.49	5,640	(57,406)	-	(Note 2)
Uni-President Trading (Kunshan) Co., Ltd.	Wholesale and retail	59,140	(Note 1)	43,468	-	-	43,468	70.49	(307,296)	(257,314)	-	(Note 2)
SMS Capital (Shanghai) Ltd.	Enterprise Management Consulting	17,742	(Note 1)	-	6,239	-	6,239	35.25	-	-	-	(Note 3)
Jinmailang Beverage (Beijing) Co., Ltd.	Development, processing and sales of soft drink vegetable	4,793,514	(Note 1)	-	-	-	-	33.72	285,551	2,592,378	-	(Note 2)
Guilin Ziquan Beverage Industried Co., Ltd.	Instant noodles, soft drinks, food	563,604	(Note 1)	-	-	-	-	29.61	10,151	193,624	-	(Note 2)
Sms Private Equity Fund Management	Professional investments	26,022	(Note 1)	3,489	-	-	3,489	28.20	(183)	7,018	-	(Note 3)
Yichang Ziquan Beverage Industrial Co., Ltd.	Instant noodles, soft drinks, food	266,130	(Note 1)	-	-	-	-	24.67	-	66,173	-	(Note 3)
Uni-President Enterprise (Kunshan) Food Technology Co., Ltd.	Flavoring	35,484	(Note 1)	2,040	-	-	2,040	10.57	-	2,494	-	-
Sanshui Jianlibao Commerce Co., Ltd.	Sales of soft drinks	2,078,190	(Note 1)	1,653,525	-	-	1,653,525	100.00	280,355	1,996,833	-	(Note 3)
Zhongshan President Enterprises Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	573,658	(Note 1)	647,406	-	-	647,406	100.00	120,671	1,224,819	-	(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)	Invetment gain (loss)	Investment balance as of June 30, 2013	Accumulated remittance	Note
					Payment	Remittance						
Qingdao President Feed & Livestock Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	\$ 443,550	(Note 1)	\$ 272,488	\$ -	\$ -	\$ 272,488	100.00	\$ 46,210	\$ 488,703	\$ -	(Note 3)
Songjiang President Enterprises Co., Ltd.	Enterprise Management Consulting	561,830	(Note 1)	493,878	-	-	493,878	100.00	5,590	239,754	-	(Note 3)
Tianjin President Enterprises Food Co., Ltd.	Manufacturing and sales of flour	449,760	(Note 1)	369,093	-	-	369,093	100.00	178	72,447	-	(Note 3)
Zhangjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feed, flour	502,690	(Note 1)	301,614	-	-	301,614	60.00	65,242	508,545	-	(Note 3)
President-Kikkoman Zhenji Foods Co., Ltd.	Manufacturing and sales of food	1,449,900	(Note 1)	584,244	-	-	584,244	45.00	11,032	579,602	-	(Note 3)
Dalian Beiliang Logistics Co., Ltd.	Physical distribution	35,188	(Note 1)	1,715	-	-	1,715	10.10	-	3,341	-	(Note 3)
Cargill-President (Donguan) Feed Protein Technology Co., Ltd.	Manufacturing and sales of animal feeds	1,182,800	(Note 1)	581,524	-	(581,524)	-	50.00	30	-	-	(Note 3)
Tongjia (Dongguan) Trading Co., Ltd.	Wholesale and r etail	14,785	(Note 1)	6,476	-	(6,476)	-	50.00	-	-	-	(Note 3)
Zhanjiang Uni- President Aquatic Feed Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	-	(Note 1)	118,280	-	(118,280)	-	100.00	1,695	-	-	(Note 3)

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

<u>Name of endorsees</u>	<u>Accumulated investment balance from Taiwan to Mainland China</u>	<u>Amount approved by MOEA</u>	<u>Ceiling amount of investment in Mainland China by MOEA (Note 4)</u>
Uni-President Enterprises Corp.	\$ 17,989,929	\$ 27,989,644	\$ 79,513,111

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

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

(Note3) Investment gains and losses were recognized based on unreviewed financial statements of subsidiaries as of and for the nine-month periods ended September 30, 2013.

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

(Note5) Exchange rate of foreign currency indicated as of report date are as follows: USD: NTD 1:29.57; CNY:NTD 1:4.833. The amount recognised in the report is based on the average of the nine month period ended September 30, 2013, which is USD:NTD 1:29.74 ; CNY:NTD 1:4.82.

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

14. SEGMENT INFORMATION

(1) General information

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

(2)Segment Information

The segment information provided to the chief operating decision maker for the reportable segments is as follows:

	For the nine-month period ended September 30, 2013						
	<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	\$ 16,964,701	\$ 135,610,270	\$ 5,951,492	\$ 320,556	\$ 95,062,512	\$ 29,102,069	\$ 1,752,171
Revenue from internal customers	<u>578,535</u>	<u>81,289</u>	<u>-</u>	<u>-</u>	<u>663,454</u>	<u>2,487,039</u>	<u>70,084,227</u>
Segment revenue	<u>\$ 17,543,236</u>	<u>\$ 135,691,559</u>	<u>\$ 5,951,492</u>	<u>\$ 320,556</u>	<u>\$ 95,725,966</u>	<u>\$ 31,589,108</u>	<u>\$ 71,836,398</u>
Segment income	<u>\$ 342,874</u>	<u>\$ 3,782,467</u>	<u>(\$ 250,278)</u>	<u>(\$ 87,772)</u>	<u>\$ 4,901,663</u>	<u>\$ 1,846,005</u>	<u>\$ 547,229</u>
Segment assets	<u>\$ 13,281,227</u>	<u>\$ 106,826,698</u>	<u>\$ 7,969,552</u>	<u>\$ 6,831,104</u>	<u>\$ 45,401,490</u>	<u>\$ 18,976,375</u>	<u>\$ 17,522,489</u>

	For the nine-month period ended September 30, 2013						
	<u>Packing and Containers</u>	<u>Fuel and Oil</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	\$ 26,639,994	\$ 11,244,965	\$ 2,342,396	\$ 3,763,934	\$ 37,326,710	(\$ 40,554,099)	\$ 325,527,671
Revenue from internal customers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,325,867</u>	<u>(78,220,411)</u>	<u>-</u>
Segment revenue	<u>\$ 26,639,994</u>	<u>\$ 11,244,965</u>	<u>\$ 2,342,396</u>	<u>\$ 3,763,934</u>	<u>\$ 41,652,577</u>	<u>(\$ 118,774,510)</u>	<u>\$ 325,527,671</u>
Segment income	<u>\$ 1,482,166</u>	<u>(\$ 14,128)</u>	<u>(\$ 377,980)</u>	<u>\$ 1,115,175</u>	<u>\$ 2,565,988</u>	<u>(\$ 778,469)</u>	<u>\$ 15,074,940</u>
Segment assets	<u>\$ 48,968,030</u>	<u>\$ 1,876,686</u>	<u>\$ 30,808,310</u>	<u>\$ 10,856,485</u>	<u>\$ 17,922,577</u>		<u>\$ 327,241,023</u>

For the nine-month period ended September 30, 2012

	Feeds	Foods	Electric Appliances	General Investments	Chain Stores	Circulation	Distribution
Revenue from external customers	\$ 18,487,839	\$ 123,551,644	\$ 6,442,865	\$ 271,339	\$ 93,579,358	\$ 25,490,564	\$ 2,286,346
Revenue from internal customers	605,717	184,946	-	-	436,245	2,354,393	75,484,662
Segment revenue	<u>\$ 19,093,556</u>	<u>\$ 123,736,590</u>	<u>\$ 6,442,865</u>	<u>\$ 271,339</u>	<u>\$ 94,015,603</u>	<u>\$ 27,844,957</u>	<u>\$ 77,771,008</u>
Segment income	<u>\$ 710,804</u>	<u>\$ 6,208,919</u>	<u>(\$ 302,075)</u>	<u>(\$ 41,640)</u>	<u>\$ 4,450,170</u>	<u>\$ 918,032</u>	<u>\$ 508,339</u>
Segment assets	<u>\$ 13,644,790</u>	<u>\$ 90,523,673</u>	<u>\$ 8,645,987</u>	<u>\$ 6,113,538</u>	<u>\$ 43,806,230</u>	<u>\$ 16,296,874</u>	<u>\$ 22,374,776</u>

For the nine-month period ended September 30, 2012

	Packing and Containers	Fuel and Oil	Leisure Business Development	Pharmaceutical Department	Others	Adjustment and Elimination	Consolidated
Revenue from external customers	\$ 22,703,930	\$ 11,094,907	\$ 1,959,753	\$ 3,168,184	\$ 36,477,995	(\$ 36,763,213)	\$ 308,751,511
Revenue from internal customers	-	-	-	-	3,325,010	(82,390,973)	-
Segment revenue	<u>\$ 22,703,930</u>	<u>\$ 11,094,907</u>	<u>\$ 1,959,753</u>	<u>\$ 3,168,184</u>	<u>\$ 39,803,005</u>	<u>(\$ 119,154,186)</u>	<u>\$ 308,751,511</u>
Segment income	<u>\$ 496,819</u>	<u>\$ 10,210</u>	<u>(\$ 308,002)</u>	<u>\$ 861,138</u>	<u>\$ 1,020,789</u>	<u>\$ 1,004,949</u>	<u>\$ 15,538,452</u>
Segment assets	<u>\$ 41,055,854</u>	<u>\$ 2,829,787</u>	<u>\$ 31,444,143</u>	<u>\$ 9,403,588</u>	<u>\$ 15,407,261</u>		<u>\$ 301,546,501</u>

When the chief operating decision-maker evaluates the performance of operating segments and makes decisions on resource distributions, the performance of individual entities is also taken into consideration. When the Company's performance is reviewed individually, its revenue and income constituted 34% and 9% of the Feeds segment, respectively, and 20% and 35% of the Foods segment, respectively, for the nine-month period ended September 30, 2013, and 35% and 25% of the Feeds segment, respectively, and 22% and 28% of the Foods segment, respectively, for the nine-month period ended September 30, 2012.

(3) Reconciliation for segment income (loss)

A.A reconciliation of adjusted income of reportable segments to profit before tax and discontinued operations is provided as follows:

	<u>For the nine-month periods ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
Income of reportable segments	\$ 13,287,421	\$ 13,512,714
Income of other operating segments	2,565,988	1,020,789
Gain/(loss) of intersegment transactions	(778,469)	1,004,949
Other income	4,197,074	3,082,440
Other gains and losses	2,073,822	(1,106,002)
Finance costs	(1,537,472)	(1,506,218)
Share of profit of associates and joint ventures accounted for under equity method	<u>1,605,925</u>	<u>1,857,980</u>
Income before income tax	<u>\$ 21,414,289</u>	<u>\$ 17,866,652</u>

B.The amount of total assets provided to the chief operating decision maker adopts the same measurement for assets in the Group's financial report. The reconciliations between reportable segments' assets and total assets were as follows:

	<u>For the nine-month periods ended September 30,</u>	
	<u>2013</u>	<u>2012</u>
Assets of reportable segments	\$ 309,318,446	\$ 286,139,240
Assets of other operating segments	17,922,577	15,407,261
Investments accounted for under the equity method	30,929,716	29,808,097
Unallocated items	<u>7,583,624</u>	<u>10,012,209</u>
Total assets	<u>\$ 365,754,363</u>	<u>\$ 341,366,807</u>

15. INITIAL APPLICATION OF IFRSs

These consolidated financial statements are the first third quarter consolidated financial statements prepared by the Group in accordance with the IFRSs. The Group has adjusted the amounts as appropriate that are reported in the previous R.O.C. GAAP consolidated financial statements to those amounts that should be presented under IFRSs in the preparation of the opening IFRS balance sheet. Information about exemptions elected by the Group, exceptions to the retrospective application of IFRSs in relation to initial application of IFRSs, and how it affects the Group's financial position, operating results and cash flows in transition from R.O.C. GAAP to the IFRSs is set out below:

(1) Exemptions elected by the Group

A.Business combinations

The Group has elected not to apply the requirements in IFRS 3, 'Business Combinations', retrospectively to business combinations that occurred prior to the date of transition to IFRSs ("the transition date"). This exemption also applies to the Group's previous acquisitions of investments in associates and joint ventures.

B.Share-based payment transactions

The Group has elected not to apply the requirements in IFRS 2, 'Share-based Payment', retrospectively to equity instruments and liabilities that were vested and settled arising from share-based payment transactions prior to the transition date.

C. Deemed cost

- (a) For property, plant and equipment that were revalued under R.O.C. GAAP before the transition date, the Group has elected to use the revalued amount under R.O.C. GAAP at the date of the revaluation as the 'deemed cost' of these assets under IFRSs.
- (b) For investment properties that were accounted for under 'Property, plant and equipment' which were revalued under R.O.C. GAAP before the transition date, the Group has elected to use the revalued amount under R.O.C. GAAP at the date of the revaluation as the 'deemed cost' of these assets under IFRSs.

D. Leases

The Group has elected to apply the transitional provisions in IFRIC 4, 'Determining Whether an Arrangement Contains a Lease'. Therefore, the Group determines whether an arrangement existing at the transition date contains a lease based on the facts and circumstances on that date.

E. Employee benefits

The Group has elected to recognise all cumulative actuarial gains and losses relating to all employee benefit plans in 'retained earnings' at the transition date, and to disclose the information of present value of defined benefit obligation, fair value of plan assets, gain or loss on plan assets and experience adjustments under the requirements of paragraph 120A (P), IAS 19, 'Employee Benefits', based on their prospective amounts for financial periods from the transition date.

F. Cumulative translation differences

The Group has elected to reset the cumulative translation differences arising on the translation of the financial statements of foreign operations under R.O.C. GAAP to zero at the transition date, and to deal with translation differences arising subsequent to the transition date in accordance with IAS 21, 'The Effects of Changes in Foreign Exchange Rates'.

G. The Company became a first-time adopter later than its subsidiary

The Company became a first-time adopter later than its subsidiary. The Company in its consolidated financial statements has elected to measure the assets and liabilities of the subsidiary at the same carrying amount as in the separate financial statements of the subsidiary, after adjustments for consolidation and equity method adjustments and for the effects of the business combination in which the Company acquired the subsidiary.

H. Compound financial instruments

The Group has elected not to segregate between liability components and equity components of compound financial instruments whose liability components were no longer outstanding at the transition date.

I. Designation of previously recognised financial instruments

The Group has elected to designate investments which were originally measured at cost, as available-for-sale financial assets at the transition date.

J. Decommissioning liabilities included in the cost of property, plant and equipment

The Group has elected to measure the decommissioning liabilities included in the cost of certain property, plant and equipment at the transition date in accordance with IAS 37, 'Provisions, Contingent Liabilities and Contingent Assets'.

K. Borrowing costs

The Group has elected to apply the transitional provisions in paragraphs 27 and 28 of IAS 23, 'Borrowing Costs', amended in 2007 and apply IAS 23 from the transition date.

L. Transfers of assets from customers

The Group has elected to apply the transitional provisions in paragraph 22 of IFRIC 18,

- ‘Transfers of Assets from Customers’, and apply IFRIC 18 from the transition date.
- (2) Except for the derecognition of financial assets and financial liabilities and hedge accounting to which exceptions to the retrospective application of IFRSs specified in IFRS 1 are not applied as they have no relation with the Group, other exceptions to the retrospective application are set out below:
- A. Accounting estimates
- Accounting estimates made under IFRSs on January 1, 2012 are consistent with those made under R.O.C. GAAP on that day.
- B. Non-controlling interest
- Requirements of IAS 27 (amended in 2008) that shall be applied prospectively are as follows:
- (a) Requirements concerning total comprehensive income (loss) attributed to owners of the parent and non-controlling interest, even which results in a loss to non-controlling interest;
- (b) Requirements that change in interest ownership of the parent in a subsidiary while control is retained is accounted for as an equity transaction with the parent.
- (3) Requirement to reconcile from R.O.C. GAAP to IFRSs at the time of initial application
- IFRS 1 requires that entity should make reconciliation for equity, comprehensive income and cash flows for the comparative periods. The Group’s initial application of IFRSs has no significant effect on cash flows from operating activities, investing activities and financing activities. Reconciliation for equity and comprehensive income for the comparative periods as to transition from R.O.C. GAAP to IFRSs is shown below:

A.Reconciliation for equity on 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 (Note)	6,230,388	1,441,309	7,671,697	(2)
Financial assets carried at cost - non-current	4,169,076	(2,212,995)	1,956,081	(2), (3)
Property, plant and equipment, net	126,234,975	(12,432,085)	113,802,890	(4), (5) (6)
Investment property	-	20,934,200	20,934,200	(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	(9,061,221)	17,805	(5)
Idle assets	1,194,099	(1,194,099)	-	(5)
Deferred income tax assets - non-current	410,589	3,116,498	3,527,087	(1), (8) (9), (10)
Prepayments for equipment	-	1,846,923	1,846,923	(4)
Others (Note)	<u>160,447,298</u>	<u>640,625</u>	<u>161,087,923</u>	(3), (5) (9), (10)
 Total assets	 <u>\$ 320,086,783</u>	 <u>\$ 2,530,192</u>	 <u>\$ 322,616,975</u>	

Item	ROC GAAP	Adjustments	IFRSs	Note
Liabilities				
Accrued expenses	\$ 19,864,173	\$ 1,239,723	\$ 21,103,896	(8), (9)
Land value incremental tax reserve	2,169,441	(2,169,441)	-	(1)
Accrued pension liabilities	3,640,433	4,984,006	8,624,439	(10)
Deferred income tax liabilities- non-current	865,506	2,721,411	3,586,917	(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>\$ 7,182,887</u>	<u>\$ 209,039,691</u>	
Stockholders' Equity				
Capital reserve from long-term investment	\$ 5,976,770	(\$ 5,976,770)	\$ -	(11)
Special reserve	105,429	4,073,027	4,178,456	(14)
Undistributed earnings (Note)	11,167,882	202,444	11,370,326	(3), (8) (9), (10) (11), (12) (13), (14)
Cumulative translation adjustments	1,614,590	(1,614,590)	-	(12)
Unrecognized pension cost	(2,242,758)	2,242,758	-	(10)
Unrealized revaluation increments	2,458,437	(2,458,437)	-	(13)
Minority interest	45,652,329	(1,457,221)	44,195,108	(8), (9) (10)
Others (Note)	<u>53,497,300</u>	<u>336,094</u>	<u>53,833,394</u>	(2), (11)
Total stockholders' equity	<u>\$ 118,229,979</u>	<u>(\$ 4,652,695)</u>	<u>\$ 113,577,284</u>	

Note : The Group had obtained the ability to exercise significant influence in the operations of Prince Housing and Development Corp. ('Prince Housing'). Accordingly, the Group changed the accounting treatment for its investment in Prince Housing to the equity method retrospectively. Please refer to Note 6(7) for detailed information.

B.Reconciliation for equity on 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 (Note)	6,703,166	1,324,090	8,027,256	(2)
Financial assets carried at cost - non-current	3,941,563	(1,981,787)	1,959,776	(2), (3)
Property, plant and equipment, net	139,430,133	(12,000,870)	127,429,263	(4), (5) (6), (18)
Investment property	-	20,979,266	20,979,266	(5)
Other intangible assets	11,970,446	(9,039,077)	2,931,369	(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)
Prepayments for equipment	-	1,635,336	1,635,336	(4)
Others (Note)	<u>163,507,687</u>	<u>964,139</u>	<u>164,471,826</u>	(3), (5) (9), (10) (13), (18)
 Total assets	 <u>\$337,816,291</u>	 <u>\$ 3,242,326</u>	 <u>\$341,058,617</u>	

Item	ROC GAAP	Adjustments	IFRSs	Note
Liabilities				
Accrued expenses	\$ 23,129,886	\$ 1,382,761	\$ 24,512,647	(8), (9)
Land value incremental tax 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	2,829,864	3,603,323	(1), (9)
Others	<u>177,342,751</u>	<u>325,381</u>	<u>177,668,132</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 (Note)	15,534,559	(3,961,740)	11,572,819	(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 (Note)	<u>60,556,723</u>	<u>3,411,138</u>	<u>63,967,861</u>	(2), (11) (15)
Total stockholders' equity	<u>\$129,954,070</u>	<u>(\$ 4,717,006)</u>	<u>\$125,237,064</u>	

Note : The Group had obtained the ability to exercise significant influence in the operations of Prince Housing and Development Corp. ('Prince Housing'). Accordingly, the Group changed the accounting treatment for its investment in Prince Housing to the equity method retrospectively. Please refer to Note 6(7) for detailed information.

C.Reconciliation on equity on September 30, 2012:

Item	ROC GAAP	Adjustments	IFRSs	Note
Assets				
Deferred income tax assets - current	\$ 1,362,565	(\$ 1,362,565)	\$ -	(1)
Available-for-sale financial assets - non-current (Note)	6,198,796	1,277,175	7,475,971	(2)
Financial assets carried at cost - non-current	4,150,000	(1,962,496)	2,187,504	(2), (3)
Property, plant and equipment, net	133,818,280	(13,706,231)	120,112,049	(4), (5) (6), (17)
Investment property	-	20,696,107	20,696,107	(5)
Other intangible assets	11,549,250	(8,861,834)	2,687,416	(6), (7)
Long-term prepaid rent expenses	-	9,315,252	9,315,252	(7)
Assets leased to others	9,230,017	(9,230,017)	-	(5)
Idle assets	1,274,373	(1,274,373)	-	(5)
Deferred income tax assets - non-current	574,955	3,384,696	3,959,651	(1), (8) (9), (10)
Prepayments for equipment	-	3,619,596	3,619,596	(4)
Others (Note)	<u>170,380,381</u>	<u>932,880</u>	<u>171,313,261</u>	(3), (5) (9), (10) (13), (17)
Total assets	<u>\$338,538,617</u>	<u>\$ 2,828,190</u>	<u>\$341,366,807</u>	
Liabilities				
Accrued expenses	\$ 25,667,698	\$ 1,462,736	\$ 27,130,434	(8), (9)
Land value incremental tax reserve	2,169,441	(2,169,441)	-	(1)
Accrued pension liabilities	3,601,034	4,678,696	8,279,730	(10)
Deferred income tax liabilities - non-current	881,732	2,784,181	3,665,913	(1), (9) (10)
Others	<u>183,861,983</u>	<u>312,069</u>	<u>184,174,052</u>	(1)
Total liabilities	<u>\$216,181,888</u>	<u>\$ 7,068,241</u>	<u>\$223,250,129</u>	

Item	ROC GAAP	Adjustments	IFRSs	Note
Stockholders' Equity				
Capital reserve from long-term investment	\$ 5,999,206	(\$ 5,999,206)	\$ -	(11)
Special reserve	105,429	4,073,027	4,178,456	(14)
Undistributed earnings (Note)	12,385,114	393,376	12,778,490	(3), (8) (9), (10) (11), (12) (13), (14)
Cumulative translation adjustments	328,051	(1,614,590)	(1,286,539)	(12)
Unrecognized pension cost	(2,242,758)	2,242,758	-	(10)
Unrealized revaluation increments	2,457,973	(2,457,973)	-	(13)
Minority interest	45,693,271	(1,235,974)	44,457,297	(8), (9) (10)
Others (Note)	<u>57,630,443</u>	<u>358,531</u>	<u>57,988,974</u>	(2), (11)
Total stockholders' equity	<u>\$122,356,729</u>	<u>(\$ 4,240,051)</u>	<u>\$118,116,678</u>	

Note : The Group had obtained the ability to exercise significant influence in the operations of Prince Housing and Development Corp. ('Prince Housing'). Accordingly, the Group changed the accounting treatment for its investment in Prince Housing to the equity method retrospectively. Please refer to Note 6(7) for detailed information.

D.Reconciliation for comprehensive income for the year ended December 31, 2012:

Item	ROC GAAP	Adjustments	IFRSs	Note
Operating revenue	\$427, 515, 346	(\$21, 468, 645)	\$406, 046, 701	(9), (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, 758, 638	(3, 973, 839)	(215, 201)	(9), (18)
Income tax expense	(3, 804, 016)	(103, 864)	(3, 907, 880)	(8), (9) (10)
Consolidated net income	<u>\$ 19, 106, 441</u>	<u>(\$ 3, 537, 662)</u>	<u>\$ 15, 568, 779</u>	
Other comprehensive income:				
Currency translation difference	\$ -	(\$ 1, 416, 103)	(\$ 1, 416, 103)	(19)
Actuarial loss on defined benefit plan	-	(1, 616, 687)	(1, 616, 687)	(19)
Unrealised gain on valuation of available -for-sale financial assets	-	4, 617, 811	4, 617, 811	(19)
Income tax relating to the components of other comprehensive income	<u>-</u>	<u>136, 507</u>	<u>136, 507</u>	(19)
Other comprehensive income for the period, net of tax	<u>\$ -</u>	<u>\$ 1, 721, 528</u>	<u>\$ 1, 721, 528</u>	
Total comprehensive income for the period	<u>\$ 19, 106, 441</u>	<u>(\$ 1, 816, 134)</u>	<u>\$ 17, 290, 307</u>	

Note : The Group had obtained the ability to exercise significant influence in the operations of Prince Housing and Development Corp. ('Prince Housing'). Accordingly, the Group changed the accounting treatment for its investment in Prince Housing to the equity method retrospectively. Please refer to Note 6(7) for detailed information.

E.Reconciliation for comprehensive income for the nine-month period ended September 30, 2012:

Item	ROC GAAP	Adjustments	IFRSs	Note
Operating revenue	\$324, 414, 782	(\$15, 663, 271)	\$308, 751, 511	(9), (15) (16), (17)
Operating costs	(226, 397, 558)	14, 590, 613	(211, 806, 945)	(15), (17)
Operating expenses	(82, 992, 118)	1, 586, 004	(81, 406, 114)	(8), (10) (15), (16)
Non-operating income, gains, expenses and losses (Note)	2, 643, 434	(315, 234)	2, 328, 200	(9), (15) (17)
Income tax expense	(2, 851, 200)	(47, 041)	(2, 898, 241)	(8), (9) (10)
Consolidated net income	<u>\$ 14, 817, 340</u>	<u>\$ 151, 071</u>	<u>\$ 14, 968, 411</u>	
Other comprehensive income				
Currency translation difference	\$ -	(\$ 1, 343, 130)	(\$ 1, 343, 130)	(18)
Unrealised gain on valuation of available-for -sale financial assets	-	(537, 052)	(537, 052)	(18)
Other comprehensive income for the period, net of tax	<u>\$ -</u>	<u>(\$ 1, 880, 182)</u>	<u>(\$ 1, 880, 182)</u>	
Total comprehensive income for the period	<u>\$ 14, 817, 340</u>	<u>(\$ 1, 729, 111)</u>	<u>\$ 13, 088, 229</u>	

Note : The Group had obtained the ability to exercise significant influence in the operations of Prince Housing and Development Corp. ('Prince Housing'). Accordingly, the Group changed the accounting treatment for its investment in Prince Housing to the equity method retrospectively. Please refer to Note 6(7) for detailed information.

F.Reconciliation for comprehensive income for the three-month period ended September 30, 2012:

Item	ROC GAAP	Adjustments	IFRSs	Note
Operating revenue	\$116,006,624	(\$ 5,124,288)	\$110,882,336	(9), (15) (16), (17)
Operating costs	(80,625,841)	4,744,372	(75,881,469)	(15), (17)
Operating expenses	(29,975,133)	334,323	(29,640,810)	(8), (10) (15), (16)
Non-operating income, gains, expenses and losses (Note)	1,029,643	(45,280)	984,363	(9), (15) (17)
Income tax expense	(723,440)	(1,626)	(725,066)	(8), (9) (10)
Consolidated net income	<u>\$ 5,711,853</u>	<u>(\$ 92,499)</u>	<u>\$ 5,619,354</u>	
Other comprehensive income				
Currency translation difference	\$ -	(\$ 875,164)	(\$ 875,164)	(18)
Unrealised gain on valuation of available-for- -sale financial assets	<u>-</u>	<u>(416,125)</u>	<u>(416,125)</u>	(18)
Other comprehensive income for the period, net of tax	<u>\$ -</u>	<u>(\$ 1,291,289)</u>	<u>(\$ 1,291,289)</u>	
Total comprehensive income for the period	<u>\$ 5,711,853</u>	<u>(\$ 1,383,788)</u>	<u>\$ 4,328,065</u>	

Reasons for reconciliation : For the reasons for reconciliation as of December 31, 2012 and January 1, 2012, please refer to Note 15 “INITIAL APPLICATION OF IFRSs” in the consolidated financial statements as of and for the three-month period ended March 31, 2013 for relevant information.

Note	Reasons for reconciliation	Item	Accounts affected	
			September 30, 2012	For the three-month period ended September 30, 2012
(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 to deferred income tax assets - non-current and deferred income tax liabilities - current to deferred income tax assets - non-current at the date of transition to IFRSs.	Deferred income tax assets - current	(\$ 1,362,565)	\$ -
		Deferred income tax assets - non-current	1,362,565	-
		Deferred income tax liabilities - current (shown as “Liabilities - Others”)	57,212	-
		Deferred income tax liabilities - non-current	(57,212)	-

Note	Reasons for reconciliation	Item	Accounts affected	
			September 30, 2012	For the three-month period ended September 30, 2012
(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 part of its Financial assets carried at cost - non-current as Available-for-sale financial assets - non-current, and adjusted the difference between fair value and book value as an increase in Other equity (shown as “Equity - Others”).	Available-for-sale financial assets - non-current	\$ 1,277,175	\$ -
		Financial assets carried at cost	(1,025,665)	-
		Unrealized gain or loss on financial instruments (shown as “Equity- Others”)	(251,510)	-

Note	Reasons for reconciliation	Item	Accounts affected	
			September 30, 2012	For the three-month period ended September 30, 2012
			Increase (Decrease) in assets and expenses/(Increase)	Decrease in liabilities and equity
(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 part of its Financial assets carried at cost - non-current to the associates investment at the date of transition to IFRSs. Investments accounted for under the equity method (shown as "Assets-Others") was increased based on the book value at transition date, and the difference as an increase in Undistributed earnings.	Financial assets carried at cost - non-current Investments accounted for under the equity method (shown as "Assets - Others" listed above) Undistributed earnings	(\$ 936, 831) 1, 408, 532 (471, 701)	\$ - - -
(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 "Prepayment for equipment."	Property, plant and equipment Prepayment for equipment	(3, 619, 596) 3, 619, 596	- -

Note	Reasons for reconciliation	Item	Accounts affected	
			September 30, 2012	For the three-month period ended September 30, 2012
			Increase (Decrease) in assets and expenses/(Increase)	Decrease in liabilities and equity
(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.	Property, plant and equipment	(\$ 9,481,299)	\$ -
		Assets leased to others	(9,230,017)	-
		Other assets - idle assets	(1,274,373)	-
		Investment property	20,696,107	-
		Other assets - others	(710,418)	-

Note	Reasons for reconciliation	Item	Accounts affected	
			September 30, 2012	For the three-month period ended September 30, 2012
(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 part of its Property, plant and equipment to Other intangible assets at the date of transition to IFRSs.	Property, plant and equipment	(\$ 610,903)	\$ -
		Other intangible assets	610,903	-

Note	Reasons for reconciliation	Item	Accounts affected	
			September 30, 2012	For the three-month period ended September 30, 2012
			Increase (Decrease) in assets and expenses/(Increase)	Decrease in liabilities and equity
(7)	Long-term prepaid rent expenses			
	In accordance with current accounting standards in R.O.C., the Company's payments to obtain the landuse 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.	Other intangible assets	(\$ 9,315,252)	\$ -
		Long-term prepaid rent expenses	9,315,252	-
(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.	Deferred income tax assets - non-current	102,334	-
		Accrued expenses	(584,023)	-
		Undistributed earnings	302,525	-
		Minority interest	155,875	-
		Operating expenses	50,225	20,736
		Income tax expense	(7,003)	(1,651)
		Minority interest income	(19,933)	(5,256)

Note	Reasons for reconciliation	Item	Accounts affected	
			September 30, 2012	For the three-month period ended September 30, 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.	Deferred income tax assets - non-current	\$ 100,769	\$ -
		Other receivables (shown as "Assets - other")	879,659	-
		Prepaid rent expenses (shown as "Assets - other")	(16,814)	-
		Long-term notes and accounts receivable (shown as "Assets - others")	117,081	-
		Accrued expenses	(874,964)	-
		Deferred income tax liabilities - non-current	(139,684)	-

Note	Reasons for reconciliation	Item	Accounts affected	
			September 30, 2012	For the three-month period ended September 30, 2012
		Undistributed earnings	(\$ 109,817)	\$ -
		Minority interest	65,019	-
		Other operating revenue (shown as "Revenue")	(107,278)	(38,111)
		Other expenses (shown as "Non-operating expenses")	87,750	30,641
		Income tax expense	(9,594)	(2,298)
		Minority interest income	7,873	4,727

Note	Reasons for reconciliation	Item	Accounts affected	
			September 30, 2012	For the three-month period ended September 30, 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..	Deferred income tax assets - non-current	\$ 1,231,716	\$ -
		Deferred pension costs (shown as “Assets - others”)	(157,485)	-
		Other assets - others (shown as “Assets - others”)	(115,133)	-
		Accrued pension liabilities	(4,678,696)	-
		Deferred income tax liabilities - non-current	(5,563)	-

Note	Reasons for reconciliation	Item	Accounts affected	
			September 30, 2012	For the three-month period ended September 30, 2012
		Undistributed earnings	\$ 5,102,300	\$ -
		Unrecognized pension cost	(2,242,758)	-
		Minority interest income	1,075,498	-
		Operating expenses	(315,152)	(95,057)
		Income tax expense	54,502	18,128
		Minority interest	50,771	25,425

Note	Reasons for reconciliation	Item	Accounts affected	
			September 30, 2012	For the three-month period ended September 30, 2012
			Increase (Decrease) in assets and expenses/(Increase) Decrease in liabilities and equity	
(11)	Capital reserve from long-term investment			
	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 not to retrospectively apply IFRSs to its investment transactions before January 1, 2012. As a result, the Company reclassified its “Capital reserve from long-term investments” due to changes in shareholding percentage of equity method investees and reclassified the remaining balance of “Capital reserve from long-term investments” to other equity accounts based on its nature (shown as “Equity-other”) in accordance with the revised “Rules Governing the Preparation of Financial Statements by Securities Issuers”.	Undistributed earnings	(\$ 5,666,186)	\$ -
		Capital reserve from long-term investments	5,999,206	-
		Capital reserve - change in net equity of associates and joint ventures accounted for under equity method (shown as “Equity Others”)	(333,020)	-
(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”.	Undistributed earnings	(1,614,590)	-
		Cumulative translation adjustments	1,614,590	-

Note	Reasons for reconciliation	Item	Accounts affected	
			September 30, 2012	For the three-month period ended September 30, 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.	Asset revaluations	(\$ 2,458,437)	\$ –
	(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 (shown as “Assets-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 revaluations recognized.	Investments	464	–
		Asset revaluation reserve	(464)	–
(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 to reclassify the transition differences of items 12 and 13 above to the “retained earnings” account at the date of transition to IFRSs.	Undistributed earnings	4,073,027	–
		Special reserve	(4,073,027)	–

Note	Reasons for reconciliation	Item	Accounts affected	
			September 30, 2012	For the three-month period ended September 30, 2012
(15)	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.	Operating revenue	\$ 14,705,186	\$ 5,287,250
		Operating costs	(14,681,879)	(5,284,318)
		Operating expenses	85,593	9,825
		Miscellaneous expenses (shown as "Non-operating income, gains, expenses and losses")	(108,900)	(12,757)

Note	Reasons for reconciliation	Item	Accounts affected	
			September 30, 2012	For the three-month period ended September 30, 2012
			Increase (Decrease) in assets and expenses/(Increase) Decrease in liabilities and equity	
(16)	Considerations 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, and 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.	Operating revenue	\$ 1,502,094	\$ 252,170
		Operating expense	(1,502,094)	(252,170)

Note	Reasons for reconciliation	Item	Accounts affected	
			September 30, 2012	For the three-month period ended September 30, 2012
			Increase (Decrease) in assets and expenses/(Increase) Decrease in liabilities and equity	
(17)	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".	Inventory (shown as "Assets – others")	\$ 11,563	\$ –
		Property, plant and equipment	(11,563)	–
		Revenue	(251,114)	(79,209)
		Cost of goods sold	196,257	64,809
		Gain on disposal of property, plant and equipment (shown as "Non-operating income, gains, expenses and losses")	54,857	14,400

Note	Reasons for reconciliation	Item	Accounts affected	
			September 30, 2012	For the three-month period ended September 30, 2012
(18)	Other comprehensive income			
	R.O.C GAAP do not provide any guidance regarding other comprehensive income, and the ending balance of other comprehensive accounts are presented, net of tax, as equity components in the balance sheets. However, under IAS 1 “Presentation of Financial Statements”, an entity shall disclose the amount of income tax relating to each component of other comprehensive income, including reclassification adjustments, either in the statement of comprehensive income or in the notes.	Cumulative translation adjustments	(\$ 1,343,130)	(\$ 875,164)
		Unrealized gain and losses on available-for-sale financial assets	(537,052)	(416,125)

F. Major adjustment for the consolidated statement of cash flows for the nine-month period ended September 30, 2012:

a) The transition of R.O.C. GAAP to IFRSs has no effect on the Group's cash flows reported.

b) The reconciliation between R.O.C. GAAP and IFRSs has no net effect on the Group's cash flows reported.

G. The accounting policies and selection of exemptions applied in these interim consolidated financial statements may be different from those applied in the first year-end IFRSs consolidated financial statements due to the issuance of related regulations by regulatory authorities, change in economic environment, or change in the evaluation of the impact of application of accounting policies and exemptions by the Group.