

UNI-PRESIDENT ENTERPRISES CORP.
CONSOLIDATED FINANCIAL STATEMENTS AND
REVIEW REPORT OF INDEPENDENT
ACCOUNTANTS
JUNE 30, 2014 AND 2013

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

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 its subsidiaries as of June 30, 2014 and 2013, and the related consolidated statements of comprehensive income for the three-month and six-month periods ended June 30, 2014 and 2013, and the consolidated statements of changes in equity and of cash flows for the six-month periods then ended. These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express a conclusion on these consolidated financial statements based on our reviews. As described in Note 4(3), we did not review the consolidated financial statements of Ton Yi Industrial Corp., a subsidiary of the Company, which statements reflect total assets and liabilities of \$44,790,890 thousand and \$25,072,365 thousand, representing 12.15% and 10.43% of the related consolidated totals, respectively, as of June 30, 2013, and total operating revenues of \$7,519,935 thousand and \$14,682,456 thousand, representing 7.06% and 6.95% of the related consolidated totals for the three-month and six-month periods ended June 30, 2013, respectively. The consolidated financial statements of the subsidiary were reviewed by other independent accountants whose reports thereon have been furnished to us, and our conclusion expressed herein, insofar as it relates to the amounts included in the consolidated financial statements for the subsidiary, is based solely on the report of the other independent accountants.

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 non-significant subsidiaries were consolidated based on their unreviewed financial statements as of and for the three-month and six-month periods ended June 30, 2014 and 2013. Total assets of these subsidiaries amounted to \$116,821,567 thousand and \$141,407,683 thousand, representing 29.83% and 38.35% of the related consolidated totals, and total liabilities amounted to \$69,634,795 thousand and \$70,525,060 thousand, representing 27.46% and 29.33% of the related consolidated totals, as of June 30, 2014 and 2013, respectively. Total comprehensive income of these subsidiaries amounted to \$1,827,637 thousand, \$2,711,093 thousand, \$4,155,719 thousand and \$1,672,637 thousand, constituting 49.99%, 48.11%, 43.46% and 12.83% of the consolidated totals for the three-month and six-month periods ended June 30, 2014 and 2013, respectively. In addition, as described in Note 6(11) 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 \$25,366,793 thousand and \$23,282,339 thousand as of June 30, 2014 and 2013, respectively, and their related share of profit of associates and joint ventures accounted for under the equity method amounted to \$474,867 thousand, \$339,792 thousand, \$1,173,188 thousand and \$653,606 thousand for the three-month and six-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 independent accountants, except for the effect of such adjustments, if any, as might have been determined to be necessary had the financial statements of certain non-significant 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 "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and International Accounting Standard 34, "Interim Financial Reporting" endorsed by the Financial Supervisory Commission of the Republic of China.

PricewaterhouseCoopers, Taiwan

Republic of China

August 11, 2014

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
(Expressed in thousands of New Taiwan dollars)
(The consolidated balance sheets as of June 30, 2014 and 2013 are unaudited)

| | Assets | Notes | June 30, 2014 | | December 31, 2013 | | June 30, 2013 | |
|---------------------------|---|-----------------|-----------------------|------------|-----------------------|------------|-----------------------|------------|
| | | | AMOUNT | % | AMOUNT | % | AMOUNT | % |
| Current assets | | | | | | | | |
| 1100 | Cash and cash equivalents | 6(1) | \$ 50,283,950 | 13 | \$ 40,807,550 | 11 | \$ 45,296,930 | 12 |
| 1110 | Financial assets at fair value through profit or loss - current | 6(2) | 19,819,892 | 5 | 13,869,138 | 4 | 16,213,880 | 4 |
| 1150 | Notes receivable, net | 6(3)(4) and 7 | 1,731,344 | - | 2,171,865 | 1 | 2,497,579 | 1 |
| 1170 | Accounts receivable, net | 6(4) and 7 | 19,435,919 | 5 | 17,628,878 | 5 | 19,986,085 | 5 |
| 1200 | Other receivables | 6(4)(5) and 7 | 6,014,729 | 2 | 4,277,355 | 1 | 6,699,880 | 2 |
| 1220 | Current income tax assets | 6(32) | 232,541 | - | 377,161 | - | 59,175 | - |
| 130X | Inventory | 6(6) | 33,427,597 | 9 | 36,221,190 | 10 | 35,027,051 | 10 |
| 1410 | Prepayments | | 12,641,869 | 3 | 12,155,138 | 3 | 11,692,323 | 3 |
| 1460 | Non-current assets held for sale, net | 6(7) | 305,429 | - | 1,485,256 | - | - | - |
| 1470 | Other current assets | 8 | 1,549,448 | - | 919,829 | - | 1,728,227 | 1 |
| 11XX | Total current assets | | <u>145,442,718</u> | <u>37</u> | <u>129,913,360</u> | <u>35</u> | <u>139,201,130</u> | <u>38</u> |
| Non-current assets | | | | | | | | |
| 1510 | Financial assets at fair value through profit or loss - non-current | 6(2) | - | - | - | - | 296,813 | - |
| 1523 | Available-for-sale financial assets - non-current | 6(8) and 8 | 6,206,490 | 2 | 6,243,181 | 2 | 7,350,501 | 2 |
| 1543 | Financial assets measured at cost - non-current | 6(9) and 8 | 2,078,876 | 1 | 1,834,369 | - | 1,923,092 | - |
| 1546 | Bond investments without active markets - non-current | 6(10) | 297,635 | - | 297,037 | - | 298,980 | - |
| 1550 | Investments accounted for under equity method | 6(8)(11) and 8 | 32,829,922 | 8 | 32,050,071 | 9 | 30,424,330 | 8 |
| 1600 | Property, plant and equipment | 6(12)(15) and 8 | 153,073,561 | 39 | 147,683,175 | 40 | 138,858,289 | 38 |
| 1760 | Investment property, net | 6(13)(15) and 8 | 20,002,988 | 5 | 20,748,124 | 6 | 20,608,043 | 6 |
| 1780 | Intangible assets | 6(14) | 2,761,512 | 1 | 2,828,190 | 1 | 2,964,439 | 1 |
| 1840 | Deferred income tax assets | 6(32) | 4,476,265 | 1 | 4,345,161 | 1 | 4,226,612 | 1 |
| 1915 | Prepayments for equipment | | 1,466,178 | - | 1,403,458 | - | 1,645,161 | - |
| 1920 | Guarantee deposits paid | 8 | 2,954,796 | 1 | 2,940,692 | 1 | 2,838,892 | 1 |
| 1985 | Long-term prepaid rents | 8 | 13,284,779 | 3 | 13,269,623 | 3 | 11,734,482 | 3 |
| 1990 | Other non-current assets | 7 and 8 | 6,724,759 | 2 | 6,647,008 | 2 | 6,373,847 | 2 |
| 15XX | Total non-current assets | | <u>246,157,761</u> | <u>63</u> | <u>240,290,089</u> | <u>65</u> | <u>229,543,481</u> | <u>62</u> |
| 1XXX | Total assets | | <u>\$ 391,600,479</u> | <u>100</u> | <u>\$ 370,203,449</u> | <u>100</u> | <u>\$ 368,744,611</u> | <u>100</u> |

(Continued)

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(Expressed in thousands of New Taiwan dollars)
(The consolidated balance sheets as of June 30, 2014 and 2013 are unaudited)

| Liabilities and Equity | Notes | June 30, 2014 | | December 31, 2013 | | June 30, 2013 | | |
|--|---|-----------------|-----------------------|-------------------|-----------------------|---------------|-----------------------|------------|
| | | AMOUNT | % | AMOUNT | % | AMOUNT | % | |
| Current liabilities | | | | | | | | |
| 2100 | Short-term borrowings | 6(16) and 8 | \$ 36,194,637 | 9 | \$ 28,755,368 | 8 | \$ 26,936,035 | 7 |
| 2110 | Short-term notes and bills payable | 6(17) and 8 | 6,994,649 | 2 | 7,016,189 | 2 | 8,314,093 | 2 |
| 2120 | Financial liabilities at fair value through profit or loss - current | 6(2) | - | - | 211,841 | - | 8,163 | - |
| 2150 | Notes payable | 7 | 1,585,432 | - | 1,685,312 | - | 1,926,580 | 1 |
| 2170 | Accounts payable | 7 | 30,496,266 | 8 | 30,902,926 | 8 | 31,232,906 | 9 |
| 2200 | Other payables | 6(18) | 56,060,791 | 14 | 40,304,885 | 11 | 56,069,578 | 15 |
| 2230 | Current income tax liabilities | | 1,945,390 | 1 | 1,904,175 | 1 | 2,267,529 | 1 |
| 2260 | Liabilities directly associated with non-current assets held for sale | 6(7) | 31 | - | 414,902 | - | - | - |
| 2310 | Advance receipts | | 5,822,887 | 1 | 9,814,059 | 3 | 5,154,517 | 1 |
| 2320 | Long-term liabilities, current portion | 6(19)(20) and 8 | 14,251,833 | 4 | 9,165,925 | 2 | 8,564,725 | 2 |
| 2399 | Other current liabilities | | 322,463 | - | 187,983 | - | 327,538 | - |
| 21XX | Total current liabilities | | <u>153,674,379</u> | <u>39</u> | <u>130,363,565</u> | <u>35</u> | <u>140,801,664</u> | <u>38</u> |
| Non-current liabilities | | | | | | | | |
| 2530 | Corporate bonds payable | 6(19) | 32,022,025 | 8 | 20,168,987 | 5 | 21,799,840 | 6 |
| 2540 | Long-term borrowings | 6(20) and 8 | 45,769,800 | 12 | 59,292,662 | 16 | 56,984,053 | 15 |
| 2570 | Deferred income tax liabilities | 6(32) | 3,875,118 | 1 | 3,853,171 | 1 | 3,753,355 | 1 |
| 2640 | Accrued pension liabilities | 6(21) | 9,744,639 | 2 | 9,911,834 | 3 | 9,789,138 | 3 |
| 2645 | Guarantee deposits received | | 6,110,739 | 2 | 6,156,851 | 2 | 5,180,225 | 1 |
| 2670 | Other non-current liabilities | | 2,432,796 | 1 | 2,389,768 | 1 | 2,182,699 | 1 |
| 25XX | Total non-current liabilities | | <u>99,955,117</u> | <u>26</u> | <u>101,773,273</u> | <u>28</u> | <u>99,689,310</u> | <u>27</u> |
| 2XXX | Total liabilities | | <u>253,629,496</u> | <u>65</u> | <u>232,136,838</u> | <u>63</u> | <u>240,490,974</u> | <u>65</u> |
| Equity attributable to owners of parent | | | | | | | | |
| Share capital | | | | | | | | |
| 3110 | Share capital - common stock | 6(22) | 51,542,229 | 13 | 51,542,229 | 14 | 48,624,744 | 13 |
| 3150 | Stock dividends to be distributed | | 3,092,534 | 1 | - | - | 2,917,485 | 1 |
| Capital reserves | | | | | | | | |
| 3200 | Capital surplus | 6(23) | 3,844,498 | 1 | 3,875,672 | 1 | 3,974,533 | 1 |
| Retained earnings | | | | | | | | |
| 3310 | Legal reserve | 6(22)(24)(32) | 12,613,131 | 3 | 11,336,707 | 3 | 11,336,707 | 3 |
| 3320 | Special reserve | | 4,045,704 | 1 | 4,045,704 | 1 | 4,046,323 | 1 |
| 3350 | Unappropriated retained earnings | | 8,465,552 | 2 | 13,307,471 | 4 | 7,195,843 | 2 |
| Other equity interest | | | | | | | | |
| 3400 | Other equity interest | 6(25) | 942,318 | - | 2,099,541 | - | 2,024,723 | 1 |
| 31XX | Equity attributable to owners of the parent | | <u>84,545,966</u> | <u>21</u> | <u>86,207,324</u> | <u>23</u> | <u>80,120,358</u> | <u>22</u> |
| 36XX | Non-controlling interest | 6(34) | <u>53,425,017</u> | <u>14</u> | <u>51,859,287</u> | <u>14</u> | <u>48,133,279</u> | <u>13</u> |
| 3XXX | Total equity | | <u>137,970,983</u> | <u>35</u> | <u>138,066,611</u> | <u>37</u> | <u>128,253,637</u> | <u>35</u> |
| Contingent liabilities and commitments | | | | | | | | |
| | Total liabilities and equity | 6(35) and 9 | <u>\$ 391,600,479</u> | <u>100</u> | <u>\$ 370,203,449</u> | <u>100</u> | <u>\$ 368,744,611</u> | <u>100</u> |

The accompanying notes are an integral part of these consolidated financial statements.
See review report of independent accountants dated August 11, 2014.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(Expressed in thousands of New Taiwan dollars, except for earnings per share amounts)
(UNAUDITED)

| Items | Notes | Three months ended June 30 | | | | Six months ended June 30 | | | | |
|-------|---|----------------------------|-----------------|--------|----------------|--------------------------|-----------------|--------|----------------|-------|
| | | 2014 | | 2013 | | 2014 | | 2013 | | |
| | | AMOUNT | % | AMOUNT | % | AMOUNT | % | AMOUNT | % | |
| 4000 | Sales revenue | 6(26) and 7 | \$ 105,823,040 | 100 | \$ 106,544,867 | 100 | \$ 214,454,670 | 100 | \$ 211,179,657 | 100 |
| 5000 | Operating costs | 6(6)(14)(21)(30)(31) and 7 | (71,740,730) | (68) | (73,005,784) | (69) | (146,222,519) | (68) | (144,833,929) | (68) |
| 5900 | Net operating margin | | 34,082,310 | 32 | 33,539,083 | 31 | 68,232,151 | 32 | 66,345,728 | 32 |
| | Operating expenses | 6(14)(21)(30)(31)(35) | | | | | | | | |
| 6100 | Selling expenses | | (22,988,401) | (22) | (23,416,959) | (22) | (45,543,253) | (21) | (45,494,506) | (22) |
| 6200 | General and administrative expenses | | (5,656,947) | (5) | (5,478,153) | (5) | (11,484,669) | (6) | (10,227,545) | (5) |
| 6300 | Research and development expenses | | (289,306) | - | (225,017) | - | (529,729) | - | (445,627) | - |
| 6000 | Total operating expenses | | (28,934,654) | (27) | (29,120,129) | (27) | (57,557,651) | (27) | (56,167,678) | (27) |
| 6900 | Operating profit | | 5,147,656 | 5 | 4,418,954 | 4 | 10,674,500 | 5 | 10,178,050 | 5 |
| | Non-operating income and expenses | | | | | | | | | |
| 7010 | Other income | 6(13)(27) and 7 | 1,288,063 | 1 | 1,578,128 | 1 | 2,478,511 | 1 | 2,599,157 | 1 |
| 7020 | Other gains and losses | 6(2)(13)(15)(28) | (332,562) | - | 816,495 | 1 | 428,512 | - | 1,051,231 | - |
| 7050 | Finance costs | 6(29) | (616,561) | (1) | (502,789) | - | (1,229,991) | (1) | (1,000,846) | - |
| 7060 | Share of profit/(loss) of associates and joint ventures accounted for under equity method | 6(11) | 679,271 | 1 | 475,319 | - | 1,531,432 | 1 | 951,053 | - |
| 7000 | Total non-operating income and expenses | | 1,018,211 | 1 | 2,367,153 | 2 | 3,208,464 | 1 | 3,600,595 | 1 |
| 7900 | Profit before income tax | | 6,165,867 | 6 | 6,786,107 | 6 | 13,882,964 | 6 | 13,778,645 | 6 |
| 7950 | Income tax expense | 6(32) | (1,297,671) | (2) | (1,677,596) | (1) | (2,478,506) | (1) | (2,919,940) | (1) |
| 8200 | Profit for the period | | \$ 4,868,196 | 4 | \$ 5,108,511 | 5 | \$ 11,404,458 | 5 | \$ 10,858,705 | 5 |
| | Other comprehensive income (loss) | | | | | | | | | |
| 8310 | Financial statements translation differences of foreign operations | | (\$ 1,233,874) | (1) | \$ 736,621 | - | (\$ 1,683,898) | (1) | \$ 2,247,977 | 1 |
| 8325 | Unrealized gain (loss) on valuation of available-for-sale financial assets | 6(8) | 44,972 | - | (191,684) | - | (228,391) | - | (79,971) | - |
| 8370 | Share of other comprehensive income (loss) of associates and joint ventures accounted for under equity method | | (23,117) | - | (18,622) | - | 69,107 | - | 9,011 | - |
| 8300 | Total other comprehensive income (loss) for the period | | (\$ 1,212,019) | (1) | \$ 526,315 | - | (\$ 1,843,182) | (1) | \$ 2,177,017 | 1 |
| 8500 | Total comprehensive income for the period | | \$ 3,656,177 | 3 | \$ 5,634,826 | 5 | \$ 9,561,276 | 4 | \$ 13,035,722 | 6 |
| | Profit attributable to: | | | | | | | | | |
| 8610 | Owners of the parent | | \$ 3,097,006 | 2 | \$ 2,866,080 | 3 | \$ 7,258,373 | 3 | \$ 6,516,264 | 3 |
| 8620 | Non-controlling interest | | 1,771,190 | 2 | 2,242,431 | 2 | 4,146,085 | 2 | 4,342,441 | 2 |
| | Net income | | \$ 4,868,196 | 4 | \$ 5,108,511 | 5 | \$ 11,404,458 | 5 | \$ 10,858,705 | 5 |
| | Comprehensive income attributable to: | | | | | | | | | |
| 8710 | Owners of the parent | | \$ 2,061,845 | 1 | \$ 3,410,511 | 3 | \$ 6,101,150 | 2 | \$ 8,415,373 | 4 |
| 8720 | Non-controlling interest | | 1,594,332 | 2 | 2,224,315 | 2 | 3,460,126 | 2 | 4,620,349 | 2 |
| | Net income | | \$ 3,656,177 | 3 | \$ 5,634,826 | 5 | \$ 9,561,276 | 4 | \$ 13,035,722 | 6 |
| | Basic earnings per share (in dollars) | | | | | | | | | |
| 9750 | Net income | 6(33) | \$ 0.60 | | \$ 0.56 | | \$ 1.41 | | \$ 1.26 | |
| | Diluted earnings per share (in dollars) | | | | | | | | | |
| 9850 | Net income | 6(33) | \$ 0.60 | | \$ 0.56 | | \$ 1.40 | | \$ 1.26 | |

The accompanying notes are an integral part of these consolidated financial statements.
See review report of independent accountants dated August 11, 2014.

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 | | | | | | | | | | | |
|---|---|------------------------------|-----------------------------------|---------------------|----------------------|---------------------|----------------------------------|----------------------------------|--|----------------------|--------------------------|-----------------------|
| | Capital | | | Retained Earnings | | | | Other equity interest | | | Non-controlling interest | Total equity |
| | Notes | Share capital - common stock | Stock dividends to be distributed | Capital reserve | Legal reserve | Special reserve | Unappropriated retained earnings | Currency translation differences | Unrealized gain or loss on available-for-sale financial assets | Total | | |
| <u>For the six-month period ended June 30, 2013</u> | | | | | | | | | | | | |
| 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 | 6(22) | - | 2,917,485 | - | - | - | (2,917,485) | - | - | - | - | - |
| Consolidated net income for the six-month period ended June 30, 2013 | | - | - | - | - | 6,516,264 | - | - | - | 6,516,264 | 4,342,441 | 10,858,705 |
| Other comprehensive income for the six-month period ended June 30, 2013 | 6(25) | - | - | - | - | - | 1,962,089 | (62,980) | - | 1,899,109 | 277,908 | 2,177,017 |
| Difference between the acquisition or disposal price and carrying amounts of subsidiaries | 6(23)(34) | - | - | 54,116 | - | - | - | - | - | 54,116 | 38,821 | 92,937 |
| Reversal of special reserve | 6(24) | - | - | - | - | (72,443) | 72,443 | - | - | - | - | - |
| Non-controlling interest | | - | - | - | - | - | - | - | - | - | (3,304,622) | (3,304,622) |
| Balance at June 30, 2013 | | <u>\$ 48,624,744</u> | <u>\$ 2,917,485</u> | <u>\$ 3,974,533</u> | <u>\$ 11,336,707</u> | <u>\$ 4,046,323</u> | <u>\$ 7,195,843</u> | <u>\$ 760,976</u> | <u>\$ 1,263,747</u> | <u>\$ 80,120,358</u> | <u>\$ 48,133,279</u> | <u>\$ 128,253,637</u> |

(Continued)

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 | | | | | | | | | | | |
|---|---|------------------------------|-----------------------------------|---------------------|----------------------|---------------------|----------------------------------|----------------------------------|--|----------------------|--------------------------|-----------------------|
| | Capital | | | Retained Earnings | | | | Other equity interest | | | Non-controlling interest | Total equity |
| | Notes | Share capital - common stock | Stock dividends to be distributed | Capital reserve | Legal reserve | Special reserve | Unappropriated retained earnings | Currency translation differences | Unrealized gain or loss on available-for-sale financial assets | Total | | |
| For the six-month period ended June 30, 2014 | | | | | | | | | | | | |
| Balance at January 1, 2014 | | \$ 51,542,229 | \$ - | \$ 3,875,672 | \$ 11,336,707 | \$ 4,045,704 | \$ 13,307,471 | \$ 997,847 | \$ 1,101,694 | \$ 86,207,324 | \$ 51,859,287 | \$ 138,066,611 |
| Distribution of 2013 consolidated net income: | | | | | | | | | | | | |
| Legal reserve | | - | - | - | 1,276,424 | - | (1,276,424) | - | - | - | - | - |
| Cash dividends | | - | - | - | - | - | (7,731,334) | - | - | (7,731,334) | - | (7,731,334) |
| Stock dividends | 6(22) | - | 3,092,534 | - | - | - | (3,092,534) | - | - | - | - | - |
| Consolidated net income for the six-month period ended June 30, 2014 | | - | - | - | - | - | 7,258,373 | - | - | 7,258,373 | 4,146,085 | 11,404,458 |
| Other comprehensive income for the six-month period ended June 30, 2014 | 6(25) | - | - | - | - | - | - | (1,069,548) | (87,675) | (1,157,223) | (685,959) | (1,843,182) |
| Adjustment of capital reserve due to subsidiaries' adjustment of capital reserve | 6(23) | - | - | (49,484) | - | - | - | - | - | (49,484) | - | (49,484) |
| Adjustment of capital reserve due to change in interests in associates | 6(23) | - | - | 4,243 | - | - | - | - | - | 4,243 | - | 4,243 |
| Difference between the acquisition or disposal price and carrying amounts of subsidiaries | 6(23)(34) | - | - | 16,237 | - | - | - | - | - | 16,237 | (62,560) | (46,323) |
| Disposal of investments accounted for under the equity method | 6(23) | - | - | (2,170) | - | - | - | - | - | (2,170) | - | (2,170) |
| Disposal of subsidiaries | | - | - | - | - | - | - | - | - | - | (429,348) | (429,348) |
| Non-controlling interest | | - | - | - | - | - | - | - | - | - | (1,402,488) | (1,402,488) |
| Balance at June 30, 2014 | | <u>\$ 51,542,229</u> | <u>\$ 3,092,534</u> | <u>\$ 3,844,498</u> | <u>\$ 12,613,131</u> | <u>\$ 4,045,704</u> | <u>\$ 8,465,552</u> | <u>(\$ 71,701)</u> | <u>\$ 1,014,019</u> | <u>\$ 84,545,966</u> | <u>\$ 53,425,017</u> | <u>\$ 137,970,983</u> |

The accompanying notes are an integral part of these consolidated financial statements.
See review report of independent accountants dated August 11, 2014.

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

| | Notes | <u>For the six-month periods ended June 30,</u> | |
|--|-----------|---|-------------------|
| | | 2014 | 2013 |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Consolidated profit before tax for the period | | \$ 13,882,964 | \$ 13,778,645 |
| Adjustments to reconcile net income to net cash provided by operating activities | | | |
| Income and expenses having no effect on cash flows | | | |
| (Gain) loss on financial assets at fair value through profit and loss | 6(2)(28) | (42,231) | 28,381 |
| Provision for doubtful accounts | 6(4) | - | 199,931 |
| Gain on reversal of allowance for doubtful accounts | 6(4) | (66,873) | - |
| Write-off of allowance for doubtful accounts | 6(4) | (103,635) | (45,692) |
| Provision for inventory market price decline | 6(6) | 66,142 | 33,206 |
| Gain on disposal of available-for-sale financial assets | | (239,846) | (155,584) |
| Gain on disposal of financial assets measured at cost | | - | (186,805) |
| Impairment loss on financial assets | 6(28) | - | 28,987 |
| Gain on disposal of investments in subsidiaries | | (1,118,398) | - |
| Share of profit of associates and joint ventures accounted for under the equity method | 6(11) | (1,531,432) | (951,053) |
| Cash dividends received from investments accounted for under the equity method | 6(36) | 306,639 | 483,094 |
| Gain on disposal of investments accounted for under the equity method | | (31,326) | (490,028) |
| Depreciation on property, plant and equipment | 6(12)(30) | 8,759,281 | 7,651,005 |
| Loss (gain) on disposal of property, plant and equipment | 6(28) | 22,469 | (206,647) |
| Depreciation on investment property | 6(13)(30) | 183,488 | 174,218 |
| Gain on disposal of investment property | 6(28) | (632) | - |
| Gain on reversal of impairment on non-financial assets | 6(15)(28) | (2,758) | (7,584) |
| Loss on disposal of intangible assets | 6(28) | 26,497 | - |
| Amortization | 6(14)(30) | 162,580 | 118,001 |
| Amortization of long-term prepaid rent | | 195,318 | 125,710 |
| Interest income | 6(27) | (432,038) | (352,810) |
| Finance costs | 6(29) | 1,229,991 | 1,000,846 |
| 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 | | (6,120,364) | (6,105,830) |
| Notes receivable | | 490,643 | 116,683 |
| Accounts receivable | | (1,689,085) | (3,013,558) |
| Other receivables | | (736,724) | (292,860) |
| Inventories | | 2,875,870 | (1,080,820) |
| Prepayments | | (486,731) | (1,565,580) |
| Other current assets | | (338,308) | (526,827) |
| Net changes in liabilities relating to operating activities | | | |
| Notes payable | | (99,880) | 261,675 |
| Accounts payable | | (406,660) | 669,449 |
| Other payables | | 7,977,392 | 8,907,028 |
| Advance receipts | | (3,991,172) | (1,778,317) |
| Other current liabilities | | 116,703 | 110,709 |
| Accrued pension liabilities | | (167,195) | (248,313) |
| Cash generated from operations | | 18,690,689 | 16,679,260 |
| Interest received | | 423,551 | 352,946 |
| Interest paid | | (1,213,199) | (1,049,819) |
| Income tax paid | | (2,401,828) | (2,662,245) |
| Net cash provided by operating activities | | <u>15,499,213</u> | <u>13,320,142</u> |

(Continued)

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

| | Notes | <u>For the six-month periods ended June 30,</u> | |
|--|-------|---|-----------------------|
| | | 2014 | 2013 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| (Increase) decrease in other receivables - related parties | | (\$ 605) | \$ 595 |
| Decrease in non-current assets held for sale | | 8,356 | - |
| Increase in other current assets - other financial assets | | (291,311) | (508,777) |
| Increase in available-for-sale financial assets - non-current | | (815,095) | (911,921) |
| Proceeds from disposal of available-for-sale financial assets | | 835,995 | 1,709,271 |
| Return of capital from available-for-sale financial assets | | 25,000 | - |
| Increase in financial assets measured at cost - non-current | | (252,932) | (45,000) |
| Proceeds from disposal of financial assets measured at cost | | - | 352,247 |
| Return of capital from financial assets measured at cost | | 9,333 | 68,626 |
| Cash paid for acquisition of investments accounted for under the equity method | | (834,071) | (994,059) |
| Proceeds from disposal of investments accounted for under the equity method | | 84,925 | 1,554,685 |
| Proceeds from disposal of investments in subsidiaries | 6(7) | 1,445,650 | - |
| Return of capital from investments accounted for under the equity method | | 132,269 | 21,849 |
| Cash paid for acquisition of property, plant and equipment | 6(36) | (13,932,523) | (16,441,328) |
| Interest paid for acquisition of property, plant and equipment | 6(36) | (63,485) | (44,182) |
| Proceeds from disposal of property, plant and equipment | | 173,340 | 587,907 |
| Cash paid for acquisition of investment property | 6(36) | (24,996) | (81,106) |
| Interest paid for acquisition of investment property | 6(36) | (9,052) | - |
| Proceeds from disposal of investment property | | 1,415 | 48,400 |
| Increase in intangible assets | 6(14) | (136,679) | (123,569) |
| Increase in prepayment for equipment | | (1,540,740) | (1,285,477) |
| Increase in guarantee deposits paid | | (14,104) | (132,714) |
| Increase in long-term prepaid rent | | (452,384) | (1,884,644) |
| Increase in other non-current assets | | (77,146) | (364,678) |
| Net cash used in investing activities | | <u>(15,728,840)</u> | <u>(18,473,875)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Increase in short-term borrowings | | 7,439,269 | 3,879,237 |
| (Decrease) increase in notes and bills payable | | (21,540) | 805,595 |
| Increase in corporate bonds payable | | 14,300,277 | 6,899,840 |
| Decrease in corporate bonds payable | | (750,000) | (700,000) |
| Increase in long-term borrowings | | 65,640,677 | 49,145,148 |
| Decrease in long-term borrowings | | (75,342,440) | (49,047,759) |
| Decrease in guarantee deposit received | | (46,112) | (379,652) |
| Increase (decrease) in other non-current liabilities | | 43,028 | (288,929) |
| Proceeds from transaction with non-controlling interests | | (46,323) | 92,937 |
| Change in non-controlling interests | | <u>(2,088,447)</u> | <u>(3,026,714)</u> |
| Net cash provided by financing activities | | <u>9,128,389</u> | <u>7,379,703</u> |
| Effect of foreign exchange rate changes on cash and cash equivalents | | <u>577,638</u> | <u>(874,481)</u> |
| Increase in cash and cash equivalents | | 9,476,400 | 1,351,489 |
| Cash and cash equivalents at beginning of period | 6(1) | <u>40,807,550</u> | <u>43,945,441</u> |
| Cash and cash equivalents at end of period | 6(1) | <u>\$ 50,283,950</u> | <u>\$ 45,296,930</u> |

The accompanying notes are an integral part of these consolidated financial statements.
See review report of independent accountants dated August 11, 2014.

2UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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

1. HISTORY AND ORGANIZATION

- (1) Uni-President Enterprises Corp. (the “Company”) was incorporated as a company limited by shares under the provisions of the Company Law of the Republic of China (R.O.C.) in August 1967. The Company is primarily engaged in the manufacture, processing and sales of various soft drinks, 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 August 11, 2014.

3. APPLICATION OF NEW STANDARDS, AMENDMENTS AND INTERPRETATIONS

- (1) Effect of the adoption of new issuances of or amendments to International Financial Reporting Standards (“IFRS”) as endorsed by the Financial Supervisory Commission (“FSC”)
None.

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

According to Financial-Supervisory-Securities-Auditing No. 1030010325 issued on April 3, 2014, commencing 2015, companies with shares listed on the TWSE or traded on the Taiwan GreTai Securities Market or Emerging Stock Market shall adopt the 2013 version of IFRS (not including IFRS 9, ‘Financial instruments’) as endorsed by the FSC in preparing the consolidated financial statements. The related new standards, interpretations and amendments are listed below:

| New Standards, Interpretations and Amendments | Effective Date by International Accounting Standards Board |
|---|--|
| Limited exemption from comparative IFRS 7 disclosures for first-time adopters (amendment to IFRS 1) | July 1, 2010 |
| Severe hyperinflation and removal of fixed dates for first-time adopters (amendment to IFRS 1) | July 1, 2011 |
| Government loans (amendment to IFRS 1) | January 1, 2013 |
| Disclosures – Transfers of financial assets (amendment to IFRS 7) | July 1, 2011 |
| Disclosures – Offsetting financial assets and financial liabilities | January 1, 2013 |
| IFRS 10, ‘Consolidated financial statements’ | January 1, 2013 |
| | (Investment entities: January 1, 2014) |

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

Based on the Group's assessment, the adoption of the 2013 version of IFRS has no significant impact on the consolidated financial statements of the Group, except the following:

A. IAS 19 (revised), 'Employee benefits'

Past service cost 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. Additional disclosures are required to present how defined benefit plans may affect the amount, timing and uncertainty of the entity's future cash flows.

B. IFRS 11, 'Joint arrangements'

The standard replaces IAS 31, 'Interests in joint ventures' and eliminates the policy choice of proportionate consolidation for joint ventures. When deciding the types of joint arrangements—joint operations or joint ventures, the entity should assess the contractual rights and obligations instead of the legal form only.

Based on the Group's assessment, the adoption of the standard requires the Group to account for their interest in a joint venture using the equity method instead of using proportionate consolidation method. The Group expected to adjust the carrying amounts of assets and liabilities previously recognized using proportionate consolidation method are as follows:

| | <u>June 30, 2014</u> | <u>January 1, 2014</u> |
|--|---|---|
| <u>Consolidated balance sheet affected items</u> | | |
| Cash and cash equivalents | (\$ 711,794) | (\$ 772,724) |
| Property, plant and equipment | (\$ 652,234) | (\$ 623,226) |
| Liabilities | (\$ 1,877,945) | (\$ 1,584,331) |
| Investments accounted for using equity method | \$ 1,286,213 | \$ 1,238,181 |
| | <u>Three-month period ended June 30, 2014</u> | <u>Six-month period ended June 30, 2014</u> |
| <u>Consolidated statement of comprehensive income affected items</u> | | |
| Operating revenue | (\$ 1,773,279) | (\$ 3,493,337) |
| Operating costs | (\$ 574,435) | (\$ 1,158,958) |
| Operating expenses | (\$ 922,467) | (\$ 1,789,886) |
| Share of profit of associates and joint ventures accounted for under the equity method | \$ 245,247 | \$ 466,621 |

C.IAS 1, 'Presentation of financial statements'

The amendment requires entities to separate items presented in OCI classified by nature into two groups on the basis of whether they are potentially reclassifiable to profit or loss subsequently when specific conditions are met. If the items are presented before tax then the tax related to each of the two groups of OCI items (those that might be reclassified and those that will not be reclassified) must be shown separately. Accordingly, the Group will adjust its presentation of the statement of comprehensive income.

D.IFRS 12, 'Disclosure of interests in other entities'

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

E.IFRS 13, 'Fair value measurement'

The standard defines fair value, sets out a framework for measuring fair value, and requires disclosures about fair value measurements. Based on the Group's assessment, the adoption of the standard has no significant impact on its consolidated financial statements, and the Group will disclose additional information about fair value measurements accordingly.

F.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. A portion of an investment in an associate or a joint venture that meets the criteria to be classified as held for sale shall be measured at fair value less costs to sell. Any retained portion of an investment in an associate or a joint venture that has not been classified as held for sale shall be accounted for using the equity method until disposal of the portion that is classified as held for sale takes place. When an investment in an associate becomes an investment in a joint venture or an investment in a joint venture becomes an investment in an associate, the entity continues to apply the equity method and does not remeasure the retained interest.

With regards to the adoption of the 2013 version of IFRS, the Group is assessing the significant

impact on the consolidated financial statements for the six-month period ended June 30, 2014, and the impact other than those in Note 3(B)b, is disclosed accordingly.

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

New standards, interpretations and amendments issued by IASB but not yet included in the 2013 version of IFRS as endorsed by the FSC:

| New Standards, Interpretations and Amendments | Effective Date by International Accounting Standards Board |
|---|--|
| IFRS 9, 'Financial instruments' | January 1, 2018 |
| Accounting for acquisition of interests in joint operations (amendments to IFRS 11) | January 1, 2016 |
| IFRS 14, 'Regulatory deferral accounts' | January 1, 2016 |
| IFRS 15, 'Revenue from contracts with customers' | January 1, 2017 |
| Clarification of acceptable methods of depreciation and amortisation (amendments to IAS 16 and IAS 38) | January 1, 2016 |
| Agriculture: bearer plants (amendments to IAS 16 and IAS 41) | January 1, 2016 |
| Services related contributions from employees or third parties (amendments to IAS 19R) | July 1, 2014 |
| Recoverable amount disclosures for non-financial assets (amendments to IAS 36) | January 1, 2014 |
| Novation of derivatives and continuation of hedge accounting (amendments to IAS 39) | January 1, 2014 |
| IFRIC 21, 'Levies' | January 1, 2014 |
| Improvements to IFRSs 2010-2012 | July 1, 2014 |
| Improvements to IFRSs 2011-2013 | July 1, 2014 |

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

The consolidated financial statements of the Group have been prepared in accordance with the "Regulations Governing the Preparation of Financial Reports by Securities Issuers" and IAS 34, 'Interim Financial Reporting' as endorsed by the FSC.

(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) Defined benefit liabilities recognized based on the net amount of pension fund assets plus unrecognized past service cost and unrecognized actuarial losses, and less unrecognized actuarial gains and present value of defined benefit obligation.

B. The preparation of financial statements in conformity with International Financial Reporting

Standards, International Accounting Standards, IFRIC Interpretations, and SIC Interpretations as endorsed by the FSC (collectively referred herein as the “IFRSs”) requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Group’s accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 5.

(3) 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) Profit or loss and each component of other comprehensive income are attributed to the owners of the parent and to the non-controlling interests. Total comprehensive income is attributed to the owners of the parent and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.
- (d) Changes in a parent’s ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary (transactions with non-controlling interests) are accounted for as equity transactions, i.e. transactions with owners in their capacity as owners. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity.
- (e) When the Group loses control of a subsidiary, the Group remeasures any investment retained in the former subsidiary at its fair value. Any difference between fair value and carrying amount is recognized in profit or loss. All amounts previously recognized 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 recognized in other comprehensive income in relation to the subsidiary should be reclassified from equity to profit or loss, if such gains or losses would be 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 | | |
|---------------------------------|--|--|---------------------------------|-------------------|----------|
| | | | June 30, 2014 | December 31, 2013 | Note |
| 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) |
| 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 | | |
|---------------------------------|---|---|---------------------------------|-------------------|----------------------|
| | | | June 30, 2014 | December 31, 2013 | Note |
| 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) |

| Name of investors | Name of subsidiaries | Business activities | Percentage owned by the Company | | |
|---------------------------------|---|---|---------------------------------|-------------------|----------------------------------|
| | | | June 30, 2014 | December 31, 2013 | Note |
| 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) (Note 8) |
| 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) (Note 8) |
| Uni-President Enterprises Corp. | ScinoPharm Taiwan Ltd. | Research, manufacturing and sales of materials for medicine | 47.96 | 47.96 | (Note 3) (Note 8) |
| Uni-President Enterprises Corp. | Ton Yi Industrial Corp. | Manufacturing of tinplates | 47.50 | 47.44 | (Note 3) (Note 8) |
| Uni-President Enterprises Corp. | President Chain Store Corp. | Operation of supermarkets | 45.80 | 45.80 | (Note 3) (Note 8) |
| 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 | | |
|--------------------------------|--|--|---------------------------------|-------------------|----------------------|
| | | | June 30, 2014 | December 31, 2013 | Note |
| 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 | Investment in food industry, etc. | 70.52 | 70.52 | (Note 3) |
| 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 | 50.00 | 45.00 | (Note 1) (Note 8) |
| 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 | | |
|------------------------------------|--|--|---------------------------------|-------------------|----------------------------------|
| | | | June 30, 2014 | December 31, 2013 | Note |
| 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 | (Note 5) |
| 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. | Trade agency and general investments | 100.00 | 100.00 | (Note 1) |
| Nanlien International Corp. | Tun Hsiang Enterprises Corp., etc. | Sales of food, etc. | — | — | (Note 1) (Note 4) (Note 8) |
| President Natural Industrial Corp. | High Wave Biotech Corp. | Sales of health food | 100.00 | 100.00 | (Note 1) |

| Name of investors | Name of subsidiaries | Business activities | Percentage owned by the Company | | |
|---|---|---|---------------------------------|-------------------|----------------------|
| | | | June 30, 2014 | December 31, 2013 | Note |
| 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. | Manufacture of chemical materials and instruments, etc. | 100.00 | 100.00 | (Note 1) |
| President International Development Corp. | President Property Corp. | Sale and lease of real property | 100.00 | — | (Note 1) (Note 6) |
| 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. | Tait (H.K) International Limited and its subsidiaries | International trade | 100.00 | 100.00 | (Note 1) |
| Tait Marketing & Distribution Co., Ltd. | Tait (H.K) Limited | International trade | — | 100.00 | (Note 1) (Note 5) |
| 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 | | |
|-----------------------------|---|-----------------------------------|---------------------------------|-------------------|----------------------|
| | | | June 30, 2014 | December 31, 2013 | Note |
| President Tokyo Corp. | Uni President TC-Lease (Cayman) Corporation | Professional investments | 100.00 | — | (Note 1) (Note 6) |
| 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) |
| 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. Ltd. | 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 | — |
| 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 | | |
|-----------------------------|---|--|---------------------------------|-------------------|----------------------|
| | | | June 30, 2014 | December 31, 2013 | Note |
| President Chain Store Corp. | Wisdom Distribution Services Corp. and its subsidiaries | Delivery of magazines, etc. | 100.00 | 100.00 | (Note 1) |
| 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) (Note 3) |

| Name of investors | Name of subsidiaries | Business activities | Percentage owned by the Company | | |
|-----------------------------|---|---|---------------------------------|-------------------|----------------------|
| | | | June 30, 2014 | December 31, 2013 | Note |
| President Chain Store Corp. | Icash Corp. | Operation of electronic tickets and electronic related business | 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 3) |
| President Chain Store Corp. | President Musashino Corp. | Sales of fresh foods | 90.00 | 90.00 | (Note 1) (Note 3) |
| 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. | 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) |

| Name of investors | Name of subsidiaries | Business activities | Percentage owned by the Company | | |
|-----------------------------|--|--------------------------------------|---------------------------------|-------------------|----------------------------------|
| | | | June 30, 2014 | December 31, 2013 | Note |
| 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. | Afternoon Tea Taiwan Corp. | Operation of restaurant | 51.00 | 51.00 | (Note 1) (Note 3) |
| President Chain Store Corp. | Books.Com. Co., Ltd. and its subsidiaries | Network bookstore, etc | 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 7) |
| President Chain Store Corp. | President Starbucks Coffee Corp. | Operation of a chain of coffee shops | 50.00 | 50.00 | (Note 1) (Note 3) (Note 7) |
| President Chain Store Corp. | Muji Taiwan Co., Ltd. | Retail of Japanese sundry | — | 51.00 | (Note 5) |

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

| Name of investors | Name of subsidiaries | Business activities | Percentage owned by the Company | |
|---------------------------------|---|---|---------------------------------|----------------------|
| | | | June 30, 2013 | Note |
| Uni-President Enterprises Corp. | President Baseball Team Corp. | Management of professional baseball | 100.00 | (Note 1) |
| Uni-President Enterprises Corp. | President Entertainment Corp. | Entertainment business | 100.00 | (Note 1) (Note 3) |
| Uni-President Enterprises Corp. | President Organics Corp. | Sales of rice, vegetable, tea and drinks, etc. | 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 | (Note 1) (Note 3) |
| Uni-President Enterprises Corp. | Tung Ho Development Corp. | Entertainment business | 100.00 | (Note 1) (Note 3) |
| Uni-President Enterprises Corp. | Nanlien International Corp. | Import and export trading | 99.99 | (Note 1) |
| Uni-President Enterprises Corp. | President Natural Industrial Corp. | Sales of health food | 97.85 | (Note 1) (Note 3) |
| Uni-President Enterprises Corp. | President International Development Corp. | Industry investment | 75.36 | (Note 1) (Note 3) |
| Uni-President Enterprises Corp. | Uni-President Development Corp. | Construction, development and operation of an MRT station | 70.00 | (Note 1) (Note 3) |
| Uni-President Enterprises Corp. | Tait Marketing & Distribution Co., Ltd. | Channel retailing and distribution centers, etc. | 64.30 | (Note 1) (Note 3) |

| Name of investors | Name of subsidiaries | Business activities | Percentage owned by the Company | |
|---------------------------------|---|---|---------------------------------|----------------------------------|
| | | | June 30, 2013 | Note |
| Uni-President Enterprises Corp. | President Tokyo Corp. | Car rental | 51.00 | (Note 1) (Note 3) |
| Uni-President Enterprises Corp. | President Nissin Corp. | Processing, manufacturing and sales of vegetable oil | 51.00 | (Note 1) (Note 3) |
| Uni-President Enterprises Corp. | Ton Yi Pharmaceutical Corp. | Distribution of pharmaceuticals | 51.00 | (Note 1) |
| Uni-President Enterprises Corp. | President Packaging Corp. | Package and container sales | 50.59 | (Note 1) (Note 3) |
| Uni-President Enterprises Corp. | President Kikkoman Inc. | Manufacturing and sales of soy sauce | 50.00 | (Note 1) (Note 8) |
| Uni-President Enterprises Corp. | Uni-President Biotechnology Co., Ltd. | Research and development of traditional Chinese medicine, wholesale | 50.00 | (Note 1) (Note 3) (Note 8) |
| Uni-President Enterprises Corp. | ScinoPharm Taiwan Ltd. | Research, manufacturing and sales of materials for medicine | 48.16 | (Note 1) (Note 3) (Note 8) |
| Uni-President Enterprises Corp. | Ton Yi Industrial Corp. | Manufacturing of tinplates | 47.22 | (Note 2) (Note 3) (Note 8) |
| Uni-President Enterprises Corp. | President Chain Store Corp. | Operation of supermarkets | 45.80 | (Note 3) (Note 8) |
| Cayman President Holdings Ltd. | Uni-President Southeast Asia Holdings Ltd. and its subsidiaries | Professional investment, etc. | 100.00 | (Note 1) |

| Name of investors | Name of subsidiaries | Business activities | Percentage owned by the Company | |
|--------------------------------|--|--|---------------------------------|----------------------|
| | | | June 30, 2013 | Note |
| Cayman President Holdings Ltd. | Uni-President Foodstuff (BVI) Holdings Ltd. and its subsidiaries | Professional investment, etc. | 100.00 | (Note 1) |
| Cayman President Holdings Ltd. | Sanshui Jianlibao Commerce Co., Ltd. | Sales of soft drinks | 100.00 | (Note 1) |
| Cayman President Holdings Ltd. | Uni-President Enterprises China Holdings Ltd. and its subsidiaries | Professional investment, etc. | 70.49 | — |
| Cayman President Holdings Ltd. | President Energy Development (Cayman Islands) Ltd. | Investment in energy resources | 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 | (Note 1) |
| Cayman President Holdings Ltd. | President Kikkoman Zhenji Foods Co., Ltd. | Manufacturing and sales of food | 45.00 | (Note 1) (Note 8) |
| Kai Yu Investment Co., Ltd. | Kai Yu (BVI) Investment Co., Ltd. and its subsidiaries | Investment in manufacturing business, etc. | 100.00 | (Note 1) |
| Kai Yu Investment Co., Ltd. | Tung Ang Enterprises Corp. | Sales of soft drinks, etc. | 100.00 | (Note 1) |
| Kai Yu Investment Co., Ltd. | Tung Guan Enterprises Co., Ltd. | Sales of livestock products | 100.00 | (Note 1) |

| Name of investors | Name of subsidiaries | Business activities | Percentage owned by the Company | |
|------------------------------------|--|--|---------------------------------|----------------------------------|
| | | | June 30, 2013 | Note |
| Kai Yu Investment Co., Ltd. | Tung Jun International Corp. | Wholesale of poultry and livestock | 100.00 | (Note 1) |
| President Global Corp. | Ameripecc Inc. | Manufacturing of food | 100.00 | (Note 1) |
| Uni-President Dream Parks Corp. | Uni-Oao Travel Services Corp. | Tourism business | 100.00 | (Note 1) |
| Uni-President Dream Parks Corp. | Shanghai Uni-President Dream Parks Trading Corp. | Trading | 100.00 | (Note 1) |
| President Fair Development Corp. | President Century Corp. | Development of specific professional area | 100.00 | (Note 1) |
| Tung Ho Development Corp. | Uni-Resort Corp. | Operation of restaurants, hotels and gymnasium, etc. | 100.00 | (Note 1) |
| Nanlien International Corp. | Cayman Nanlien Holding Ltd. and its subsidiaries | Professional investment, etc. | 100.00 | (Note 1) |
| Nanlien International Corp. | Wei Lien Enterprises Corp. | Trade agency and general investments. | 100.00 | (Note 1) |
| Nanlien International Corp. | Uni-President Auto Accessories Corp. | Wholesale of motor vehicle parts and supplies | 100.00 | (Note 1) |
| Nanlien International Corp. | Tun Hsiang Enterprises Corp., etc. | Trading, etc. | — | (Note 1) (Note 4) (Note 8) |
| President Natural Industrial Corp. | High Wave Biotech Corp. | Sales of health food | 100.00 | (Note 1) |

| Name of investors | Name of subsidiaries | Business activities | Percentage owned by the Company | |
|---|---|---|---------------------------------|----------|
| | | | June 30, 2013 | Note |
| President International Development Corp. | President (BVI) International Investment Holdings Ltd. and its subsidiaries | Investment in manufacturing business, etc. | 100.00 | (Note 1) |
| President International Development Corp. | Ton Yu Investment Inc. | Professional investments | 100.00 | (Note 1) |
| President International Development Corp. | President Life Sciences Co., Ltd. | Manufacture of chemical materials and instruments, etc. | 100.00 | (Note 1) |
| Tait Marketing & Distribution Co., Ltd. | Tait Distribution Service Co., Ltd. | Manufacture of various soft drinks | 100.00 | (Note 1) |
| Tait Marketing & Distribution Co., Ltd. | Sonic International Cayman and its subsidiaries | General investment, etc. | 100.00 | (Note 1) |
| Tait Marketing & Distribution Co., Ltd. | Tait (H.K) Limited | International trade | 100.00 | (Note 1) |
| Tait Marketing & Distribution Co., Ltd. | Tait (H.K) International Limited and its subsidiaries | International trade | 100.00 | (Note 1) |
| President Tokyo Corp. | President Tokyo Auto Leasing Corp. | Car rental | 100.00 | (Note 1) |
| Ton Yi Industrial Corp. | President Packing Holdings Ltd. and its subsidiaries | General investment, etc. | 100.00 | (Note 1) |
| ScinoPharm Taiwan Ltd. | SPT International, Ltd and its subsidiaries | General investments, etc. | 100.00 | (Note 1) |

| Name of investors | Name of subsidiaries | Business activities | Percentage owned by the Company | |
|-----------------------------|---|-----------------------------------|---------------------------------|----------------------|
| | | | June 30, 2013 | Note |
| ScinoPharm Taiwan Ltd. | ScinoPharm Singapore Pte. Ltd. | General investments | 100.00 | (Note 1) |
| ScinoPharm Taiwan Ltd. | President ScinoPharm (Cayman), Ltd. | General investments | 100.00 | (Note 1) (Note 3) |
| Ton-Yi Industrial Corp. | Cayman Ton Yi Industrial Holdings Ltd. and its subsidiaries | Professional investments, etc. | 100.00 | (Note 2) |
| Ton-Yi Industrial Corp. | Tovecan Corp. Ltd. | Manufacturing of cans, etc. | 51.00 | (Note 2) |
| President Chain Store Corp. | President Chain Store (BVI) Holdings Co., Ltd. and its subsidiaries | Professional investments, etc. | 100.00 | (Note 1) |
| President Chain Store Corp. | President Drugstore Business Corp. | Sales of cosmetics and medicine | 100.00 | (Note 1) |
| President Chain Store Corp. | Ren-Hui Investment Corp. | Professional investments | 100.00 | (Note 1) |
| President Chain Store Corp. | Capital Inventory Services Corp. | Enterprise management consultancy | 100.00 | (Note 1) |
| President Chain Store Corp. | Wisdom Distribution Services Corp. and its subsidiaries | Delivery of magazines, etc. | 100.00 | — |
| President Chain Store Corp. | Uni-President Cold Chain Corp. and its subsidiaries | Distribution center, etc. | 100.00 | (Note 1) (Note 3) |

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

| Name of investors | Name of subsidiaries | Business activities | Percentage owned by the Company | |
|-----------------------------|---|---|---------------------------------|----------------------|
| | | | June 30, 2013 | Note |
| President Chain Store Corp. | President Transnet Corp. | Distribution business | 90.00 | (Note 1) (Note 3) |
| President Chain Store Corp. | President Musashino Corp. | Sales of fresh foods | 90.00 | (Note 1) |
| President Chain Store Corp. | Qware Systems & Services Corp. | Information services | 86.76 | (Note 1) |
| President Chain Store Corp. | President Information Corp. | Information services | 86.00 | (Note 1) |
| President Chain Store Corp. | Sato Restaurant System Co., Ltd. | Operation of restaurant | 81.00 | (Note 1) |
| President Chain Store Corp. | President Pharmaceutical Corp. and its subsidiaries | Wholesale of medicines and medical appliances | 73.74 | (Note 1) |
| President Chain Store Corp. | AHB Pet Plus Co., Ltd. | Cosmetology for pets | 70.00 | (Note 1) |
| President Chain Store Corp. | President Collect Service Co., Ltd. | Collection agent for government institutions | 70.00 | (Note 1) |
| President Chain Store Corp. | Retail Support International Corp. and its subsidiaries | Distribution centers, etc. | 65.00 | (Note 3) |
| President Chain Store Corp. | Bank Pro E-Services Technology Company | Information services | 58.33 | (Note 1) |
| President Chain Store Corp. | Duskin Serve Taiwan Co., Ltd. and its subsidiaries | Sales of cleaning instruments, etc. | 51.00 | (Note 1) |

| Name of investors | Name of subsidiaries | Business activities | Percentage owned by the Company | |
|-----------------------------|---|--------------------------------------|---------------------------------|----------------------------------|
| | | | June 30, 2013 | Note |
| President Chain Store Corp. | Muji Taiwan Co., Ltd. | Retail of Japanese sundry | 51.00 | (Note 1) |
| President Chain Store Corp. | Afternoon Tea Taiwan Corp. | Operation of restaurant | 51.00 | (Note 1) |
| President Chain Store Corp. | Books.Com. Co., Ltd. and its subsidiaries | Network bookstore, etc. | 50.03 | (Note 1) |
| President Chain Store Corp. | Mister Donut Co., Ltd. | Bread retailing | 50.00 | (Note 1) (Note 7) |
| President Chain Store Corp. | President Starbucks Coffee Corp. | Operation of a chain of coffee shops | 50.00 | (Note 1) (Note 3) (Note 7) |

(Note 1) The financial statements of certain subsidiaries reflect total assets amounting to \$116,821,567 and \$141,407,683, representing 29.83% and 38.35% of the related consolidated totals, and total liabilities amounting to \$69,634,795 and \$70,525,060, representing 27.46% and 29.33% of the related consolidated totals, as of June 30, 2014 and 2013, respectively, and total comprehensive income amounting to \$1,827,637, \$2,711,093, \$4,155,719 and \$1,672,637, representing 49.99%, 48.11%, 43.46% and 12.83% of the consolidated totals for the three-month and six-month periods ended June 30, 2014 and 2013, 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 independent accountants, which statements reflect total assets amounting to \$44,790,890, representing 12.15% of the related consolidated total, and total liabilities amounting to \$25,072,365, representing 10.43% of the related consolidated total, as of June 30, 2013, and total operating revenues amounting to \$7,519,935 and \$14,682,456, representing 7.06% and 6.95% of the related consolidated totals for the three-month and six-month periods ended June 30, 2013, respectively.

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

(Note 4) The percentage owned by the Company as of June 30, 2014, December 31, 2013 and June 30, 2013 were between 30% and 100%.

(Note 5) Liquidated or sold in the current period.

(Note 6) Newly established company.

(Note 7) In accordance with IAS 31, "Accounting for Joint Ventures", the proportionate consolidation

method is adopted 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 8) After a comprehensive evaluation, the Group has the power to govern the financial and operating policies of the investee companies and hence they are included in the consolidated financial statements.

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 recognized 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 recognized in profit or loss.
- (c) Non-monetary assets and liabilities denominated in foreign currencies held at fair value through profit or loss are re-translated at the exchange rates prevailing at the balance sheet date; their translation differences are recognized 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 recognized in other comprehensive income. However, non-monetary assets and liabilities denominated in foreign currencies that are not measured at fair value are translated using the historical exchange rates at the dates of the initial transactions.
- (d) All foreign exchange gains and losses 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 recognized 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, if the Group 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 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

A. 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.

B. 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 at fair value through profit or loss are recognized and derecognized using trade date accounting.

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

C. Available-for-sale financial assets are initially recognized 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 recognized 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 recognized 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 discounting 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 recognized and derecognized using trade date accounting.

(c) Bond investments without active market are initially recognized 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 recognized 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 recognized 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 recognized, the previously recognized 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 recognized previously. Impairment loss is recognized 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 recognized in profit or loss. Impairment loss recognized for this category shall not be reversed subsequently. Impairment loss is recognized 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 recognized 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 recognized, then such impairment loss is reversed through profit or loss. Impairment loss of an investment in an equity instrument recognized in profit or loss shall not be reversed through profit or loss. Impairment loss is recognized 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 derecognizes 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 recognized 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., and Uni-President Oven Bakery Corp., which adopt the retail method and Tone Sang Construction Corp. which adopts construction accounting, the subsidiaries adopt the same accounting principle for inventories as the Company.

(14) Non-current assets (or disposal groups) held for sale

Non-current assets (or disposal groups) are classified as assets held for sale when their carrying amount is to be recovered principally through a sale transaction rather than through continuing use, and a sale is considered highly probable. They are stated at the lower of carrying amount and fair value less costs to sell.

(15) Investments accounted for using 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 recognized at cost.

- B. The Group's share of its associates' post-acquisition profits or losses is recognized in profit or loss, and its share of post-acquisition movements in other comprehensive income is recognized 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 recognize further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the associate.
- C. When changes in an associate's equity are not recognized 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 recognizes the Group's share of change in equity of the associate in 'capital reserves' 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 recognized 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 recognized in profit or loss.
- G. When the Group disposes its investment in an associate and loses significant influence over this associate, the amounts previously recognized 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 recognized 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 recognized 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 recognized as capital surplus in relation to the associate are transferred to

profit or loss proportionately.

(16) Joint ventures – Jointly controlled entities

The Group accounts for its interest in jointly controlled entities by proportionately consolidating its share of jointly controlled entities' assets, liabilities, income and expenses with the similar items, line by line, in the consolidated financial statements. Unrealized profits and losses arising from the transactions between the Group and its joint venture are eliminated to the extent of the Group's interest in the joint venture. However, when the transaction provides evidence of a reduction in the net realizable value of current assets or an impairment loss, all such losses shall be recognized immediately.

(17) 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 recognized 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 derecognized. 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 |

(18) 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 recognized 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 recognized in profit or loss on a straight-line basis over the lease term.

(19) 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.

(20) 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 recognized 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 shall to operate and provide transportation services to the public. Such right is measured using the fair value of the infrastructure, recognized as an intangible asset, and amortized over the contract period of 50 years.

(21) 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 recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell or value in use. Except for goodwill, when the circumstances or reasons for recognizing impairment loss for an asset in prior years no longer

exist or diminish, the impairment loss is reversed. The increased carrying amount due to reversal should not be more than what the depreciated or amortized historical cost would have been if the impairment had not been recognized.

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 recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. Impairment loss of goodwill previously recognized in profit or loss shall not be reversed in the following years.

(22) Borrowings

A. Borrowings are recognized 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 recognized 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 recognized 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.

(23) 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 recognized 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 discounting is insignificant, they are measured subsequently at original invoice amount.

(24) 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 recognized 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 recognized in profit or loss.

(25) Derecognition of financial liabilities

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

(26) 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 recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

(27) Financial liabilities and equity instruments

Ordinary corporate bonds issued by the Group are initially recognized 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.

(28) Derivative financial instruments

Derivatives are initially recognized 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 recognized 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'.

(29) Provisions

Provisions (including decommissioning) are recognized 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 recognized as interest expense. Provisions are not recognized for future operating losses.

(30) 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 recognized 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 recognized as pension expenses when they are due on an accrual basis. Prepaid contributions are recognized as an asset to the extent of a cash refund or a reduction in the future payments.

(b) Defined benefit plans

- i. The liability recognized 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 unrecognized 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 recognized in other comprehensive income in the period in which they arise, and presented in retained earnings.
- iii. Past service costs are recognized 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 the interim period is calculated on a year-to-date basis by using the pension cost rate derived from the actuarial valuation 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 recognized 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 recognized 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.

(31) Income tax

A. The tax expense for the period comprises current and deferred tax. Tax is recognized in profit or

loss, except to the extent that it relates to items recognized in other comprehensive income or items recognized directly in equity, in which cases the tax is recognized 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 recognized, 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 recognized 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, unrecognized and recognized deferred income tax assets are reassessed.
- E. Current income tax assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. Deferred income tax assets and liabilities are offset on the balance sheet when the entity has the legally enforceable right to offset current tax assets against current tax liabilities and they are levied by the same taxation authority on either the same entity or different entities that intend to settle on a net basis or realize the asset and settle the liability simultaneously.
- F. A deferred tax asset shall be recognized for 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 recognized 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.

(32) 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.

(33) Revenue recognition

A. Sales of goods

(a) The Group manufactures and sells various soft drinks, food, animal feeds, sauces, vegetable oil, and medicine etc. Revenue is measured at the fair value of the consideration received or receivable taking into account the value-added tax, returns, rebates and discounts for the sale of goods to external customers in the ordinary course of the Group's activities. Revenue arising from the sales of goods should be recognized 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 recognized. 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 recognizes 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 information system and management consulting, etc. Revenue from rendering services is recognized 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 recognized 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 recognized 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.

(34) 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 recognizes 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 recognized at its fair value. Such considerations are recognized 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 recognizes 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 recognizes an intangible asset to the extent that it receives a right (a license) to charge users of the public service.

(35) Government grants

Government grants are recognized at their fair value only when there is reasonable assurance that the Group will comply with any conditions attached to the grants and the grants will be received. Government grants are recognized in profit or loss on a systematic basis over the periods in which the Group recognizes expenses for the related costs for which the grants are intended to compensate.

(36) 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 Chairman that makes strategic decisions.

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

The preparation of these consolidated financial statements requires management to make critical judgments 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. Such assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year; and the related information is addressed below:

(1) Critical judgments 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 judgment. In making this judgment, 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 out separately under finance lease, the property is classified as investment property only if the own-use portion accounts for less than 10% of the property.

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 recognized as revenue on a gross basis. Where the Group acts as an agent, net revenue is recognized representing commissions earned.

The following characteristics of a principal are used as indicators to determine whether the Group shall recognize 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 realizable value, the Group must determine the net realizable value of inventories on balance sheet date using judgments 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 realizable 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 June 30, 2014.

B.Impairment assessment of financial assets without active markets

When there is an impairment indication that a financial instrument is impaired so the carrying amount of such investment may not be recoverable, the Group would assess the impairment loss of the investment accordingly. For a financial asset without an active market, the Group assesses its impairment based on the present value of estimated future cash flows from the expected cash dividends and disposal value discounted using the market rate of return at the balance sheet date for a similar financial instrument to determine its recoverable amount as well as by analysing the reasonableness of the related assumptions used.

For more information regarding the carrying amount of financial assets measured at cost after the impairment loss as of June 30, 2014, please refer to Notes 6(9) and 6(10).

C.Impairment assessment of investments accounted for using equity method

The Group assesses the impairment of an investment accounted for using equity method as soon as there is any indication that it might have been impaired and its carrying amount is not 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 June 30, 2014, please refer to Note 6(11).

D.Impairment assessment of tangible and intangible assets

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 utilized 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 recognized equipment, net of impairment loss, as of June 30, 2014, please refer to Note 6(12) and Note 6(13).

E. Realisability of deferred income tax assets

Deferred income tax assets are recognized 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 judgments and estimates of the management, including the assumptions of expected future sales revenue growth rate and profit rate, tax exempt duration, available tax credits, tax planning, etc. Any variations in global economic environment, industrial environment, and laws and regulations might cause material adjustments to deferred income tax assets.

For more information regarding the Group's recognized deferred income tax assets as of June 30, 2014, please refer to Note 6(32).

F. Calculation of accrued pension obligations

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

For more information regarding the Group's accrued pension liabilities as of June 30, 2014, please refer to Note 6(21).

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

| | <u>June 30, 2014</u> | <u>December 31, 2013</u> | <u>June 30, 2013</u> |
|---------------------------------------|----------------------|--------------------------|----------------------|
| Cash: | | | |
| Cash on hand | \$ 1,367,604 | \$ 1,505,654 | \$ 3,456,783 |
| Checking deposits and demand deposits | <u>29,656,769</u> | <u>21,182,909</u> | <u>23,759,752</u> |
| | <u>31,024,373</u> | <u>22,688,563</u> | <u>27,216,535</u> |
| Cash equivalents: | | | |
| Time deposits | 11,902,872 | 11,476,228 | 12,151,721 |
| Bills under repurchase agreement | 6,768,067 | 6,212,581 | 5,113,571 |
| Commercial papers | <u>588,638</u> | <u>430,178</u> | <u>815,103</u> |
| | <u>19,259,577</u> | <u>18,118,987</u> | <u>18,080,395</u> |
| | <u>\$ 50,283,950</u> | <u>\$ 40,807,550</u> | <u>\$ 45,296,930</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") are provided in Note 8.

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

| Assets | June 30, 2014 | December 31, 2013 | June 30, 2013 |
|---|---------------|-------------------|---------------|
| Current items: | | | |
| Financial assets held for trading | | | |
| Beneficiary certificates | \$ 19,422,837 | \$ 13,626,573 | \$ 15,923,909 |
| Convertible bonds | – | 137,532 | 136,487 |
| Corporate bonds | 17,675 | 57,921 | 86,005 |
| Listed (TSE and OTC) stocks | 364,118 | 107,111 | 135,252 |
| Equity linked notes | 64,187 | – | – |
| Forward foreign exchange contracts | 4,013 | – | – |
| | 19,872,830 | 13,929,137 | 16,281,653 |
| Adjustment of financial assets held for trading | (52,938) | (59,999) | (67,773) |
| | \$ 19,819,892 | \$ 13,869,138 | \$ 16,213,880 |
| Non-current items: | | | |
| Financial assets designated as at fair value through profit or loss | | | |
| Currency linked notes | \$ – | \$ – | \$ 300,000 |
| Valuation adjustment of financial assets designated as at fair value through profit or loss | – | – | (3,187) |
| | \$ – | \$ – | \$ 296,813 |
| <u>Liabilities</u> | | | |
| Current items: | | | |
| Financial liabilities held for trading | | | |
| Forward foreign exchange contracts | \$ – | \$ 211,841 | \$ 8,163 |

A. The Group recognized net gain on financial assets and liabilities held for trading amounting to \$30,276, \$138,382, \$42,231 and \$191,737 for the three-month and six-month periods ended June 30, 2014 and 2013, respectively.

B. The Group recognized net loss on financial assets designated as at fair value through profit or loss amounting \$–, \$1,695, \$–, and \$3,178 for the three-month and six-month periods ended June 30, 2014 and 2013, 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.

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

| | June 30, 2014 | | December 31, 2013 | |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|
| | Contract Amount | Contract Period | Contract Amount | Contract Period |
| Convertible bonds | — | — | NTD 1,933 | — |
| " | — | — | USD 4,550 | — |
| Forward foreign exchange futures | USD 25,193 | 11. 2013~10. 2014 | USD 482,312 | 1. 2013~4. 2014 |
| " | — | — | JPY 18,000 | 12. 2013~1. 2014 |
| Sales of forward foreign exchange | USD 10,140 | 5. 2014~8. 2014 | USD 14,915 | 11. 2013~3. 2014 |
| Equity linked notes | NTD 19,809 | 6. 2014~7. 2014 | — | — |
| " | USD 1,486 | 6. 2014~8. 2014 | — | — |
| | | | June 30, 2013 | |
| | | | Contract Amount | Contract Period |
| Convertible bonds | | | USD 4,450 | — |
| Forward foreign exchange futures | | | USD 243,462 | 3. 2013~1. 2014 |
| Sales of forward foreign exchange | | | JPY 195,000 | 3. 2013~7. 2013 |
| " | | | USD 14,840 | 5. 2013~8. 2013 |
| Currency linked notes | | | USD 10,000 | 5. 2012~11. 2015 |

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

| | June 30, 2014 | December 31, 2013 | June 30, 2013 |
|--|---------------------|---------------------|---------------------|
| Notes receivable | \$ 1,765,098 | \$ 2,255,741 | \$ 2,553,717 |
| Less: Allowance for doubtful accounts | (33,754) | (83,876) | (56,138) |
| | <u>\$ 1,731,344</u> | <u>\$ 2,171,865</u> | <u>\$ 2,497,579</u> |

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

(4) Accounts receivable, net

| | <u>June 30, 2014</u> | <u>December 31, 2013</u> | <u>June 30, 2013</u> |
|---------------------------------------|----------------------|--------------------------|----------------------|
| Accounts receivable | \$ 19,943,174 | \$ 18,254,089 | \$ 20,888,147 |
| Less: Allowance for doubtful accounts | (507,255) | (625,211) | (902,062) |
| | <u>\$ 19,435,919</u> | <u>\$ 17,628,878</u> | <u>\$ 19,986,085</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 six-month periods ended June 30,</u> | |
|---|---|---------------------|
| | <u>2014</u> | <u>2013</u> |
| At January 1 | \$ 726,714 | \$ 851,436 |
| Provision (reversal) for impairment | (66,873) | 199,931 |
| Write-offs during the period | (103,635) | (45,692) |
| Effect of foreign exchange rate changes | (6,313) | 4,678 |
| At June 30 | <u>\$ 549,893</u> | <u>\$ 1,010,353</u> |

C. Accounts receivable that were neither past due nor impaired were fully performing in line with the credit standards prescribed based on counterparties' industry characteristics, business scale and profitability.

D. The maximum exposure to credit risk at June 30, 2014, December 31, 2013 and June 30, 2013 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 \$13,255 as of June 30, 2014.

(5) Other receivables

| | <u>June 30, 2014</u> | <u>December 31, 2013</u> | <u>June 30, 2013</u> |
|---------------------------------------|----------------------|--------------------------|----------------------|
| Other receivables | \$ 6,023,613 | \$ 4,294,982 | \$ 6,752,033 |
| Less: Allowance for doubtful accounts | (8,884) | (17,627) | (52,153) |
| | <u>\$ 6,014,729</u> | <u>\$ 4,277,355</u> | <u>\$ 6,699,880</u> |

Movements 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>June 30, 2014</u> | <u>December 31, 2013</u> | <u>June 30, 2013</u> |
|---|----------------------|--------------------------|----------------------|
| Merchandise | \$ 12,237,274 | \$ 13,050,618 | \$ 12,023,481 |
| Raw materials | 8,139,026 | 8,619,972 | 9,717,643 |
| Raw materials in transit | 1,084,935 | 1,046,422 | 866,239 |
| Supplies | 2,491,712 | 3,040,524 | 2,785,472 |
| Work in process | 3,099,587 | 2,686,088 | 3,029,064 |
| Finished goods | 6,414,968 | 7,587,949 | 6,730,288 |
| By-products | 1,138 | 1,864 | 2,405 |
| Land held for construction | 361,706 | 567,133 | 437,570 |
| Construction in progress-land | 208,153 | - | 53,602 |
| Construction in progress-buildings | 8,561 | 5,166 | 53,439 |
| Buildings and land held for sale | 18,702 | 183,718 | 29,915 |
| Transportation equipment held for sale | 4,777 | 11,464 | 23,483 |
| | <u>34,070,539</u> | <u>36,800,918</u> | <u>35,752,601</u> |
| Less: Allowance for price decline of inventories | (<u>642,942</u>) | (<u>579,728</u>) | (<u>725,550</u>) |
| | <u>\$ 33,427,597</u> | <u>\$ 36,221,190</u> | <u>\$ 35,027,051</u> |

The cost of inventories recognised as expense for the period:

| | <u>For the three-month periods ended June 30,</u> | |
|--|---|----------------------|
| | <u>2014</u> | <u>2013</u> |
| Cost of goods sold | \$ 70,235,667 | \$ 71,531,267 |
| Provision for inventory market price decline | 56,323 | 61,420 |
| Loss on disposal of inventory | 473,662 | 431,721 |
| Loss on physical inventory | 125,679 | 94,661 |
| Loss on production stoppages | 428,870 | 88,624 |
| Revenue from sale of scraps | (138,075) | (86,944) |
| Other operating costs | 558,604 | 885,035 |
| | <u>\$ 71,740,730</u> | <u>\$ 73,005,784</u> |

| | <u>For the six-month periods ended June 30,</u> | |
|--|---|-----------------------|
| | <u>2014</u> | <u>2013</u> |
| Cost of goods sold | \$ 143,271,418 | \$ 141,958,333 |
| Provision for inventory market price decline | 66,142 | 33,206 |
| Loss on disposal of inventory | 968,436 | 874,114 |
| Loss on physical inventory | 191,001 | 158,153 |
| Loss on production stoppages | 454,215 | 211,365 |
| Revenue from sale of scraps | (239,997) | (207,397) |
| Other operating costs | 1,511,304 | 1,806,155 |
| | <u>\$ 146,222,519</u> | <u>\$ 144,833,929</u> |

A. Please refer to Note 6 (12), 'Property, plant and equipment' for the information regarding the capitalization of interest.

B. The Group has no inventories pledged to others as collateral.

(7) Non-current assets held for sale, net

The Group has been approved by the board of directors to sell all the shares of Chengdu Ton Yi Industrial Packing Co., Ltd. and Muji Taiwan Co., Ltd. in October 2013 and December 2013, respectively. The corresponding assets and liabilities have been transferred to assets held for sale. The transaction of Muji Taiwan Co., Ltd. had been settled on January 6, 2014, with a consideration of \$1,445,650. The sales transaction of Chengdu Ton Yi Industrial Packing Co., Ltd. was expected to be completed in June 2014, however, as of June 30, 2014, the transaction is still under administration process and is subject to approval from local government. As a result, both parties to the transaction agreed to sign a supplemental agreement on June 30, 2014, whereby both parties agreed to waive the restriction on the date the transaction should be completed as stated in the original agreement. If the transaction is not approved by the local government, the original share transfer agreement and the supplemental agreement are deemed terminated. Detailed information on non-current assets held for sale, net as at June 30, 2014 is as follows:

1. Assets of disposal group classified as held for sale:

| | <u>June 30, 2014</u> | <u>December 31, 2013</u> |
|-------------------------------|----------------------|--------------------------|
| Cash and cash equivalents | \$ 251, 288 | \$ 455, 140 |
| Accounts receivable | 1, 072 | 324, 578 |
| Inventory | - | 442, 077 |
| Property, plant and equipment | 31, 859 | 166, 428 |
| Intangible assets | - | 52, 472 |
| Long-term prepaid rent | 21, 210 | 22, 094 |
| Other non-current assets | - | 22, 467 |
| | <u>\$ 305, 429</u> | <u>\$ 1, 485, 256</u> |

2. Liabilities associated with disposal group classified as held for sale:

| | <u>June 30, 2014</u> | <u>December 31, 2013</u> |
|-------------------------------|----------------------|--------------------------|
| Accounts payable | \$ - | \$ 187, 429 |
| Other payables | 31 | 208, 251 |
| Other non-current liabilities | - | 19, 222 |
| | <u>\$ 31</u> | <u>\$ 414, 902</u> |

There is no such item as at June 30, 2013.

3. The disposal group classified as held for sale was measured at lower of carrying amount and fair value less expected cost of disposal. No impairment was identified after measurement.

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

| | <u>June 30, 2014</u> | <u>December 31, 2013</u> | <u>June 30, 2013</u> |
|--|-----------------------|--------------------------|-----------------------|
| Listed (TSE and OTC) stocks | \$ 2, 291, 370 | \$ 2, 620, 659 | \$ 3, 474, 104 |
| Unlisted stocks | 1, 452, 204 | 1, 498, 069 | 1, 233, 168 |
| Privately placed securities | 979, 572 | 977, 604 | 984, 000 |
| Beneficiary certificates | 837, 262 | 537, 529 | 541, 046 |
| Government bonds | <u>200, 000</u> | <u>-</u> | <u>-</u> |
| | 5, 760, 408 | 5, 633, 861 | 6, 232, 318 |
| Adjustments of available-for-sale financial assets | 701, 757 | 907, 707 | 1, 217, 438 |
| Less: Accumulated impairment | (<u>255, 675</u>) | (<u>298, 387</u>) | (<u>99, 255</u>) |
| | <u>\$ 6, 206, 490</u> | <u>\$ 6, 243, 181</u> | <u>\$ 7, 350, 501</u> |

A.The Group recognized fair value change in other comprehensive income of \$44,972, (\$191,684), (\$228,391), and (\$79,971) for the three-month and six-month periods ended June 30, 2014 and 2013, respectively.

B.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.

C.For more information on available-for-sale financial assets pledged as collateral, please refer to Note 8, ‘Pledged assets’.

(9) Financial assets measured at cost - non-current

| | <u>June 30, 2014</u> | <u>December 31, 2013</u> | <u>June 30, 2013</u> |
|------------------------------|------------------------|--------------------------|------------------------|
| Unlisted stocks | \$ 2, 831, 591 | \$ 2, 673, 107 | \$ 3, 213, 587 |
| Privately placed securities | 63, 548 | 63, 548 | 63, 548 |
| Emerging stocks | <u>194, 281</u> | <u>114, 000</u> | <u>25, 452</u> |
| | 3, 089, 420 | 2, 850, 655 | 3, 302, 587 |
| Less: Accumulated impairment | (<u>1, 010, 544</u>) | (<u>1, 016, 286</u>) | (<u>1, 379, 495</u>) |
| | <u>\$ 2, 078, 876</u> | <u>\$ 1, 834, 369</u> | <u>\$ 1, 923, 092</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,

please refer to Note 8, 'Pledged assets'.

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

| | <u>June 30, 2014</u> | <u>December 31, 2013</u> | <u>June 30, 2013</u> |
|-----------------|----------------------|--------------------------|----------------------|
| Financial bonds | \$ 297,635 | \$ 297,037 | \$ 298,980 |

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.

(11) Investments accounted for under equity method

| <u>Name of associates</u> | <u>June 30, 2014</u> | <u>December 31, 2013</u> | <u>June 30, 2013</u> |
|--|----------------------|--------------------------|----------------------|
| President Securities Corp. | \$ 7,463,129 | \$ 7,437,305 | \$ 7,141,991 |
| Presicarre Corp. | 6,056,538 | 6,124,881 | 5,956,597 |
| Jimmailang Beverage (Beijing) Co., Ltd. | 4,119,919 | 3,704,364 | 3,516,045 |
| Prince Housing and Development Corp. (Note 1) | 2,452,759 | 1,902,666 | 1,677,268 |
| TTET Union Corp. | 1,770,696 | 1,847,335 | 1,714,800 |
| Kuang Chuan Dairy Co., Ltd. | 1,326,335 | 1,270,437 | 986,998 |
| Yantai North Andre Juice Co., Ltd. (Note 2) | 1,274,524 | 1,290,967 | 1,236,899 |
| Grand Bills Finance Corp. (Note 2) | 1,165,223 | 1,164,522 | 1,166,549 |
| Weilih Food Industrial Co., Ltd. | 1,092,336 | 1,145,976 | 1,062,394 |
| United Advisor Venture Management | 714,464 | 953,588 | 984,874 |
| Others (individually less than 2%) | 5,393,999 | 5,208,030 | 4,979,915 |
| | <u>\$ 32,829,922</u> | <u>\$ 32,050,071</u> | <u>\$ 30,424,330</u> |

(Note 1)The Group changed its accounting treatment for Prince Housing to equity method retrospectively. Please refer to Note 6(8) for details.

(Note 2)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 these investee companies was less than 20%.

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

| | <u>June 30, 2014</u> | <u>December 31, 2013</u> | <u>June 30, 2013</u> |
|--------------------------|----------------------|--------------------------|----------------------|
| Assets | \$ 283,451,340 | \$ 276,036,471 | \$ 250,974,315 |
| Liabilities | 178,197,400 | 173,904,114 | 169,039,589 |
| Revenue | 71,059,589 | 134,831,449 | 78,031,139 |
| Profit / (Loss) | 5,149,346 | 7,790,332 | 2,685,027 |
| Percentage interest held | 3.96%~50.00% | 3.96%~50.00% | 14.46%~50.00% |

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

| | <u>June 30, 2014</u> | <u>December 31, 2013</u> | <u>June 30, 2013</u> |
|--------------------------------|------------------------|--------------------------|------------------------|
| President Securities Corp. | \$ 7, 582, 880 | \$ 7, 758, 207 | \$ 7, 692, 460 |
| TTET Union Corp. | 5, 944, 587 | 4, 472, 939 | 4, 175, 710 |
| Prince Housing and Development | 2, 331, 642 | 2, 409, 377 | 2, 502, 357 |
| Eagle Cold Storage Enterprises | | | |
| Co., Ltd. | 833, 848 | 1, 002, 751 | 1, 065, 312 |
| Kang Na Hsiung Enterprise | | | |
| Co., Ltd. | <u>577, 661</u> | <u>673, 598</u> | <u>583, 785</u> |
| | <u>\$ 17, 270, 618</u> | <u>\$ 16, 316, 872</u> | <u>\$ 16, 019, 624</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 six-month periods ended June 30, 2014 and 2013, the share of profit of associates and joint ventures using equity method was \$679,271, \$475,319, \$1,531,432, and \$951,053, respectively. Except for President Securities Corp, the financial statements of associates and joint ventures accounted for under the equity method were not reviewed by independent accountants. These investments amounted to \$25,366,793 and \$23,282,339 as of June 30, 2014 and 2013, respectively, and the related share of profit of associates and joint ventures accounted for using equity method was \$474,867, \$339,792, \$1,173,188 and \$653,606 for the three-month and six-month periods ended June 30, 2014, and 2013, respectively.

E.Joint ventures

(a)For information regarding joint ventures, jointly controlled entities and related ownership interest percentage, please refer to Note 4(3), ‘Basis of consolidation’.

(b)The following amounts represent the assets, liabilities, and operating results, which were consolidated to the Group’s consolidated balance sheet and income statement:

| <u>Assets and Liabilities</u> | <u>June 30, 2014</u> | <u>December 31, 2013</u> | <u>June 30, 2013</u> |
|-------------------------------|----------------------|--------------------------|----------------------|
| Assets: | | | |
| Long-term assets | \$ 1,709,421 | \$ 1,337,488 | \$ 1,073,004 |
| Current assets | <u>1,454,737</u> | <u>1,485,024</u> | <u>1,473,027</u> |
| | <u>3,164,158</u> | <u>2,822,512</u> | <u>2,546,031</u> |
| Liabilities: | | | |
| Long-term liabilities | (137,209) | (128,736) | (93,855) |
| Current liabilities | <u>(1,740,736)</u> | <u>(1,455,595)</u> | <u>(1,277,866)</u> |
| | <u>(1,877,945)</u> | <u>(1,584,331)</u> | <u>(1,371,721)</u> |
| Net assets | <u>\$ 1,286,213</u> | <u>\$ 1,238,181</u> | <u>\$ 1,174,310</u> |

For the six-month periods ended

June 30,

| <u>Operating results</u> | <u>2014</u> | <u>2013</u> |
|--------------------------|---------------------|---------------------|
| Revenue/income | \$ 3,557,418 | \$ 2,698,788 |
| Expenses/losses | <u>(3,090,799)</u> | <u>(2,325,526)</u> |
| Net income | <u>\$ 466,619</u> | <u>\$ 373,262</u> |

(c) There are no significant contingent liabilities related to the Group's interest in these joint ventures, and the joint ventures did not have significant contingent liabilities.

(12) Property, plant, and equipment

| | Land | Buildings | Machinery and utilities equipment | Transportation equipment | Leasehold improvements | Other equipment | Construction in progress | Total |
|---|----------------------|----------------------|--------------------------------------|-----------------------------|---------------------------|----------------------|-----------------------------|-----------------------|
| <u>January 1, 2014</u> | | | | | | | | |
| Cost | \$ 14,319,915 | \$ 55,247,057 | \$ 100,958,107 | \$ 5,576,599 | \$ 11,570,012 | \$ 58,106,756 | \$ 14,486,219 | \$ 260,264,665 |
| Accumulated depreciation | - | (16,577,515) | (51,965,934) | (3,239,761) | (6,651,392) | (34,019,792) | - | (112,454,394) |
| Accumulated impairment | - | (37,574) | (47,624) | - | (1,774) | (40,124) | - | (127,096) |
| | <u>\$ 14,319,915</u> | <u>\$ 38,631,968</u> | <u>\$ 48,944,549</u> | <u>\$ 2,336,838</u> | <u>\$ 4,916,846</u> | <u>\$ 24,046,840</u> | <u>\$ 14,486,219</u> | <u>\$ 147,683,175</u> |
| <u>For the six-month period ended June 30, 2014</u> | | | | | | | | |
| At January 1, 2014 | \$ 14,319,915 | \$ 38,631,968 | \$ 48,944,549 | \$ 2,336,838 | \$ 4,916,846 | \$ 24,046,840 | \$ 14,486,219 | \$ 147,683,175 |
| Additions | - | 322,906 | 507,681 | 274,847 | 826,062 | 3,939,621 | 8,155,279 | 14,026,396 |
| Depreciation charge | - | (1,176,073) | (2,987,340) | (287,547) | (611,639) | (3,696,682) | - | (8,759,281) |
| Disposals | | | | | | | | |
| Cost | (6,782) | (145,163) | (643,404) | (162,346) | (414,967) | (1,382,036) | - | (2,754,698) |
| Accumulated depreciation | - | 120,105 | 576,498 | 147,284 | 368,131 | 1,346,871 | - | 2,558,889 |
| Reversal (provision) of impairment | - | 282 | (147) | - | 1,062 | 1,766 | - | 2,963 |
| Reclassification | 15,306 | 7,435,438 | 5,866,772 | 110,363 | 102,112 | 1,576,167 | (13,254,101) | 1,852,057 |
| Net currency exchange difference | 1,734 | (386,949) | (701,622) | (1,732) | 17,455 | (183,738) | (281,088) | (1,535,940) |
| At June 30, 2014 | <u>\$ 14,330,173</u> | <u>\$ 44,802,514</u> | <u>\$ 51,562,987</u> | <u>\$ 2,417,707</u> | <u>\$ 5,205,062</u> | <u>\$ 25,648,809</u> | <u>\$ 9,106,309</u> | <u>\$ 153,073,561</u> |
| <u>June 30, 2014</u> | | | | | | | | |
| Cost | \$ 14,330,173 | \$ 62,524,419 | \$ 105,558,892 | \$ 5,794,300 | \$ 12,096,263 | \$ 61,519,373 | \$ 9,106,309 | \$ 270,929,729 |
| Accumulated depreciation | - | (17,684,613) | (53,947,845) | (3,376,593) | (6,890,489) | (35,832,207) | - | (117,731,747) |
| Accumulated impairment | - | (37,292) | (48,060) | - | (712) | (38,357) | - | (124,421) |
| | <u>\$ 14,330,173</u> | <u>\$ 44,802,514</u> | <u>\$ 51,562,987</u> | <u>\$ 2,417,707</u> | <u>\$ 5,205,062</u> | <u>\$ 25,648,809</u> | <u>\$ 9,106,309</u> | <u>\$ 153,073,561</u> |

| | 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 six-month period ended June 30, 2013</u> | | | | | | | | |
| At 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 | 883,735 | 481,032 | 379,758 | 923,448 | 3,295,990 | 9,087,816 | 15,159,411 |
| Depreciation charge | | | | | | | | |
| Disposals | - (924,334) | (2,640,261) | (253,496) | (768,854) | (3,064,060) | - | (7,651,005) | |
| Cost | - (25,846) | (848,118) | (263,628) | (705,662) | (647,473) | - | (2,490,727) | |
| Accumulated depreciation | - 19,397 | 687,405 | 229,339 | 613,359 | 559,967 | - | 2,109,467 | |
| Reversal of impairment | - 723 | 4,406 | - | - | - | - | 5,129 | |
| Reclassification | 354,521 | 1,995,416 | 2,691,862 | 142,142 | 2,336 | 764,803 | (4,351,747) | 1,599,333 |
| Net currency exchange difference | (6,116) | 613,798 | 1,304,669 | 6,105 | 1,169 | 395,824 | 381,969 | 2,697,418 |
| At June 30, 2013 | <u>\$ 14,336,520</u> | <u>\$ 35,153,146</u> | <u>\$ 45,364,231</u> | <u>\$ 2,298,688</u> | <u>\$ 5,148,353</u> | <u>\$ 22,848,600</u> | <u>\$ 13,708,751</u> | <u>\$ 138,858,289</u> |
| <u>June 30, 2013</u> | | | | | | | | |
| Cost | \$ 14,336,520 | \$ 50,938,685 | \$ 97,474,315 | \$ 5,342,708 | \$ 11,681,907 | \$ 56,338,003 | \$ 13,708,751 | \$ 249,820,889 |
| Accumulated depreciation | - (15,747,242) | (52,057,885) | (3,044,020) | (6,529,600) | (33,431,080) | - | (110,809,827) | |
| Accumulated impairment | - (38,297) | (52,199) | - | (3,954) | (58,323) | - | (152,773) | |
| | <u>\$ 14,336,520</u> | <u>\$ 35,153,146</u> | <u>\$ 45,364,231</u> | <u>\$ 2,298,688</u> | <u>\$ 5,148,353</u> | <u>\$ 22,848,600</u> | <u>\$ 13,708,751</u> | <u>\$ 138,858,289</u> |

A.Amount of borrowing costs capitalized as part of certain inventory and property, plant and equipment and the range of the interest rates for such capitalization are as follows:

| | <u>For the six-month periods ended June 30,</u> | |
|---------------------|---|-------------|
| | <u>2014</u> | <u>2013</u> |
| Amount capitalized | \$ 72,537 | \$ 44,182 |
| Interest rate range | 1.10%~6.15% | 1.06%~7.04% |

B.Impairment of property and equipment is described in Note 6(15), ‘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’.

(13) Investment property

| | <u>Land</u> | <u>Buildings</u> | <u>Total</u> |
|--------------------------|----------------------|---------------------|----------------------|
| <u>January 1, 2014</u> | | | |
| Cost | \$ 12,598,151 | \$ 10,313,013 | \$ 22,911,164 |
| Accumulated depreciation | - | (1,961,286) | (1,961,286) |
| Accumulated impairment | (152,670) | (49,084) | (201,754) |
| | <u>\$ 12,445,481</u> | <u>\$ 8,302,643</u> | <u>\$ 20,748,124</u> |

For the six-month period ended
June 30, 2014

| | | | |
|-----------------------------------|----------------------|---------------------|----------------------|
| At January 1, 2014 | \$ 12,445,481 | \$ 8,302,643 | \$ 20,748,124 |
| Additions | 26,205 | 7,843 | 34,048 |
| Depreciation | - | (183,488) | (183,488) |
| Disposals — Cost | (463) | (320) | (783) |
| — Accumulated depreciation | - | - | - |
| Impairment loss | (205) | - | (205) |
| Reclassification | - | (565,133) | (565,133) |
| Net currency exchange differences | - | (29,575) | (29,575) |
| At June 30, 2014 | <u>\$ 12,471,018</u> | <u>\$ 7,531,970</u> | <u>\$ 20,002,988</u> |

June 30, 2014

| | | | |
|--------------------------|----------------------|---------------------|----------------------|
| Cost | \$ 12,623,893 | \$ 9,523,847 | \$ 22,147,740 |
| Accumulated depreciation | - | (1,942,793) | (1,942,793) |
| Accumulated impairment | (152,875) | (49,084) | (201,959) |
| | <u>\$ 12,471,018</u> | <u>\$ 7,531,970</u> | <u>\$ 20,002,988</u> |

| | <u>Land</u> | <u>Buildings</u> | <u>Total</u> |
|---------------------------|----------------------|---------------------|----------------------|
| <u>At 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 six-month period ended
June 30, 2013

| | | | |
|-----------------------------------|----------------------|---------------------|----------------------|
| At January 1, 2013 | \$ 12,669,623 | \$ 8,309,643 | \$ 20,979,266 |
| Additions | 78,255 | 2,851 | 81,106 |
| Depreciation | - | (174,218) | (174,218) |
| Disposals — Cost | (22,913) | (42,282) | (65,195) |
| — Accumulated depreciation | - | 16,795 | 16,795 |
| Reversal of impairment | 2,455 | - | 2,455 |
| Reclassification | (325,789) | 47,833 | (277,956) |
| Net currency exchange differences | - | 45,790 | 45,790 |
| At June 30, 2013 | <u>\$ 12,401,631</u> | <u>\$ 8,206,412</u> | <u>\$ 20,608,043</u> |

June 30, 2013

| | | | |
|--------------------------|----------------------|---------------------|----------------------|
| Cost | \$ 12,580,893 | \$ 9,991,561 | \$ 22,572,454 |
| Accumulated depreciation | - | (1,736,065) | (1,736,065) |
| Accumulated impairment | (179,262) | (49,084) | (228,346) |
| | <u>\$ 12,401,631</u> | <u>\$ 8,206,412</u> | <u>\$ 20,608,043</u> |

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

| | For the three-month periods ended June 30, | |
|---|--|-------------------|
| | 2014 | 2013 |
| Rental revenue from the lease of the investment property | \$ <u>368,079</u> | \$ <u>251,607</u> |
| Direct operating expenses arising from the investment property that generated income in the period | \$ <u>145,497</u> | \$ <u>144,583</u> |
| Direct operating expenses arising from the investment property that did not generate income in the period | \$ <u>6,267</u> | \$ <u>6,459</u> |
| | For the six-month periods ended June 30, | |
| | 2014 | 2013 |
| Rental revenue from the lease of the investment property | \$ <u>711,375</u> | \$ <u>662,893</u> |
| Direct operating expenses arising from the investment property that generated income in the period | \$ <u>306,819</u> | \$ <u>349,649</u> |
| Direct operating expenses arising from the investment property that did not generate income in the period | \$ <u>13,773</u> | \$ <u>8,226</u> |

B.The fair value of the investment property held by the Group as at June 30, 2014, December 31, 2013 and June 30, 2013 ranged from \$20,002,988 to \$39,242,713, which were assessed based on recent settlement prices of similar transactions adjusted considering the location, size, purpose of use and other relevant facts, as well as the reports of independent appraisers.

C.The Group purchased agricultural land for other uses in the future. The use of the land has not yet been determined, as a result, such land was recognized as 'Investment property.'

D.For more information regarding the impairment of investment property, please refer to Note 6(15), 'Impairment of non-financial assets'.

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

(14) Intangible assets

| | <u>Licences</u> | <u>Trademarks</u> | <u>Software</u> | <u>Others</u> | <u>Total</u> |
|---|-------------------|-------------------|-------------------|--------------------|--------------------|
| <u>For the six-month period ended June 30, 2014</u> | | | | | |
| January 1, 2014 | \$ 557,592 | \$ 460,893 | \$ 787,591 | \$1,022,114 | \$2,828,190 |
| Additions | 29 | - | 119,354 | 17,296 | 136,679 |
| Amortization | (12,914) | (6,958) | (117,641) | (25,067) | (162,580) |
| Disposals | - | - | (26,461) | (36) | (26,497) |
| Net exchange differences | <u>-</u> | <u>(6,142)</u> | <u>(3,458)</u> | <u>(4,680)</u> | <u>(14,280)</u> |
| June 30, 2014 | <u>\$ 544,707</u> | <u>\$ 447,793</u> | <u>\$ 759,385</u> | <u>\$1,009,627</u> | <u>\$2,761,512</u> |
| | <u>Licences</u> | <u>Trademarks</u> | <u>Software</u> | <u>Others</u> | <u>Total</u> |
| <u>For the six-month period ended June 30, 2013</u> | | | | | |
| January 1, 2013 | \$ 583,390 | \$ 457,192 | \$ 628,012 | \$1,262,775 | \$2,931,369 |
| Additions | 6 | - | 64,086 | 59,477 | 123,569 |
| Amortization | (12,898) | (6,222) | (65,993) | (32,888) | (118,001) |
| Net exchange differences | <u>-</u> | <u>14,856</u> | <u>1,586</u> | <u>11,060</u> | <u>27,502</u> |
| June 30, 2013 | <u>\$ 570,498</u> | <u>\$ 465,826</u> | <u>\$ 627,691</u> | <u>\$1,300,424</u> | <u>\$2,964,439</u> |

A. Details of amortization on intangible assets are as follows:

| | <u>For the three-month periods ended June 30,</u> | |
|-------------------------------------|---|-------------------|
| | <u>2014</u> | <u>2013</u> |
| Operating costs | \$ 28,067 | \$ 17,240 |
| Selling expenses | 10,203 | 11,526 |
| General and administrative expenses | 46,734 | 30,396 |
| Research and development expenses | <u>164</u> | <u>66</u> |
| | <u>\$ 85,168</u> | <u>\$ 59,228</u> |
| | <u>For the six-month periods ended June 30,</u> | |
| | <u>2014</u> | <u>2013</u> |
| Operating costs | \$ 53,992 | \$ 29,902 |
| Selling expenses | 26,443 | 24,246 |
| General and administrative expenses | 81,825 | 63,730 |
| Research and development expenses | <u>320</u> | <u>123</u> |
| | <u>\$ 162,580</u> | <u>\$ 118,001</u> |

B. No borrowing costs were capitalized as part of intangible assets.

C. No intangible assets were pledged as collaterals.

(15) Impairment of non-financial assets

A. The Group recognized (impairment loss) and gain on reversal of impairment loss for the three-month and six-month periods ended June 30, 2014 and 2013 amounting to (\$4,121), \$1,614, \$2,758 and \$7,584, respectively. Details are as follows:

| Items | For the three-month periods ended June 30, | | | |
|--|--|---|------------------------------------|---|
| | 2014 | | 2013 | |
| | Recognized in profit or loss | Recognized in other comprehensive income | Recognized in profit or loss | Recognized in other comprehensive income |
| (Impairment loss) reversal of impairment loss: | | | | |
| Property, plant and equipment | <u>(\$ 4,121)</u> | <u>\$ -</u> | <u>\$ 1,614</u> | <u>\$ -</u> |

| Items | For the six-month periods ended June 30, | | | |
|--|--|---|------------------------------------|---|
| | 2014 | | 2013 | |
| | Recognized in profit or loss | Recognized in other comprehensive income | Recognized in profit or loss | Recognized in other comprehensive income |
| (Impairment loss) reversal of impairment loss: | | | | |
| Property, plant and equipment | \$ 2,963 | \$ - | \$ 5,129 | \$ - |
| Investment property | (205) | - | 2,455 | - |
| | <u>\$ 2,758</u> | <u>\$ -</u> | <u>\$ 7,584</u> | <u>\$ -</u> |

B. The impairment loss reported by operating segments is as follows:

| Segments | For the three-month periods ended June 30, | | | |
|--------------------------|--|---|------------------------------------|---|
| | 2014 | | 2013 | |
| | Recognized in profit or loss | Recognized in other comprehensive income | Recognized in profit or loss | Recognized in other comprehensive income |
| Foods business | \$ 138 | \$ - | (\$ 2,792) | \$ - |
| Feeds business | (1,800) | - | 2,853 | - |
| Convenience store | (2,642) | - | - | - |
| Packaging and containers | 183 | - | 448 | - |
| Pharmaceutical business | - | - | 1,105 | - |
| | <u>(\$ 4,121)</u> | <u>\$ -</u> | <u>\$ 1,614</u> | <u>\$ -</u> |

| Segments | For the six-month periods ended June 30, | | | |
|--------------------------|--|---|------------------------------------|---|
| | 2014 | | 2013 | |
| | Recognized in profit or loss | Recognized in other comprehensive income | Recognized in profit or loss | Recognized in other comprehensive income |
| Foods business | \$ 360 | \$ - | \$ 3,518 | \$ - |
| Feeds business | (2,083) | - | 2,513 | - |
| Convenience store | 4,115 | - | - | - |
| Packaging and containers | 366 | - | 448 | - |
| Pharmaceutical business | - | - | 1,105 | - |
| | <u>\$ 2,758</u> | <u>\$ -</u> | <u>\$ 7,584</u> | <u>\$ -</u> |

(16) Short-term borrowings

| | June 30, 2014 | December 31, 2013 | June 30, 2013 | Collateral |
|---------------------------|----------------------|----------------------|----------------------|------------|
| Unsecured bank borrowings | \$ 35,035,193 | \$ 27,447,384 | \$ 25,711,757 | None |
| Secured bank borrowings | 1,159,444 | 1,307,984 | 1,224,278 | (Note) |
| | <u>\$ 36,194,637</u> | <u>\$ 28,755,368</u> | <u>\$ 26,936,035</u> | |
| Interest rate range | <u>0.66%~10.00%</u> | <u>0.80%~10.50%</u> | <u>0.76%~18.00%</u> | |

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

(17) Short-term notes and bills payable

| | June 30, 2014 | December 31, 2013 | June 30, 2013 | Collateral |
|--------------------------|---------------------|---------------------|---------------------|------------|
| Commercial paper payable | \$ 6,995,842 | \$ 7,020,285 | \$ 8,315,656 | (Note) |
| Less: Prepaid interest | (1,193) | (4,096) | (1,563) | |
| | <u>\$ 6,994,649</u> | <u>\$ 7,016,189</u> | <u>\$ 8,314,093</u> | |
| Interest rate range | <u>0.57%~2.04%</u> | <u>0.85%~2.04%</u> | <u>0.75%~2.04%</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.

(18) Other payables

| | <u>June 30, 2014</u> | <u>December 31, 2013</u> | <u>June 30, 2013</u> |
|--|----------------------|--------------------------|----------------------|
| Receipts under custody at convenience stores | \$ 8,777,673 | \$ 7,593,306 | \$ 8,936,741 |
| Accrued salaries and bonuses | 5,354,304 | 6,826,889 | 5,652,656 |
| Employees' bonus and remuneration for board of directors and supervisors | 841,497 | 1,940,993 | 820,605 |
| Equipment and construction payable | 3,713,333 | 3,415,155 | 3,789,160 |
| Advertising and promotion expenses | 5,118,581 | 4,139,475 | 5,577,740 |
| Dividend payable | 12,309,971 | - | 11,082,015 |
| Others | 19,945,432 | 16,389,067 | 20,210,661 |
| | <u>\$ 56,060,791</u> | <u>\$ 40,304,885</u> | <u>\$ 56,069,578</u> |

(19) Corporate bonds payable

| | <u>June 30, 2014</u> | <u>December 31, 2013</u> | <u>June 30, 2013</u> | <u>Collateral</u> |
|--|----------------------|--------------------------|----------------------|-------------------|
| Unsecured bonds payable | \$ 35,922,025 | \$ 22,568,987 | \$ 23,299,840 | None |
| Less: Current portion of bonds payable | (3,900,000) | (2,400,000) | (1,500,000) | |
| | <u>\$ 32,022,025</u> | <u>\$ 20,168,987</u> | <u>\$ 21,799,840</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 June 2010. The significant terms of the bonds are as follows:

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

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

(c) Coupon rate:

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

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

(d) Term of interest repayment:

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

(e) Repayment term:

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

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

(f) Period:

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

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

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

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. The Company issued unsecured ordinary bonds payable in February 2014. The significant terms of the bonds are as follows:

(a) Total issue amount: Approximately \$3,600,000

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

(c) Coupon rate: 1.39%

(d) Term of interest repayment: The bond interest is calculated on simple rate every year starting February 2014 based on the coupon rate.

(e) Repayment term:

The bonds are repayable in February 2019 upon maturity.

(f) Period: 5 years, from February 18, 2014 to February 18, 2019

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

I. The Company issued unsecured ordinary bonds payable in June 2014. The significant terms of the bonds are as follows:

(a) Total issue amount: \$5,800,000, including \$1,200,000 of A, \$2,800,000 of B and \$1,800,000 of C.

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

(c) Coupon rate:

(i) A Bond: the coupon rate is 1.29% per annum

(ii) B Bond: the coupon rate is 1.62% per annum

(iii) C Bond: the coupon rate is 1.78% per annum

(d) Term of interest repayment:

The bond interest is calculated on simple rate every year starting June 2014 based on the coupon rate.

(e) Repayment term:

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

- (ii)B Bond: the bonds are repayable starting June 2020 to June 2021 in two installments at the rate of 50% and 50%, respectively.
 - (iii)C Bond: the bonds are repayable starting June 2023 to June 2024 in two installments at the rate of 50% and 50%, respectively.
 - (f)Period:
 - (i)A Bond: 5 years, from June 23, 2014 to June 23, 2019
 - (ii)B Bond: 7 years, from June 23, 2014 to June 23, 2021
 - (iii)B Bond: 10 years, from June 23, 2014 to June 23, 2024
 - (g)Guarantee Bank: The bonds are guaranteed by Taipei Fubon Commercial Bank.
- J. Uni-President China Holdings Ltd., one of the Company's subsidiary, issued long-term bonds on June 6, 2013 in the amount of \$4,887,960 (CNY 1 billion) for an expected duration of 3 years. The significant terms of the bonds are as follows:
- (a)Total issue amount: Approximately \$4,887,960 (CNY 1 billion)
 - (b)Coupon rate: 3.5%
 - (c)Term of interest repayment: The bond interest is calculated on simple rate every year starting June 2013 based on the coupon rate.
 - (d)Repayment term:
 - The bonds are repayable in June 2016 upon maturity.
 - (e)Period: 3 years, from June 6, 2013 to June 6, 2016
 - (f)Guarantee Bank: The bonds are guaranteed by The Bank of New York Mellon, Hong Kong Branch
- K. Uni-President China Holdings Ltd., one of the Company's subsidiary, issued long-term notes on January 23, 2014 through Taiwan Gre Tai Securities Market in the amount of CNY 1 billion and expected duration of 3 years ('Formosa Bond' F-02001). The significant terms of the bonds are as follows:
- (a)Total issue amount: Approximately \$5,000,000 (CNY 1 billion)
 - (b)Issue price: At par value of \$4,900 per bond (CNY 1 million)
 - (c)Coupon rate: 3.6%
 - (d)Term of interest repayment: The bond interest is calculated on simple rate every year starting January 2014 based on the coupon rate.
 - (e)Repayment term:
 - The bonds are repayable in January 2017 upon maturity.
 - (f)Period: 3 years, from January 23, 2014 to January 23, 2017
 - (g)Guarantee Bank: The bonds are guaranteed by The Bank of New York Mellon, London Branch

(20) Long-term borrowings

| | <u>June 30, 2014</u> | <u>December 31, 2013</u> | <u>June 30, 2013</u> | <u>Collateral</u> |
|---|-------------------------|--------------------------|-------------------------|-------------------|
| Unsecured bank borrowings | \$ 43,586,156 | \$ 54,654,105 | \$ 50,720,186 | None |
| Secured bank borrowings | 8,809,210 | 9,371,482 | 13,146,957 | (Note) |
| Revolving credit facility | <u>3,750,000</u> | <u>2,000,000</u> | <u>-</u> | None |
| | 56,145,366 | 66,025,587 | 63,867,143 | |
| Less: Prepaid interest | (40,681) | (1,725) | (1,024) | |
| Current portion of long-term borrowings | <u>(10,334,885)</u> | <u>(6,731,200)</u> | <u>(6,882,066)</u> | |
| | <u>\$ 45,769,800</u> | <u>\$ 59,292,662</u> | <u>\$ 56,984,053</u> | |
| Range of maturity dates | <u>12. 2014~9. 2025</u> | <u>1. 2014~9. 2025</u> | <u>12. 2014~9. 2025</u> | |
| Range of interest rates | <u>0.68%~11.1%</u> | <u>0.68%~14.5%</u> | <u>0.68%~18.00%</u> | |

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

(21) Pensions

A. The Company and its domestic subsidiaries have defined benefit pension plans in accordance with the Labor Standards Law, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Company contributes monthly an amount equal to 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) For the aforementioned pension plan, the Group recognized pension costs of \$124,715, \$117,214, \$252,890, and \$249,604 for the three-month and six-month periods ended June 30, 2014 and 2013, respectively.

Details of cost and expenses recognized in statements of comprehensive income are as follows:

| | For the three-month periods ended June 30, | |
|-------------------------------------|--|-------------------|
| | 2014 | 2013 |
| Cost of sales | \$ 50,214 | \$ 39,443 |
| Selling expenses | 44,985 | 50,561 |
| General and administrative expenses | 27,409 | 24,981 |
| Research and development expenses | 2,107 | 2,229 |
| | <u>\$ 124,715</u> | <u>\$ 117,214</u> |

| | For the six-month periods ended June 30, | |
|-------------------------------------|--|-------------------|
| | 2014 | 2013 |
| Cost of sales | \$ 90,030 | \$ 85,117 |
| Selling expenses | 102,247 | 112,764 |
| General and administrative expenses | 56,051 | 47,114 |
| Research and development expenses | 4,562 | 4,609 |
| | <u>\$ 252,890</u> | <u>\$ 249,604</u> |

(b) Expected contributions to the defined benefit pension plans of the Group within one year from June 30, 2014 are \$562,536.

(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. The Group’s subsidiaries in mainland China are subject to the government sponsored defined contribution plan. Monthly contributions to an independent fund administered by the government in accordance with the pension regulations in the People’s Republic of China (PRC) are based on a certain percentage of employees’ monthly salaries and wages. Other than the monthly contributions, the Group has no further obligations. The pension costs under the defined contribution pension plans of the Group for the three-month and six-month periods ended June 30, 2014 and 2013 were \$679,426, \$673,376, \$1,382,493, and \$1,259,451, respectively.

(22) Common share capital and stock dividends to be distributed

A. As of June 30, 2014, 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. 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 six-month periods ended June 30,</u> | |
|---|---|--------------------|
| | <u>2014</u> | <u>2013</u> |
| Balance as at January 1 and June 30 | <u>5, 154, 223</u> | <u>4, 862, 474</u> |
| A. 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. | | |
| B. On June 24, 2014, the Company's shareholders adopted a resolution to issue shares of common stock due to capitalization of retained earnings of \$3,092,534 and obtained approval from the SFC. The effective date of capitalization was set on August 15, 2014. | | |

(23) Capital reserves

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

B. Movements of the Company's capital reserves for the six-month periods ended June 30, 2014 and 2013 are as follows:

| | Share premium | Difference between proceeds and carrying amount from acquisition or disposal of subsidiaries | Share of change in net equity of associates and joint ventures accounted for under the equity method | Others | Total |
|--|-------------------|--|---|-------------------|---------------------|
| January 1, 2014 | \$ 489,454 | \$ 3,084,732 | \$ 113,356 | \$ 188,130 | \$ 3,875,672 |
| Adjustment for change in capital reserve of investee companies | (49,484) | - | - | - | (49,484) |
| Acquisition or disposal of subsidiaries | - | 16,237 | - | - | 16,237 |
| Adjustment of capital reserve due to change in interests in associates | - | - | 4,243 | - | 4,243 |
| Disposal of investments accounted for under the equity method | - | - | (2,170) | - | (2,170) |
| June 30, 2014 | <u>\$ 439,970</u> | <u>\$ 3,100,969</u> | <u>\$ 115,429</u> | <u>\$ 188,130</u> | <u>\$ 3,844,498</u> |
| | | | | | |
| | Share premium | Difference between proceeds and carrying amount from acquisition or disposal of subsidiaries | Share of change in net equity of associates and joint ventures accounted for under the equity method | Others | Total |
| January 1, 2013 | \$ 489,454 | \$ 3,098,213 | \$ 145,667 | \$ 187,083 | \$ 3,920,417 |
| Acquisition or disposal of subsidiaries | - | 54,116 | - | - | 54,116 |
| June 30, 2013 | <u>\$ 489,454</u> | <u>\$ 3,152,329</u> | <u>\$ 145,667</u> | <u>\$ 187,083</u> | <u>\$ 3,974,533</u> |

Please refer to Note 6(34) for the information on transactions with non-controlling interest.

(24) 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 six-month periods ended June 30, 2014 and 2013, employees' bonus and directors' and supervisors' remuneration were accrued at \$330,103, \$330,950, \$756,503 and \$707,975, respectively, which were based on the after tax earnings of related periods, considering legal reserve calculated by the percentage prescribed under the Company's Articles of Incorporation. The actual amount approved at the shareholders' meeting for employees' bonus and directors' and supervisors' remuneration for 2013 was \$1,296,964, which was different from the estimated amount recognized in the 2013 financial statements by \$3,979. Such difference was recognized in profit and loss for the six-month period ended June 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 recognized dividends distributed to owners amounting to \$9,724,949 (\$1.40 (in dollars) per share as cash dividend and \$0.60 (in dollars) per share as stock dividends) for the year ended December 31, 2013. On June 24, 2014, the stockholders during their meeting proposed total dividends for 2013 of \$10,823,868, constituting \$1.50 (in dollars) per share for cash dividends and \$0.6 (in dollars) per share for stock dividends.
- F. In accordance with relevant laws and regulations of R.O.C., the long-term equity investment accounted for using equity method – President Securities Corp. has set aside a special reserve for trading losses and default losses from the annual post tax profit. The special reserve shall not be used for any other purpose except for covering the losses of President Securities Corp. or, when the special reserve reaches 50% of the amount of paid-in capital, 50% of the special reserve may be used for capitalization. As of June 30, 2014, the Group recognized special reserve of \$105,429 in accordance with IAS 28, “Investments in Associates and Joint Ventures”.
- G. The Group sold its investment in Cargill President Holdings Pte. Ltd. in 2013. However, as the Group has elected to reset the cumulative transition difference from foreign operations to zero at the date of transition to IFRSs, it increased its retained earnings and set aside a special reserve on the date of transition. On the date of disposal of the aforementioned investments, the Group reversed proportionately the special reserve of \$72,443 for the six-month period ended June 30, 2013.

(25) Other equity items

| | <u>For the six-month period ended June 30, 2014</u> | | |
|----------------------------------|---|--|-------------------|
| | <u>Currency translation difference</u> | <u>Available-for-sale financial assets</u> | <u>Total</u> |
| January 1, 2014 (Note) | \$ 997,847 | \$ 1,101,694 | \$ 2,099,541 |
| Currency translation differences | | | |
| — Group | (1,070,759) | - | (1,070,759) |
| — Associates | 1,211 | - | 1,211 |
| Fair value adjustment | | | |
| — Group | - | (159,791) | (159,791) |
| — Associates | - | 72,116 | 72,116 |
| June 30, 2014 | <u>(\$ 71,701)</u> | <u>\$ 1,014,019</u> | <u>\$ 942,318</u> |

| | For the six-month period ended June 30, 2013 | | |
|----------------------------------|--|--|---------------------|
| | Currency translation difference | Available-for-sale financial assets | Total |
| January 1, 2013 (Note) | (\$ 1,201,113) | \$ 1,326,727 | \$ 125,614 |
| Currency translation differences | | | |
| — Group | 1,945,696 | - | 1,945,696 |
| — Associates | 16,393 | - | 16,393 |
| Fair value adjustment | | | |
| — Group | - | (65,651) | (65,651) |
| — Associates | - | 2,671 | 2,671 |
| June 30, 2013 | <u>\$ 760,976</u> | <u>\$ 1,263,747</u> | <u>\$ 2,024,723</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(8) for detailed information.

(26) Operating revenue

| | For the three-month periods ended June 30, | |
|--------------------------|--|-----------------------|
| | 2014 | 2013 |
| Sales revenue | \$ 104,044,734 | \$ 105,555,099 |
| Less: Sales returns | (123,201) | (99,635) |
| Sales allowance | (3,433,180) | (3,609,186) |
| Service revenue | 2,943,021 | 2,529,261 |
| Other operating revenues | 2,391,666 | 2,169,328 |
| | <u>\$ 105,823,040</u> | <u>\$ 106,544,867</u> |

| | For the six-month periods ended June 30, | |
|--------------------------|--|-----------------------|
| | 2014 | 2013 |
| Sales revenue | \$ 211,721,040 | \$ 208,805,344 |
| Less: Sales returns | (304,525) | (228,541) |
| Sales allowance | (7,006,170) | (7,209,424) |
| Service revenue | 5,285,290 | 5,006,222 |
| Other operating revenues | 4,759,035 | 4,806,056 |
| | <u>\$ 214,454,670</u> | <u>\$ 211,179,657</u> |

(27) Other income

| | For the three-month periods ended June 30, | |
|--------------------------|--|---------------------|
| | 2014 | 2013 |
| Interest income | \$ 244,688 | \$ 175,538 |
| Rental income | 106,657 | 191,256 |
| Dividend income | 165,432 | 8,681 |
| Government grants income | 160,306 | 712,273 |
| Other income | 610,980 | 490,380 |
| | <u>\$ 1,288,063</u> | <u>\$ 1,578,128</u> |

| | For the six-month periods ended June 30, | |
|--------------------------|--|---------------------|
| | 2014 | 2013 |
| Interest income | \$ 432,038 | \$ 352,810 |
| Rental income | 332,247 | 368,054 |
| Dividend income | 342,207 | 11,374 |
| Government grants income | 428,629 | 902,025 |
| Other income | 943,390 | 964,894 |
| | <u>\$ 2,478,511</u> | <u>\$ 2,599,157</u> |

(28) Other gains and losses

| | For the three-month periods ended June 30, | |
|--|--|---------------------|
| | 2014 | 2013 |
| Net gain (loss) on financial assets at fair value through profit or loss | \$ 30,276 | (\$ 2,598) |
| Gain on disposal of investments | 47,859 | 577,702 |
| Net currency exchange (loss) gain | (3,200) | 451,713 |
| (Loss) gain from disposal of property, plant and equipment | (14,513) | 336,763 |
| Gain from disposal of investment property | 7 | - |
| Loss from disposal of intangible assets | (15,429) | - |
| Impairment loss | (4,121) | (27,373) |
| Other expenses | (373,441) | (519,712) |
| | <u>(\$ 332,562)</u> | <u>\$ 816,495</u> |
| For the six-month periods ended June 30, | | |
| | 2014 | 2013 |
| Net gain on financial assets at fair value through profit or loss | \$ 42,231 | \$ 17,565 |
| Gain on disposal of investments | 1,389,570 | 1,078,850 |
| Net currency exchange (loss) gain | (291,310) | 591,034 |
| (Loss) gain from disposal of property, plant and equipment | (22,469) | 206,647 |
| Gain from disposal of investment property | 632 | - |
| Loss from disposal of intangible assets | (26,497) | - |
| (Impairment loss) gain from reversal of impairment loss | 2,758 | (21,403) |
| Other expenses | (666,403) | (821,462) |
| | <u>\$ 428,512</u> | <u>\$ 1,051,231</u> |

(29) Finance costs

| | For the three-month periods ended June 30, | |
|---|--|---------------------|
| | 2014 | 2013 |
| Interest expense: | | |
| Bank borrowings | \$ 664,135 | \$ 528,836 |
| Less: capitalization of qualifying assets | (47,574) | (26,047) |
| | <u>\$ 616,561</u> | <u>\$ 502,789</u> |
| For the six-month periods ended June 30, | | |
| | 2014 | 2013 |
| Interest expense: | | |
| Bank borrowings | \$ 1,302,528 | \$ 1,045,028 |
| Less: capitalization of qualifying assets | (72,537) | (44,182) |
| | <u>\$ 1,229,991</u> | <u>\$ 1,000,846</u> |

(30) Expenses by nature

| | <u>For the three-month period ended June 30, 2014</u> | | |
|--|---|--------------------------|----------------------|
| | <u>Operating cost</u> | <u>Operating expense</u> | <u>Total</u> |
| Employee benefit expenses | \$ 4,078,291 | \$ 8,347,424 | \$ 12,425,715 |
| Depreciation charges on property, plant and equipment | 2,383,038 | 1,852,339 | 4,235,377 |
| Depreciation charges on investment property | - | 88,874 | 88,874 |
| Amortization of intangible assets | 28,067 | 57,101 | 85,168 |
| | <u>\$ 6,489,396</u> | <u>\$ 10,345,738</u> | <u>\$ 16,835,134</u> |

| | <u>For the three-month period ended June 30, 2013</u> | | |
|--|---|--------------------------|----------------------|
| | <u>Operating cost</u> | <u>Operating expense</u> | <u>Total</u> |
| Employee benefit expenses | \$ 3,792,728 | \$ 8,354,131 | \$ 12,146,859 |
| Depreciation charges on property, plant and equipment | 2,452,274 | 1,571,843 | 4,024,117 |
| Depreciation charges on investment property | - | 90,408 | 90,408 |
| Amortization of intangible assets | 17,240 | 41,988 | 59,228 |
| | <u>\$ 6,262,242</u> | <u>\$ 10,058,370</u> | <u>\$ 16,320,612</u> |

| | <u>For the six-month period ended June 30, 2014</u> | | |
|--|---|--------------------------|----------------------|
| | <u>Operating cost</u> | <u>Operating expense</u> | <u>Total</u> |
| Employee benefit expenses | \$ 7,987,608 | \$ 17,120,834 | \$ 25,108,442 |
| Depreciation charges on property, plant and equipment | 4,910,348 | 3,668,933 | 8,579,281 |
| Depreciation charges on investment property | - | 183,488 | 183,488 |
| Amortization of intangible assets | 53,992 | 108,588 | 162,580 |
| | <u>\$ 12,951,948</u> | <u>\$ 21,081,843</u> | <u>\$ 34,033,791</u> |

| | <u>For the six-month period ended June 30, 2013</u> | | |
|--|---|--------------------------|----------------------|
| | <u>Operating cost</u> | <u>Operating expense</u> | <u>Total</u> |
| Employee benefit expenses | \$ 7,434,744 | \$ 16,262,937 | \$ 23,697,681 |
| Depreciation charges on property, plant and equipment | 4,288,066 | 3,362,939 | 7,651,005 |
| Depreciation charges on investment property | - | 174,218 | 174,218 |
| Amortization of intangible assets | 29,902 | 88,099 | 118,001 |
| | <u>\$ 11,752,712</u> | <u>\$ 19,888,193</u> | <u>\$ 31,640,905</u> |

(31) Employee benefit expense

| | For the three-month period ended June 30, 2014 | | |
|-------------------------------------|--|--------------------------|----------------------|
| | <u>Operating cost</u> | <u>Operating expense</u> | <u>Total</u> |
| Wages and salaries | \$ 3,340,424 | \$ 6,837,794 | \$ 10,178,218 |
| Labor and health insurance expenses | 270,966 | 506,807 | 777,773 |
| Pension costs | 306,378 | 497,763 | 804,141 |
| Other personnel expenses | 160,523 | 505,060 | 665,583 |
| | <u>\$ 4,078,291</u> | <u>\$ 8,347,424</u> | <u>\$ 12,425,715</u> |

| | For the three-month period ended June 30, 2013 | | |
|-------------------------------------|--|--------------------------|----------------------|
| | <u>Operating cost</u> | <u>Operating expense</u> | <u>Total</u> |
| Wages and salaries | \$ 3,013,786 | \$ 6,794,985 | \$ 9,808,771 |
| Labor and health insurance expenses | 260,272 | 510,702 | 770,974 |
| Pension costs | 323,383 | 467,207 | 790,590 |
| Other personnel expenses | 195,287 | 581,237 | 776,524 |
| | <u>\$ 3,792,728</u> | <u>\$ 8,354,131</u> | <u>\$ 12,146,859</u> |

| | For the six-month period ended June 30, 2014 | | |
|-------------------------------------|--|--------------------------|----------------------|
| | <u>Operating cost</u> | <u>Operating expense</u> | <u>Total</u> |
| Wages and salaries | \$ 6,531,733 | \$ 13,896,443 | \$ 20,428,176 |
| Labor and health insurance expenses | 542,107 | 1,071,548 | 1,613,655 |
| Pension costs | 545,390 | 1,089,993 | 1,635,383 |
| Other personnel expenses | 368,378 | 1,062,850 | 1,431,228 |
| | <u>\$ 7,987,608</u> | <u>\$ 17,120,834</u> | <u>\$ 25,108,442</u> |

| | For the six-month period ended June 30, 2013 | | |
|-------------------------------------|--|--------------------------|----------------------|
| | <u>Operating cost</u> | <u>Operating expense</u> | <u>Total</u> |
| Wages and salaries | \$ 5,965,843 | \$ 13,228,375 | \$ 19,194,218 |
| Labor and health insurance expenses | 507,826 | 993,494 | 1,501,320 |
| Pension costs | 608,466 | 900,589 | 1,509,055 |
| Other personnel expenses | 352,609 | 1,140,479 | 1,493,088 |
| | <u>\$ 7,434,744</u> | <u>\$ 16,262,937</u> | <u>\$ 23,697,681</u> |

(32) Income tax

A. Components of income tax expense:

| | <u>For the three-month periods ended June 30,</u> | |
|---|---|---------------------|
| | <u>2014</u> | <u>2013</u> |
| Current tax | | |
| Income tax incurred in current period | \$ 1,237,380 | \$ 1,517,103 |
| Under provision of prior year's income | 41,456 | 32,645 |
| | <u>1,278,836</u> | <u>1,549,748</u> |
| Deferred tax | | |
| Origination and reversal of temporary differences | 18,835 | 127,848 |
| Income tax expense | <u>\$ 1,297,671</u> | <u>\$ 1,677,596</u> |

| | <u>For the six-month periods ended June 30,</u> | |
|---|---|---------------------|
| | <u>2014</u> | <u>2013</u> |
| Current tax | | |
| Income tax incurred in current period | \$ 2,549,161 | \$ 2,978,140 |
| Under provision of prior year's income | 38,502 | 32,080 |
| | <u>2,587,663</u> | <u>3,010,220</u> |
| Deferred tax | | |
| Origination and reversal of temporary differences | (109,157) | (90,280) |
| Income tax expense | <u>\$ 2,478,506</u> | <u>\$ 2,919,940</u> |

B.As of August 11, 2014, the Company's income tax returns through 2011 have been assessed by the Tax Authority, and there were no disputes existing between the Company and the Authority.

C. Unappropriated retained earnings:

| | <u>June 30, 2014</u> | <u>December 31, 2013</u> | <u>June 30, 2013</u> |
|---------------------------------------|----------------------|--------------------------|----------------------|
| Earnings generated in and before 1997 | \$ 36,165 | \$ 36,165 | \$ 36,165 |
| Earnings generated in and after 1998 | <u>8,429,387</u> | <u>13,271,306</u> | <u>7,159,678</u> |
| | <u>\$ 8,465,552</u> | <u>\$ 13,307,471</u> | <u>\$ 7,195,843</u> |

D.As of June 30, 2014, December 31, 2013 and June 30, 2013, the balance of the Company's imputation tax credit account was \$198,969, \$95,839 and \$631,097, respectively. As dividends were approved at the stockholders' meeting on June 25, 2013 and with the dividend distribution date set on August 15, 2013 by the Board of Directors, the creditable tax ratio for the unappropriated retained earnings of 2013 is 11.97%, and the creditable tax ratio for 2013 is expected to be 1.50%. The Company's imputation tax credit distributed to the stockholders shall be calculated on the basis of the balance of each stockholder on the date of dividend distribution. As a result, the applicable creditable tax ratio for the dividend distributed for the year 2013 shall be adjusted which accounts for the imputation tax credits under the Tax Law before the date of

dividend distribution.

(33) Earnings per share

| | <u>For the three-month period ended June 30, 2014</u> | | |
|---|---|---|---------------------|
| | | Weighted average number of ordinary shares outstanding | Earnings per share |
| | <u>Amount after tax</u> | <u>(shares in thousands)</u> | <u>(in dollars)</u> |
| <u>Basic earnings per share</u> | | | |
| Profit attributable to the parent | <u>\$ 3,097,006</u> | <u>5,154,223</u> | <u>\$ 0.60</u> |
| <u>Diluted earnings per share</u> | | | |
| Profit attributable to ordinary shareholders of the parent | \$ 3,097,006 | 5,154,223 | |
| Assumed conversion of all dilutive potential ordinary shares | | | |
| Employees' bonus | <u>—</u> | <u>5,965</u> | |
| Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares | <u>\$ 3,097,006</u> | <u>5,160,188</u> | <u>\$ 0.60</u> |
| | | | |
| | <u>For the three-month period ended June 30, 2013</u> | | |
| | | Weighted average number of ordinary shares outstanding | Earnings per share |
| | <u>Amount after tax</u> | <u>(shares in thousands)</u> | <u>(in dollars)</u> |
| <u>Basic earnings per share</u> | | | |
| Profit attributable to the parent | <u>\$ 2,866,080</u> | <u>5,154,223</u> | <u>\$ 0.56</u> |
| <u>Diluted earnings per share</u> | | | |
| Profit attributable to ordinary shareholders of the parent | \$ 2,866,080 | 5,154,223 | |
| Assumed conversion of all dilutive potential ordinary shares | | | |
| Employees' bonus | <u>—</u> | <u>5,714</u> | |
| Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares | <u>\$ 2,866,080</u> | <u>5,159,937</u> | <u>\$ 0.56</u> |

| | <u>For the six-month period ended June 30, 2014</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>\$ 7,258,373</u> | <u>5,154,223</u> | <u>\$ 1.41</u> |
| <u>Diluted earnings per share</u> | | | |
| Profit attributable to ordinary shareholders of the parent | \$ 7,258,373 | 5,154,223 | |
| Assumed conversion of all dilutive potential ordinary shares | | | |
| Employees' bonus | - | <u>12,438</u> | |
| Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares | <u>\$ 7,258,373</u> | <u>5,166,661</u> | <u>\$ 1.40</u> |

| | <u>For the six-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 | <u>\$ 6,516,264</u> | <u>5,154,223</u> | <u>\$ 1.26</u> |
| <u>Diluted earnings per share</u> | | | |
| Profit attributable to ordinary shareholders of the parent | \$ 6,516,264 | 5,154,223 | |
| Assumed conversion of all dilutive potential ordinary shares | | | |
| Employees' bonus | - | <u>11,043</u> | |
| Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares | <u>\$ 6,516,264</u> | <u>5,165,266</u> | <u>\$ 1.26</u> |

A. On June 24, 2014, the appropriation of 2013 earnings had been resolved during the shareholders' meeting. The effective date of capitalization was set on August 15, 2014. The pro forma information for retroactively adjusted basic and diluted earnings per share is as follows: (Unit: New Taiwan Dollar).

| | <u>For the three-month periods ended June 30,</u> | |
|----------------------------|---|----------------|
| | <u>2014</u> | <u>2013</u> |
| Basic earnings per share | | |
| Profit for the period | <u>\$ 0.57</u> | <u>\$ 0.53</u> |
| Diluted earnings per share | | |
| Profit for the period | <u>\$ 0.57</u> | <u>\$ 0.53</u> |
| | | |
| | <u>For the six-month periods ended June 30,</u> | |
| | <u>2014</u> | <u>2013</u> |
| Basic earnings per share | | |
| Profit for the period | <u>\$ 1.33</u> | <u>\$ 1.19</u> |
| Diluted earnings per share | | |
| Profit for the period | <u>\$ 1.32</u> | <u>\$ 1.19</u> |

B.The abovementioned weighted average number of ordinary shares outstanding to conversion has been adjusted to unappropriated retained earnings as proportional increase in capital for the year ended December 31, 2013.

C.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.

(34) Transactions with non-controlling interest

A.During the six-month period ended June 30, 2014, the Group disposed partially its shares of the subsidiary, Ton Yi Industrial Corp., through public market for a total cash consideration of \$4,009. The carrying amount of non-controlling interest was \$3,932 at the disposal date. This transaction resulted in an increase in the non-controlling interest by \$3,932 and an increase in the equity attributable to owners of the parent by \$77.

B.During the six-month period ended June 30, 2014, the Group acquired additional 5% shares of the subsidiary, President Kikkoman Zhenji Foods Co., Ltd., through mutually-agreed price negotiation for a total cash consideration of \$50,332. The carrying amount of non-controlling interest was \$66,492 at the acquisition date. This transaction resulted in a decrease in non-controlling interest by \$66,492 and an increase in the equity attributable to owners of the parent by \$16,160.

C. During the six-month period ended June 30, 2013, the Group disposed partially its shares of the subsidiaries, ScinoPharm Taiwan, Ltd., etc, through public market for a total cash consideration of \$92,937. The total of the carrying amount of non-controlling interests was \$38,821 at the disposal dates. These transactions 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.

D. Based on the above transactions, the details of changes in the Group's capital reserve due to transactions with non-controlling interest for the six-month periods ended June 30, 2014 and 2013 are as follows:

| | <u>For the six-month periods ended June 30,</u> | |
|--|---|------------------|
| | <u>2014</u> | <u>2013</u> |
| Acquisition of non-controlling interest: | | |
| Carrying amount of non-controlling interest acquired | \$ 66,492 | \$ - |
| Consideration paid to non-controlling interest | (50,332) | - |
| Disposal of non-controlling interest: | | |
| Carrying amount of non-controlling interest disposed | (3,932) | (38,821) |
| Consideration received from non-controlling interest | <u>4,009</u> | <u>92,937</u> |
| Capital surplus - difference between proceeds on acquisition of or disposal of equity interest in a subsidiary and its carrying amount | <u>\$ 16,237</u> | <u>\$ 54,116</u> |

(35) 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 range from 1 to 25 years, and the future aggregate minimum lease payments receivable under non-cancellable operating leases are as follows:

| | <u>June 30, 2014</u> | <u>December 31, 2013</u> | <u>June 30, 2013</u> |
|--|----------------------|--------------------------|----------------------|
| Within one year | \$ 2,308,608 | \$ 2,277,104 | \$ 2,424,735 |
| Exceeding one year but not later than five years | 6,019,415 | 5,214,226 | 6,032,329 |
| More than five years | <u>8,037,064</u> | <u>9,043,209</u> | <u>8,739,887</u> |
| | <u>\$ 16,365,087</u> | <u>\$ 16,534,539</u> | <u>\$ 17,196,951</u> |

B. The Group rents property, equipments and some retail stores under non-cancellable operating lease agreements. The lease terms range from 3 to 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 recognized rental expenses of \$3,070,493 and \$2,719,347 for the three-month periods ended June 30, 2014 and 2013, and \$6,027,175 and \$5,358,868 for the six-month periods ended June 30, 2014 and 2013, respectively. The future aggregate minimum lease payments under non-cancellable operating leases are as follows:

| | <u>June 30, 2014</u> | <u>December 31, 2013</u> | <u>June 30, 2013</u> |
|--|----------------------|--------------------------|----------------------|
| Within one year | \$ 9,095,940 | \$ 8,496,831 | \$ 7,289,340 |
| Exceeding one year but not later than five years | 28,657,310 | 27,940,908 | 24,408,552 |
| More than five years | <u>14,479,967</u> | <u>14,657,771</u> | <u>13,342,018</u> |
| | <u>\$ 52,233,217</u> | <u>\$ 51,095,510</u> | <u>\$ 45,039,910</u> |

(36) Non-cash transactions

A. Operating activities with partial cash receivable:

| | <u>For the six-month periods ended June 30,</u> | |
|--|---|-------------------|
| | <u>2014</u> | <u>2013</u> |
| Cash dividends from investments accounted for under the equity method | \$ 1,290,059 | \$ 1,281,168 |
| Less: ending balance of dividend receivables (recognized as "Other receivables") | (983,420) | (798,074) |
| Cash dividends received from investments accounted for under the equity method | <u>\$ 306,639</u> | <u>\$ 483,094</u> |

B. Investing activities with partial cash payments:

| | <u>For the six-month periods ended June 30,</u> | |
|--|---|----------------------|
| | <u>2014</u> | <u>2013</u> |
| Purchase of property, plant and equipment and investment property | \$ 14,060,444 | \$ 15,240,517 |
| Add: opening balance of other payables | 3,415,155 | 5,115,259 |
| Less: ending balance of other payables | (3,445,543) | (3,789,160) |
| Capitalization of interests | (72,537) | (44,182) |
| Cash paid for acquisition of property, plant and equipment and investment property | <u>\$ 13,957,519</u> | <u>\$ 16,522,434</u> |

C. Investing activities with no cash flow effect:

| | For the six-month periods ended June 30, | |
|---|--|--------------|
| | 2014 | 2013 |
| Prepayment for equipment reclassified to property, plant, and equipment and investment property | \$ 1,432,415 | \$ 1,335,084 |
| Investment property reclassified to property, plant, and equipment | \$ 565,133 | \$ 277,956 |
| Property, plant, and equipment reclassified to inventory | \$ 145,491 | \$ 13,707 |

D. Financing activities with no cash flow effect:

| | For the six-month periods ended June 30, | |
|-----------------------|--|--------------|
| | 2014 | 2013 |
| Unpaid cash dividends | \$ 7,731,334 | \$ 6,807,464 |

(37) 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.

7. RELATED PARTY TRANSACTIONS

(1) Significant transactions and balances with related parties

A. Sales:

| | For the three-month periods ended June 30, | |
|--------------------|--|--------------|
| | 2014 | 2013 |
| Sales of goods: | | |
| — Associates | \$ 2,684,152 | \$ 2,728,459 |
| Sales of services: | | |
| — Associates | 20,088 | 17,455 |
| | \$ 2,704,240 | \$ 2,745,914 |
| | For the six-month periods ended June 30, | |
| | 2014 | 2013 |
| Sales of goods: | | |
| — Associates | \$ 5,050,127 | \$ 5,500,439 |
| Sales of services: | | |
| — Associates | 38,039 | 33,605 |
| | \$ 5,088,166 | \$ 5,534,044 |

(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

| | <u>For the three-month periods ended June 30,</u> | |
|---------------------|---|---------------------|
| | <u>2014</u> | <u>2013</u> |
| Purchases of goods: | | |
| — Associates | <u>\$ 1,366,059</u> | <u>\$ 859,448</u> |
| | <u>For the six-month periods ended June 30,</u> | |
| | <u>2014</u> | <u>2013</u> |
| Purchases of goods: | | |
| — Associates | <u>\$ 2,603,598</u> | <u>\$ 2,124,220</u> |

(a)The terms of purchases and payments of the Company from related parties were the same with third party suppliers except for those that closes their accounts 30 days from the end of each month. Payment terms for regular suppliers is one 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>June 30, 2014</u> | <u>December 31, 2013</u> | <u>June 30, 2013</u> |
|----------------------------------|----------------------|--------------------------|----------------------|
| Receivables from related parties | | | |
| — Associates | <u>\$ 2,258,639</u> | <u>\$ 1,688,151</u> | <u>\$ 2,656,326</u> |

D. Notes and accounts payable

| | <u>June 30, 2014</u> | <u>December 31, 2013</u> | <u>June 30, 2013</u> |
|-----------------------------|----------------------|--------------------------|----------------------|
| Payables to related parties | | | |
| — Associates | <u>\$ 745,051</u> | <u>\$ 305,869</u> | <u>\$ 581,701</u> |

E. Loans to related parties

(a)Receivables from related parties (recognized as “Other non-current assets-others”)

| | <u>June 30, 2014</u> | <u>December 31, 2013</u> | <u>June 30, 2013</u> |
|------------|----------------------|--------------------------|----------------------|
| Associates | <u>\$ 32,010</u> | <u>\$ 31,405</u> | <u>\$ 32,491</u> |

(b)Interest income (recognized as “Other income”)

| | For the three-month periods ended June 30, | |
|------------|--|----------|
| | 2014 | 2013 |
| Associates | \$ 564 | \$ 579 |
| | For the six-month periods ended June 30, | |
| | 2014 | 2013 |
| Associates | \$ 1,120 | \$ 1,177 |

F. Equity transactions

Prince Housing and Development Corp., the Group's associate, had called for a capital injection in March 2014. The Group subscribed in the capital injection and accordingly, the investment increased by \$530,557 and was accounted for under the equity method.

G. Endorsements and guarantees provided to related parties: The information on endorsement and guarantees provided to related parties is described in Note 13(1)-B.

(2) Key management compensation

| | For the three-month periods ended June 30, | |
|---|--|------------|
| | 2014 | 2013 |
| Salaries and other short-term employee benefits | \$ 161,613 | \$ 147,697 |
| Service allowance | 8,918 | 8,109 |
| Directors' and supervisors' remuneration and employees' bonus | 133,848 | 93,091 |
| | \$ 304,379 | \$ 248,897 |
| | For the six-month periods ended June 30, | |
| | 2014 | 2013 |
| Salaries and other short-term employee benefits | \$ 332,314 | \$ 293,009 |
| Service allowance | 18,341 | 14,011 |
| Directors' and supervisors' remuneration and employees' bonus | 275,730 | 196,976 |
| Post-employment benefits | 3,200 | — |
| | \$ 629,585 | \$ 503,996 |

8. PLEDGED ASSETS

The Group's assets pledged as collateral are as follows:

| <u>Assets pledged</u> | <u>June 30, 2014</u> | <u>December 31, 2013</u> | <u>June 30, 2013</u> | <u>Purpose of collateral</u> |
|---|------------------------|--------------------------|------------------------|---|
| Demand deposits and certificate of deposit (Note 1) | \$ 76, 275 | \$ 150, 427 | \$ 99, 993 | Performance guarantees and bank borrowings |
| Available-for-sale financial assets - non-current | 111, 000 | 52, 560 | 41, 460 | Bank borrowings and notes and bills payable |
| Financial assets carried at cost - non-current | 148, 148 | 148, 148 | 148, 148 | Bank borrowings |
| Investments accounted for under the equity method | 1, 227, 385 | 1, 593, 308 | 1, 714, 973 | Bank borrowings and notes and bills payable |
| Land (Note 2) | 10, 563, 363 | 10, 289, 354 | 10, 124, 173 | Bank borrowings and notes and bills payable |
| Buildings-net (Note 2) | 12, 995, 483 | 13, 178, 867 | 13, 328, 668 | Bank borrowings and notes and bills payable |
| Machinery and equipment-net (Note 3) | 2, 523, 214 | 2, 598, 911 | 2, 704, 532 | Bank borrowings |
| Transportation equipment-net (Note 3) | 666, 511 | 663, 298 | 696, 247 | Bank borrowings |
| Other equipment-net (Note 3) | 94, 928 | 116, 451 | 121, 223 | Bank borrowings |
| Refundable deposits received | 145, 808 | 152, 110 | 573, 617 | Performance guarantees |
| Long-term prepayment | <u>1, 700, 542</u> | <u>1, 721, 640</u> | <u>1, 780, 895</u> | Bank borrowings |
| | <u>\$ 30, 252, 657</u> | <u>\$ 30, 665, 074</u> | <u>\$ 31, 333, 929</u> | |

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

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

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

9. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED CONTRACT COMMITMENTS

(1)As of June 30, 2014, December 31, 2013 and June 30, 2013, the remaining balance due for construction in progress and prepayments for equipment was \$9,385,543, \$11,988,241 and \$17,995,981, respectively.

(2)As of June 30, 2014, December 31, 2013 and June 30, 2013, the unused letters of credit amounted to \$1,973,280, \$1,764,217 and \$2,418,498, respectively.

(3)The details of endorsement and guarantees provided are described in Note 13(1)-B.

(4)In July 2000, President Chain Store Corp. signed a perpetual technical cooperation contract ('the Contract') with Southland Corporation. The terms of the Contract are as follows:

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

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

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

(5)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, and that the company should pay \$88 to the plaintiff for damage penalty. In addition, the punitive penalty was not approved by the court because the Company was unaware of such plasticizer ingredient in its manufacturing process. The CFCT has filed an appeal to the Taiwan High Court.

(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 use for the land located in Shin-Yi District Lot No. 3 to carry out the contract.

C. The development and operation period is 50 years starting from the time the right of land is

registered (date registered - October 15, 2004). On December 31, 2007, the Taipei City Government agreed that the period shall be extended (for a total of 484 days) due to processing of building capacity compensation and changes in design.

D.Uni-President Development Corp. shall pay two kinds of royalty fees:

(a)Royalty fees for development

Total amount is \$2,500,000 and as of June 30, 2014, 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 rights to demand Ton Yi Industrial Corp. to pay off the loan balance immediately. The rights to use the loan balance will terminate automatically once Ton Yi Industrial Corp. fails to meet the regulations above, and cannot be used again unless agreed by majority of the above banks. However, if Ton Yi Industrial Corp. and its subsidiaries adopt IFRSs, and they fail to meet the required financial ratios, it will not be considered as a violation of the agreement. But Ton Yi Industrial Corp. shall communicate with Taiwan Bank about the required

financial ratios which shall be agreed by majority of other banks.

(10)The subsidiary, Ton-Yi Industrial Corp. ('Ton-Yi') entered into a land lease agreement (the 'Agreement') with Taiwan Sugar Corporation ('TSC') in July 1993, TSC agreed to grant the right of superficies for some of its land (located in Yong-Kang District, San Kan Dian 141-8) in Tainan City to Ton-Yi for 50 years. In return, Ton-Yi shall pay annual rent and an additional royalty fee for the right of superficies every 20 years. In 2013, the Agreement had been signed for 20 years but both sides have not reached a consensus about the amount of the said royalty fee. TSC is requesting for an amount of \$300,000, however, Ton-Yi argues the royalty fee should be \$52,600. Ton-Yi has paid to TSC the said royalty fee of \$52,600 in July 2013. TSC has filed a lawsuit against Ton-Yi and claimed for cancellation of the granted right of superficies. The lawsuit was filed with the Tainan District Court. On June 12, 2014, the Tainan District Court has rendered its judgment and disapproved the request from TSC for cancelation of the right of superficies granted to Ton-Yi. However, TSC has filed an appeal to the Taiwan High Court. Based on the evaluation of Ton-Yi and its legal counsel, the legal defense carried out by Ton-Yi has been accepted by the Tainan District Court and Ton-Yi has won the court case. The possibility for the same legal defense to be rejected by the court in the second instance would be remote. As a result, Ton-Yi did not recognize the additional royalty fee liability.

(11)For more information about operating leases, please refer to Note 6(35), '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 and liabilities at fair value through profit or loss, notes receivable, accounts receivable, other receivables, guarantee deposits paid, short-term borrowings, short-term notes and bills payable, notes payable, accounts payable, other payables and guarantee deposits received) are based on their book value as book value approximates to fair value. The fair value information of financial instruments measured at fair value is provided in Note 12 (3) fair value estimation.

| | <u>June 30, 2014</u> | | <u>December 31, 2013</u> | | <u>June 30, 2013</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) | <u>\$ 76,275</u> | <u>\$ 76,275</u> | <u>\$ 150,427</u> | <u>\$ 150,427</u> | <u>\$ 99,993</u> | <u>\$ 99,993</u> |
| Financial liabilities: | | | | | | |
| Bonds payable (Inclusive of current portion) | \$ 35,922,025 | \$ 35,922,025 | \$ 22,568,987 | \$ 22,568,987 | \$ 23,299,840 | \$ 23,299,840 |
| Long-term borrowings (Inclusive of current portion) | <u>56,104,685</u> | <u>56,104,685</u> | <u>66,023,862</u> | <u>66,023,862</u> | <u>63,866,119</u> | <u>63,866,119</u> |
| | <u>\$ 92,026,710</u> | <u>\$ 92,026,710</u> | <u>\$ 88,592,849</u> | <u>\$ 88,592,849</u> | <u>\$ 87,165,959</u> | <u>\$ 87,165,959</u> |

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

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 minimize 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, recognized 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 recognized 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 hedge accounting.
- (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:

| June 30, 2014 | | | |
|--|---|---------------------------|------------------------|
| | Foreign currency amount (in thousands) | Exchange rate (Note 1) | Book value (Note 2) |
| (foreign currency: functional currency) | | | |
| <u>Financial assets</u> | | | |
| <u>Monetary items</u> | | | |
| USD : NTD | \$ 125,664 | 29.87 | \$ 3,753,584 |
| HKD : NTD | 40,758 | 3.85 | 156,918 |
| USD : CNY | 31,954 | 6.21 | 954,306 |
| JPY : USD | 540,852 | 0.01 | 159,335 |
| <u>Financial liabilities</u> | | | |
| <u>Monetary items</u> | | | |
| USD : NTD | 19,484 | 29.87 | 581,987 |
| USD : CNY | 411,264 | 6.21 | 12,282,399 |
| JPY : CNY | 367,758 | 0.06 | 108,342 |
| EUR : CNY | 7,927 | 8.48 | 323,263 |

| December 31, 2013 | | | |
|--|---|---------------------------|------------------------|
| | Foreign currency amount (in thousands) | Exchange rate (Note 1) | Book value (Note 2) |
| (foreign currency: functional currency) | | | |
| <u>Financial assets</u> | | | |
| <u>Monetary items</u> | | | |
| USD : NTD | \$ 56,408 | 29.81 | \$ 1,681,522 |
| HKD : NTD | 67,353 | 3.84 | 258,636 |
| USD : CNY | 5,815 | 6.06 | 173,345 |
| JPY : USD | 698,274 | 0.01 | 195,517 |
| <u>Financial liabilities</u> | | | |
| <u>Monetary items</u> | | | |
| USD : NTD | 16,520 | 29.81 | 492,461 |
| USD : CNY | 227,767 | 6.06 | 6,789,743 |
| JPY : CNY | 367,437 | 0.06 | 108,121 |
| EUR : CNY | 7,927 | 8.52 | 333,431 |

| June 30, 2013 | | | |
|---|---|---------------------------|------------------------|
| | Foreign currency amount (in thousands) | Exchange rate (Note 1) | Book value (Note 2) |
| (foreign currency: functional currency) | | | |
| <u>Financial assets</u> | | | |
| <u>Monetary items</u> | | | |
| USD : NTD | \$ 57,496 | 30.00 | \$ 1,724,880 |
| USD : CNY | 29,699 | 6.14 | 890,970 |
| JPY : USD | 507,467 | 0.01 | 154,067 |
| <u>Financial liabilities</u> | | | |
| <u>Monetary items</u> | | | |
| USD : NTD | 13,569 | 30.00 | 407,070 |
| USD : CNY | 190,790 | 6.14 | 5,723,700 |
| JPY : CNY | 373,947 | 0.05 | 113,530 |
| EUR : CNY | 7,927 | 8.08 | 313,190 |

Note 1: Foreign currency vs. Functional currency.

Note 2: Foreign currency translated to New Taiwan Dollars using period-end exchange rate.

- (v) As of June 30, 2014 and 2013, if the NTD:USD exchange rate appreciates/depreciates by 5% with all other factors remaining constant, the Company's post-tax profit for the six-month periods ended June 30, 2014 and 2013 would increase/decrease by \$158,580 and \$65,891, respectively. If the CNY:USD exchange rate appreciates/depreciates by 5%, with all other factors remaining constant, the Company's post-tax profit for the six-month periods ended June 30, 2014 and 2013 would increase/decrease by \$566,405 and \$241,637, respectively.

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 six-month periods ended June 30, 2014 and 2013 would have increased/decreased by \$6,751 and \$2,175 as a result of gains/losses on equity securities classified as at fair value through profit or loss, respectively. Other

components of equity would have increased/decreased by \$47,027 and \$116,783 as a result of gains/losses on equity securities classified as available-for-sale, respectively.

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 six-month periods ended June 30, 2014 and 2013, the Group's borrowings at variable rate were denominated in NTD, USD and CNY. During the six-month periods ended June 30, 2014 and 2013, if interest rates on borrowings had been 0.1% higher/lower with all other variables held constant, post-tax profit for the six-month periods ended June 30, 2014 and 2013 would have increased /decreased by \$38,132 and \$13,216, 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 analyzing the credit risk for each of their new clients before standard payment and delivery terms and conditions are offered. Internal risk control assesses the credit quality of the customers, taking into account their financial position, past experience and other factors. The utilization of credit limits is regularly monitored. Credit risk arises from cash and cash equivalents, derivative financial instruments and deposits with banks and financial institutions, as well as credit exposures to wholesale and retail customers, including outstanding receivables and committed transactions. For banks and financial institutions, only independently rated parties with good ratings are accepted.

(ii) No credit limits were exceeded during the reporting periods, 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 the 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 headroom as determined by the above mentioned forecasts. As of June 30, 2014, December 31, 2013 and June 30, 2013, 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.

| June 30, 2014 | Less than 1 year | Between 1 and 2 years | Between 2 and 5 years | More than 5 years |
|--|---------------------|--------------------------|--------------------------|----------------------|
| Non-derivative financial liabilities | | | | |
| Short-term borrowings | \$36,194,637 | \$ - | \$ - | \$ - |
| Short-term notes and bills payable | 6,994,649 | - | - | - |
| Notes payable | 1,585,432 | - | - | - |
| Accounts payable | 30,496,266 | - | - | - |
| Other payables | 56,060,791 | - | - | - |
| Bonds payable (Note) | 4,271,620 | 5,215,400 | 22,246,735 | 5,724,730 |
| Long-term borrowings (Including current portion) | 11,014,789 | 23,483,333 | 21,128,228 | 1,758,260 |
| December 31, 2013 | Less than 1 year | Between 1 and 2 years | Between 2 and 5 years | More than 5 years |
| Non-derivative financial liabilities | | | | |
| Short-term borrowings | \$28,755,368 | \$ - | \$ - | \$ - |
| Short-term notes and bills payable | 7,016,189 | - | - | - |
| Notes payable | 1,685,312 | - | - | - |
| Accounts payable | 30,902,926 | - | - | - |
| Other payables | 40,304,885 | - | - | - |
| Bonds payable (Note) | 2,640,475 | 3,355,705 | 16,436,027 | 912,510 |
| Long-term borrowings (Including current portion) | 6,731,200 | 24,919,174 | 32,447,392 | 2,604,735 |

| June 30, 2013 | Less than 1 year | Between 1 and 2 years | Between 2 and 5 years | More than 5 years |
|--|---------------------|--------------------------|--------------------------|----------------------|
| Non-derivative financial liabilities | | | | |
| Short-term borrowings | \$26,936,035 | \$ - | \$ - | \$ - |
| Short-term notes and bills payable | 8,314,093 | - | - | - |
| Notes payable | 1,926,580 | - | - | - |
| Accounts payable | 31,232,906 | - | - | - |
| Other payables | 56,069,578 | - | - | - |
| Bonds payable (Note) | 1,752,400 | 4,128,700 | 16,450,990 | 1,873,530 |
| Long-term borrowings (Including current portion) | 6,882,066 | 23,423,010 | 28,445,702 | 5,116,366 |

(Note) Includes principal and interest.

| December 31, 2013 | Less than 1 year | Between 1 and 2 years | Between 2 and 5 years | More than 5 years |
|----------------------------------|---------------------|--------------------------|--------------------------|----------------------|
| Derivative financial liabilities | | | | |
| Forward foreign exchange futures | \$ 211,841 | \$ - | \$ - | \$ - |

| June 30, 2013 | Less than 1 year | Between 1 and 2 years | Between 2 and 5 years | More than 5 years |
|----------------------------------|---------------------|--------------------------|--------------------------|----------------------|
| Derivative financial liabilities | | | | |
| Forward foreign exchange futures | \$ 8,163 | \$ - | \$ - | \$ - |

The Group had no derivative financial liabilities as of June 30, 2014.

(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 June 30, 2014, December 31, 2013 and June 30, 2013.

| June 30, 2014 | Level 1 | Level 2 | Level 3 | Total |
|--|---------------------|------------------|--------------------|---------------------|
| Financial assets: | | | | |
| Financial assets at fair value through profit or loss | | | | |
| Equity securities | \$ 337,562 | \$ - | \$ - | \$ 337,562 |
| Debt securities | 18,541 | - | - | 18,541 |
| Forward foreign exchange futures | - | 4,013 | - | 4,013 |
| Beneficiary certificates | 15,257,362 | - | 4,138,640 | 19,396,002 |
| Equity linked notes | 63,774 | - | - | 63,774 |
| Available-for-sale assets | | | | |
| Equity securities (Note) | 2,351,328 | - | 1,232,692 | 3,584,020 |
| Debt securities | 200,000 | - | - | 200,000 |
| Privately placed securities | - | - | 1,580,172 | 1,580,172 |
| Beneficiary certificates | 842,298 | - | - | 842,298 |
| | <u>\$19,070,865</u> | <u>\$ 4,013</u> | <u>\$6,951,504</u> | <u>\$26,026,382</u> |
| December 31, 2013 | Level 1 | Level 2 | Level 3 | Total |
| Financial assets: | | | | |
| Financial assets at fair value through profit or loss | | | | |
| Equity securities | \$ 92,407 | \$ - | \$ - | \$ 92,407 |
| Debt securities | 206,444 | - | 1,933 | 208,377 |
| Beneficiary certificates | 10,883,571 | - | 2,684,783 | 13,568,354 |
| Available-for-sale assets | | | | |
| Equity securities (Note) | 2,839,962 | - | 1,295,180 | 4,135,142 |
| Privately placed securities | - | - | 1,576,998 | 1,576,998 |
| Beneficiary certificates | 531,041 | - | - | 531,041 |
| | <u>\$14,553,425</u> | <u>\$ -</u> | <u>\$5,558,894</u> | <u>\$20,112,319</u> |
| Financial liabilities: | | | | |
| Financial liabilities at fair value through profit or loss | | | | |
| Forward foreign exchange futures | <u>\$ -</u> | <u>\$211,841</u> | <u>\$ -</u> | <u>\$ 211,841</u> |

| June 30, 2013 | Level 1 | Level 2 | Level 3 | Total |
|---|---------------------|------------------|--------------------|---------------------|
| Financial assets: | | | | |
| Financial assets at fair value through profit or loss | | | | |
| Equity securities | \$ 108,771 | \$ - | \$ - | \$ 108,771 |
| Debt securities | 231,843 | - | - | 231,843 |
| Beneficiary certificates | 13,170,918 | - | 2,702,348 | 15,873,266 |
| Currency linked bonds | - | 296,813 | - | 296,813 |
| Available-for-sale assets | | | | |
| Equity securities (Note) | 4,738,459 | - | 1,100,687 | 5,839,146 |
| Privately placed securities | - | - | 984,000 | 984,000 |
| Beneficiary certificates | 527,355 | - | - | 527,355 |
| | <u>\$18,777,346</u> | <u>\$296,813</u> | <u>\$4,787,035</u> | <u>\$23,861,194</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(8) for detailed information.

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 maximize the use of observable market data where it is available and rely as little as possible on entity specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

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

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

(a)Quoted market prices or dealer quotes for similar instruments.

(b)The fair value of 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 as at June 30, 2014, December 31, 2013 and June 30, 2013.

| | Equity securities | Debt securities | Beneficiary certificates | Privately placed securities | Derivative financial instruments | Total |
|--|----------------------|--------------------|-----------------------------|-----------------------------------|--|--------------------|
| January 1, 2014 | \$1,295,180 | \$ 1,933 | \$2,684,783 | \$1,576,998 | \$ - | \$5,558,894 |
| Losses recognized in other comprehensive | (17,192) | - | - | - | - | (17,192) |
| Additions | - | - | 1,448,453 | - | - | 1,448,453 |
| Disposals | (25,000) | (1,933) | - | - | - | (26,933) |
| Reclassifications | (1,050) | - | - | - | - | (1,050) |
| Net currency exchange difference | (19,246) | - | 5,404 | 3,174 | - | (10,668) |
| June 30, 2014 | <u>\$1,232,692</u> | <u>\$ -</u> | <u>\$4,138,640</u> | <u>\$1,580,172</u> | <u>\$ -</u> | <u>\$6,951,504</u> |
| | 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 recognized in other comprehensive income | 5,815 | - | - | - | - | 5,815 |
| Disposals | (126,777) | (23,232) | - | - | 769 | (149,240) |
| Reclassifications | 40,443 | - | - | - | - | 40,443 |
| Net currency exchange difference | 37,838 | - | 86,475 | 31,488 | - | 155,801 |
| June 30, 2013 | <u>\$1,100,687</u> | <u>\$ -</u> | <u>\$2,702,348</u> | <u>\$ 984,000</u> | <u>\$ -</u> | <u>\$4,787,035</u> |

13. SUPPLEMENTARY DISCLOSURES

(1) Significant transaction information

(For the six-month period ended June 30, 2014)

A. Loans to others:

| Number | Name | Name of counterparty | Account | Related parties | Maximum | Ending balance | Actual | Interest rate | Nature of financial activity (Note 1) | Total transaction amount | Reason for financing | Allowance | | Loan limit per entity | Maximum amount available | | Note |
|--------|---|--|-------------------------------|-----------------|---------------------|----------------|-------------------|---------------|---------------------------------------|--------------------------|------------------------------|-----------------------|------------------------------|-----------------------|--------------------------|----------|------|
| | | | | | balance during 2014 | (Note 10) | amount drawn down | | | | | for doubtful accounts | Assets pledged Item Value | | for loan | Note | |
| 1 | Cayman President Holdings Ltd. | Sanshui Jianlibao Commerce Co., Ltd. | Other receivables | Y | \$ 914,100 | \$ 895,950 | \$ 895,950 | 1.69~1.73 | 2 | \$ - | Additional operating capital | \$ - | - | \$ 61,866,970 | \$ 61,866,970 | (Note 2) | |
| 1 | Cayman President Holdings Ltd. | Uni-President (Vietnam) Co., Ltd. | Other receivables | Y | 914,100 | 895,950 | 895,950 | 1.47 | 2 | - | Additional operating capital | - | - | 61,866,970 | 61,866,970 | (Note 2) | |
| 1 | Cayman President Holdings Ltd. | Uni-President Foodstuff (BVI) Holdings Ltd. | Other receivables | Y | 914,000 | 895,950 | 421,395 | - | 2 | - | Additional operating capital | - | - | 61,866,970 | 61,866,970 | (Note 2) | |
| 1 | Cayman President Holdings Ltd. | President International Trade & Investment Corp. | Other receivables | Y | 6,094 | 5,973 | 5,973 | - | 2 | - | Additional operating capital | - | - | 61,866,970 | 61,866,970 | (Note 2) | |
| 2 | Kai Yu Investment Co., Ltd. | Kai Nan Investment Co., Ltd. | Other receivables | Y | 257,500 | 257,500 | 222,400 | 1.20 | 2 | - | Additional operating capital | - | - | 500,000 | 1,078,941 | (Note 9) | |
| 3 | Uni-President Dream Parks Corp. | Shanghai Uni-President Dream Parks Trading Corp. | Other receivables | Y | 11,946 | 11,946 | - | 1.8~2.5 | 2 | - | Additional operating capital | - | - | 10,464 | 41,857 | (Note 4) | |
| 4 | Tait Marketing & Distribution Co., Ltd. | Tait Trading (Shanghai) Company Limited | Long-term accounts receivable | Y | 7,619 | 7,619 | 7,619 | - | 2 | - | Additional operating capital | - | - | 246,558 | 246,558 | (Note 2) | |
| 5 | Ton-Yi Industrial Corp. | Cayman Ton Yi Industrial Holdings Ltd. | Other receivables | Y | 447,975 | 447,975 | 447,975 | 1.73 | 2 | - | Additional operating capital | - | - | 3,724,287 | 7,448,573 | (Note 6) | |
| 6 | Uni-President Foodstuff (BVI) Holdings Ltd. | Zhongshan President Enterprises Co., Ltd. | Other receivables | Y | 274,230 | - | - | 2.00 | 2 | - | Additional operating capital | - | - | 1,701,046 | 1,701,046 | (Note 3) | |
| 7 | Uni-President Enterprises China Holdings Ltd. | Kunshan President Enterprises Food Co., Ltd. | Other receivables | Y | 3,463,331 | 3,463,331 | 3,348,799 | 1.50~4.00 | 2 | - | Additional operating capital | - | - | 5,236,798 | 20,947,193 | (Note 4) | |
| 7 | Uni-President Enterprises China Holdings Ltd. | Chengdu President Enterprises Food Co., Ltd. | Other receivables | Y | 2,381,478 | 2,338,489 | 2,042,477 | 1.50 | 2 | - | Additional operating capital | - | - | 5,236,798 | 20,947,193 | (Note 4) | |
| 7 | Uni-President Enterprises China Holdings Ltd. | Uni-President Trading (Kunshan) Co., Ltd. | Other receivables | Y | 2,501,720 | 2,501,720 | 2,501,720 | 3.50 | 2 | - | Additional operating capital | - | - | 5,236,798 | 20,947,193 | (Note 4) | |

| Number | Name | Name of counterparty | Account | Related parties | Maximum | Ending balance | Actual | Interest rate | Nature of financial activity (Note 1) | Total transaction amount | Reason for financing | Allowance for doubtful | | Loan limit per entity | Maximum amount available | | Note |
|--------|---|---|-------------------|-----------------|---------------------|----------------|-------------------|---------------|---------------------------------------|--------------------------|------------------------------|------------------------|------------------------------|-----------------------|--------------------------|---------------|----------|
| | | | | | balance during 2014 | (Note 10) | amount drawn down | | | | | accounts | Assets pledged Item Value | | for loan | | |
| 7 | Uni-President Enterprises China Holdings Ltd. | Guangzhou President Enterprises Co., Ltd. | Other receivables | Y | \$ 1,589,728 | \$ 1,006,438 | \$ 1,006,438 | 1.50 | 2 | \$ - | Additional operating capital | \$ - | - | \$ - | \$ 5,236,798 | \$ 20,947,193 | (Note 4) |
| 7 | Uni-President Enterprises China Holdings Ltd. | Beijing President Enterprises Drinks & Food Co., Ltd. | Other receivables | Y | 723,487 | 710,427 | 710,427 | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,236,798 | 20,947,193 | (Note 4) |
| 7 | Uni-President Enterprises China Holdings Ltd. | Zhengzhou President Enterprises Co., Ltd. | Other receivables | Y | 949,822 | 710,427 | 710,427 | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,236,798 | 20,947,193 | (Note 4) |
| 7 | Uni-President Enterprises China Holdings Ltd. | Wuhan President Enterprises Food Co., Ltd. | Other receivables | Y | 633,051 | 621,624 | 621,624 | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,236,798 | 20,947,193 | (Note 4) |
| 7 | Uni-President Enterprises China Holdings Ltd. | Fuzhou President Enterprises Co., Ltd. | Other receivables | Y | 602,906 | 592,022 | 592,022 | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,236,798 | 20,947,193 | (Note 4) |
| 7 | Uni-President Enterprises China Holdings Ltd. | Changsha President Enterprises Co., Ltd. | Other receivables | Y | 482,325 | 473,618 | 473,618 | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,236,798 | 20,947,193 | (Note 4) |
| 7 | Uni-President Enterprises China Holdings Ltd. | Hefei President Enterprises Co., Ltd. | Other receivables | Y | 452,179 | 444,017 | 296,011 | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,236,798 | 20,947,193 | (Note 4) |
| 7 | Uni-President Enterprises China Holdings Ltd. | Changchun President Enterprises Co., Ltd. | Other receivables | Y | 482,325 | 414,416 | 414,416 | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,236,798 | 20,947,193 | (Note 4) |
| 7 | Uni-President Enterprises China Holdings Ltd. | Xinjiang President Enterprises Food Co., Ltd. | Other receivables | Y | 422,034 | 414,416 | 414,416 | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,236,798 | 20,947,193 | (Note 4) |
| 7 | Uni-President Enterprises China Holdings Ltd. | Uni-President Asia Holdings Ltd. | Other receivables | Y | 390,800 | 390,800 | 390,800 | 1.50~3.50 | 2 | - | Additional operating capital | - | - | - | 5,236,798 | 20,947,193 | (Note 4) |
| 7 | Uni-President Enterprises China Holdings Ltd. | Harbin President Enterprises Co., Ltd. | Other receivables | Y | 391,889 | 384,815 | 384,815 | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,236,798 | 20,947,193 | (Note 4) |
| 7 | Uni-President Enterprises China Holdings Ltd. | Kunming President Enterprises Food Co., Ltd. | Other receivables | Y | 301,453 | 296,011 | 296,011 | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,236,798 | 20,947,193 | (Note 4) |
| 7 | Uni-President Enterprises China Holdings Ltd. | Jinan President Enterprises Co., Ltd. | Other receivables | Y | 271,308 | 266,410 | 266,410 | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,236,798 | 20,947,193 | (Note 4) |
| 7 | Uni-President Enterprises China Holdings Ltd. | Shenyang President Enterprises Co., Ltd. | Other receivables | Y | 602,906 | 148,006 | 148,006 | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,236,798 | 20,947,193 | (Note 4) |

| Number | Name | Name of counterparty | Account | Related parties | Maximum | Ending balance | Actual | Interest rate | Nature of financial activity (Note 1) | Total transaction amount | Reason for financing | Allowance for doubtful | | Loan limit per entity | Maximum amount available | | Note |
|--------|---|--|-------------------|-----------------|---------------------|----------------|-------------------|---------------|---------------------------------------|--------------------------|------------------------------|------------------------|----------------|-----------------------|--------------------------|---------------|----------|
| | | | | | balance during 2014 | (Note 10) | amount drawn down | | | | | accounts | Assets pledged | | Item | Value | |
| 7 | Uni-President Enterprises China Holdings Ltd. | Nanchang President Enterprises Co., Ltd. | Other receivables | Y | \$ 120,581 | \$ 118,404 | \$ 118,404 | 1.50 | 2 | \$ - | Additional operating capital | \$ - | - | \$ - | \$ 5,236,798 | \$ 20,947,193 | (Note 4) |
| 7 | Uni-President Enterprises China Holdings Ltd. | Nanning President Enterprises Co., Ltd. | Other receivables | Y | 150,726 | 88,803 | 88,803 | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,236,798 | 20,947,193 | (Note 4) |
| 7 | Uni-President Enterprises China Holdings Ltd. | Baiyin President Enterprises Co., Ltd. | Other receivables | Y | 90,436 | 88,803 | 88,803 | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,236,798 | 20,947,193 | (Note 4) |
| 7 | Uni-President Enterprises China Holdings Ltd. | Sanxi President Enterprises Co., Ltd. | Other receivables | Y | 90,436 | - | - | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,236,798 | 20,947,193 | (Note 4) |
| 7 | Uni-President Enterprises China Holdings Ltd. | Uni-President Hong Kong Holdings Ltd. | Other receivables | Y | 63,280 | - | - | 1.50~2.00 | 2 | - | Additional operating capital | - | - | - | 5,236,798 | 20,947,193 | (Note 4) |
| 8 | Kai Yu (BVI) Investment Co., Ltd. | Cayman President Holdings Ltd. | Other receivables | Y | 438,418 | 438,418 | 438,418 | - | 2 | - | Additional operating capital | - | - | - | 1,946,015 | 1,946,015 | (Note 5) |
| 8 | Kai Yu (BVI) Investment Co., Ltd. | Uni-President Southeast Asia Holdings Ltd. | Other receivables | Y | 83,622 | 83,622 | 83,622 | - | 2 | - | Additional operating capital | - | - | - | 1,946,015 | 1,946,015 | (Note 5) |
| 9 | Cayman Ton Yi Industrial Holdings Ltd. | Beijing Ton Yi Industrial Co., Ltd. | Other receivables | Y | 746,625 | 597,300 | 447,975 | 1.73-1.74 | 2 | - | Additional operating capital | - | - | - | 8,624,678 | 8,624,678 | (Note 6) |
| 9 | Cayman Ton Yi Industrial Holdings Ltd. | Zhangzhou Ton Yi Industrial Co., Ltd. | Other receivables | Y | 597,300 | 597,300 | 537,570 | 1.73-1.74 | 2 | - | Additional operating capital | - | - | - | 8,624,678 | 8,624,678 | (Note 6) |
| 9 | Cayman Ton Yi Industrial Holdings Ltd. | Kunshan Ton Yi Industrial Co., Ltd. | Other receivables | Y | 597,300 | 597,300 | 597,300 | 1.72-1.74 | 2 | - | Additional operating capital | - | - | - | 8,624,678 | 8,624,678 | (Note 6) |
| 9 | Cayman Ton Yi Industrial Holdings Ltd. | Taizhou Ton Yi Industrial Co., Ltd. | Other receivables | Y | 746,625 | 298,650 | 298,650 | 1.73-1.74 | 2 | - | Additional operating capital | - | - | - | 8,624,678 | 8,624,678 | (Note 6) |
| 9 | Cayman Ton Yi Industrial Holdings Ltd. | Chengdu Ton Yi Industrial Co., Ltd. | Other receivables | Y | 298,650 | 298,650 | 298,650 | 1.72~1.73 | 2 | - | Additional operating capital | - | - | - | 8,624,678 | 8,624,678 | (Note 6) |
| 9 | Cayman Ton Yi Industrial Holdings Ltd. | Huizhou Ton Yi Industrial Co., Ltd. | Other receivables | Y | 238,920 | 238,920 | 74,663 | 1.72~1.73 | 2 | - | Additional operating capital | - | - | - | 8,624,678 | 8,624,678 | (Note 6) |
| 10 | Uni-President Asia Holdings Ltd. | Kunshan President Enterprises Food Co., Ltd. | Other receivables | Y | 1,481,307 | 1,480,056 | 639,863 | 3.50 | 2 | - | Additional operating capital | - | - | - | 5,217,124 | 20,868,497 | (Note 4) |

| Number | Name | Name of counterparty | Account | Related parties | Maximum | Ending balance | Actual | Interest rate | Nature of financial activity (Note 1) | Total | Reason for financing | Allowance | Assets pledged | | Loan limit per entity | Maximum | Note |
|--------|----------------------------------|--|-------------------|-----------------|---------------------|----------------|-------------------|---------------|---------------------------------------|--------------------|------------------------------|-----------------------|----------------|-------|-----------------------|---------------------------|----------|
| | | | | | balance during 2014 | (Note 10) | amount drawn down | | | transaction amount | | for doubtful accounts | Item | Value | | amount available for loan | |
| 10 | Uni-President Asia Holdings Ltd. | Uni-President Trading (Kunshan) Co.,Ltd. | Other receivables | Y | \$ 742,037 | \$ 740,028 | \$ - | 3.50 | 2 | \$ - | Additional operating capital | \$ - | - | \$ - | \$ 5,217,124 | \$ 20,868,497 | (Note 4) |
| 10 | Uni-President Asia Holdings Ltd. | Uni-President Shanghai Management Consulting Co., Ltd. | Other receivables | Y | 593,629 | 592,022 | - | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,217,124 | 20,868,497 | (Note 4) |
| 10 | Uni-President Asia Holdings Ltd. | Hefei President Enterprises Co., Ltd. | Other receivables | Y | 444,392 | 444,017 | 444,017 | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,217,124 | 20,868,497 | (Note 4) |
| 10 | Uni-President Asia Holdings Ltd. | Shenyang President Enterprises Co., Ltd. | Other receivables | Y | 444,017 | 444,017 | 444,017 | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,217,124 | 20,868,497 | (Note 4) |
| 10 | Uni-President Asia Holdings Ltd. | Chengdu President Enterprises Food Co., Ltd. | Other receivables | Y | 296,815 | 296,011 | - | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,217,124 | 20,868,497 | (Note 4) |
| 10 | Uni-President Asia Holdings Ltd. | Guangzhou President Enterprises Co., Ltd. | Other receivables | Y | 266,410 | 266,410 | 266,410 | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,217,124 | 20,868,497 | (Note 4) |
| 10 | Uni-President Asia Holdings Ltd. | Xinjiang President Enterprises Food Co., Ltd. | Other receivables | Y | 237,452 | 236,809 | - | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,217,124 | 20,868,497 | (Note 4) |
| 10 | Uni-President Asia Holdings Ltd. | Kunming President Enterprises Food Co., Ltd. | Other receivables | Y | 237,009 | 236,809 | 148,006 | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,217,124 | 20,868,497 | (Note 4) |
| 10 | Uni-President Asia Holdings Ltd. | Jinan President Enterprises Co., Ltd. | Other receivables | Y | 148,410 | 148,006 | 148,006 | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,217,124 | 20,868,497 | (Note 4) |
| 10 | Uni-President Asia Holdings Ltd. | Sanxi President Enterprises Co., Ltd. | Other receivables | Y | 118,726 | 118,404 | - | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,217,124 | 20,868,497 | (Note 4) |
| 10 | Uni-President Asia Holdings Ltd. | Harbin President Enterprises Co., Ltd. | Other receivables | Y | 118,726 | 118,404 | - | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,217,124 | 20,868,497 | (Note 4) |
| 10 | Uni-President Asia Holdings Ltd. | Henan President Enterprises Co., Ltd. | Other receivables | Y | 89,044 | 88,803 | - | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,217,124 | 20,868,497 | (Note 4) |
| 10 | Uni-President Asia Holdings Ltd. | Shijiazhuang President Enterprises Co., Ltd. | Other receivables | Y | 89,044 | 88,803 | - | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,217,124 | 20,868,497 | (Note 4) |
| 10 | Uni-President Asia Holdings Ltd. | Hangzhou President Enterprises Co., Ltd. | Other receivables | Y | 89,044 | 88,803 | - | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,217,124 | 20,868,497 | (Note 4) |

| Number | Name | Name of counterparty | Account | Related parties | Maximum | Ending balance | Actual | Interest rate | Nature of financial activity (Note 1) | Total transaction amount | Reason for financing | Allowance for doubtful accounts | | Loan limit per entity | Maximum | Note | |
|--------|--|--|-------------------|-----------------|---------------------|----------------|-------------------|---------------|---------------------------------------|--------------------------|------------------------------|---------------------------------|------|-----------------------|--------------|---------------|---------------------------|
| | | | | | balance during 2014 | (Note 10) | amount drawn down | | | | | Assets pledged | Item | | Value | | amount available for loan |
| 10 | Uni-President Asia Holdings Ltd. | Baiyin President Enterprises Co., Ltd. | Other receivables | Y | \$ 89,044 | \$ 88,803 | \$ - | 1.50 | 2 | \$ - | Additional operating capital | \$ - | - | \$ - | \$ 5,217,124 | \$ 20,868,497 | (Note 4) |
| 10 | Uni-President Asia Holdings Ltd. | Hainan President Enterprises Co., Ltd. | Other receivables | Y | 59,363 | 59,202 | - | 1.50 | 2 | - | Additional operating capital | - | - | - | 5,217,124 | 20,868,497 | (Note 4) |
| 11 | Fujian Ton Yi Tinplate Co., Ltd. | Zhangzhou Ton Yi Industrial Co., Ltd. | Other receivables | Y | 841,925 | 639,863 | 639,863 | 4.00 | 2 | - | Additional operating capital | - | - | - | 904,313 | 1,808,625 | (Note 7) |
| 11 | Fujian Ton Yi Tinplate Co., Ltd. | Beijing Ton Yi Industrial Co., Ltd. | Other receivables | Y | 466,667 | 370,447 | 370,447 | 4.00 | 2 | - | Additional operating capital | - | - | - | 904,313 | 1,808,625 | (Note 7) |
| 11 | Fujian Ton Yi Tinplate Co., Ltd. | Chengdu Tongxin Industrial Packing Co., Ltd. | Other receivables | Y | 336,770 | 336,770 | 288,660 | 4.00 | 2 | - | Additional operating capital | - | - | - | 904,313 | 1,808,625 | (Note 7) |
| 11 | Fujian Ton Yi Tinplate Co., Ltd. | Chengdu Ton Yi Industrial Co., Ltd. | Other receivables | Y | 245,361 | 158,763 | 158,763 | 4.00 | 2 | - | Additional operating capital | - | - | - | 904,313 | 1,808,625 | (Note 7) |
| 11 | Fujian Ton Yi Tinplate Co., Ltd. | Huizhou Ton Yi Industrial Co., Ltd. | Other receivables | Y | 48,110 | 48,110 | 48,110 | 4.00 | 2 | - | Additional operating capital | - | - | - | 904,313 | 1,808,625 | (Note 7) |
| 12 | Jiangsu Ton Yi Tinplate Co., Ltd. | Chengdu Ton Yi Industrial Co., Ltd. | Other receivables | Y | 312,715 | 312,715 | 312,715 | 4.00 | 2 | - | Additional operating capital | - | - | - | 518,646 | 1,037,292 | (Note 7) |
| 12 | Jiangsu Ton Yi Tinplate Co., Ltd. | Huizhou Ton Yi Industrial Co., Ltd. | Other receivables | Y | 144,330 | 144,330 | 144,330 | 4.00 | 2 | - | Additional operating capital | - | - | - | 518,646 | 1,037,292 | (Note 7) |
| 12 | Jiangsu Ton Yi Tinplate Co., Ltd. | Kunshan Ton Yi Industrial Co., Ltd. | Other receivables | Y | 481,100 | - | - | - | 2 | - | Additional operating capital | - | - | - | 518,646 | 1,037,292 | (Note 7) |
| 12 | Jiangsu Ton Yi Tinplate Co., Ltd. | Beijing Ton Yi Industrial Co., Ltd. | Other receivables | Y | 288,660 | - | - | - | 2 | - | Additional operating capital | - | - | - | 518,646 | 1,037,292 | (Note 7) |
| 13 | Uni-President Enterprises (China) Investment Corp. | Sanxi President Enterprises Corp. | Other receivables | Y | 2,303,000 | 2,261,170 | 1,789,451 | 3.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |
| 13 | Uni-President Enterprises (China) Investment Corp. | Henan President Enterprises Co., Ltd. | Other receivables | Y | 1,866,900 | 1,832,991 | 1,351,891 | 3.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |
| 13 | Uni-President Enterprises (China) Investment Corp. | Hangzhou President Enterprises Co., Ltd. | Other receivables | Y | 1,911,000 | 1,876,290 | 1,367,286 | 3.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |

| Number | Name | Name of counterparty | Account | Related parties | Maximum | Ending balance | Actual | Interest rate | Nature of | Total | Reason for financing | Allowance | Assets pledged | | Loan limit | Maximum | Note |
|--------|--|---|-------------------|-----------------|---------------------|----------------|-------------------|---------------|-----------------------------|--------------------|------------------------------|-----------------------|----------------|-------|--------------|---------------------------|----------|
| | | | | | balance during 2014 | (Note 10) | amount drawn down | | financial activity (Note 1) | transaction amount | | for doubtful accounts | Item | Value | per entity | amount available for loan | |
| 13 | Uni-President Enterprises (China) Investment Corp. | Shijiazhuang President Enterprises Co., Ltd. | Other receivables | Y | \$ 1,764,000 | \$ 1,731,960 | \$ 856,658 | 3.00 | 2 | \$ - | Additional operating capital | \$ - | - | \$ - | \$ 4,950,924 | \$ 19,803,697 | (Note 2) |
| 13 | Uni-President Enterprises (China) Investment Corp. | Jinan President Enterprises Co., Ltd. | Other receivables | Y | 1,078,000 | 1,058,420 | 962,200 | 3.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |
| 13 | Uni-President Enterprises (China) Investment Corp. | Beijing President Enterprises Drinks & Food Co., Ltd. | Other receivables | Y | 931,000 | 914,090 | - | 3.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |
| 13 | Uni-President Enterprises (China) Investment Corp. | Shanxi President Enterprises Co., Ltd. | Other receivables | Y | 911,400 | 894,846 | 178,007 | 3.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |
| 13 | Uni-President Enterprises (China) Investment Corp. | Baiyin President Enterprises Co., Ltd. | Other receivables | Y | 842,800 | 827,492 | 775,629 | 3.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |
| 13 | Uni-President Enterprises (China) Investment Corp. | Nanning President Enterprises Co., Ltd. | Other receivables | Y | 808,500 | 793,815 | 423,368 | 3.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |
| 13 | Uni-President Enterprises (China) Investment Corp. | Aksu President Enterprises Co., Ltd. | Other receivables | Y | 803,600 | 789,004 | 395,945 | 3.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |
| 13 | Uni-President Enterprises (China) Investment Corp. | Xuzhou President Enterprises Co., Ltd. | Other receivables | Y | 686,000 | 673,540 | 144,330 | 3.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |
| 13 | Uni-President Enterprises (China) Investment Corp. | Hainan President Enterprises Co., Ltd. | Other receivables | Y | 666,400 | 654,296 | 606,186 | 3.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |
| 13 | Uni-President Enterprises (China) Investment Corp. | Zhanjiang President Enterprises Co., Ltd. | Other receivables | Y | 548,800 | 538,832 | 490,722 | 3.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |
| 13 | Uni-President Enterprises (China) Investment Corp. | Guiyang President Enterprises Co., Ltd. | Other receivables | Y | 377,300 | 370,447 | 278,557 | 3.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |
| 13 | Uni-President Enterprises (China) Investment Corp. | Zhengzhou President Enterprises Co., Ltd. | Other receivables | Y | 343,000 | 336,770 | - | 4.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |
| 13 | Uni-President Enterprises (China) Investment Corp. | Uni-President Shanghai Pearly Century Co., Ltd. | Other receivables | Y | 328,300 | 322,337 | 211,684 | 3.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |
| 13 | Uni-President Enterprises (China) Investment Corp. | Changchun President Enterprises Co., Ltd. | Other receivables | Y | 328,300 | 322,337 | 274,227 | 3.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |

| Number | Name | Name of counterparty | Account | Related parties | Maximum | Ending balance | Actual | Interest rate | Nature of financial activity (Note 1) | Total transaction amount | Reason for financing | Allowance | Assets pledged | | Loan limit per entity | Maximum | Note |
|--------|---|---|---|-----------------|---------------------|----------------|-------------------|---------------|---------------------------------------|--------------------------|------------------------------|-----------------------|----------------|-------|-----------------------|---------------------------|----------|
| | | | | | balance during 2014 | (Note 10) | amount drawn down | | | | | for doubtful accounts | Item | Value | | amount available for loan | |
| 13 | Uni-President Enterprises (China) Investment Corp. | Uni-President Enterprises (Inner Mongolia) Co., Ltd. | Other receivables | Y | \$ 294,000 | \$ 288,660 | \$ - | 3.00 | 2 | \$ - | Additional operating capital | \$ - | - | \$ - | \$ 4,950,924 | \$ 19,803,697 | (Note 2) |
| 13 | Uni-President Enterprises (China) Investment Corp. | Hefei President Enterprises Co., Ltd. | Other receivables | Y | 697,595 | 697,595 | 697,595 | 4.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |
| 13 | Uni-President Enterprises (China) Investment Corp. | Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd. | Other receivables | Y | 288,660 | 288,660 | 240,550 | 3.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |
| 13 | Uni-President Enterprises (China) Investment Corp. | Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd. | Other receivables | Y | 294,000 | 288,660 | - | 3.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |
| 13 | Uni-President Enterprises (China) Investment Corp. | Changsha President Enterprises Co., Ltd. | Other receivables | Y | 171,500 | 168,385 | - | 3.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |
| 13 | Uni-President Enterprises (China) Investment Corp. | Jiangsu President Enterprises Co., Ltd. | Other receivables | Y | 139,519 | 139,519 | 131,340 | 3.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |
| 13 | Uni-President Enterprises (China) Investment Corp. | Wuxue President Mineral Water Co., Ltd. | Other receivables | Y | 38,488 | 38,488 | 38,488 | 3.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |
| 13 | Uni-President Enterprises (China) Investment Corp. | Chengdu President Enterprises Food Co., Ltd. | Other receivables | Y | 14,700 | 14,433 | - | 4.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |
| 13 | Uni-President Enterprises (China) Investment Corp. | President (Shanghai) Trading Co., Ltd. | Other receivables | Y | 14,433 | 14,433 | 14,433 | 3.00 | 2 | - | Additional operating capital | - | - | - | 4,950,924 | 19,803,697 | (Note 2) |
| 14 | Uni-President (Vietnam) Co., Ltd. | Uni-President Vietnam Aquatic Breeding Co., Ltd. | Owners' current account | Y | 223,200 | 217,600 | 161,507 | 5.5-8.00 | 2 | - | Additional operating capital | - | - | - | 476,000 | 1,184,227 | (Note 8) |
| 14 | Uni-President (Vietnam) Co., Ltd. | Tribeco Binh Duong Co., Ltd. | Owners' current account | Y | 209,250 | 204,000 | 149,600 | 6.5-8.00 | 2 | - | Additional operating capital | - | - | - | 476,000 | 1,184,227 | (Note 8) |
| 15 | Uni-President (Philippines) Corp. | Uni-President Land Corp. | Long-term notes and accounts receivable | Y | 32,010 | 32,010 | 32,010 | 7.00 | 2 | - | Investment loan | - | - | - | 35,060 | 35,060 | (Note 2) |
| 16 | Shanghai Songjiang President Enterprises Co., Ltd. | Shanghai Uni-President Dream Parks Trading Corp. | Other receivables | Y | 4,900 | 4,811 | 2,406 | 5.40 | 2 | - | Additional operating capital | - | - | - | 96,797 | 96,797 | (Note 2) |
| 17 | Beijing President Enterprises Drinks & Food Co., Ltd. | Shijiazhuang President Enterprises Co., Ltd. | Other receivables | Y | 300,059 | 197,251 | 197,251 | 3.00 | 2 | - | Additional operating capital | - | - | - | 377,533 | 377,533 | (Note 2) |

| Number | Name | Name of counterparty | Account | Related parties | Maximum | Ending balance | Actual | Interest rate | Nature of financial activity (Note 1) | Total transaction amount | Reason for financing | Allowance | Assets pledged | | Loan limit per entity | Maximum | Note |
|--------|---|---|-------------------|-----------------|---------------------|----------------|-------------------|---------------|---------------------------------------|--------------------------|------------------------------|-----------------------|----------------|-------|-----------------------|---------------------------|----------|
| | | | | | balance during 2014 | (Note 10) | amount drawn down | | | | | for doubtful accounts | Item | Value | | amount available for loan | |
| 17 | Beijing President Enterprises Drinks & Food Co., Ltd. | Beijing President Food Co., Ltd. | Other receivables | Y | \$ 98,380 | \$ 96,220 | \$ 96,220 | 3.00 | 2 | \$ - | Additional operating capital | \$ - | - | \$ - | \$ 377,533 | \$ 377,533 | (Note 2) |
| 18 | Wuhan President Enterprises Food Co., Ltd. | Changsha President Enterprises Co., Ltd. | Other receivables | Y | 196,760 | 192,440 | 96,220 | 3.00 | 2 | - | Additional operating capital | - | - | - | 1,312,259 | 1,312,259 | (Note 2) |
| 18 | Wuhan President Enterprises Food Co., Ltd. | Wuxue President Mineral Water Co., Ltd. | Other receivables | Y | 108,218 | 105,842 | 48,110 | 3.00 | 2 | - | Additional operating capital | - | - | - | 1,312,259 | 1,312,259 | (Note 2) |
| 19 | Chengdu President Enterprises Food Co., Ltd. | Chongqing President Enterprises Co., Ltd. | Other receivables | Y | 491,900 | 481,100 | 240,550 | 3.00 | 2 | - | Additional operating capital | - | - | - | 1,155,555 | 1,155,555 | (Note 2) |
| 19 | Chengdu President Enterprises Food Co., Ltd. | Sanxi President Enterprises Co., Ltd. | Other receivables | Y | 245,000 | 240,550 | 240,550 | 3.00 | 2 | - | Additional operating capital | - | - | - | 1,155,555 | 1,155,555 | (Note 2) |
| 20 | Taizhou President Enterprises Co., Ltd. | Jinan President Enterprises Co., Ltd. | Other receivables | Y | 295,140 | 288,660 | 288,660 | 3.50 | 2 | - | Additional operating capital | - | - | - | 432,308 | 432,308 | (Note 2) |
| 21 | Kunshan President Enterprises Food Co., Ltd. | Hangzhou President Enterprises Co., Ltd. | Other receivables | Y | 983,800 | 962,200 | 962,200 | 3.00~3.50 | 2 | - | Additional operating capital | - | - | - | 1,841,078 | 1,841,078 | (Note 2) |
| 21 | Kunshan President Enterprises Food Co., Ltd. | Xuzhou President Enterprises Co., Ltd. | Other receivables | Y | 490,000 | 481,100 | 481,100 | 3.50 | 2 | - | Additional operating capital | - | - | - | 1,841,078 | 1,841,078 | (Note 2) |
| 22 | Fuzhou President Enterprises Co., Ltd. | Hainan President Enterprises Co., Ltd. | Other receivables | Y | 196,760 | 192,440 | 192,440 | 3.00 | 2 | - | Additional operating capital | - | - | - | 413,409 | 413,409 | (Note 2) |
| 23 | Kunming President Enterprises Food Co., Ltd. | Guiyang President Enterprises Co., Ltd. | Other receivables | Y | 392,000 | 384,880 | 144,330 | 3.00 | 2 | - | Additional operating capital | - | - | - | 394,380 | 394,380 | (Note 2) |
| 24 | Ever-Splendor Electrics (Shenzhen) Co., Ltd. | BoYu Guangzhou Trading Co., Ltd. | Other receivables | Y | 17,217 | 16,839 | 16,839 | 2.00 | 2 | - | Additional operating capital | - | - | - | 128,838 | 128,838 | (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; For 100% directly or indirectly owned foreign subsidiaries, both the maximum amount for total loan and the maximum amount for individual enterprise are 150% of its net worth; the loan term is one year but can be extended.

(Note 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 and shall not exceed the amount of transaction total; For 100% directly or indirectly owned foreign subsidiaries, both the maximum amount for total loan and the maximum amount for individual enterprise are 150% of its net worth; the loan term is one year but can be extended.

(Note 6) The maximum amount for total loan is 40% of its net worth; the maximum amount of individual enterprise is as follow: (1)For trading partner: higher of the purchase or sales amount of the most recent year. (2) For short-term financing: the maximum amount for total loan is 20% of its net worth ; for 100% directly and indirectly owned foreign subsidiaries are not subject to such limitation, however, shall not exceed 100% of its net worth .

(Note 7) The maximum amount for total loan is 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 enterprise is as follow: (1) shall not exceed \$500,000 and the amount of transaction total. (2) For short-term financing: shall not exceed \$500,000.

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

(Note 11)Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:29.865, CNY:NTD 1:4.811, VND:NTD 1:0.00136 and PHP:NTD 1:0.7012.

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

| Number | Name of endorser | Endorsee Name of endorsee | Relationship (Note1) | Endorsement limit for a single entity | Highest balance during the period | Outstanding balance at 6/30/2014 | Actual amount drawn down | Balance secured by collateral | Ratio of accumulated | Maximum amount of endorsement | Provision of | Provision of | Provision of | Note |
|--------|--|--|-------------------------|--|--------------------------------------|-------------------------------------|-----------------------------|----------------------------------|---------------------------------------|----------------------------------|---|--|---|-----------|
| | | | | | | | | | amount to net worth of the company | | endorsements by parent company to subsidiary | endorsements by subsidiary to parent company | endorsements to the party in Mainland China | |
| 0 | Uni-President Enterprises Corp. | Tone Sang Construction Corp. | 2 | \$ 42,272,983 | \$ 1,800,000 | \$ 1,800,000 | \$ 555,000 | \$ - | 2 | \$ 84,545,966 | Y | N | N | (Note 3) |
| 0 | Uni-President Enterprises Corp. | Kai Yu Investment Co., Ltd. | 2 | 42,272,983 | 1,700,000 | 1,700,000 | 418,300 | - | 2 | 84,545,966 | Y | N | N | (Note 3) |
| 0 | Uni-President Enterprises Corp. | President Entertainment Corp. | 2 | 42,272,983 | 1,500,000 | 1,500,000 | 1,061,000 | - | 2 | 84,545,966 | Y | N | N | (Note 3) |
| 0 | Uni-President Enterprises Corp. | Uni-President (Thailand) Ltd. | 3 | 42,272,983 | 802,570 | 786,760 | 143,006 | - | 1 | 84,545,966 | Y | N | N | (Note 3) |
| 0 | Uni-President Enterprises Corp. | President Energy Development (Cayman Islands) Ltd. | 3 | 42,272,983 | 365,640 | 358,380 | - | - | - | 84,545,966 | Y | N | N | (Note 3) |
| 0 | Uni-President Enterprises Corp. | President Baseball Team Corp. | 2 | 42,272,983 | 60,000 | 60,000 | - | - | - | 84,545,966 | Y | N | N | (Note 3) |
| 0 | Uni-President Enterprises Corp. | Kunshan President Kikkoman Biotechnology Co., Ltd. | 3 | 42,272,983 | 60,940 | 59,730 | 59,730 | - | - | 84,545,966 | Y | N | Y | (Note 3) |
| 1 | Cayman President Holdings Ltd. | Uni-President Southeast Asia Holdings Ltd. | 3 | 41,244,647 | 5,456,872 | 3,062,656 | 3,062,656 | - | 7 | 41,244,647 | N | N | N | (Note 4) |
| 2 | Nanlien International Corp. | Tung Chan Enterprises Corp. | 6 | 543,422 | 11,100 | 11,100 | - | - | 1 | 1,086,844 | N | N | N | (Note 5) |
| 2 | Nanlien International Corp. | Hui-Sheng Enterprises Corp. | 3 | 543,422 | 7,000 | 7,000 | - | - | 1 | 1,086,844 | N | N | N | (Note 5) |
| 2 | Nanlien International Corp. | Sheng-Miao Industrial Corp. | 1 | 543,422 | 3,600 | 3,600 | - | - | - | 1,086,844 | N | N | N | (Note 5) |
| 2 | Nanlien International Corp. | Tung Lien Enterprises Corp. | 1 | 543,422 | 2,000 | 2,000 | 1,600 | - | - | 1,086,844 | N | N | N | (Note 5) |
| 3 | President Tokyo Corp. | President Tokyo Auto Leasing Corp. | 3 | 1,500,000 | 100,000 | - | - | - | - | 1,500,000 | N | N | N | (Note 6) |
| 4 | Ton-Yi Industrial Corp. | Fujian Ton Yi Tinline Co., Ltd. | 3 | 13,035,003 | 1,224,465 | 929,399 | 929,399 | - | 5 | 13,035,003 | N | N | Y | (Note 7) |
| 4 | Ton-Yi Industrial Corp. | Chengdu Ton Yi Industrial Co., Ltd. | 3 | 13,035,003 | 905,178 | 894,378 | 889,462 | - | 5 | 13,035,003 | N | N | Y | (Note 7) |
| 4 | Ton-Yi Industrial Corp. | Jiangsu Ton Yi Tinline Co., Ltd. | 3 | 13,035,003 | 821,288 | 623,581 | 623,581 | - | 3 | 13,035,003 | N | N | Y | (Note 7) |
| 4 | Ton-Yi Industrial Corp. | Huizhou Ton Yi Industrial Co., Ltd. | 3 | 13,035,003 | 620,625 | 611,365 | 566,200 | - | 3 | 13,035,003 | N | N | Y | (Note 7) |
| 4 | Ton-Yi Industrial Corp. | Zhangzhou Ton Yi Industrial Co., Ltd. | 3 | 13,035,003 | 471,658 | 471,658 | 471,658 | - | 3 | 13,035,003 | N | N | Y | (Note 7) |
| 4 | Ton-Yi Industrial Corp. | Kunshan Ton Yi Industrial Co., Ltd. | 3 | 13,035,003 | 1,074,513 | - | - | - | - | 13,035,003 | N | N | Y | (Note 7) |
| 4 | Ton-Yi Industrial Corp. | Beijing Ton Yi Industrial Co., Ltd. | 3 | 13,035,003 | 1,040,258 | - | - | - | - | 13,035,003 | N | N | Y | (Note 7) |
| 5 | President Chain Store Corp. | Mister Donut Shanghai Co., Ltd. | 3 | 4,516,458 | 106,454 | 102,800 | 29,332 | - | - | 11,291,145 | N | N | Y | (Note 8) |
| 6 | President Fair Development Corp. | President Century Corp. | 3 | 2,919,075 | 200,000 | 200,000 | 121,000 | - | 3 | 5,838,151 | N | N | N | (Note 9) |
| 7 | Wisdom Distribution Services Corp. | President Drugstore Business Corp. | 3 | 42,708 | 7,000 | 5,000 | 5,000 | 5,000 | 2 | 106,769 | N | N | N | (Note 10) |
| 8 | President Century Corp. | President Fair Development Corp. | 3 | 2,094,944 | 600,000 | 600,000 | 600,000 | - | 57 | 2,618,680 | N | N | N | (Note 11) |
| 9 | Uni-President Enterprises (China) Investment Corp. | Jinmailang Beverage (Beijing) Co., Ltd. | 6 | 14,852,773 | 1,455,385 | 1,423,431 | 205,771 | - | 3 | 49,509,242 | N | N | Y | (Note 12) |
| 9 | Uni-President Enterprises (China) Investment Corp. | President (Shanghai) Trading Co., Ltd. | 3 | 14,852,773 | 54,109 | 52,921 | - | - | 0 | 49,509,242 | N | N | Y | (Note 12) |

| Number | Name of endorser | Endorsee Name of endorsee | Relationship (Note1) | Endorsement limit for a single entity | Highest balance during the period | Outstanding balance at 6/30/2014 | Actual amount drawn down | Balance secured by collateral | Ratio of accumulated | | Provision of endorsements by parent company to subsidiary | Provision of endorsements by subsidiary to parent company | Provision of endorsements to the party in Mainland China | Note |
|--------|---|---|-------------------------|--|--------------------------------------|-------------------------------------|-----------------------------|----------------------------------|---------------------------------------|----------------------------------|---|--|---|-----------|
| | | | | | | | | | amount to net worth of the company | Maximum amount of endorsement | | | | |
| 10 | Uni-President (Vietnam) Co., Ltd. | Tribeco Binh Duong Co., Ltd. | 3 | \$ 1,480,284 | \$ 751,291 | \$ 732,442 | \$ 369,815 | \$ - | 25 | \$ 2,960,568 | N | N | N | (Note 13) |
| 10 | Uni-President (Vietnam) Co., Ltd. | North Tribeco Joint Stok Company | 3 | 1,480,284 | 117,850 | 114,893 | 71,813 | - | 4 | 2,960,568 | N | N | N | (Note 13) |
| 10 | Uni-President (Vietnam) Co., Ltd. | Uni-President (Vietnam) Aquatic breeding Co., Ltd. | 3 | 1,480,284 | 58,925 | - | - | - | - | 2,960,568 | N | N | N | (Note 13) |
| 11 | Wuhan President Enterprises Food Co., Ltd. | Changsha President Enterprises Co., Ltd. | 3 | 984,194 | 639,470 | - | - | - | - | 3,280,647 | N | N | Y | (Note 14) |

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

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

(Note 2) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:29.865, CNY:NTD 1:4.811, VND:NTD 1:0.00136 and PHP:NTD 1:0.7012.

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

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

(Note 5) The total amount of transactions of endorsement equals to 100% of its net worth for 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 and the limit of endorsement for any single entity for President Tokyo Corp. is \$1,500,000, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

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

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

(Note 9) The total amount of transactions of endorsement equals to 100% of its net worth for President Fair Development Corp. the limit of endorsement for any single entity is 50% of its net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

(Note 10) The total amount of transactions of endorsement equals to 50% of its net worth for Wisdom Distribution Services Corp., the limit of endorsement for any single entity is 20% of its net worth, and all of the be submitted to the Board of Directors' meeting for reference.

(Note 11) The total amount of transactions of endorsement equals to 250% of its net worth for President Century Corp., the limit of endorsement for any single entity is 200% of its net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

(Note 12) The total amount of transactions of endorsement equals to 100% of its net worth for President Enterprises (China) Investment Co., Ltd. and the limit of endorsement for any single entity is 30% of its net worth, and all of the related transactions are to be submitted to the stockholders' meeting for reference.

(Note 13) The total amount of transactions of endorsement equals to 100% of its net worth for Uni-President (Vietnam) Co., Ltd. and the limit of endorsement for any single entity is 50% of its net worth.

(Note 14) The total amount of transactions of endorsement equals to 100% of its net worth for Wuhan President Enterprises Food Co., Ltd. the limit of endorsement for any single entity is 30% of its net worth, and all of related transactions are to be submitted to the stockholders' meeting for reference.

C. The balance of securities held as of June 30, 2014 are summarized as follows (not including subsidiaries, associates and joint ventures):

| Investor | Type and name of securities | Relationship with the issuer | General ledger account (Note 3) | Ending balance | | | | |
|--|--|------------------------------|---------------------------------------|-------------------------------------|--------------|----------------------------|--------------|------|
| | | | | Numbers of shares (in thousands) | Book value | Percentage of ownership | Fair value | Note |
| | Beneficiary Certificates : | | | | | | | |
| Uni-President Enterprises Corp. | Taishin Ta-Chong Money Market Fund | — | 1 | 86,251 | \$ 1,200,000 | — | \$ 1,200,052 | — |
| Uni-President Enterprises Corp. | Fuh Hwa Money Market Fund | — | 1 | 84,656 | 1,200,000 | — | 1,200,051 | — |
| Uni-President Enterprises Corp. | Yuanta Polaris Wan Tai Money Market Fund | — | 1 | 80,819 | 1,200,000 | — | 1,200,057 | — |
| Uni-President Enterprises Corp. | UPAMC James Bond Money Market Fund | — | 1 | 73,275 | 1,200,000 | — | 1,200,059 | — |
| Uni-President Enterprises Corp. | FSITC Money Market Fund | — | 1 | 6,866 | 1,200,000 | — | 1,200,048 | — |
| | Stock : | | | | | | | |
| Uni-President Enterprises Corp. | President Investment Trust Corp. | — | 7 | 562 | 6,150 | — | 6,150 | — |
| Uni-President Enterprises Corp. | The Chinese Pro. Baseball Corp. etc. | — | 9 | 39,407 | 376,748 | — | — | — |
| | Beneficiary Certificates : | | | | | | | |
| Cayman President Holdings Ltd. | Asia Equity Fund | — | 1 | 98 | 2,935,730 | — | 2,935,730 | — |
| | Bonds : | | | | | | | |
| Cayman President Holdings Ltd. | Gavin Investment Ltd. | — | 10 | — | 297,635 | — | 297,635 | — |
| | Beneficiary Certificates : | | | | | | | |
| President International Trade And Investment Corp. | The Pacific (ABC) Equity Fund | — | 1 | 43 | 1,202,910 | — | 1,202,910 | — |
| | Stock : | | | | | | | |
| Kai Yu Investment Co., Ltd. | Tainan Agriculture Trading Co., Ltd. etc. | — | 7 | 251 | 2,509 | — | 2,509 | — |
| Nanlien International Corp. | Union Chinese Corp. etc. | — | 7 | 5,085 | 64,210 | — | 64,210 | — |
| | Beneficiary Certificates : | | | | | | | |
| President International Development Corp. | UPAMC Asia BRIC Fund etc. | — | 1 | 1,379 | 17,930 | — | 17,930 | — |
| | Stock : | | | | | | | |
| President International Development Corp. | Sincere Navigation Corp. etc. | — | 1 | 4,705 | 277,568 | — | 277,568 | — |
| | Convertible Bonds : | | | | | | | |
| President International Development Corp. | Ruentex Industries Ltd. | — | 1 | 175 | 18,541 | — | 18,541 | — |
| | Equity linked notes : | | | | | | | |
| President International Development Corp. | Capital - basic equity linked notes #6826 etc. | — | 1 | 200 | 19,805 | — | 19,805 | — |

| Investor | Type and name of securities | Relationship with the issuer | General ledger account (Note 3) | Ending balance | | | | |
|---|---|------------------------------|---------------------------------------|-------------------------------------|------------|----------------------------|------------|----------|
| | | | | Numbers of shares (in thousands) | Book value | Percentage of ownership | Fair value | Note |
| | Stock : | | | | | | | |
| President International Development Corp. | Chunghwa Telecom Corp. | — | 7 | 4,868 | \$ 468,266 | 0.07 | \$ 468,266 | — |
| President International Development Corp. | TWi Pharmaceuticals, Inc. etc. | — | 7 | 6,766 | 523,747 | - | 523,747 | — |
| | Beneficiary Certificates : | | | | | | | |
| President International Development Corp. | Even Star Fund | — | 9 | - | 63,548 | - | - | — |
| | Stock : | | | | | | | |
| President International Development Corp. | Development International Investment Corporation etc. | — | 9 | 75,320 | 911,582 | - | - | (Note 1) |
| Ton-Yi Industrial Corp. | JFE Holdings Inc. | — | 7 | 250 | 154,002 | 0.04 | 154,002 | — |
| Ton-Yi Industrial Corp. | Emivest Aerospace Corporation | — | 9 | 828 | - | 1.11 | - | — |
| | Beneficiary Certificates : | | | | | | | |
| President Chain Store Corp. | Mega Diamond Money Market Fund | — | 1 | 138,941 | 1,705,002 | - | 1,705,002 | — |
| President Chain Store Corp. | UPAMC James Bond Money Market Fund | — | 1 | 91,840 | 1,504,096 | - | 1,504,096 | — |
| President Chain Store Corp. | Yuanta Polaris Wan Tai Money Market Fund | — | 1 | 91,166 | 1,353,692 | - | 1,353,692 | — |
| President Chain Store Corp. | JIH Sun Money Market Fund | — | 1 | 83,007 | 1,203,503 | - | 1,203,503 | — |
| President Chain Store Corp. | Shin Kong Chi-Shin Money Market Fund | — | 1 | 52,795 | 802,107 | - | 802,107 | — |
| | Stock : | | | | | | | |
| President Chain Store Corp. | Duskin Co., Ltd. etc. | — | 7 | 4,455 | 238,477 | - | 238,477 | — |
| President Chain Store Corp. | PK Venture Capital Corp. etc. | — | 9 | 6,772 | 38,314 | - | - | — |
| ScinoPharm Taiwan Ltd. | Tanvex Biologics, Inc. etc. | — | 9 | 29,045 | 167,673 | - | - | — |
| | Bills Under Repurchase Agreement : | | | | | | | |
| ScinoPharm Taiwan Ltd. | China Bills Finance Co., Ltd. etc. | — | 12 | - | 89,932 | - | 89,932 | — |
| | Beneficiary Certificates : | | | | | | | |
| Ton Yu Investment Inc. | UPAMC James Bond Money Market Fund | — | 1 | 46 | 757 | - | 757 | — |
| | Stock : | | | | | | | |
| Ton Yu Investment Inc. | Chunghwa Telecom Corp. | — | 7 | 3,000 | 288,600 | - | 288,600 | — |
| Ton Yu Investment Inc. | DaBomb Protein Corp. etc. | — | 9 | 2,303 | 62,871 | - | - | — |
| Uni-President Enterprises China Holdings Ltd. | China Haisheng Juice Holdings Co., Ltd. | — | 7 | 37,800 | 48,357 | 2.99 | 48,357 | — |

| Investor | Type and name of securities | Relationship with the issuer | General ledger account (Note 3) | Ending balance | | | | |
|--|--|------------------------------|---------------------------------------|-------------------------------------|------------|----------------------------|------------|------|
| | | | | Numbers of shares (in thousands) | Book value | Percentage of ownership | Fair value | Note |
| President Energy Development (Cayman Islands) Ltd. | Stock : | | | | | | | |
| | Tong Ting Gas Corp. | — | 7 | 26,193 | \$ 130,379 | 11.91 | \$ 130,379 | — |
| President Energy Development (Cayman Islands) Ltd. | Beneficiary Certificates : | | | | | | | |
| | Victoria Global Fund | — | 7 | 28 | 1,580,172 | - | 1,580,172 | — |
| Uni-President Foodstuff (BVI) Holdings Ltd. | Stock : | | | | | | | |
| | Dalian Beiliang Logistics Services Corp. | — | 7 | - | 3,375 | 10.10 | 3,375 | — |
| President (B.V.I) International Investment Holdings Ltd. | Commodity Transaction Advisor : | | | | | | | |
| | Winton Futures Fund etc. | — | 1 | 517 | 355,549 | - | 355,549 | — |
| President (B.V.I.) International Investment Holdings Ltd. | Equity linked notes : | | | | | | | |
| | BAR QUANGO ELN BULL 1359 HK etc. | — | 1 | 15 | 43,969 | - | 43,969 | — |
| President (B.V.I.) International Investment Holdings Ltd. | Stock : | | | | | | | |
| | CHINA CNR CORP. | — | 1 | 800 | 16,028 | - | 16,028 | — |
| President (B.V.I.) International Investment Holdings Ltd. | Beneficiary Certificates : | | | | | | | |
| | PIMCO GIS Income Fund | — | 7 | 929 | 304,179 | - | 304,179 | — |
| President (B.V.I.) International Investment Holdings Ltd. | Robecco Bond Fund etc. | — | 7 | 535 | 538,119 | - | 538,119 | — |
| | Stock : | | | | | | | |
| President (B.V.I.) International Investment Holdings Ltd. | Accuray Inc. etc. | — | 7 | 105,313 | 574,952 | - | 574,952 | — |
| President (B.V.I.) International Investment Holdings Ltd. | Xiang Lu Industries Ltd. etc. | — | 9 | 77,715 | 456,500 | - | - | — |
| Chengdu President Enterprises Food Co., Ltd. | Heilongjiang Wondersun Dairy Co. | — | 7 | 17,649 | 173,196 | 1.80 | 173,196 | — |
| Kunshan President Enterprises Food Co., Ltd. | Heilongjiang Wondersun Dairy Co. | — | 7 | 31,548 | 519,588 | 5.40 | 519,588 | — |
| Wuhan President Enterprises Food Co., Ltd. | Heilongjiang Wondersun Dairy Co. | — | 7 | 17,649 | 173,196 | 1.80 | 173,196 | — |

| Investor | Type and name of securities | Relationship with the issuer | General ledger account (Note 3) | Ending balance | | | | |
|-------------------------------------|---|------------------------------|---------------------------------------|-------------------------------------|------------|----------------------------|------------|------|
| | | | | Numbers of shares (in thousands) | Book value | Percentage of ownership | Fair value | Note |
| | Bond Under Repurchase Agreement : | | | | | | | |
| President Nisshin Corp. | Mega Bills Finance Corp. etc. | — | 12 | - | \$ 61,900 | - | \$ 61,900 | — |
| | Beneficiary Certificates : | | | | | | | |
| President Pharmaceutical Corp. etc. | Taishin Ta-Chong Money Market Fund etc. | — | 1 | 136,640 | 2,047,133 | - | 2,047,133 | — |
| | Bond : | | | | | | | |
| I Cash Corp. etc. | Government bonds etc. | — | 7 | 10,474 | 409,823 | - | 409,366 | — |

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

(Note 2) Foreign currencies were translated into New Taiwan Dollars. Exchange rates of foreign currency indicated as of report date are as follows: USD: NTD 1:29.865, CNY: NTD 1:4.811, VND: NTD1:0.00136 and PHP: NTD 1:0.7012.

(Note 3) The code number explanation is as follows:

1. Financial assets at fair value through profit or loss - current
2. Available-for-sale financial assets - current
3. Held-to-maturity financial assets - current
4. Financial assets measured at cost - current
5. Investments in bonds without active markets - current
6. Financial assets at fair value through profit or loss - non-current
7. Available-for-sale financial assets - non-current
8. Held-to-maturity financial assets - non-current
9. Financial assets measured at cost - non-current
10. Investments in bonds without active markets - non-current
11. Investments accounted for using equity method
12. Cash equivalent

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

| Investor | Type and name of securities | General ledger account (Note 1) | 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 | - | - | 36,739 | \$ 600,000 | 103,847 | \$ 1,700,000 | (67,311) | \$ 1,100,807 | (\$ 1,100,000) | \$ 807 | - | \$ - | 73,275 | \$ 1,200,000 |
| Uni-President Enterprises Corp. | Yuanta Polaris Wan Tai Money Market Fund | 1 | - | - | 40,521 | 600,000 | 114,539 | 1,700,000 | (74,241) | 1,100,815 | (1,100,000) | 815 | - | - | 80,819 | 1,200,000 |
| Uni-President Enterprises Corp. | Fuh Hwa Money Market Fund | 1 | - | - | 42,441 | 600,000 | 119,975 | 1,700,000 | (77,760) | 1,100,765 | (1,100,000) | 765 | - | - | 84,656 | 1,200,000 |
| Uni-President Enterprises Corp. | Taishin Ta-Chong Money Market Fund | 1 | - | - | 43,245 | 600,000 | 122,237 | 1,700,000 | (79,231) | 1,100,805 | (1,100,000) | 805 | - | - | 86,251 | 1,200,000 |
| Uni-President Enterprises Corp. | FSITC Money Market Fund | 1 | - | - | 3,442 | 600,000 | 9,731 | 1,700,000 | (6,307) | 1,100,764 | (1,100,000) | 764 | - | - | 6,866 | 1,200,000 |
| | Stock : | | | | | | | | | | | | | | | |
| Uni-President Enterprises Corp. | Cayman President Holding Ltd. | 11 | Capital increase | - | 206,136 | 33,237,348 | 200,000 | 6,001,990 | - | - | - | - | - | 886,297 | 406,136 | 40,125,635 |
| Uni-President Enterprises Corp. | Eagle Cold Storage Enterprises Co., Ltd. | 11 | (Note 2) | - | 35,749 | 593,504 | - | - | (25,924) | 772,972 | (461,546) | 311,426 | - | 18,533 | 9,825 | 150,491 |
| | Bills Under Repurchase Agreement : | | | | | | | | | | | | | | | |
| Uni-President Enterprises Corp. | China Bills Finance Co., Ltd. | 12 | - | - | - | 31,951 | - | 3,496,419 | - | 3,528,532 | (3,528,370) | 162 | - | - | - | - |
| | Beneficiary Certificates : | | | | | | | | | | | | | | | |
| Cayman President Holding Ltd. | Asia Equity Fund | 1 | - | - | 50 | 1,484,289 | 48 | 1,448,453 | - | - | - | - | - | 2,988 | 98 | 2,935,730 |
| | Stock : | | | | | | | | | | | | | | | |
| Cayman President Holding Ltd. | Uni-President Enterprises China Holdings Ltd. | 11 | Capital increase | - | 2,537,090 | 27,637,661 | 507,418 | 8,915,808 | - | - | - | - | - | (220,078) | 3,044,508 | 36,333,391 |
| Ton-Yi Industrial Corp. | Cayman Ton Yi Industrial Holdings Ltd. | 11 | Capital increase | - | 17,310 | 7,429,621 | 4,000 | 1,197,503 | - | - | - | - | - | (71,078) | 21,310 | 8,556,046 |
| | Beneficiary Certificates : | | | | | | | | | | | | | | | |
| President Chain Store Corp. | Shin Kong Chi-Shin Money Market Fund | 1 | - | - | - | - | 52,795 | 800,000 | - | - | - | - | - | 2,107 | 52,795 | 802,107 |
| | Stock : | | | | | | | | | | | | | | | |
| President Chain Store Corp. | Muji (Taiwan) Co. Ltd. | 13 | (Note 3) | - | 16,515 | 411,577 | - | - | (16,515) | 1,450,000 | (421,492) | 1,028,508 | - | 9,915 | - | - |
| | Bills Under Repurchase Agreement : | | | | | | | | | | | | | | | |
| ScinoPharm Taiwan Ltd. | International Bills Finance Corp. | 12 | - | - | - | 82,933 | - | 2,419,514 | - | 2,462,792 | (2,462,503) | 289 | - | - | - | 39,944 |
| ScinoPharm Taiwan Ltd. | Mega Bills Finance Corp. | 12 | - | - | - | - | - | 1,965,632 | - | 1,965,846 | (1,965,632) | 214 | - | - | - | - |
| ScinoPharm Taiwan Ltd. | China Bills Finance Co., Ltd. | 12 | - | - | - | 49,971 | - | 1,487,078 | - | 1,487,217 | (1,487,061) | 156 | - | - | - | 49,988 |
| | Stock : | | | | | | | | | | | | | | | |
| Uni-President Enterprises China Holdings | Uni-President Asia Holdings Ltd. | 11 | Capital increase | - | 57,477,000 | 47,593,644 | 12,731,000 | 3,756,429 | - | - | - | - | - | 821,170 | 70,208,000 | 52,171,243 |
| Uni-President Asia Holdings Ltd. | Uni-President Hong Kong Holdings Ltd. | 11 | Capital increase | - | 2,750,318 | 48,038,739 | 902,538 | 3,415,952 | - | - | - | - | - | 799,312 | 3,652,856 | 52,254,003 |
| | Beneficiary Certificates : | | | | | | | | | | | | | | | |
| Retail Support International Corp. | Capital Money Market Fund | 1 | - | - | 9,921 | 156,378 | 18,944 | 299,150 | (28,251) | 445,942 | (445,826) | 116 | - | - | 614 | 9,702 |
| | Stock : | | | | | | | | | | | | | | | |
| Uni-President Hong Kong Holdings Ltd. | President Enterprises (China) Investment Corp. | 11 | Capital increase | - | - | 45,318,649 | - | 3,342,118 | - | - | - | - | - | 848,475 | - | 49,509,242 |
| Uni-President Enterprises (China) Investment Corp. | Beijing Uni-President Enterprises Drink & Food Co., Ltd. | 11 | Capital increase | - | - | - | - | 1,034,322 | - | - | - | - | - | 7,380 | - | 1,041,702 |
| Uni-President Enterprises (China) Investment Corp. | Nanning President Enterprises Co., Ltd. | 11 | Capital increase | - | - | 182,469 | - | 385,884 | - | - | - | - | - | 31,303 | - | 599,656 |
| Uni-President Enterprises (China) Investment Corp. | Changsha President Enterprises Co., Ltd. | 11 | Capital increase | - | - | 230,158 | - | 385,884 | - | - | - | - | - | (23,458) | - | 592,584 |
| Uni-President Enterprises (China) Investment Corp. | Uni-President Enterprises (Shanghai) Co., Ltd. | 11 | Capital increase | - | - | - | - | 360,825 | - | - | - | - | - | (3,851) | - | 356,974 |
| Chengdu President Enterprises Co., Ltd. | Uni-President Enterprises (Shanghai) Co., Ltd. | 11 | Capital increase | - | - | - | - | 1,082,475 | - | - | - | - | - | (11,553) | - | 1,070,922 |

(Note 1) The code number explanations are as follows:

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

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

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

(Note 4) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies for beginning balance as at January 1, 2014 were as follows (USD:NTD 1:29.81, CYN:NTD 1:4.919). Additions and disposals are translated using the exchange rates as at June 30, 2014 (USD:NTD 1:29.865, CYN:NTD 1:4.811), Gains and losses on disposal are translated using average exchange rates for the six-month period ended June 30, 2014 (USD:NTD 1:30.186, CYN:NTD 1:4.899).

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

| <u>Corporation of acquisition</u> | <u>Name of Property</u> | <u>Date of acquisition</u> | <u>Trade amount</u> | <u>Status of payment of proceeds</u> | <u>Name of the counter-party</u> | <u>Relationship</u> | <u>Owner</u> | <u>Relationship of salers</u> | <u>Transfer Day</u> | <u>Amount</u> | <u>Basis for price determination</u> | <u>Reason for acquisition</u> | <u>Other terms</u> |
|---|---|----------------------------|-------------------------|--------------------------------------|--|---------------------|--------------|-------------------------------|---------------------|---------------|--------------------------------------|-------------------------------|--------------------|
| ScinoPharm Taiwan Ltd. | Construction of Injectable Plant Facility | 6. 2012~3. 2014 | Approximate \$ 660, 191 | \$ 236, 677 | China Ecotek Corp. etc. | — | — | — | — | \$ - | Negotiation | Building for business use | None |
| ScinoPharm (Changshu) Pharmaceuticals, Ltd. | Phase II of plant construction | 11. 2012~6. 2014 | 596, 753 | 438, 197 | Jiangsu Qian Construction Group Co., Ltd. etc. | — | — | — | — | - | Negotiation | Building for business use | None |

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

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

| Purchases/sales company | Name of the counter-party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | |
|---------------------------------|------------------------------------|--|----------------------------|----------------|------------------------------------|--------------|--|---------------|--|---|------|
| | | | Purchases/sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Amount | Percentage of notes or accounts receivable/ (payable) | Note |
| Uni-President Enterprises Corp. | Uni-President Cold Chain Corp. | An investee company accounted for under the equity method | (Sales) | (\$ 3,502,370) | (18) | (Note 1) | \$ - | (Note 1) | \$ 1,036,229 | 19 | - |
| Uni-President Enterprises Corp. | Tung Ang Enterprises Corp. | An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method | (Sales) | (3,125,008) | (16) | (Note 1) | - | (Note 1) | 707,048 | 13 | - |
| Uni-President Enterprises Corp. | President Chain Store Corp. | An investee company accounted for under the equity method | (Sales) | (1,671,211) | (8) | (Note 1) | - | (Note 1) | 337,105 | 6 | - |
| Uni-President Enterprises Corp. | Retail Support International Corp. | An investee company accounted for under the equity method | (Sales) | (1,344,524) | (7) | (Note 1) | - | (Note 1) | 292,489 | 5 | - |
| Uni-President Enterprises Corp. | Tun Hsiang Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | (Sales) | (653,967) | (3) | (Note 1) | - | (Note 1) | 284,237 | 5 | - |
| Uni-President Enterprises Corp. | Tung Shun Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | (Sales) | (557,644) | (3) | (Note 1) | - | (Note 1) | 294,344 | 5 | - |
| Uni-President Enterprises Corp. | Huei Tung Enterprises Corp. | The chairman of the company is a director of Nanlien International Corp. | (Sales) | (413,163) | (2) | (Note 1) | - | (Note 1) | 276,704 | 5 | - |
| Uni-President Enterprises Corp. | Kuan Chan Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | (Sales) | (356,362) | (2) | (Note 1) | - | (Note 1) | 119,372 | 2 | - |
| Uni-President Enterprises Corp. | Uni-President Vendor Corp. | An investee company accounted for under the equity method | (Sales) | (323,774) | (2) | (Note 1) | - | (Note 1) | 66,062 | 1 | - |
| Uni-President Enterprises Corp. | Tung Chan Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | (Sales) | (301,220) | (2) | (Note 1) | - | (Note 1) | 32,984 | 1 | - |
| Uni-President Enterprises Corp. | Tung Yi Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | (Sales) | (244,096) | (1) | (Note 1) | - | (Note 1) | 129,086 | 2 | - |
| Uni-President Enterprises Corp. | Tung-Hsiang Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | (Sales) | (235,683) | (1) | (Note 1) | - | (Note 1) | 101,568 | 2 | - |
| Uni-President Enterprises Corp. | Tong Chu Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | (Sales) | (225,205) | (1) | (Note 1) | - | (Note 1) | 97,990 | 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 Period | Amount | Percentage of notes or accounts receivable/ (payable) | Note |
| | | | | | | | | | | | |
| Uni-President Enterprises Corp. | Far-Tung Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | (Sales) | (\$ 208,810) | (1) | (Note 1) | \$ - | (Note 1) | \$ 63,630 | 1 | - |
| Uni-President Enterprises Corp. | Tait Marketing & Distribution Co., Ltd. | An investee company accounted for under the equity method | (Sales) | (152,628) | (1) | (Note 1) | - | (Note 1) | 29,207 | 1 | - |
| Uni-President Enterprises Corp. | Tung Che Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | (Sales) | (122,328) | (1) | (Note 1) | - | (Note 1) | 52,222 | 1 | - |
| Uni-President Enterprises Corp. | Xin Ya Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | (Sales) | (108,779) | (1) | (Note 1) | - | (Note 1) | 49,561 | 1 | - |
| Uni-President Enterprises Corp. | President Starbucks Coffee Corp. | An investee company accounted for under the equity method | (Sales) | (104,011) | (1) | (Note 1) | - | (Note 1) | 22,333 | - | - |
| Uni-President Enterprises Corp. | President Kikkoman Inc. | An investee company accounted for under the equity method | Purchases | 502,179 | 4 | (Note 1) | - | (Note 1) | (95,864) | (6) | - |
| Uni-President Enterprises Corp. | President Nisshin Corp. | An investee company accounted for under the equity method | Purchases | 183,214 | 1 | (Note 1) | - | (Note 1) | (50,761) | (3) | - |
| Uni-President Enterprises Corp. | President Packaging Corp. | An investee company accounted for under the equity method | Purchases | 101,614 | 1 | (Note 1) | - | (Note 1) | (24,350) | (1) | - |
| Uni-President Vendor Corp. | Uni-President Enterprises Corp. | The Company | Purchases | 323,774 | 71 | Closes its accounts 30~60 days after the end of each month | - | - | (66,062) | (56) | - |
| President Packaging Corp. | President Chain Store Corp. | An investee company accounted for under the equity method | (Sales) | (211,889) | (19) | Closes its accounts 15~60 days after the end of each month | - | - | 63,994 | 20 | - |
| President Packaging Corp. | Uni-President Enterprises Corp. | The Company | (Sales) | (101,614) | (9) | Closes its accounts 30 days after the end of each month | - | - | 24,350 | 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 Period | Amount | Percentage of notes or accounts receivable/ (payable) | Note |
| | | | | | | | | | | | |
| Nanlien International Corp. | Lien Bo Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | (Sales) | (\$ 536,432) | (42) | Closes its accounts 15~60 days after the end of each month | \$ - | - | \$ 78,486 | 50 | - |
| Nanlien International Corp. | Lien Song Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | (Sales) | (148,310) | (11) | Closes its accounts 12 days after the end of each month | - | - | 13,339 | 8 | - |
| Tait Marketing & Distribution Co., Ltd. | President Chain Store Corp. | An investee company accounted for under the equity method | (Sales) | (208,737) | (39) | Closes its accounts 20~70 days after the end of each month | - | - | 58,299 | 28 | - |
| Tait Marketing & Distribution Co., Ltd. | Uni-President Enterprises Corp. | The Company | Purchases | 152,628 | 17 | Closes its accounts 30 days after the end of each month | - | - | (29,207) | (13) | - |
| President Nisshin Corp. | Uni-President Enterprises Corp. | The Company | (Sales) | (183,214) | (29) | Closes its accounts 30 days after the end of each month | - | - | 50,761 | 21 | - |
| President Musashino Corp. | President Chain Store Corp. | An investee company accounted for under the equity method | (Sales) | (1,413,724) | (100) | Closes its accounts 45 days after the end of each month | - | - | 538,316 | 100 | - |
| President Kikkoman Inc. | Uni-President Enterprises Corp. | The Company | (Sales) | (502,179) | (98) | One month | - | - | 95,864 | 96 | - |
| Ton-Yi Industrial Corp. | Cayman Ton Yi Industrial Holdings Ltd. | An investee company of Ton-Yi Industrial Corp. accounted for under the equity method | (Sales) | (3,814,539) | (36) | 50 days after shipping | - | - | 916,261 | 58 | - |
| Ton-Yi Industrial Corp. | TTET Union Corp. | An investee company accounted for under the equity method | (Sales) | (135,764) | (1) | Closes its accounts 30 days after the end of each month | - | - | 19,310 | 1 | - |
| Ton-Yi Industrial Corp. | Tovecan Corp. | An investee company of Ton-Yi Industrial Corp. accounted for under the equity method | (Sales) | (119,532) | (1) | 30 days after shipping | - | - | 44,601 | 3 | - |

| Purchases/sales company | Name of the counter-party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | |
|-----------------------------|---|--|----------------------------|--------------|------------------------------------|--|--|---------------|--|---|------|
| | | | Purchases/sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Amount | Percentage of notes or accounts receivable/ (payable) | Note |
| | | | | | | | | | | | |
| President Chain Store Corp. | Uni-President Enterprises Corp. | The Company | Purchases | \$ 6,518,105 | 15 | Closes its accounts 30~40 days after the end of each month | \$ - | - | (\$ 1,665,823) | (13) | - |
| President Chain Store Corp. | President Musashino Corp. | An investee company accounted for under the equity method | Purchases | 1,413,724 | 3 | Closes its accounts 45 days after the end of each month | - | - | (538,316) | (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 | 993,791 | 2 | Closes its accounts 30 days after the end of each month | - | - | (186,220) | (1) | - |
| President Chain Store Corp. | Lien Bo Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | Purchases | 443,419 | 1 | Closes its accounts 10~54 days after the end of each month | - | - | (111,873) | (1) | - |
| President Chain Store Corp. | Vision Distribution Service Corp. | An investee company accounted for under the equity method by the investor | Purchases | 443,495 | 1 | Closes its accounts 30~60 days after the end of each month | - | - | (90,349) | (1) | - |
| President Chain Store Corp. | President Packaging Corp. | An investee company accounted for under the equity method | Purchases | 211,889 | - | Closes its accounts 15~60 days after the end of each month | - | - | (63,994) | - | - |
| President Chain Store Corp. | Tait Marketing & Distribution Co., Ltd. | An investee company accounted for under the equity method | Purchases | 208,737 | - | Closes its accounts 20~70 days after the end of each month | - | - | (58,299) | - | - |
| President Chain Store Corp. | Qware Systems & Services Corp. | An investee company accounted for under the equity method by the investor | Purchases | 178,569 | - | Closes its accounts 35 days after the end of each month | - | - | (29,196) | - | - |

| Purchases/sales company | Name of the counter-party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | |
|--------------------------------|---|--|----------------------------|------------|------------------------------------|---|--|---------------|--|---|------|
| | | | Purchases/sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Amount | Percentage of notes or accounts receivable/ (payable) | Note |
| | | | | | | | | | | | |
| President Chain Store Corp. | Kuang Chuan Dairy Co., Ltd. | An investee company accounted for under the equity method | Purchases | \$ 155,443 | - | Closes its accounts 30~65 days after the end of each month | \$ - | - | (\$ 81,698) | (1) | - |
| President Chain Store Corp. | President Pharmaceutical Corp. | An investee company of President Chain Store Corp. accounted for under the equity method | Purchases | 135,093 | - | Closes its accounts 10~54 days after the end of each month | - | - | (36,852) | - | - |
| President Chain Store Corp. | Weilih Food Industrial Co., Ltd. | An investee company accounted for under the equity method | Purchases | 112,111 | - | Closes its accounts 30~60 days after the end of each month | - | - | (41,067) | - | - |
| Qware Systems & Services Corp. | President Chain Store Corp. | An investee company accounted for under the equity method | (Sales) | (178,569) | 1 | Closes its accounts 35 days after the end of each month | - | - | 29,196 | 23 | - |
| President Information Corp. | President Chain Store Corp. | An investee company accounted for under the equity method | (Service revenue) | (346,460) | (69) | Closes its accounts 30 days after the end of each month | - | - | 151,291 | 68 | - |
| President Pharmaceutical Corp. | President Drugstore Business Corp. | An investee company of President Chain Store Corp. accounted for under the equity method | (Sales) | (616,959) | (33) | Closes its accounts 14~109 days after the end of each month | - | - | 450,701 | 46 | - |
| President Pharmaceutical Corp. | President Pharmaceutical (Hong Kong) Holdings Limited | An investee company accounted for under the equity method by the investor | (Sales) | (139,905) | (8) | Closes its accounts 180 days after the end of each month | - | - | 157,461 | 16 | - |
| President Pharmaceutical Corp. | President Chain Store Corp. | An investee company accounted for under the equity method | (Sales) | (135,093) | (4) | Closes its accounts 10~54 days after the end of each month | - | - | 36,852 | 14 | - |

| Purchases/sales company | Name of the counter-party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | |
|------------------------------------|---------------------------------|--|----------------------------|------------|------------------------------------|---|--|---------------|--|---|------|
| | | | Purchases/sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Amount | Percentage of notes or accounts receivable/ (payable) | Note |
| | | | | | | | | | | | |
| President Starbucks Coffee Corp. | Tung Chan Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | Purchases | \$ 113,042 | 8 | Closes its accounts 30 days after the end of each month | \$ - | - | (\$ 18,609) | (6) | - |
| President Starbucks Coffee Corp. | Uni-President Enterprises Corp. | The Company | Purchases | 104,011 | 7 | Closes its accounts 30 days after the end of each month | - | - | (22,333) | (7) | - |
| President Drugstore Business Corp. | President Pharmaceutical Corp. | An investee company of President Chain Store Corp. accounted for under the equity method | Purchases | 616,959 | 21 | Closes its accounts 14~109 days after the end of each month | - | - | (450,701) | (33) | - |
| Duskin Serve Taiwan Co., Ltd. | President Chain Store Corp. | An investee company accounted for under the equity method | (Service revenue) | (111,393) | (27) | Closes its accounts 45 days after the end of each month | - | - | 39,208 | 32 | - |
| Tung Ang Enterprises Corp. | President Chain Store Corp. | An investee company accounted for under the equity method | (Sales) | (993,791) | (29) | Closes its accounts 30 days after the end of each month | - | - | 186,220 | 21 | - |
| Tung Ang Enterprises Corp. | Tun Hsiang Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | (Sales) | (763,066) | (22) | 77 days after delivery | - | - | 331,770 | 37 | - |
| Tung Ang Enterprises Corp. | Far-Tung Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | (Sales) | (335,154) | (10) | 38 days after delivery | - | - | 94,668 | 11 | - |
| Tung Ang Enterprises Corp. | Tong Chu Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | (Sales) | (220,378) | (6) | 56 days after delivery | - | - | 75,757 | 8 | - |
| Tung Ang Enterprises Corp. | Huei Tung Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | (Sales) | (162,022) | (5) | Closes its accounts 80 days after the end of each month | - | - | 96,921 | 11 | - |

| Purchases/sales company | Name of the counter-party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | |
|---|------------------------------------|--|----------------------------|--------------|------------------------------------|--|--|---------------|--|---|------|
| | | | Purchases/sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Amount | Percentage of notes or accounts receivable/ (payable) | Note |
| | | | | | | | | | | | |
| Tung Ang Enterprises Corp. | Tung Yu Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | (Sales) | (\$ 147,797) | (4) | 12 days after delivery | \$ - | - | \$ 14,690 | 2 | - |
| Tung Ang Enterprises Corp. | Hsin Tung Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | (Sales) | (104,150) | (3) | 17 days after delivery | - | - | 13,926 | 2 | - |
| Tung Ang Enterprises Corp. | Uni-President Enterprises Corp. | The Company | Purchases | 3,125,008 | 100 | (Note 2) | - | - | (707,048) | (100) | - |
| President Pharmaceutical (Hong Kong) Holdings Limited | President Pharmaceutical Corp. | An investee company of President Chain Store Corp. accounted for under the equity method | Purchases | 139,905 | 95 | Closes its accounts 180 days after the end of each month | - | - | (157,461) | (100) | - |
| Vision Distribution Service Corp. | President Chain Store Corp. | An investee company accounted for under the equity method | (Sales) | (443,495) | (74) | Closes its accounts 30~60 days after the end of each month | - | - | 90,349 | 30 | - |
| Tung Che Enterprises Corp. | Uni-President Enterprises Corp. | The Company | Purchases | 122,328 | 88 | 2 months | - | - | (52,222) | (98) | - |
| Retail Support Taiwan Corp. | Retail Support International Corp. | An investee company accounted for under the equity method | (Distribution revenue) | (136,314) | (78) | Closes its accounts 15~20 days after the end of each month | - | - | 24,120 | 73 | - |
| Tung-Hsiang Enterprises Corp. | Uni-President Enterprises Corp. | The Company | Purchases | 235,683 | 51 | Closes its accounts 60 days | - | - | (101,568) | (58) | - |
| Tung Yi Enterprises Corp. | Uni-President Enterprises Corp. | The Company | Purchases | 244,096 | 90 | Closes its accounts 60 days | - | - | (129,086) | (99) | - |
| Xin Ya Enterprises Corp. | Uni-President Enterprises Corp. | The Company | Purchases | 108,779 | 94 | Closes its accounts 60 days after the end of each month | - | - | (49,561) | (99) | - |

| Purchases/sales company | Name of the counter-party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | |
|------------------------------|---------------------------------|--|----------------------------|--------------|------------------------------------|--|--|---------------|--|---|------|
| | | | Purchases/sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Amount | Percentage of notes or accounts receivable/ (payable) | Note |
| | | | | | | | | | | | |
| Lien Bo Enterprises Corp. | President Chain Store Corp. | An investee company accounted for under the equity method | (Sales) | (\$ 443,419) | (53) | Closes its accounts 10~54 days after the end of each month | \$ - | - | \$ 111,873 | 39 | - |
| Lien Bo Enterprises Corp. | Nanlien International Corp. | An investee company accounted for under the equity method | Purchases | 536,432 | 67 | Closes its accounts 15~60 days after the end of each month | - | - | (78,486) | (58) | - |
| Lien Bo Enterprises Corp. | Union Chinese Corp. | Same Chairman with Nanlien International Corp. | Purchases | 107,229 | 13 | Closes its accounts 35 days after the end of each month | - | - | (25,175) | (19) | - |
| Lien Song Enterprises Corp. | Nanlien International Corp. | An investee company accounted for under the equity method | Purchases | 148,310 | 80 | Closes its accounts 12 days after the end of each month | - | - | (13,339) | (86) | - |
| Tun Hsiang Enterprises Corp. | Presicarre Corp. | An investee company accounted for under the equity method | (Sales) | (349,012) | (24) | Closes its accounts 70 days after the end of each month | - | - | 179,591 | 28 | - |
| Tun Hsiang Enterprises Corp. | Uni-President Enterprises Corp. | The Company | Purchases | 653,967 | 42 | 2 months | - | - | (284,237) | (46) | - |
| Tun Hsiang Enterprises Corp. | Tung Ang Enterprises Corp. | An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method | Purchases | 763,066 | 49 | 77 days after receiving | - | - | (331,770) | (54) | - |
| Tung Shun Enterprises Corp. | Uni-President Enterprises Corp. | The Company | Purchases | 557,644 | 93 | Closes its accounts 60 days | - | - | (294,344) | (99) | - |
| Tong Chu Enterprises Corp. | Presicarre Corp. | An investee company accounted for under the equity method | (Sales) | (162,843) | (38) | Closes its accounts 70 days after the end of each month | - | - | 99,070 | 47 | - |
| Tong Chu Enterprises Corp. | Uni-President Enterprises Corp. | The Company | Purchases | 225,205 | 48 | Closes its accounts 60 days | - | - | (97,990) | (56) | - |

| Purchases/sales company | Name of the counter-party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | |
|--|---|--|----------------------------|--------------|------------------------------------|---|--|---------------|--|---|------|
| | | | Purchases/sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Amount | Percentage of notes or accounts receivable/ (payable) | Note |
| | | | | | | | | | | | |
| Tong Chu Enterprises Corp. | Tung Ang Enterprises Corp. | An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method | Purchases | \$ 220,378 | 47 | 56 days after receiving | \$ - | - | (\$ 75,757) | (44) | - |
| Hsin Tung Enterprises Corp. | Tung Ang Enterprises Corp. | An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method | Purchases | 104,150 | 50 | 17 days after receiving | - | - | (13,926) | (55) | - |
| President Logistics International Co., Ltd. | Uni-President Cold Chain Corp. | An investee company accounted for under the equity method | (Distribution revenue) | (448,023) | (40) | Closes its accounts 20 days after the end of each month | - | - | 85,352 | 40 | - |
| President Logistics International Co., Ltd. | Retail Support International Corp. | An investee company accounted for under the equity method | (Distribution revenue) | (344,418) | (31) | Closes its accounts 20 days after the end of each month | - | - | 61,557 | 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) | (178,188) | (16) | Closes its accounts 20 days after the end of each month | - | - | 31,467 | 15 | - |
| President Logistics International Co., Ltd. | Chieh Shun Transport Corp. | An investee company accounted for under the equity method by the investor | Purchases | 297,059 | 27 | Closes its accounts 20 days after the end of each month | - | - | (66,140) | (47) | - |
| Chieh Shun Transport Corp. | President Transnet Corp. | An investee company accounted for under the equity method | (Distribution revenue) | (397,389) | (56) | Closes its accounts 40 days after the end of each month | - | - | 91,678 | 58 | - |
| Chieh Shun Transport Corp. | President Logistics International Co., Ltd. | An investee company of Uni-President Cold Chain Corp. accounted for under the equity method | (Distribution revenue) | (297,059) | (42) | Closes its accounts 20 days after the end of each month | - | - | 66,140 | 42 | - |
| President Enterprises (China) Investment Corp. | Shanghai E & P Trading Co., Ltd. | An investee company of Cayman Nanlien Holdings Ltd. accounted for under the equity method | Purchases | 261,852 | 100 | Closes its accounts 30 days after the end of each month | - | - | (32,638) | (99) | - |
| 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) | (2,038,870) | (55) | 50 days after shipping | - | - | 341,813 | 42 | - |

| Purchases/sales company | Name of the counter-party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | |
|--|--|---|----------------------------|----------------|------------------------------------|---|--|---------------|--|---|------|
| | | | Purchases/sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Amount | Percentage of notes or accounts receivable/ (payable) | Note |
| | | | | | | | | | | | |
| Cayman Ton Yi Industrial Holdings Ltd. | Jiangsu Ton Yi Tinplate Co., Ltd. | An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method | (Sales) | (\$ 1,684,833) | (45) | 50 days after shipping | \$ - | - | \$ 467,946 | 58 | - |
| Cayman Ton Yi Industrial Holdings Ltd. | Ton-Yi Industrial Corp. | An investee company accounted for under the equity method | Purchases | 3,814,539 | 100 | 50 days after shipping | - | - | (916,261) | (100) | - |
| Tovecan Corp. | Ton-Yi Industrial Corp. | An investee company accounted for under the equity method | Purchases | 119,532 | 92 | 30 days after shipping | - | - | (44,601) | (100) | - |
| Uni-President (Thailand) Ltd. | Uni-President Marketing Co., Ltd. | An investee company accounted for under the equity method by the investor | (Sales) | (580,609) | (72) | Closes its accounts 60 days after the end of each month | - | - | 215,100 | 77 | - |
| Uni-President Marketing Co., Ltd. | Uni-President (Thailand) Ltd. | An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method | Purchases | 580,609 | 98 | Closes its accounts 60 days after the end of each month | - | - | (215,100) | (98) | - |
| Uni-President (Vietnam) Co. Ltd. | Uni-President (Malasia) SDN. BHD. | An investee company accounted for under the equity method by the investor | (Sales) | (104,593) | (2) | Closes its accounts 90 days after the end of each month | - | - | 17,709 | 1 | - |
| Uni-President(Malasia) SDN. BHD. | Uni-President (Vietnam) Co., Ltd. | An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method | Purchases | 104,593 | 100 | Closes its accounts 90 days after the end of each month | - | - | (17,709) | (100) | - |
| 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) | (316,938) | (17) | 67 days after invoice date | - | - | 123,181 | 19 | - |
| 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 | 1,684,833 | 86 | 50 days after shipping | - | - | (467,946) | (98) | - |
| Fujian Ton Yi Tinplate Co., Ltd. | Chengdu Tongxin Industrial Packing Co., Ltd. | An investee company of Wuxi Ton Yi Industrial Packing Co., Ltd. accounted for under the equity method | (Sales) | (166,143) | (6) | 67 days after invoice date | - | - | 44,704 | 3 | - |

| Purchases/sales company | Name of the counter-party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | |
|--|---|---|----------------------------|--------------|------------------------------------|---|--|---------------|--|---|------|
| | | | Purchases/sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Amount | Percentage of notes or accounts receivable/ (payable) | Note |
| | | | | | | | | | | | |
| 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) | (\$ 110,563) | (4) | 67 days after invoice date | \$ - | - | \$ 34,349 | 3 | - |
| 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 | 2,038,870 | 81 | 50 days after shipping | - | - | (341,813) | (84) | - |
| Wuxi Ton Yi Industrial Packing Co., Ltd. | Jiangsu Ton Yi Tinplate Co., Ltd. | An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method | Purchases | 316,938 | 57 | 67 days after invoice date | - | - | (123,181) | (56) | - |
| Wuxi Ton Yi Industrial Packing Co., Ltd. | Fujian Ton Yi Tinplate Co., Ltd. | An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method | Purchases | 110,563 | 20 | 67 days after invoice date | - | - | (34,349) | (16) | - |
| Chengdu Tongxin Industrial Packing Co., Ltd. | Fujian Ton Yi Tinplate Co., Ltd. | An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method | Purchases | 166,143 | 61 | 67 days after invoice date | - | - | (44,704) | (71) | - |
| Taizhou Ton Yi Industrial Co., Ltd. | Taizhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (1,232,995) | (78) | Closes its accounts 28 days after the end of each month | - | - | 207,956 | 69 | - |
| Taizhou Ton Yi Industrial Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (197,070) | (12) | Closes its accounts 28 days after the end of each month | - | - | 3,134 | 1 | - |
| 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 | 106,309 | 11 | 15-20 days after invoice date | - | - | (5,664) | (4) | - |
| Zhangzhou Ton Yi Industrial Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (1,098,768) | (86) | Closes its accounts 28 days after the end of each month | - | - | 236,101 | 77 | - |
| Kunshan Ton Yi Industrial Co., Ltd. | Uni-President Trading (Kunshan) Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (1,695,461) | (98) | Closes its accounts 28 days after the end of each month | - | - | 334,260 | 97 | - |

| Purchases/sales company | Name of the counter-party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | |
|--|---|---|----------------------------|--------------|------------------------------------|---|--|---------------|--|---|------|
| | | | Purchases/sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Amount | Percentage of notes or accounts receivable/ (payable) | Note |
| | | | | | | | | | | | |
| Kunshan 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 | \$ 201,700 | 17 | 15 days after invoice date | \$ - | - | (\$ 36,323) | (14) | - |
| Huizhou Ton Yi Industrial Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (105,614) | (100) | Closes its accounts 28 days after the end of each month | - | - | 121,344 | 100 | - |
| Chengdu Ton Yi Industrial Co., Ltd. | Chengdu President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (233,517) | (94) | Closes its accounts 28 days after the end of each month | - | - | 59,055 | 82 | - |
| Beijing Ton Yi Industrial Co., Ltd. | Beijing President Enterprises Drinks & Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (1,552,008) | (99) | Closes its accounts 28 days after the end of each month | - | - | 338,762 | 97 | - |
| Beijing 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 | 121,012 | 11 | 15 days after invoice date | - | - | (11,981) | (4) | - |
| Wuhan President Enterprises Food Co., Ltd. | Nanchang President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (281,391) | (5) | Closes its accounts 30 days after the end of each month | - | - | 33,480 | 17 | - |
| Wuhan President Enterprises Food Co., Ltd. | Nanchang President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 297,668 | 9 | Closes its accounts 30 days after the end of each month | - | - | (77,914) | (10) | - |
| Wuhan President Enterprises Food Co., Ltd. | Changsha President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (225,559) | (4) | Closes its accounts 30 days after the end of each month | - | - | 16,085 | 8 | - |
| Wuhan President Enterprises Food Co., Ltd. | Changsha President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 214,996 | 6 | Closes its accounts 30 days after the end of each month | - | - | (8,690) | (1) | - |

| Purchases/sales company | Name of the counter-party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | |
|--|---|---|----------------------------|--------------|------------------------------------|---|--|---------------|--|---|------|
| | | | Purchases/sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Amount | Percentage of notes or accounts receivable/ (payable) | Note |
| | | | | | | | | | | | |
| Wuhan President Enterprises Food Co., Ltd. | Jinmailang Beverage (Beijing) Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | \$ 283,244 | 8 | Closes its accounts 30 days after the end of each month | \$ - | - | \$ - | - | - |
| 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 | 102,808 | 3 | Closes its accounts 30 days after the end of each month | - | - | (16,158) | (2) | - |
| Kunshan President Enterprises Food Co., Ltd. | Uni-President Trading (Kunshan) Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (1,957,496) | (90) | Closes its accounts 30 days after the end of each month | - | - | - | - | - |
| Hefei President Enterprises Co., Ltd. | Uni-President Trading (Kunshan) Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (526,553) | (10) | Closes its accounts 30 days after the end of each month | - | - | 75,194 | 25 | - |
| Hefei President Enterprises Co., Ltd. | Uni-President Trading (Kunshan) Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 471,612 | 14 | Closes its accounts 30 days after the end of each month | - | - | (159,095) | (17) | - |
| Hefei President Enterprises Co., Ltd. | Jinan President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 952,163 | 27 | Closes its accounts 30 days after the end of each month | - | - | (244,063) | (27) | - |
| Hefei President Enterprises Co., Ltd. | Yantai Tongli Beverage Industries Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 397,708 | 11 | Closes its accounts 30 days after the end of each month | - | - | (67,770) | (7) | - |
| Hefei President Enterprises Co., Ltd. | Guilin Ziquan Beverage Industried Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 261,020 | 8 | Closes its accounts 30 days after the end of each month | - | - | (30,046) | (3) | - |
| Shenyang President Enterprises Co., Ltd. | Changchun President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 186,245 | 24 | Closes its accounts 30 days after the end of each month | - | - | - | - | - |

| Purchases/sales company | Name of the counter-party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | |
|---|---|---|----------------------------|--------------|------------------------------------|---|--|---------------|--|---|------|
| | | | Purchases/sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Amount | Percentage of notes or accounts receivable/ (payable) | Note |
| | | | | | | | | | | | |
| Chongqing President Enterprises Co., Ltd. | Chengdu President Enterprises Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (\$ 755,984) | (93) | Closes its accounts 30 days after the end of each month | \$ - | - | \$ 197,946 | 100 | - |
| Changchun President Enterprises Co., Ltd. | Shenyang President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (186,245) | (86) | Closes its accounts 30 days after the end of each month | - | - | - | - | - |
| Zhengzhou President Enterprises Co., Ltd. | Henan President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 647,868 | 26 | Closes its accounts 30 days after the end of each month | - | - | (302,194) | (35) | - |
| Zhengzhou President Enterprises Co., Ltd. | Jinan President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 152,588 | 6 | Closes its accounts 30 days after the end of each month | - | - | (15,948) | (2) | - |
| Zhengzhou President Enterprises Co., Ltd. | Wuhan Zijiang President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 142,005 | 6 | Closes its accounts 30 days after the end of each month | - | - | (47,537) | (6) | - |
| Beijing President Enterprises Drinks & Food Co., Ltd. | Beijing Ton Yi Industrial Co., Ltd. | An investee company of Cayman Ton Yi (China) Holdings Ltd. Accounted for under the equity method | Purchases | 1,552,008 | 46 | Closes its accounts 28 days after the end of each month | - | - | (338,762) | (37) | - |
| Beijing President Enterprises Drinks & Food Co., Ltd. | Shijiazhuang President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 323,291 | 10 | Closes its accounts 30 days after the end of each month | - | - | (16,387) | (2) | - |
| Beijing President Enterprises Drinks & Food Co., Ltd. | Jinan President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 260,990 | 8 | Closes its accounts 30 days after the end of each month | - | - | (38,375) | (4) | - |
| Beijing President Enterprises Drinks & Food Co., Ltd. | Henan President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 105,118 | 3 | Closes its accounts 30 days after the end of each month | - | - | (80,604) | (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 Period | Amount | Percentage of notes or accounts receivable/ (payable) | Note |
| | | | | | | | | | | | |
| Guangzhou President Enterprises Co., Ltd. | Fuzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (\$ 355,741) | (3) | Closes its accounts 30 days after the end of each month | \$ - | - | \$ 60,036 | 9 | - |
| Guangzhou President Enterprises Co., Ltd. | Zhangzhou Ton Yi Industrial Co., Ltd. | An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method | Purchases | 1,098,768 | 15 | Closes its accounts 28 days after the end of each month | - | - | (236,101) | (14) | - |
| Guangzhou President Enterprises Co., Ltd. | Nanning President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 894,847 | 12 | Closes its accounts 30 days after the end of each month | - | - | (279,764) | (16) | - |
| Guangzhou President Enterprises Co., Ltd. | Zhanjiang President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 671,831 | 9 | Closes its accounts 30 days after the end of each month | - | - | (46,086) | (3) | - |
| Guangzhou President Enterprises Co., Ltd. | Hainan President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 341,417 | 5 | Closes its accounts 30 days after the end of each month | - | - | - | - | - |
| Guangzhou President Enterprises Co., Ltd. | Guilin Ziquan Beverage Industried Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 233,738 | 3 | Closes its accounts 30 days after the end of each month | - | - | (48,466) | (3) | - |
| Guangzhou President Enterprises Co., Ltd. | Taizhou Ton Yi Industrial Co., Ltd. | An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method | Purchases | 197,070 | 3 | Closes its accounts 28 days after the end of each month | - | - | (3,134) | - | - |
| 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 | 118,222 | 2 | Closes its accounts 30 days after the end of each month | - | - | (19,667) | (1) | - |
| Guangzhou President Enterprises Co., Ltd. | Huizhou Ton Yi Industrial Co., Ltd. | An investee company of Cayman Ton Yi (China) Holdings Ltd. Accounted for under the equity method | Purchases | 105,614 | 1 | Closes its accounts 28 days after the end of each month | - | - | (121,344) | (7) | - |
| Guangzhou President Enterprises Co., Ltd. | Uni-President Trading (Kunshan) Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 102,749 | 1 | Closes its accounts 30 days after the end of each month | - | - | (19,712) | (1) | - |

| Purchases/sales company | Name of the counter-party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | |
|---|--|---|----------------------------|----------------|------------------------------------|---|--|---------------|--|---|------|
| | | | Purchases/sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Amount | Percentage of notes or accounts receivable/ (payable) | Note |
| | | | | | | | | | | | |
| Uni-President Trading (Kunshan) Co., Ltd. | Hefei President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (\$ 471, 612) | (4) | Closes its accounts 30 days after the end of each month | \$ - | - | \$ 159, 095 | 10 | - |
| Uni-President Trading (Kunshan) Co., Ltd. | Hefei President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 526, 553 | 6 | Closes its accounts 30 days after the end of each month | - | - | (75, 194) | (6) | - |
| Uni-President Trading (Kunshan) Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (102, 749) | (1) | Closes its accounts 30 days after the end of each month | - | - | 19, 712 | 1 | - |
| Uni-President Trading (Kunshan) Co., Ltd. | Kunshan President Enterprises Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 1, 957, 496 | 23 | Closes its accounts 30 days after the end of each month | - | - | - | - | - |
| Uni-President Trading (Kunshan) Co., Ltd. | Kunshan Ton Yi Industrial Co., Ltd. | An investee company of Cayman Ton Yi (China) Holdings Ltd. Accounted for under the equity method | Purchases | 1, 695, 461 | 20 | Closes its accounts 28 days after the end of each month | - | - | (334, 260) | (25) | - |
| Uni-President Trading (Kunshan) Co., Ltd. | Taizhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 1, 353, 281 | 16 | Closes its accounts 30 days after the end of each month | - | - | (318, 119) | (24) | - |
| Uni-President Trading (Kunshan) Co., Ltd. | Hangzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 1, 111, 370 | 13 | Closes its accounts 30 days after the end of each month | - | - | (81, 717) | (6) | - |
| Uni-President Trading (Kunshan) Co., Ltd. | Xuzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 575, 982 | 7 | Closes its accounts 30 days after the end of each month | - | - | (125, 149) | (9) | - |
| Taizhou President Enterprises Co., Ltd. | Uni-President Trading (Kunshan) Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (1, 353, 281) | (100) | Closes its accounts 30 days after the end of each month | - | - | 318, 119 | 100 | - |
| Taizhou President Enterprises Co., Ltd. | Taizhou Ton Yi Industrial Co., Ltd. | An investee company of Cayman Ton Yi Industrial Holdings Ltd. Accounted for under the equity method | Purchases | 1, 232, 995 | 99 | Closes its accounts 28 days after the end of each month | - | - | (207, 956) | (92) | - |

| Purchases/sales company | Name of the counter-party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | |
|---|--|---|----------------------------|--------------|------------------------------------|---|--|---------------|--|---|------|
| | | | Purchases/sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Amount | Percentage of notes or accounts receivable/ (payable) | Note |
| | | | | | | | | | | | |
| Nanchang President Enterprises Co., Ltd. | Wuhan President Enterprises Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (\$ 297,668) | (12) | Closes its accounts 30 days after the end of each month | \$ - | - | \$ 77,914 | 54 | - |
| Nanchang President Enterprises Co., Ltd. | Wuhan President Enterprises Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 281,391 | 20 | Closes its accounts 30 days after the end of each month | - | - | (33,480) | (11) | - |
| Nanchang President Enterprises Co., Ltd. | Changsha President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (189,920) | (8) | Closes its accounts 30 days after the end of each month | - | - | 23,768 | 16 | - |
| Nanchang President Enterprises Co., Ltd. | Changsha President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 224,393 | 16 | Closes its accounts 30 days after the end of each month | - | - | (26,161) | (9) | - |
| 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 | 118,129 | 8 | Closes its accounts 30 days after the end of each month | - | - | (36,895) | (12) | - |
| Chengdu President Enterprises Food Co., Ltd. | Chongqing President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 755,984 | 21 | Closes its accounts 30 days after the end of each month | - | - | (197,946) | (20) | - |
| Chengdu President Enterprises Food Co., Ltd. | Sanxi President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 439,549 | 12 | Closes its accounts 30 days after the end of each month | - | - | (47,173) | (5) | - |
| Chengdu President Enterprises Food Co., Ltd. | Chengdu Ton Yi Industrial Co., Ltd. | An investee company of Cayman Ton Yi Industrial Holdings Ltd. Accounted for under the equity method | Purchases | 233,517 | 6 | Closes its accounts 28 days after the end of each month | - | - | (59,055) | (6) | - |
| Xinjiang President Enterprises Food Co., Ltd. | Aksu President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 443,362 | 26 | Closes its accounts 30 days after the end of each month | - | - | - | - | - |

| Purchases/sales company | Name of the counter-party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | |
|---|---|---|----------------------------|------------|------------------------------------|---|--|---------------|--|---|------|
| | | | Purchases/sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Amount | Percentage of notes or accounts receivable/ (payable) | Note |
| | | | | | | | | | | | |
| Xinjiang President Enterprises Food Co., Ltd. | Sanxi President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | \$ 207,291 | 12 | Closes its accounts 30 days after the end of each month | \$ - | - | (\$ 47,649) | (7) | - |
| Xuzhou President Enterprises Co., Ltd. | Uni-President Trading (Kunshan) Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (575,982) | (100) | Closes its accounts 30 days after the end of each month | - | - | 125,149 | 100 | - |
| Guiyang President Enterprises Food Co., Ltd. | Kunming President Enterprises Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (316,527) | (71) | Closes its accounts 30 days after the end of each month | - | - | 56,229 | 100 | - |
| Henan President Enterprises Co., Ltd. | Zhengzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (647,868) | (58) | Closes its accounts 30 days after the end of each month | - | - | 302,194 | 66 | - |
| Henan President Enterprises Co., Ltd. | Beijing President Enterprises Drinks & Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (105,118) | (9) | Closes its accounts 30 days after the end of each month | - | - | 80,604 | 18 | - |
| Henan President Enterprises Co., Ltd. | Wuhan Zijiang President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 385,970 | 43 | Closes its accounts 30 days after the end of each month | - | - | (216,903) | (21) | - |
| Kunming President Enterprises Food Co., Ltd. | Guiyang President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 316,527 | 27 | Closes its accounts 30 days after the end of each month | - | - | (56,229) | (20) | - |
| Jinan President Enterprises Co., Ltd. | Hefei President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (952,163) | (64) | Closes its accounts 30 days after the end of each month | - | - | 244,063 | 79 | - |
| Jinan President Enterprises Co., Ltd. | Beijing President Enterprises Drinks & Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (260,990) | (18) | Closes its accounts 30 days after the end of each month | - | - | 38,375 | 12 | - |
| Jinan President Enterprises Co., Ltd. | Zhengzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (152,588) | (10) | Closes its accounts 30 days after the end of each month | - | - | 15,948 | 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 Period | Amount | Percentage of notes or accounts receivable/ (payable) | Note |
| | | | | | | | | | | | |
| Sanxi President Enterprises Co., Ltd. | Chengdu President Enterprises Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (\$ 439,549) | (59) | Closes its accounts 30 days after the end of each month | \$ - | - | \$ 47,173 | 49 | - |
| Sanxi President Enterprises Co., Ltd. | Xinjiang President Enterprises Food Co., Ltd. | An investee company of Cayman Ton Yi (China) Holdings Ltd. Accounted for under the equity method | (Sales) | (207,291) | (28) | Closes its accounts 30 days after the end of each month | - | - | 47,649 | 49 | - |
| Shijiazhuang President Enterprises Co., Ltd. | Beijing President Enterprises Drinks & Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (323,291) | (97) | Closes its accounts 30 days after the end of each month | - | - | 16,387 | 85 | - |
| Changsha President Enterprises Co., Ltd. | Nanchang President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (224,393) | (6) | Closes its accounts 30 days after the end of each month | - | - | 26,161 | 25 | - |
| Changsha President Enterprises Co., Ltd. | Nanchang President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 189,920 | 9 | Closes its accounts 30 days after the end of each month | - | - | (23,768) | (6) | - |
| Changsha President Enterprises Co., Ltd. | Wuhan President Enterprises Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (214,996) | (6) | Closes its accounts 30 days after the end of each month | - | - | 8,690 | 8 | - |
| Changsha President Enterprises Co., Ltd. | Wuhan President Enterprises Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | 225,559 | 11 | Closes its accounts 30 days after the end of each month | - | - | (16,085) | (4) | - |
| Hangzhou President Enterprises Co., Ltd. | Uni-President Trading (Kunshan) Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (1,111,370) | (100) | Closes its accounts 30 days after the end of each month | - | - | 81,717 | 100 | - |
| Shanghai E & P Trading Co., Ltd. | Uni-President Enterprises (China) Investment Corp. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (261,852) | (12) | Closes its accounts 30 days after the end of each month | - | - | 32,638 | 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 Period | Amount | Percentage of notes or accounts receivable/ (payable) | Note |
| | | | | | | | | | | | |
| 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) | (\$ 201,700) | (9) | 15 days after invoice date | \$ - | - | \$ 36,323 | 12 | - |
| Shanghai E & P Trading Co., Ltd. | Beijing Ton Yi Industrial Co., Ltd. | An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method | (Sales) | (121,012) | (5) | 15 days after invoice date | - | - | 11,981 | 4 | - |
| Shanghai E & P Trading Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (118,222) | (5) | Closes its accounts 30 days after the end of each month | - | - | 19,667 | 6 | - |
| Shanghai E & P Trading Co., Ltd. | Nanchang President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (118,129) | (5) | Closes its accounts 30 days after the end of each month | - | - | 36,895 | 12 | - |
| Shanghai E & P Trading Co., Ltd. | Taizhou Ton Yi Industrial Co., Ltd. | An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method | (Sales) | (106,309) | (5) | 15~20 days after invoice date | - | - | 5,664 | 2 | - |
| Shanghai E & P Trading Co., Ltd. | Wuhan President Enterprises Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (102,808) | (5) | Closes its accounts 30 days after the end of each month | - | - | 16,158 | 5 | - |
| Nanning President Enterprises Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (894,847) | (99) | Closes its accounts 30 days after the end of each month | - | - | 279,764 | 98 | - |
| Aksu President Enterprises Co., Ltd. | Xinjiang President Enterprises Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (443,362) | (78) | Closes its accounts 30 days after the end of each month | - | - | - | - | - |
| Zhanjiang President Enterprises Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (671,831) | (98) | Closes its accounts 30 days after the end of each month | - | - | 46,086 | 75 | - |
| Hainan President Enterprises Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | (Sales) | (341,417) | (100) | Closes its accounts 30 days after the end of each month | - | - | - | - | - |

| Purchases/sales company | Name of the counter-party | Relationship | Description of transaction | | | | Description and reasons for difference in transaction terms compared to non-related party transactions | | Notes or accounts receivable / (payable) | | |
|--|--|---|----------------------------|--------------|------------------------------------|---|--|---------------|--|---|------|
| | | | Purchases/sales | Amount | Percentage of net purchases /sales | Credit terms | Unit Price | Credit Period | Amount | Percentage of notes or accounts receivable/ (payable) | Note |
| | | | | | | | | | | | |
| Fuzhou President Enterprises Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Purchases | \$ 355,741 | 23 | Closes its accounts 30 days after the end of each month | \$ - | - | (\$ 60,036) | (16) | - |
| Uni-Splendor Corp. | Uni-Splendor Technology (Huizhou) Corp. | An investee company of Uni-Home Tech Corp. accounted for under the equity method | (Sales) | (597,124) | (13) | (Note 3) | - | - | 1,160,577 | 36 | - |
| Uni-Splendor Corp. | Uni-Splendor Technology (Huizhou) Corp. | An investee company of Uni-Home Tech Corp. accounted for under the equity method | Purchases | 2,223,429 | 49 | (Note 3) | - | - | - | - | - |
| Uni-Splendor Corp. | Ever-Splendor Electrics (Shenzhen) Co., Ltd. | An investee company of Uni-Home Tech Corp. accounted for under the equity method | (Sales) | (338,307) | (7) | (Note 3) | - | - | 719,836 | 22 | - |
| Uni-Splendor Corp. | Ever-Splendor Electrics (Shenzhen) Co., Ltd. | An investee company of Uni-Home Tech Corp. accounted for under the equity method | Purchases | 1,318,689 | 29 | (Note 3) | - | - | - | - | - |
| Ever-Splendor Electrics (Shenzhen) Co., Ltd. | Uni-Splendor Corp. | An investee company of Uni-Home Tech Corp. accounted for under the equity method | (Sales) | (1,318,689) | (96) | (Note 3) | - | - | - | - | - |
| Ever-Splendor Electrics (Shenzhen) Co., Ltd. | Uni-Splendor Corp. | An investee company of Uni-Home Tech Corp. accounted for under the equity method | Purchases | 338,307 | 35 | (Note 3) | - | - | (719,836) | (43) | - |
| Uni-Splendor Technology (Huizhou) Corp. | Uni-Splendor Corp. | An investee company of Uni-Home Tech Corp. accounted for under the equity method | (Sales) | (2,223,429) | (100) | (Note 3) | - | - | - | - | - |
| Uni-Splendor Technology (Huizhou) Corp. | Uni-Splendor Corp. | An investee company of Uni-Home Tech Corp. accounted for under the equity method | Purchases | 597,124 | 40 | (Note 3) | - | - | (1,160,577) | (34) | - |

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

(Note 2)The Company closes its accounts every 10 days and remits in 28 days after purchases.

(Note 3)The transaction prices were based on negotiation, the terms of collections were flexible considering working capitals and overall financing situation for the parent and the subsidiaries as a whole.

(Note 4)Foreign currencies are translated into New Taiwan Dollars using the following exchanges: Ending balances of receivable and payable are translated using the exchange rates as at June 30, 2014 (USD:NTD 1:29.865, CYN:NTD 1:4.811, TBH:NTD 1:0.9256), Amounts of transactions are translated using the average exchange rates for the six-month period ended June 30, 2014 (USD:NTD 1: 30.185542, CYN:NTD 1: 4.899225, TBH:NTD 1: 0.932702).

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 | General ledger account | Amount | Turnover rate | Overdue receivables | | Subsequent collections | Allowance for doubtful accounts |
|---------------------------------|--|---|-------------------------------|--------------|---------------|---------------------|-------------------------------------|------------------------|---------------------------------|
| | | | | | | Amount | Action adopted for overdue accounts | | |
| Uni-President Enterprises Corp. | Uni-President Cold Chain Corp. | An investee company accounted for under the equity method | Accounts receivable | \$ 1,036,229 | 3.76 | \$ - | - | \$ 774,719 | \$ - |
| 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 | 707,048 | 5.66 | - | - | 602,365 | - |
| Uni-President Enterprises Corp. | President Chain Store Corp. | An investee company accounted for under the equity method | Accounts receivable | 337,105 | 4.61 | - | - | 331,571 | - |
| Uni-President Enterprises Corp. | Tung Shun Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | Accounts receivable | 294,344 | 2.25 | - | - | 139,121 | - |
| Uni-President Enterprises Corp. | Retail Support International Corp. | An investee company accounted for under the equity method | Accounts receivable | 292,489 | 4.22 | - | - | 265,266 | - |
| Uni-President Enterprises Corp. | Tun Hsiang Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | Accounts receivable | 284,237 | 2.51 | - | - | 130,699 | - |
| Uni-President Enterprises Corp. | Huei Tung Enterprises Corp. | The chairman of the company is a director of Nanlien International Corp. | Notes and accounts receivable | 276,704 | 1.83 | - | - | 85,340 | - |
| Uni-President Enterprises Corp. | Tung Yi Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | Accounts receivable | 129,086 | 2.28 | - | - | 65,171 | - |
| Uni-President Enterprises Corp. | Kuan Chan Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | Accounts receivable | 119,372 | 3.63 | - | - | 96,972 | - |
| Uni-President Enterprises Corp. | Tung-Hsiang Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | Accounts receivable | 101,568 | 2.73 | - | - | 62,363 | - |
| Cayman President Holding Ltd. | Sanshui Jianlibao Commerce Co., Ltd. | An investee company of Cayman President Holdings Ltd. accounted for under the equity method | Other receivables | 895,950 | - | - | - | - | - |
| Cayman President Holding Ltd. | Uni-President (Vietnam) Co., Ltd. | An investee company of Cayman President Holdings Ltd. accounted for under the equity method | Other receivables | 895,950 | - | - | - | - | - |
| Cayman President Holding Ltd. | Uni-President Foodstuff (BVI) Holding Ltd. | An investee company of Cayman President Holdings Ltd. accounted for under the equity method | Other receivables | 895,950 | - | - | - | - | - |
| Kai Yu Investment Co., Ltd. | Kai Nan Investment Co., Ltd. | An investee company accounted for under the equity method | Other receivables | 222,400 | - | - | - | - | - |

| The name of the Company | Name of the counter-party | Relationship | General ledger account | Amount | Turnover rate | Overdue receivables | | Subsequent collections | Allowance for doubtful accounts |
|--------------------------------|--|--|------------------------|------------|---------------|---------------------|-------------------------------------|------------------------|---------------------------------|
| | | | | | | Amount | Action adopted for overdue accounts | | |
| Ton-Yi Industrial Corp. | Cayman Ton Yi Industrial Holdings Ltd. | An investee company of Ton-Yi Industrial Corp. accounted for under the equity method | Accounts receivable | \$ 916,261 | 4.81 | \$ - | - | \$ 130,421 | \$ - |
| Ton-Yi Industrial Corp. | Cayman Ton Yi Industrial Holdings Ltd. | An investee company of Ton-Yi Industrial Corp. accounted for under the equity method | Other receivables | 448,685 | - | - | - | - | - |
| President Chain Store Corp. | President Pharmaceutical Corp. | An investee company of President Chain Store Corp. accounted for under the equity method | Other receivables | 384,765 | - | - | - | 384,333 | - |
| President Chain Store Corp. | President Drugstore Business Corp. | An investee company of President Chain Store Corp. accounted for under the equity method | Other receivables | 215,329 | - | - | - | 213,722 | - |
| President Chain Store Corp. | Uni-President Cold Chain Corp. | An investee company accounted for under the equity method | Other receivables | 183,779 | - | - | - | 151,733 | - |
| President Chain Store Corp. | President Starbucks Coffee Corp. | An investee company accounted for under the equity method | Other receivables | 179,042 | - | - | - | 176,315 | - |
| President Chain Store Corp. | Wisdom Distribution Services Corp. | An investee company of President Chain Store Corp. accounted for under the equity method | Other receivables | 161,812 | - | - | - | 88,710 | - |
| President Chain Store Corp. | Presicarre Corp. | An investee company accounted for under the equity method | Other receivables | 130,063 | - | - | - | - | - |
| President Chain Store Corp. | Books. Com. Co., Ltd | An investee company of President Chain Store Corp. accounted for under the equity method | Other receivables | 121,565 | - | - | - | 121,443 | - |
| President Chain Store Corp. | President Transnet Corp. | An investee company accounted for under the equity method | Other receivables | 112,463 | - | - | - | 96,409 | - |
| Tung Ang Enterprises Corp. | Tun Hsiang Enterprises Corp. | An investee company of Nanlien International Corp. accounted for under the equity method | Accounts receivable | 331,770 | 2.73 | - | - | 122,928 | - |
| Tung Ang Enterprises Corp. | President Chain Store Corp. | An investee company accounted for under the equity method | Accounts receivable | 186,220 | 5.82 | - | - | - | - |
| President Musashino Corp. | President Chain Store Corp. | An investee company accounted for under the equity method | Accounts receivable | 538,316 | 2.84 | - | - | 264,105 | - |
| President Information Corp. | President Chain Store Corp. | An investee company accounted for under the equity method | Accounts receivable | 151,291 | 2.76 | - | - | 33,675 | - |
| President Pharmaceutical Corp. | President Drugstore Business Corp. | An investee company of President Chain Store Corp. accounted for under the equity method | Accounts receivable | 450,701 | 1.80 | - | - | 38,353 | - |

| The name of the Company | Name of the counter-party | Relationship | General ledger account | Amount | Turnover rate | Overdue receivables | | Subsequent collections | Allowance for doubtful accounts |
|--|---|--|------------------------|------------|---------------|---------------------|-------------------------------------|------------------------|---------------------------------|
| | | | | | | Amount | Action adopted for overdue accounts | | |
| President Pharmaceutical Corp. | President Pharmaceutical (Hong Kong) Holdings Limited | An investee company accounted for under the equity method by the investor | Accounts receivable | \$ 157,461 | 0.71 | \$ - | - | \$ 6,054 | \$ - |
| Lien Bo Enterprises Corp. | President Chain Store Corp. | An investee company accounted for under the equity method | Accounts receivable | 111,873 | 4.55 | - | - | 67,308 | - |
| Tun Hsiang Enterprises Corp. | Presicarre Corp. | An investee company accounted for under the equity method | Accounts receivable | 179,591 | 2.29 | - | - | 41,841 | 180 |
| 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 | 467,946 | 5.95 | - | - | 122,676 | - |
| 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 | 341,813 | 5.28 | - | - | - | - |
| Cayman Ton Yi Industrial Holdings Ltd. | Kunshan Ton Yi Industrial Co., Ltd. | An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method | Other receivables | 598,887 | - | - | - | - | - |
| Cayman Ton Yi Industrial Holdings Ltd. | Zhangzhou Ton Yi Industrial Co., Ltd. | An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method | Other receivables | 538,318 | - | - | - | - | - |
| Cayman Ton Yi Industrial Holdings Ltd. | Beijing Ton Yi Industrial Co., Ltd. | An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method | Other receivables | 448,520 | - | - | - | - | - |
| Cayman Ton Yi Industrial Holdings Ltd. | Chengdu Ton Yi Industrial Co., Ltd. | An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method | Other receivables | 299,328 | - | - | - | - | - |
| Cayman Ton Yi Industrial Holdings Ltd. | Taizhou Ton Yi Industrial Co., Ltd. | An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method | Other receivables | 298,837 | - | - | - | - | - |
| Fujian Ton Yi Tinplate Co., Ltd. | Chengdu Tongxin Industrial Packing Co., Ltd. | An investee company of Wuxi Ton Yi Industrial Packing Co., Ltd. accounted for under the equity method | Accounts receivable | 44,704 | 2.16 | - | - | 20,077 | - |

| The name of the Company | Name of the counter-party | Relationship | General ledger account | Amount | Turnover rate | Overdue receivables | | Subsequent collections | Allowance for doubtful accounts |
|---------------------------------------|--|---|------------------------|------------|---------------|---------------------|-------------------------------------|------------------------|---------------------------------|
| | | | | | | Amount | Action adopted for overdue accounts | | |
| Fujian Ton Yi Tinplate Co., Ltd. | Chengdu Tongxin Industrial Packing Co., Ltd. | An investee company of Wuxi Ton Yi Industrial Packing Co., Ltd. accounted for under the equity method | Other receivables | \$ 289,013 | - | \$ - | - | \$ - | \$ - |
| Fujian Ton Yi Tinplate Co., Ltd. | Zhangzhou Ton Yi Industrial Co., Ltd. | An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method | Other receivables | 640,645 | - | - | - | 289,061 | - |
| Fujian Ton Yi Tinplate Co., Ltd. | Beijing Ton Yi Industrial Co., Ltd. | An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method | Other receivables | 370,900 | - | - | - | 144,603 | - |
| Fujian Ton Yi Tinplate Co., Ltd. | Chengdu Ton Yi Industrial Co., Ltd. | An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method | Other receivables | 158,957 | - | - | - | - | - |
| 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 | 123,181 | 2.36 | - | - | 54,739 | - |
| Jiangsu Ton Yi Tinplate Co., Ltd. | Chengdu Ton Yi Industrial Co., Ltd. | An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method | Other receivables | 312,993 | - | - | - | - | - |
| Jiangsu Ton Yi Tinplate Co., Ltd. | Huizhou Ton Yi Industrial Co., Ltd. | An investee company of Cayman Ton Yi (China) Holdings Ltd. accounted for under the equity method | Other receivables | 144,458 | - | - | - | 48,292 | - |
| Taizhou Ton Yi Industrial Co., Ltd. | Taizhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Accounts receivable | 207,956 | 6.38 | - | - | 207,956 | - |
| Zhangzhou Ton Yi Industrial Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Accounts receivable | 236,101 | 4.37 | - | - | 229,384 | - |
| Kunshan Ton Yi Industrial Co., Ltd. | Uni-President Trading (Kunshan) Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Accounts receivable | 334,260 | 6.54 | - | - | 334,260 | - |
| Huizhou Ton Yi Industrial Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Accounts receivable | 121,344 | 1.71 | - | - | 121,344 | - |

| The name of the Company | Name of the counter-party | Relationship | General ledger account | Amount | Turnover rate | Overdue receivables | | Subsequent collections | Allowance for doubtful accounts |
|---|---|---|------------------------|------------|---------------|---------------------|-------------------------------------|------------------------|---------------------------------|
| | | | | | | Amount | Action adopted for overdue accounts | | |
| Beijing Ton Yi Industrial Co., Ltd. | Beijing President Enterprises Drinks & Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Accounts receivable | \$ 338,762 | 5.80 | \$ - | - | \$ 338,615 | \$ - |
| Kai Yu (BVI) Investment Co., Ltd. | Cayman President Holdings Ltd. | An investee company accounted for under the equity method | Other receivables | 438,418 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Kunshan President Enterprises Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 3,472,248 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Uni-President Trading (Kunshan) Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 2,501,720 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Chengdu President Enterprises Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 2,042,477 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Guangzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 1,006,438 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Beijing President Enterprises Drinks & Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 710,427 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Zhengzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 710,427 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Xinjiang President Enterprises Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 697,049 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Wuhan President Enterprises Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 621,624 | - | - | - | - | - |

| The name of the Company | Name of the counter-party | Relationship | General ledger account | Amount | Turnover rate | Overdue receivables | | Subsequent collections | Allowance for doubtful accounts |
|---|--|---|------------------------|------------|---------------|---------------------|-------------------------------------|------------------------|---------------------------------|
| | | | | | | Amount | Action adopted for overdue accounts | | |
| Uni-President Enterprises China Holdings Ltd. | Fuzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | \$ 592,022 | - | \$ - | - | \$ - | \$ - |
| Uni-President Enterprises China Holdings Ltd. | Jinan President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 544,965 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Changsha President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 473,618 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Hangzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 429,834 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Henan President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 418,391 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Changchun President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 414,416 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Uni-President Asia Holdings Ltd. | An investee company of Uni-President Enterprises China Holdings Ltd. accounted for under the equity method | Other receivables | 390,800 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Harbin President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 384,815 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Shijiazhuang President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 345,784 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Xuzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 331,366 | - | - | - | - | - |

| The name of the Company | Name of the counter-party | Relationship | General ledger account | Amount | Turnover rate | Overdue receivables | | Subsequent collections | Allowance for doubtful accounts |
|---|---|---|------------------------|------------|---------------|---------------------|-------------------------------------|------------------------|---------------------------------|
| | | | | | | Amount | Action adopted for overdue accounts | | |
| Uni-President Enterprises China Holdings Ltd. | Sanxi President Enterprises Corp. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | \$ 298,238 | - | \$ - | - | \$ - | \$ - |
| Uni-President Enterprises China Holdings Ltd. | Hefei President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 296,011 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Kunming President Enterprises Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 296,011 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Chongqing President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 278,555 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Zhanjiang President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 274,880 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Guiyang President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 274,880 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Hainan President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 274,868 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 203,548 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Shenyang President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 148,006 | - | - | - | - | - |
| Uni-President Enterprises China Holdings Ltd. | Nanchang President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 118,404 | - | - | - | - | - |
| Uni-President Asia Holdings Ltd. | Kunshan President Enterprises Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 639,863 | - | - | - | - | - |

| The name of the Company | Name of the counter-party | Relationship | General ledger account | Amount | Turnover rate | Overdue receivables | | Subsequent collections | Allowance for doubtful accounts |
|--|--|---|------------------------|------------|---------------|---------------------|-------------------------------------|------------------------|---------------------------------|
| | | | | | | Amount | Action adopted for overdue accounts | | |
| Uni-President Asia Holdings Ltd. | Shenyang President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | \$ 444,017 | - | \$ - | - | \$ - | \$ - |
| Uni-President Asia Holdings Ltd. | Hefei President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 444,017 | - | - | - | - | - |
| Uni-President Asia Holdings Ltd. | Guangzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 266,410 | - | - | - | - | - |
| Uni-President Asia Holdings Ltd. | Kunming President Enterprises Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 148,006 | - | - | - | - | - |
| Uni-President Asia Holdings Ltd. | Jinan President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 148,006 | - | - | - | - | - |
| President Enterprises (China) Investment Corp. | Sanxi President Enterprises Corp. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 1,789,451 | - | - | - | - | - |
| President Enterprises (China) Investment Corp. | Hangzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 1,367,286 | - | - | - | - | - |
| President Enterprises (China) Investment Corp. | Henan President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 1,351,891 | - | - | - | - | - |
| President Enterprises (China) Investment Corp. | Jinan President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 962,200 | - | - | - | - | - |
| President Enterprises (China) Investment Corp. | Shijiazhuang President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 856,658 | - | - | - | - | - |

| The name of the Company | Name of the counter-party | Relationship | General ledger account | Amount | Turnover rate | Overdue receivables | | Subsequent collections | Allowance for doubtful accounts |
|--|--|---|------------------------|------------|---------------|---------------------|-------------------------------------|------------------------|---------------------------------|
| | | | | | | Amount | Action adopted for overdue accounts | | |
| President Enterprises (China) Investment Corp. | Baiyin President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | \$ 775,629 | - | \$ - | - | \$ - | \$ - |
| President Enterprises (China) Investment Corp. | Hefei President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 697,595 | - | - | - | - | - |
| President Enterprises (China) Investment Corp. | Hainan President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 606,186 | - | - | - | - | - |
| President Enterprises (China) Investment Corp. | Zhanjiang President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 490,722 | - | - | - | - | - |
| President Enterprises (China) Investment Corp. | Nanning President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 423,368 | - | - | - | - | - |
| President Enterprises (China) Investment Corp. | Aksu President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 395,945 | - | - | - | - | - |
| President Enterprises (China) Investment Corp. | Guiyang President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 278,557 | - | - | - | - | - |
| President Enterprises (China) Investment Corp. | Changchun President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 274,227 | - | - | - | - | - |
| President Enterprises (China) Investment Corp. | Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 240,550 | - | - | - | - | - |
| 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 | 211,684 | - | - | - | - | - |

| The name of the Company | Name of the counter-party | Relationship | General ledger account | Amount | Turnover rate | Overdue receivables | | Subsequent collections | Allowance for doubtful accounts |
|--|---|---|-------------------------|------------|---------------|---------------------|-------------------------------------|------------------------|---------------------------------|
| | | | | | | Amount | Action adopted for overdue accounts | | |
| President Enterprises (China) Investment Corp. | Shanxi President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | \$ 178,007 | - | \$ - | - | \$ - | \$ - |
| President Enterprises (China) Investment Corp. | Xuzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 144,330 | - | - | - | - | - |
| President Enterprises (China) Investment Corp. | Jiangsu President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 131,340 | - | - | - | - | - |
| Uni-President (Thailand) Ltd. | Uni-President Marketing Ltd. | An investee company accounted for under the equity method by the investor | Accounts receivable | 215,100 | 2.63 | - | - | 215,100 | - |
| Uni-President (Vietnam) Co., Ltd. | UPEC (India) Foods Private Ltd. | An investee company accounted for under the equity method by the investor | Accounts receivable | 128,348 | 0.75 | 123,481 | - | - | - |
| Uni-President (Vietnam) Co., Ltd. | Uni-President Vietnam Aquatic Breeding Co., Ltd. | An investee company accounted for under the equity method by the investor | Owners' current account | 161,507 | - | - | - | - | - |
| Uni-President (Vietnam) Co., Ltd. | Tribeco Binh Duong Co., Ltd. | An investee company accounted for under the equity method by the investor | Owners' current account | 149,600 | - | - | - | - | - |
| Xinjiang President Enterprises Food Co., Ltd. | Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 128,650 | - | - | - | - | - |
| Xinjiang President Enterprises Food Co., Ltd. | Uni-President Trading (Kunshan) Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Accounts receivable | 125,149 | 9.04 | - | - | 121,237 | - |
| Henan President Enterprises Co., Ltd. | Zhengzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Accounts receivable | 302,194 | 4.21 | - | - | 256,771 | - |
| Jinan President Enterprises Co., Ltd. | Hefei President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Accounts receivable | 244,063 | 4.80 | - | - | 144,337 | - |

| The name of the Company | Name of the counter-party | Relationship | General ledger account | Amount | Turnover rate | Overdue receivables | | Subsequent collections | Allowance for doubtful accounts |
|---|--|---|------------------------|------------|---------------|---------------------|-------------------------------------|------------------------|---------------------------------|
| | | | | | | Amount | Action adopted for overdue accounts | | |
| Chongqing President Enterprises Co., Ltd. | Chengdu President Enterprises Food Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Accounts receivable | \$ 197,946 | 2.99 | \$ - | - | \$ 74,693 | \$ - |
| Kunshan President Enterprises Food Co., Ltd. | Hangzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 962,200 | - | - | - | - | - |
| Kunshan President Enterprises Food Co., Ltd. | Xuzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 481,100 | - | - | - | - | - |
| Chengdu President Enterprises Food Co., Ltd. | Chongqing President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 240,550 | - | - | - | - | - |
| Chengdu President Enterprises Food Co., Ltd. | Sanxi President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 240,550 | - | - | - | - | - |
| Beijing President Enterprises Drinks & Food Co., Ltd. | Shijiazhuang President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 197,251 | - | - | - | - | - |
| Taizhou President Enterprises Co., Ltd. | Uni-President Trading (Kunshan) Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Accounts receivable | 318,119 | 4.05 | - | - | - | - |
| Taizhou President Enterprises Co., Ltd. | Jinan President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 288,660 | - | - | - | - | - |
| Nanning President Enterprises Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Accounts receivable | 279,764 | 6.28 | - | - | 146,399 | - |
| Uni-President Trading (Kunshan) Co., Ltd. | Hefei President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Accounts receivable | 159,095 | 5.82 | - | - | - | - |

| The name of the Company | Name of the counter-party | Relationship | General ledger account | Amount | Turnover rate | Overdue receivables | | Subsequent collections | Allowance for doubtful accounts |
|--|--|---|------------------------|------------|---------------|---------------------|-------------------------------------|------------------------|---------------------------------|
| | | | | | | Amount | Action adopted for overdue accounts | | |
| Kunming President Enterprises Food Co., Ltd. | Guiyang President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | \$ 144,330 | - | \$ - | - | \$ - | - |
| Fuzhou President Enterprises Co., Ltd. | Hainan President Enterprises Co., Ltd. | An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method | Other receivables | 192,440 | - | - | - | - | - |
| Uni-Splendor Corp. | Uni-Splendor Technology (Huizhou) Corp. | An investee company of Uni-Home Tech Corp. accounted for under the equity method | Accounts receivable | 1,160,577 | 0.46 | - | - | - | - |
| 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 | 719,836 | 0.61 | - | - | - | - |

(Note) Ending balance and subsequent collections of accounts receivable and other receivables for related parties denominated in foreign currencies are translated into New Taiwan Dollars using the exchange rates as at report date.(USD:NTD 1:29.865, CYN:NTD 1:4.811, TBH:NTD 1:0.9256, VND:NTD 1:0.001359)

I. Derivative financial instrument translation :

(1)As of June 30, 2014, the remaining balance of derivative financial instruments held for transaction that was due was zero, and the net gain recognized as derivative financial instrument transactions was \$4,482.

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

(A)As of June 30, 2014, the derivative financial instruments that were held for transaction:

| Name of endorsees | Derivative financial instruments | June 30, 2014 | |
|---|-------------------------------------|-----------------|------------|
| | | Contract amount | Book Value |
| ScinoPharm Taiwan Ltd. | Forward exchange contracts-sell USD | (USD 10,140) | \$ 1,796 |
| President Nisshin Corp. | Forward exchange contracts-buy USD | USD 2,500 | (268) |
| Uni-President Enterprises China Holdings Ltd. | Forward exchange contracts-buy USD | USD 2,000 | 2,790 |
| Tait Marketing & Distribution Co., Ltd. | Forward exchange contracts-buy USD | USD 2,693 | (572) |
| President International Development Corp. | Equity linked notes | NTD 19,809 | 19,805 |
| President (BVI) International Holdings Ltd. | Commodity Transaction Advisor | USD 7,007 | 231,232 |
| President (BVI) International Holdings Ltd. | Equity linked notes | USD 1,486 | 43,969 |

(B)Additional disclosed information:

For the year ended June 30, 2014, the Company's subsidiaries recognized a net loss of \$43,916 as a result of derivative financial instrument transaction.

(Note)Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows:

USD:NTD 1:29.865, CNY:NTD 1:4.811.

J. Significant inter-company transactions during the six-month period ended June 30, 2014:

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Subject | Amount | Transaction terms | | The percentage of total consolidated revenue or total assets (Note 4) |
|-------------------|---------------------------------|------------------------------------|--------------------------|----------------------|--------------|--|----|--|
| | | | | | | | | |
| 0 | Uni-President Enterprises Corp. | Uni-President Cold Chain Corp. | 1 | Sales | \$ 3,502,370 | Closes its accounts 30 days after the end of each month | 2% | |
| 0 | Uni-President Enterprises Corp. | Uni-President Cold Chain Corp. | 1 | Accounts receivable | 1,036,229 | — | — | |
| 0 | Uni-President Enterprises Corp. | Uni-President Cold Chain Corp. | 1 | Shipping expenses | 204,583 | — | — | |
| 0 | Uni-President Enterprises Corp. | Tung Ang Enterprises Corp. | 1 | Sales | 3,125,008 | Closes its accounts 28 days after 10 days | 1% | |
| 0 | Uni-President Enterprises Corp. | Tung Ang Enterprises Corp. | 1 | Accounts receivable | 707,048 | — | — | |
| 0 | Uni-President Enterprises Corp. | President Chain Store Corp. | 1 | Sales | 1,671,211 | Closes its accounts 30~40 days after the end of each month | 1% | |
| 0 | Uni-President Enterprises Corp. | President Chain Store Corp. | 1 | Accounts receivable | 337,105 | — | — | |
| 0 | Uni-President Enterprises Corp. | Retail Support International Corp. | 1 | Sales | 1,344,524 | Closes its accounts 30 days after the end of each month | 1% | |
| 0 | Uni-President Enterprises Corp. | Retail Support International Corp. | 1 | Accounts receivable | 292,489 | — | — | |
| 0 | Uni-President Enterprises Corp. | Tun Hsiang Enterprises Corp. | 1 | Sales | 653,967 | 2 months | — | |
| 0 | Uni-President Enterprises Corp. | Tun Hsiang Enterprises Corp. | 1 | Accounts receivable | 284,237 | — | — | |
| 0 | Uni-President Enterprises Corp. | Tung Shun Enterprises Corp. | 1 | Sales | 557,644 | Closes its accounts 60 days after the end of each week | — | |
| 0 | Uni-President Enterprises Corp. | Tung Shun Enterprises Corp. | 1 | Accounts receivable | 294,344 | — | — | |
| 0 | Uni-President Enterprises Corp. | Uni-President Vendor Corp. | 1 | Sales | 323,774 | Closes its accounts 30~60 days after the end of each month | — | |
| 0 | Uni-President Enterprises Corp. | Tung Yi Enterprises Corp. | 1 | Sales | 244,096 | Closes its accounts 60 days after the end of each week | — | |
| 0 | Uni-President Enterprises Corp. | Tung Yi Enterprises Corp. | 1 | Accounts receivable | 129,086 | — | — | |
| 0 | Uni-President Enterprises Corp. | Tung-Hsiang Enterprises Corp. | 1 | Sales | 235,683 | Closes its accounts 60 days after the end of each week | — | |
| 0 | Uni-President Enterprises Corp. | Tung-Hsiang Enterprises Corp. | 1 | Accounts receivable | 101,568 | — | — | |
| 0 | Uni-President Enterprises Corp. | Tong Chu Enterprises Corp. | 1 | Sales | 225,205 | Closes its accounts 60 days after the end of each week | — | |
| 0 | Uni-President Enterprises Corp. | Uni-President Dream Parks Corp. | 1 | Advertising expenses | 215,849 | — | — | |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total consolidated revenue or total assets (Note 4) |
|-------------------|---|--|--------------------------|---------------------|------------|--|--|
| | | | | Subject | Amount | Transaction terms | |
| 0 | Uni-President Enterprises Corp. | Tait Marketing & Distribution Co., Ltd. | 1 | Sales | \$ 152,628 | Closes its accounts 30 days after the end of each month | — |
| 0 | Uni-President Enterprises Corp. | Tung Che Enterprises Corp. | 1 | Sales | 122,328 | 2 months | — |
| 0 | Uni-President Enterprises Corp. | Xin Ya Enterprises Corp. | 1 | Sales | 108,779 | Closes its accounts 60 days after the end of each month | — |
| 0 | Uni-President Enterprises Corp. | President Starbucks Coffee Corp. | 1 | Sales | 104,011 | Closes its accounts 30 days after the end of each month | — |
| 0 | Uni-President Enterprises Corp. | President Kikkoman Inc. | 1 | Purchases | 502,179 | 1 month | — |
| 0 | Uni-President Enterprises Corp. | President Nisshin Corp. | 1 | Purchases | 183,214 | Closes its accounts 30 days after the end of each month | — |
| 0 | Uni-President Enterprises Corp. | President Packaging Corp. | 1 | Purchases | 101,614 | Closes its accounts 30 days after the end of each month | — |
| 1 | Cayman President Holding Ltd. | Uni-President (Vietnam) Co., Ltd. | 3 | Other receivables | 895,950 | — | — |
| 1 | Cayman President Holding Ltd. | Uni-President Foodstuff (BVI) Holding Ltd. | 3 | Other receivables | 895,950 | — | — |
| 1 | Cayman President Holding Ltd. | Sanshui Jianlibao Commerce Co., Ltd | 3 | Other receivables | 895,950 | — | — |
| 2 | Kai Yu Investment Co., Ltd. | Kai Nan Investment Co., Ltd. | 3 | Other receivables | 222,400 | — | — |
| 3 | President Packaging Corp. | President Chain Store Corp. | 3 | Sales | 211,889 | Closes its accounts 15~60 days after the end of each month | — |
| 4 | Nanlien International Corp. | Lien Bo Enterprises Corp. | 3 | Sales | 536,432 | Closes its accounts 15~60 days after the end of each month | — |
| 4 | Nanlien International Corp. | Lien Song Enterprises Corp. | 3 | Sales | 148,310 | Closes its accounts 12 days after the end of each month | — |
| 5 | Tait Marketing & Distribution Co., Ltd. | President Chain Store Corp. | 3 | Sales | 208,737 | Closes its accounts 20~70 days after the end of each month | — |
| 6 | President Musashino Corp. | President Chain Store Corp. | 3 | Sales | 1,413,724 | Closes its accounts 45 days after the end of each month | 1% |
| 6 | President Musashino Corp. | President Chain Store Corp. | 3 | Accounts receivable | 538,316 | — | — |
| 7 | Ton-Yi Industrial Corp. | Cayman Ton Yi Industrial Holdings Ltd. | 3 | Sales | 3,814,539 | 50 days after shipping | 2% |
| 7 | Ton-Yi Industrial Corp. | Cayman Ton Yi Industrial Holdings Ltd. | 3 | Accounts receivable | 916,261 | — | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total consolidated revenue or total assets (Note 4) |
|-------------------|--------------------------------|---|--------------------------|---------------------|-------------|---|--|
| | | | | Subject | Amount | Transaction terms | |
| 7 | Ton-Yi Industrial Corp. | Cayman Ton Yi Industrial Holdings Ltd. | 3 | Other receivables | \$ 448, 685 | — | — |
| 7 | Ton-Yi Industrial Corp. | Tovecan Corp. | 3 | Sales | 119, 532 | 30 days after shipping | — |
| 8 | President Chain Store Corp. | Uni-President Enterprises Corp. | 2 | Purchases | 6, 518, 105 | Closes its accounts 30~40 days after the end of each month | 3% |
| 8 | President Chain Store Corp. | President Pharmaceutical Corp. | 3 | Other receivables | 384, 765 | — | — |
| 8 | President Chain Store Corp. | President Drugstore Business Corp. | 3 | Other receivables | 215, 329 | — | — |
| 8 | President Chain Store Corp. | Uni-President Cold Chain Corp. | 3 | Other receivables | 183, 779 | — | — |
| 8 | President Chain Store Corp. | President Starbucks Coffee Corp. | 3 | Other receivables | 179, 042 | — | — |
| 8 | President Chain Store Corp. | Wisdom Distribution Services Corp. | 3 | Other receivables | 161, 812 | — | — |
| 8 | President Chain Store Corp. | Books. Com Co., Ltd. | 3 | Other receivables | 121, 565 | — | — |
| 8 | President Chain Store Corp. | President Transnet Corp. | 3 | Other receivables | 112, 463 | — | — |
| 9 | Qware Systems & Services Corp. | President Chain Store Corp. | 3 | Sales | 178, 569 | Closes its accounts 35 days after the end of each month | — |
| 10 | President Information Corp. | President Chain Store Corp. | 3 | Service revenue | 346, 460 | Closes its accounts 30 days after the end of each month | — |
| 10 | President Information Corp. | President Chain Store Corp. | 3 | Accounts receivable | 151, 291 | — | — |
| 11 | President Pharmaceutical Corp. | President Drugstore Business Corp. | 3 | Sales | 616, 959 | Closes its accounts 14~109 days after the end of each month | — |
| 11 | President Pharmaceutical Corp. | President Drugstore Business Corp. | 3 | Accounts receivable | 450, 701 | — | — |
| 11 | President Pharmaceutical Corp. | President Pharmaceutical (Hong Kong) Holdings Limited | 3 | Sales | 139, 905 | Closes its accounts 180 days after the end of each month | — |
| 11 | President Pharmaceutical Corp. | President Pharmaceutical (Hong Kong) Holdings Limited | 3 | Accounts receivable | 157, 461 | — | — |
| 11 | President Pharmaceutical Corp. | President Chain Store Corp. | 3 | Sales | 135, 093 | Closes its accounts 10~54 days after the end of each month | — |
| 12 | Duskin Serve Taiwan Co., Ltd. | President Chain Store Corp. | 3 | Service revenue | 111, 393 | Closes its accounts 45 days after the end of each month | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total consolidated revenue or total assets (Note 4) |
|-------------------|---|---|--------------------------|----------------------|-------------|--|--|
| | | | | Subject | Amount | Transaction terms | |
| 13 | Tung Ang Enterprises Corp. | President Chain Store Corp. | 3 | Sales | \$ 993, 791 | Closes its accounts 30 days after the end of each month | — |
| 13 | Tung Ang Enterprises Corp. | President Chain Store Corp. | 3 | Accounts receivable | 186, 220 | — | — |
| 13 | Tung Ang Enterprises Corp. | Tun Hsiang Enterprises Corp. | 3 | Sales | 763, 066 | 77 days after delivery | — |
| 13 | Tung Ang Enterprises Corp. | Tun Hsiang Enterprises Corp. | 3 | Accounts receivable | 331, 770 | — | — |
| 13 | Tung Ang Enterprises Corp. | Tong Chu Enterprises Corp. | 3 | Sales | 220, 378 | 56 days after delivery | — |
| 13 | Tung Ang Enterprises Corp. | Tung Yu Enterprises Corp. | 3 | Sales | 147, 797 | 12 days after delivery | — |
| 13 | Tung Ang Enterprises Corp. | Hsin Tung Enterprises Corp. | 3 | Sales | 104, 150 | 17 days after delivery | — |
| 14 | Vision Distribution Service Corp. | President Chain Store Corp. | 3 | Sales | 443, 495 | Closes its accounts 30~60 days after the end of each month | — |
| 15 | Retail Support Taiwan Corp. | Retail Support International Corp. | 3 | Distribution revenue | 136, 314 | Closes its accounts 15~20 days after the end of each month | — |
| 16 | Lien Bo Enterprises Corp. | President Chain Store Corp. | 3 | Sales | 443, 419 | Closes its accounts 10~54 days after the end of each month | — |
| 16 | Lien Bo Enterprises Corp. | President Chain Store Corp. | 3 | Accounts receivable | 111, 873 | — | — |
| 17 | President Logistics International Co., Ltd. | Uni-President Cold Chain Corp. | 3 | Distribution revenue | 448, 023 | Closes its accounts 20 days after the end of each month | — |
| 17 | President Logistics International Co., Ltd. | Retail Support International Corp. | 3 | Distribution revenue | 344, 418 | Closes its accounts 20 days after the end of each month | — |
| 17 | President Logistics International Co., Ltd. | Wisdom Distribution Services Corp. | 3 | Sales | 178, 188 | Closes its accounts 20 days after the end of each month | — |
| 18 | Chieh Shun Transport Corp. | President Transnet Corp. | 3 | Distribution revenue | 397, 389 | Closes its accounts 40 days after the end of each month | — |
| 18 | Chieh Shun Transport Corp. | President Logistics International Co., Ltd. | 3 | Sales | 297, 059 | Closes its accounts 20 days after the end of each month | — |
| 19 | Cayman Ton Yi Industrial Holdings Ltd. | Fujian Ton Yi Tinplate Co., Ltd. | 3 | Sales | 2, 038, 870 | 50 days after shipping | 1% |
| 19 | Cayman Ton Yi Industrial Holdings Ltd. | Fujian Ton Yi Tinplate Co., Ltd. | 3 | Accounts receivable | 341, 813 | — | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total consolidated revenue or total assets (Note 4) |
|-------------------|--|--|--------------------------|-------------------------|--------------|---|--|
| | | | | Subject | Amount | Transaction terms | |
| 19 | Cayman Ton Yi Industrial Holdings Ltd. | Jiangsu Ton Yi Tinplate Co., Ltd. | 3 | Sales | \$ 1,684,833 | 50 days after shipping | 1% |
| 19 | Cayman Ton Yi Industrial Holdings Ltd. | Jiangsu Ton Yi Tinplate Co., Ltd. | 3 | Accounts receivable | 467,946 | — | — |
| 19 | Cayman Ton Yi Industrial Holdings Ltd. | Kunshan Ton Yi Industrial Co., Ltd. | 3 | Other receivables | 598,887 | — | — |
| 19 | Cayman Ton Yi Industrial Holdings Ltd. | Zhangzhou Ton Yi Industrial Co., Ltd. | 3 | Other receivables | 538,318 | — | — |
| 19 | Cayman Ton Yi Industrial Holdings Ltd. | Beijing Ton Yi Industrial Co., Ltd. | 3 | Other receivables | 448,520 | — | — |
| 19 | Cayman Ton Yi Industrial Holdings Ltd. | Chengdu Ton Yi Industrial Co., Ltd. | 3 | Other receivables | 299,328 | — | — |
| 19 | Cayman Ton Yi Industrial Holdings Ltd. | Taizhou Ton Yi Industrial Co., Ltd. | 3 | Other receivables | 298,837 | — | — |
| 20 | Uni-President (Thailand) Ltd. | Uni-President Marketing Ltd. | 3 | Sales | 580,609 | Closes its accounts 60 days after the end of each month | — |
| 20 | Uni-President (Thailand) Ltd. | Uni-President Marketing Ltd. | 3 | Accounts receivable | 215,100 | — | — |
| 21 | Uni-President (Vietnam) Co., Ltd. | Uni-President (Malasia) Ltd. | 3 | Sales | 104,593 | Closes its accounts 90 days after the end of each month | — |
| 21 | Uni-President (Vietnam) Co., Ltd. | UPEC (India) Foods Private Ltd. | 3 | Accounts receivable | 128,348 | — | — |
| 21 | Uni-President (Vietnam) Co., Ltd. | Uni-President Vietnam Aquatic Breeding Co., Ltd. | 3 | Owners' current account | 161,507 | — | — |
| 21 | Uni-President (Vietnam) Co., Ltd. | Tribeco Binh Duong Co., Ltd. | 3 | Owners' current account | 149,600 | — | — |
| 22 | Jiangsu Ton Yi Tinplate Co., Ltd. | Wuxi Ton Yi Industrial Packing Co., Ltd. | 3 | Sales | 316,938 | 67 days after invoice date | — |
| 22 | Jiangsu Ton Yi Tinplate Co., Ltd. | Wuxi Ton Yi Industrial Packing Co., Ltd. | 3 | Accounts receivable | 123,181 | — | — |
| 22 | Jiangsu Ton Yi Tinplate Co., Ltd. | Chengdu Ton Yi Industrial Co., Ltd. | 3 | Other receivables | 312,993 | — | — |
| 22 | Jiangsu Ton Yi Tinplate Co., Ltd. | Huizhou Ton Yi Industrial Co., Ltd. | 3 | Other receivables | 144,458 | — | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total consolidated revenue or total assets (Note 4) |
|-------------------|---------------------------------------|---|--------------------------|---------------------|-------------|---|--|
| | | | | Subject | Amount | Transaction terms | |
| 23 | Fujian Ton Yi Tinplate Co., Ltd. | Chengdu Tongxin Industrial Packing Co., Ltd. | 3 | Sales | \$ 166, 143 | 67 days after invoice date | — |
| 23 | Fujian Ton Yi Tinplate Co., Ltd. | Chengdu Tongxin Industrial Packing Co., Ltd. | 3 | Accounts receivable | 44, 704 | — | — |
| 23 | Fujian Ton Yi Tinplate Co., Ltd. | Chengdu Tongxin Industrial Packing Co., Ltd. | 3 | Other receivables | 289, 013 | — | — |
| 23 | Fujian Ton Yi Tinplate Co., Ltd. | Wuxi Ton Yi Industrial Packing Co., Ltd. | 3 | Sales | 110, 563 | 67 days after invoice date | — |
| 23 | Fujian Ton Yi Tinplate Co., Ltd. | Zhangzhou Ton Yi Industrial Co., Ltd. | 3 | Other receivables | 640, 645 | — | — |
| 23 | Fujian Ton Yi Tinplate Co., Ltd. | Beijing Ton Yi Industrial Co., Ltd. | 3 | Other receivables | 370, 900 | — | — |
| 23 | Fujian Ton Yi Tinplate Co., Ltd. | Chengdu Ton Yi Industrial Co., Ltd. | 3 | Other receivables | 158, 957 | — | — |
| 24 | Taizhou Ton Yi Industrial Co., Ltd. | Taizhou President Enterprises Co., Ltd. | 3 | Sales | 1, 232, 995 | Closes its accounts 28 days after the end of each month | 1% |
| 24 | Taizhou Ton Yi Industrial Co., Ltd. | Taizhou President Enterprises Co., Ltd. | 3 | Accounts receivable | 207, 956 | — | — |
| 24 | Taizhou Ton Yi Industrial Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | 3 | Sales | 197, 070 | Closes its accounts 28 days after the end of each month | — |
| 25 | Zhangzhou Ton Yi Industrial Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | 3 | Sales | 1, 098, 768 | Closes its accounts 28 days after the end of each month | 1% |
| 25 | Zhangzhou Ton Yi Industrial Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | 3 | Accounts receivable | 236, 101 | — | — |
| 26 | Kunshan Ton Yi Industrial Co., Ltd. | Uni-President Trading (Kunshan) Co., Ltd. | 3 | Sales | 1, 695, 461 | Closes its accounts 28 days after the end of each month | 1% |
| 26 | Kunshan Ton Yi Industrial Co., Ltd. | Uni-President Trading (Kunshan) Co., Ltd. | 3 | Accounts receivable | 334, 260 | — | — |
| 27 | Huizhou Ton Yi Industrial Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | 3 | Sales | 105, 614 | Closes its accounts 28 days after the end of each month | — |
| 27 | Huizhou Ton Yi Industrial Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | 3 | Accounts receivable | 121, 344 | — | — |
| 28 | Chengdu Ton Yi Industrial Co., Ltd. | Chengdu President Enterprises Co., Ltd. | 3 | Sales | 233, 517 | Closes its accounts 28 days after the end of each month | — |
| 29 | Beijing Ton Yi Industrial Co., Ltd. | Beijing President Enterprises Drinks & Food Co., Ltd. | 3 | Sales | 1, 552, 008 | Closes its accounts 28 days after the end of each month | 1% |
| 29 | Beijing Ton Yi Industrial Co., Ltd. | Beijing President Enterprises Drinks & Food Co., Ltd. | 3 | Accounts receivable | 338, 762 | — | — |
| 30 | Kai Yu (BVI) Investment Co., Ltd. | Cayman President Holdings Ltd. | 3 | Other receivables | 438, 418 | — | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total consolidated revenue or total assets (Note 4) |
|-------------------|---|---|--------------------------|-------------------|--------------|-------------------|--|
| | | | | Subject | Amount | Transaction terms | |
| 31 | Uni-President Enterprises China Holdings Ltd. | Kunshan President Enterprises Food Co., Ltd. | 3 | Other receivables | \$ 3,472,248 | — | 1% |
| 31 | Uni-President Enterprises China Holdings Ltd. | Uni-President Trading (Kunshan) Co., Ltd. | 3 | Other receivables | 2,501,720 | — | 1% |
| 31 | Uni-President Enterprises China Holdings Ltd. | Chengdu President Enterprises Food Co., Ltd. | 3 | Other receivables | 2,042,477 | — | 1% |
| 31 | Uni-President Enterprises China Holdings Ltd. | Guangzhou President Enterprises Co., Ltd. | 3 | Other receivables | 1,006,438 | — | — |
| 31 | Uni-President Enterprises China Holdings Ltd. | Beijing President Enterprises Drinks & Food Co., Ltd. | 3 | Other receivables | 710,427 | — | — |
| 31 | Uni-President Enterprises China Holdings Ltd. | Zhengzhou President Enterprises Co., Ltd. | 3 | Other receivables | 710,427 | — | — |
| 31 | Uni-President Enterprises China Holdings Ltd. | Xinjiang President Enterprises Food Co., Ltd. | 3 | Other receivables | 697,049 | — | — |
| 31 | Uni-President Enterprises China Holdings Ltd. | Wuhan President Enterprises Food Co., Ltd. | 3 | Other receivables | 621,624 | — | — |
| 31 | Uni-President Enterprises China Holdings Ltd. | Fuzhou President Enterprises Co., Ltd. | 3 | Other receivables | 592,022 | — | — |
| 31 | Uni-President Enterprises China Holdings Ltd. | Jinan President Enterprises Co., Ltd. | 3 | Other receivables | 544,965 | — | — |
| 31 | Uni-President Enterprises China Holdings Ltd. | Changsha President Enterprises Co., Ltd. | 3 | Other receivables | 473,618 | — | — |
| 31 | Uni-President Enterprises China Holdings Ltd. | Hangzhou President Enterprises Co., Ltd. | 3 | Other receivables | 429,834 | — | — |
| 31 | Uni-President Enterprises China Holdings Ltd. | Henan President Enterprises Co., Ltd. | 3 | Other receivables | 418,391 | — | — |
| 31 | Uni-President Enterprises China Holdings Ltd. | Changchun President Enterprises Co., Ltd. | 3 | Other receivables | 414,416 | — | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total consolidated revenue or total assets (Note 4) |
|-------------------|---|---|--------------------------|-------------------|------------|-------------------|--|
| | | | | Subject | Amount | Transaction terms | |
| 31 | Uni-President Enterprises China Holdings Ltd. | Uni-President Asia Holdings Ltd. | 3 | Other receivables | \$ 390,800 | — | — |
| 31 | Uni-President Enterprises China Holdings Ltd. | Harbin President Enterprises Co., Ltd. | 3 | Other receivables | 384,815 | — | — |
| 31 | Uni-President Enterprises China Holdings Ltd. | Shijiazhuang President Enterprises Co., Ltd. | 3 | Other receivables | 345,784 | — | — |
| 31 | Uni-President Enterprises China Holdings Ltd. | Xuzhou President Enterprises Co., Ltd. | 3 | Other receivables | 331,366 | — | — |
| 31 | Uni-President Enterprises China Holdings Ltd. | Sanxi President Enterprises Corp. | 3 | Other receivables | 298,238 | — | — |
| 31 | Uni-President Enterprises China Holdings Ltd. | Hefei President Enterprises Co., Ltd. | 3 | Other receivables | 296,011 | — | — |
| 31 | Uni-President Enterprises China Holdings Ltd. | Kunming President Enterprises Food Co., Ltd. | 3 | Other receivables | 296,011 | — | — |
| 31 | Uni-President Enterprises China Holdings Ltd. | Chongqing President Enterprises Co., Ltd. | 3 | Other receivables | 278,555 | — | — |
| 31 | Uni-President Enterprises China Holdings Ltd. | Zhanjiang President Enterprises Co., Ltd. | 3 | Other receivables | 274,880 | — | — |
| 31 | Uni-President Enterprises China Holdings Ltd. | Guiyang President Enterprises Co., Ltd. | 3 | Other receivables | 274,880 | — | — |
| 31 | Uni-President Enterprises China Holdings Ltd. | Hainan President Enterprises Co., Ltd. | 3 | Other receivables | 274,868 | — | — |
| 31 | Uni-President Enterprises China Holdings Ltd. | Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd. | 3 | Other receivables | 203,548 | — | — |
| 31 | Uni-President Enterprises China Holdings Ltd. | Shenyang President Enterprises Co., Ltd. | 3 | Other receivables | 148,006 | — | — |
| 31 | Uni-President Enterprises China Holdings Ltd. | Nanchang President Enterprises Co., Ltd. | 3 | Other receivables | 118,404 | — | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total consolidated revenue or total assets (Note 4) |
|-------------------|---|--|--------------------------|-------------------|-------------|-------------------|--|
| | | | | Subject | Amount | Transaction terms | |
| 32 | Uni-President Asia Holdings Ltd. | Kunshan President Enterprises Food Co., Ltd. | 3 | Other receivables | \$ 639, 863 | — | — |
| 32 | Uni-President Asia Holdings Ltd. | Shenyang President Enterprises Co., Ltd. | 3 | Other receivables | 444, 017 | — | — |
| 32 | Uni-President Asia Holdings Ltd. | Hefei President Enterprises Co., Ltd. | 3 | Other receivables | 444, 017 | — | — |
| 32 | Uni-President Asia Holdings Ltd. | Guangzhou President Enterprises Co., Ltd. | 3 | Other receivables | 266, 410 | — | — |
| 32 | Uni-President Asia Holdings Ltd. | Kunming President Enterprises Food Co., Ltd. | 3 | Other receivables | 148, 006 | — | — |
| 32 | Uni-President Asia Holdings Ltd. | Jinan President Enterprises Co., Ltd. | 3 | Other receivables | 148, 006 | — | — |
| 33 | Uni-President Enterprises (China) Investment Corp. | Sanxi President Enterprises Corp. | 3 | Other receivables | 1, 789, 451 | — | — |
| 33 | Uni-President Enterprises (China) Investment Corp. | Hangzhou President Enterprises Co., Ltd. | 3 | Other receivables | 1, 367, 286 | — | — |
| 33 | Uni-President Enterprises (China) Investment Corp. | Henan President Enterprises Co., Ltd. | 3 | Other receivables | 1, 351, 891 | — | — |
| 33 | Uni-President Enterprises (China) Investment Corp. | Jinan President Enterprises Co., Ltd. | 3 | Other receivables | 962, 200 | — | — |
| 33 | Uni-President Enterprises (China) Investment Corp. | Shijiazhuang President Enterprises Co., Ltd. | 3 | Other receivables | 856, 658 | — | — |
| 33 | Uni-President Enterprises (China) Investment Corp. | Baiyin President Enterprises Co., Ltd. | 3 | Other receivables | 775, 629 | — | — |
| 33 | Uni-President Enterprises (China) Investment Corp. | Hefei President Enterprises Co., Ltd. | 3 | Other receivables | 697, 595 | — | — |
| 33 | Uni-President Enterprises (China) Investment Corp. | Hainan President Enterprises Co., Ltd. | 3 | Other receivables | 606, 186 | — | — |
| 33 | Uni-President Enterprises (China) Investment Corp. | Zhanjiang President Enterprises Co., Ltd. | 3 | Other receivables | 490, 722 | — | — |
| 33 | Uni-President Enterprises (China) Investment Corp. | Nanning President Enterprises Co., Ltd. | 3 | Other receivables | 423, 368 | — | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total consolidated revenue or total assets (Note 4) |
|-------------------|--|--|--------------------------|-------------------|-------------|---|--|
| | | | | Subject | Amount | Transaction terms | |
| 33 | Uni-President Enterprises (China) Investment Corp. | Aksu President Enterprises Co., Ltd. | 3 | Other receivables | \$ 395, 945 | — | — |
| 33 | Uni-President Enterprises (China) Investment Corp. | Guiyang President Enterprises Co., Ltd. | 3 | Other receivables | 278, 557 | — | — |
| 33 | Uni-President Enterprises (China) Investment Corp. | Changchun President Enterprises Co., Ltd. | 3 | Other receivables | 274, 227 | — | — |
| 33 | Uni-President Enterprises (China) Investment Corp. | Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd. | 3 | Other receivables | 240, 550 | — | — |
| 33 | Uni-President Enterprises (China) Investment Corp. | Uni-President Shanghai Pearly Century Co., Ltd. | 3 | Other receivables | 211, 684 | — | — |
| 33 | Uni-President Enterprises (China) Investment Corp. | Shanxi President Enterprises Co., Ltd. | 3 | Other receivables | 178, 007 | — | — |
| 33 | Uni-President Enterprises (China) Investment Corp. | Xuzhou President Enterprises Co., Ltd. | 3 | Other receivables | 144, 330 | — | — |
| 33 | Uni-President Enterprises (China) Investment Corp. | Jiangsu President Enterprises Co., Ltd. | 3 | Other receivables | 131, 340 | — | — |
| 34 | Wuhan President Enterprises Food Co., Ltd. | Nanchang President Enterprises Co., Ltd. | 3 | Sales | 281, 391 | Closes its accounts 30 days after the end of each month | — |
| 34 | Wuhan President Enterprises Food Co., Ltd. | Changsha President Enterprises Co., Ltd. | 3 | Sales | 225, 559 | Closes its accounts 30 days after the end of each month | — |
| 35 | Kunshan President Enterprises Food Co., Ltd. | Uni-President Trading (Kunshan) Co., Ltd. | 3 | Sales | 1, 957, 496 | Closes its accounts 30 days after the end of each month | 1% |
| 35 | Kunshan President Enterprises Food Co., Ltd. | Hangzhou President Enterprises Co., Ltd. | 3 | Other receivables | 962, 200 | — | — |
| 35 | Kunshan President Enterprises Food Co., Ltd. | Xuzhou President Enterprises Co., Ltd. | 3 | Other receivables | 481, 100 | — | — |
| 36 | Hefei President Enterprises Co., Ltd. | Uni-President Trading (Kunshan) Co., Ltd. | 3 | Sales | 526, 553 | Closes its accounts 30 days after the end of each month | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total consolidated revenue or total assets (Note 4) |
|-------------------|---|--|--------------------------|---------------------|-------------|---|--|
| | | | | Subject | Amount | Transaction terms | |
| 37 | Chongqing President Enterprises Co., Ltd. | Chengdu President Enterprises Food Co., Ltd. | 3 | Sales | \$ 755, 984 | Closes its accounts 30 days after the end of each month | — |
| 37 | Chongqing President Enterprises Co., Ltd. | Chengdu President Enterprises Food Co., Ltd. | 3 | Accounts receivable | 197, 946 | — | — |
| 38 | Changchun President Enterprises Co., Ltd. | Shenyang President Enterprises Co., Ltd. | 3 | Sales | 186, 245 | Closes its accounts 30 days after the end of each month | — |
| 39 | Guangzhou President Enterprises Co., Ltd. | Fuzhou President Enterprises Co., Ltd. | 3 | Sales | 355, 741 | Closes its accounts 30 days after the end of each month | — |
| 40 | Uni-President Trading (Kunshan) Co., Ltd. | Hefei President Enterprises Co., Ltd. | 3 | Sales | 471, 612 | Closes its accounts 30 days after the end of each month | — |
| 40 | Uni-President Trading (Kunshan) Co., Ltd. | Hefei President Enterprises Co., Ltd. | 3 | Accounts receivable | 159, 095 | — | — |
| 40 | Uni-President Trading (Kunshan) Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | 3 | Sales | 102, 749 | Closes its accounts 30 days after the end of each month | — |
| 41 | Taizhou President Enterprises Co., Ltd. | Uni-President Trading (Kunshan) Co., Ltd. | 3 | Sales | 1, 353, 281 | Closes its accounts 30 days after the end of each month | 1% |
| 41 | Taizhou President Enterprises Co., Ltd. | Uni-President Trading (Kunshan) Co., Ltd. | 3 | Accounts receivable | 318, 119 | — | — |
| 41 | Taizhou President Enterprises Co., Ltd. | Jinan President Enterprises Co., Ltd. | 3 | Other receivables | 288, 660 | — | — |
| 42 | Nanchang President Enterprises Co., Ltd. | Wuhan President Enterprises Food Co., Ltd. | 3 | Sales | 297, 668 | Closes its accounts 30 days after the end of each month | — |
| 42 | Nanchang President Enterprises Co., Ltd. | Changsha President Enterprises Co., Ltd. | 3 | Sales | 189, 920 | Closes its accounts 30 days after the end of each month | — |
| 43 | Xuzhou President Enterprises Co., Ltd. | Uni-President Trading (Kunshan) Co., Ltd. | 3 | Sales | 575, 982 | Closes its accounts 30 days after the end of each month | — |
| 43 | Xuzhou President Enterprises Co., Ltd. | Uni-President Trading (Kunshan) Co., Ltd. | 3 | Accounts receivable | 125, 149 | — | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total consolidated revenue or total assets (Note 4) |
|-------------------|--|---|--------------------------|---------------------|-------------|---|--|
| | | | | Subject | Amount | Transaction terms | |
| 44 | Guiyang President Enterprises Food Co., Ltd. | Kunming President Enterprises Food Co., Ltd. | 3 | Sales | \$ 316, 527 | Closes its accounts 30 days after the end of each month | — |
| 45 | Henan President Enterprises Co., Ltd. | Zhengzhou President Enterprises Co., Ltd. | 3 | Sales | 647, 868 | Closes its accounts 30 days after the end of each month | — |
| 45 | Henan President Enterprises Co., Ltd. | Zhengzhou President Enterprises Co., Ltd. | 3 | Accounts receivable | 302, 194 | — | — |
| 45 | Henan President Enterprises Co., Ltd. | Beijing President Enterprises Drinks & Food Co., Ltd. | 3 | Sales | 105, 118 | Closes its accounts 30 days after the end of each month | — |
| 46 | Jinan President Enterprises Co., Ltd. | Hefei President Enterprises Co., Ltd. | 3 | Sales | 952, 163 | Closes its accounts 30 days after the end of each month | — |
| 46 | Jinan President Enterprises Co., Ltd. | Hefei President Enterprises Co., Ltd. | 3 | Accounts receivable | 244, 063 | — | — |
| 46 | Jinan President Enterprises Co., Ltd. | Beijing President Enterprises Drinks & Food Co., Ltd. | 3 | Sales | 260, 990 | Closes its accounts 30 days after the end of each month | — |
| 46 | Jinan President Enterprises Co., Ltd. | Zhengzhou President Enterprises Co., Ltd. | 3 | Sales | 152, 588 | Closes its accounts 30 days after the end of each month | — |
| 47 | Sanxi President Enterprises Co., Ltd. | Chengdu President Enterprises Food Co., Ltd. | 3 | Sales | 439, 549 | Closes its accounts 30 days after the end of each month | — |
| 47 | Sanxi President Enterprises Co., Ltd. | Xinjiang President Enterprises Food Co., Ltd. | 3 | Sales | 207, 291 | Closes its accounts 30 days after the end of each month | — |
| 48 | Shijiazhuang President Enterprises Co., Ltd. | Beijing President Enterprises Drinks & Food Co., Ltd. | 3 | Sales | 323, 291 | Closes its accounts 30 days after the end of each month | — |
| 49 | Changsha President Enterprises Co., Ltd. | Nanchang President Enterprises Co., Ltd. | 3 | Sales | 224, 393 | Closes its accounts 30 days after the end of each month | — |
| 49 | Changsha President Enterprises Co., Ltd. | Wuhan President Enterprises Food Co., Ltd. | 3 | Sales | 214, 996 | Closes its accounts 30 days after the end of each month | — |
| 50 | Hangzhou President Enterprises Co., Ltd. | Uni-President Trading (Kunshan) Co., Ltd. | 3 | Sales | 1, 111, 370 | Closes its accounts 30 days after the end of each month | 1% |
| 51 | Shanghai E & P Trading Co., Ltd. | President Enterprises (China) Investment Corp. | 3 | Sales | 261, 852 | Closes its accounts 30 days after the end of each month | — |
| 51 | Shanghai E & P Trading Co., Ltd. | Kunshan Ton Yi Industrial Co., Ltd. | 3 | Sales | 201, 700 | 15 days after invoice date | — |
| 51 | Shanghai E & P Trading Co., Ltd. | Beijing Ton Yi Industrial Co., Ltd. | 3 | Sales | 121, 012 | 15 days after invoice date | — |
| 51 | Shanghai E & P Trading Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | 3 | Sales | 118, 222 | Closes its accounts 30 days after the end of each month | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Transaction terms | | | The percentage of total consolidated revenue or total assets (Note 4) |
|-------------------|---|---|--------------------------|---------------------|-------------|---|--|
| | | | | Subject | Amount | Transaction terms | |
| 51 | Shanghai E & P Trading Co., Ltd. | Nanchang President Enterprises Co., Ltd. | 3 | Sales | \$ 118, 129 | Closes its accounts 30 days after the end of each month | — |
| 51 | Shanghai E & P Trading Co., Ltd. | Taizhou Ton Yi Industrial Co., Ltd. | 3 | Sales | 106, 309 | 15-20 days after invoice date | — |
| 51 | Shanghai E & P Trading Co., Ltd. | Wuhan President Enterprises Food Co., Ltd. | 3 | Sales | 102, 808 | Closes its accounts 30 days after the end of each month | — |
| 52 | Nanning President Enterprises Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | 3 | Sales | 894, 847 | Closes its accounts 30 days after the end of each month | — |
| 52 | Nanning President Enterprises Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | 3 | Accounts receivable | 279, 764 | — | — |
| 53 | Aksu President Enterprises Co., Ltd. | Xinjiang President Enterprises Food Co., Ltd. | 3 | Sales | 443, 362 | Closes its accounts 30 days after the end of each month | — |
| 54 | Zhanjiang President Enterprises Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | 3 | Sales | 671, 831 | Closes its accounts 30 days after the end of each month | — |
| 55 | Hainan President Enterprises Co., Ltd. | Guangzhou President Enterprises Co., Ltd. | 3 | Sales | 341, 417 | Closes its accounts 30 days after the end of each month | — |
| 56 | Xinjiang President Enterprises Food Co., Ltd. | Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd. | 3 | Other receivables | 128, 650 | — | — |
| 57 | Chengdu President Enterprises Food Co., Ltd. | Chongqing President Enterprises Co., Ltd. | 3 | Other receivables | 240, 550 | — | — |
| 57 | Chengdu President Enterprises Food Co., Ltd. | Sanxi President Enterprises Co., Ltd. | 3 | Other receivables | 240, 550 | — | — |
| 58 | Beijing President Enterprises Drinks & Food Co., Ltd. | Shijiazhuang President Enterprises Co., Ltd. | 3 | Other receivables | 197, 251 | — | — |
| 59 | Kunming President Enterprises Food Co., Ltd. | Guiyang President Enterprises Co., Ltd. | 3 | Other receivables | 144, 330 | — | — |
| 60 | Fuzhou President Enterprises Co., Ltd. | Hainan President Enterprises Co., Ltd. | 3 | Other receivables | 192, 440 | — | — |
| 61 | Uni-Splendor Corp. | Uni-Splendor Technology (Huizhou) Corp. | 3 | Sales | 597, 124 | According to the state of fund | — |
| 61 | Uni-Splendor Corp. | Uni-Splendor Technology (Huizhou) Corp. | 3 | Accounts receivable | 1, 160, 577 | — | — |
| 61 | Uni-Splendor Corp. | Ever-Splendor Electrics (Shenzhen) Co., Ltd. | 3 | Sales | 338, 307 | According to the state of fund | — |

| Number (Note2) | Name of counterparty | Name of transaction parties | Relationship (Note 3) | Subject | Amount | Transaction terms | | The percentage of total consolidated revenue or total assets (Note 4) |
|-------------------|--|--|--------------------------|---------------------|-------------|--------------------------------|--|--|
| | | | | | | Transaction terms | | |
| 61 | Uni-Splendor Corp. | Ever-Splendor Electrics (Shenzhen) Co., Ltd. | 3 | Accounts receivable | \$ 719, 836 | — | | — |
| 62 | Ever-Splendor Electrics (Shenzhen) Co., Ltd. | Uni-Splendor Corp. | 3 | Sales | 1, 318, 689 | According to the state of fund | | 1% |
| 63 | Uni-Splendor Technology (Huizhou) Corp. | Uni-Splendor Corp. | 3 | Sales | 2, 223, 429 | According to the state of fund | | 1% |

(Note 1) Transactions among the company and subsidiaries with amount over NT\$100,000 and one side of them are disclosure.

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

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

(Note 3) The relationships among the transaction parties are as follows:

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

(Note 4) The percentage of transaction amount over consolidated total revenues or total assets is as follows: Assets and liabilities are calculated using the ending balance over the consolidated total assets at ending period; Sales is calculated using the amount of the period over the consolidated total revenue of the period.

(2) Disclosure information of Investee Company

(According to the related regulations, only disclose information as of and for the six-month period ended June 30, 2014)
Information about the investees' name, locations, etc. (not including investees in Mainland China)

| Investors | Name of investees | Address | Main Business | Original investments | | Holding status | | | Income (loss) | | Note |
|---------------------------------|--|---------------------------------|---|--------------------------------------|--------------------------------|----------------|-------------------------|---------------|-----------------------------------|----------------------------------|------------|
| | | | | Ending balance of the current period | Ending balance of prior period | Shares | Percentage of ownership | Book value | Net income (loss) of the investee | Income recognized by the Company | |
| Uni-President Enterprises Corp. | Cayman President Holdings Ltd. | Cayman Islands | Professional investments | \$ 12,542,814 | \$ 6,540,823 | 406,136,000 | 100.00 | \$ 40,125,635 | \$ 1,773,763 | \$ 1,801,732 | Subsidiary |
| Uni-President Enterprises Corp. | Kai Yu Investment Co., Ltd. | Taiwan | Professional investments | 3,927,054 | 3,927,054 | 306,205,428 | 100.00 | 2,551,421 | 280,437 | 144,848 | Subsidiary |
| Uni-President Enterprises Corp. | President International Trade And Investment Corp. | Tortola, British Virgin Islands | Professional investments | 582,546 | 582,546 | 10,700 | 100.00 | 1,452,192 | (1,258) | (1,258) | Subsidiary |
| Uni-President Enterprises Corp. | President Global Corp. | United States | Instant noodles and juice can importation | 147,250 | 147,250 | 500,000 | 100.00 | 940,002 | 77,668 | 77,844 | Subsidiary |
| Uni-President Enterprises Corp. | Kai Nan Investment Co., Ltd. | Taiwan | Professional investments | 2,135,000 | 2,135,000 | 213,500,000 | 100.00 | 772,267 | 40,037 | (48,463) | 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 | 549,457 | 212,823 | 205,479 | 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 | 303,220 | 888 | (4,347) | Subsidiary |
| Uni-President Enterprises Corp. | Nanlien International Corp. | Taiwan | Importation and exportation business | 525,889 | 525,890 | 99,999,184 | 99.99 | 903,720 | 130,354 | 131,035 | Subsidiary |
| Uni-President Enterprises Corp. | Tung Ho Development Corp. | Taiwan | Entertainment business | 3,016,930 | 3,016,930 | 72,120,000 | 72.12 | 431,597 | (30,373) | (21,895) | Subsidiary |
| Uni-President Enterprises Corp. | President International Development Corp. | Taiwan | Investment in manufacturing business | 10,251,454 | 10,251,454 | 900,094,230 | 68.03 | 9,272,110 | 116,557 | 54,118 | Subsidiary |

| Investors | Name of investees | Address | Main Business | Original investments | | Holding status | | | Income (loss) | | Note |
|---------------------------------|---|---------|--|--------------------------------------|--------------------------------|----------------|-------------------------|------------|-----------------------------------|---------------------------|------------|
| | | | | Ending balance of the current period | Ending balance of prior period | Shares | Percentage of ownership | Book value | Net income (loss) of the investee | recognized by the Company | |
| Uni-President Enterprises Corp. | Tait Marketing & Distribution Co., Ltd. | Taiwan | Product marketing agents and logistics | \$ 698,509 | \$ 698,509 | 59,692,047 | 63.17 | \$ 513,711 | \$ 3,375 | \$ 4,362 | Subsidiary |
| Uni-President Enterprises Corp. | President Entertainment Corp. | Taiwan | Entertainment business | 1,250,717 | 1,250,717 | 98,885,255 | 61.80 | 1,046,913 | (10,042) | (6,206) | Subsidiary |
| Uni-President Enterprises Corp. | President Tokyo Corp. | Taiwan | Car rental | 389,977 | 389,977 | 25,499,000 | 51.00 | 461,635 | 55,792 | 28,453 | Subsidiary |
| Uni-President Enterprises Corp. | President Packaging Corp. | Taiwan | Package and container sales | 198,726 | 198,726 | 26,472,525 | 50.58 | 487,771 | 115,433 | 59,947 | Subsidiary |
| Uni-President Enterprises Corp. | Ton-Yi Industrial Corp. | Taiwan | Manufacturing of tinplate | 9,061,326 | 9,061,326 | 719,357,425 | 45.55 | 8,459,974 | 528,367 | 242,944 | Subsidiary |
| Uni-President Enterprises Corp. | President Chain Store Corp. | Taiwan | Operation of supermarkets | 5,493,775 | 5,493,775 | 471,996,430 | 45.40 | 8,905,461 | 5,164,884 | 2,431,965 | 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 | 2,364,451 | (233,280) | (94,478) | 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 | 5,238,354 | 357,901 | 135,470 | Subsidiary |
| Uni-President Enterprises Corp. | TTET Union Corp. | Taiwan | Soybean crushing and manufacture of vegetable oil | 1,009,589 | 1,009,589 | 60,269,231 | 37.67 | 1,531,069 | 436,031 | 164,308 | — |
| 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 | 1,092,336 | 233,177 | 78,324 | — |
| 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 | 1,326,335 | 114,607 | 31,998 | — |

| Investors | Name of investees | Address | Main Business | Original investments | | Holding status | | | Net income (loss) of the investee | Income (loss) recognized by the Company | Note |
|------------------------------------|---|------------------------------------|--|---|-----------------------------------|----------------|----------------------------|--------------|--------------------------------------|---|---|
| | | | | Ending balance of the current period | Ending balance of prior period | Shares | Percentage of ownership | Book value | | | |
| Uni-President Enterprises Corp. | Uni-President Development Corp. | Taiwan | Operation of MRT station and auxiliary facilities | \$ 1,080,000 | \$ 1,080,000 | 108,000,000 | 30.00 | \$ 1,275,513 | \$ 102,695 | \$ 30,808 | Subsidiary |
| Uni-President Enterprises Corp. | President Securities Corp. | Taiwan | Securities trading | 2,141,370 | 2,141,370 | 366,644,096 | 27.71 | 6,229,248 | 1,078,856 | 298,957 | — |
| Uni-President Enterprises Corp. | Presicarre Corp. | Taiwan | General merchandise | 198,677 | 198,677 | 137,511,893 | 20.50 | 2,124,021 | 512,528 | 101,722 | — |
| Uni-President Enterprises Corp. | Grand Bills Finance Co. | Taiwan | Securities trading | 690,997 | 690,997 | 78,209,035 | 14.46 | 1,164,030 | 222,548 | 32,184 | — |
| Uni-President Enterprises Corp. | Prince Housing Development Corp. | Taiwan | Commissioned to build house, commercial buildings and other rental business | 1,047,234 | 747,877 | 158,003,169 | 9.79 | 2,221,873 | 673,051 | 63,007 | — |
| Uni-President Enterprises Corp. | Presco Netmarketing Inc. etc. | Taiwan | Information services, etc. | 2,316,829 | 2,655,614 | 146,592,245 | — | 1,864,531 | 1,358,280 | 385,787 | — |
| Cayman President Holdings Ltd. | Uni-President Foodstuff (BVI) Holdings, Ltd. | Tortola, British Virgin Islands | Professional investments | 612,233 | 612,233 | 3 | 100.00 | 1,134,043 | 95,072 | — | Subsidiary of subsidiary (Note 1) |
| Cayman President Holdings Ltd. | Uni-President Southeast Asia Holdings Ltd. | Cayman Islands | Professional investments | 2,239,875 | 2,239,875 | 75,000,000 | 100.00 | 931,506 | 116,676 | — | Subsidiary of subsidiary (Note 1) |
| Cayman President Holdings Ltd. | Uni-President Enterprises China Holdings Ltd. | Cayman Islands | Professional investments | 18,623,053 | 9,707,245 | 3,044,508,000 | 70.49 | 36,333,391 | 1,741,416 | — | Subsidiary of subsidiary (Note 1) |
| Cayman President Holdings Ltd. | Queen Holdings (BVI) Ltd. | Tortola, British Virgin Islands | Professional investments | 360,377 | 360,377 | 4,540 | 45.40 | 476,938 | 25,551 | — | (Note 1) |
| Cayman President Holdings Ltd. | President Energy Development (Cayman Islands) Ltd. | Cayman Islands | Professional investments | 213,236 | 213,236 | 7,140,000 | 25.50 | 465,120 | 114,651 | — | (Note 1) |

| Investors | Name of investees | Address | Main Business | Original investments | | Holding status | | | Net income (loss) of the investee | Income (loss) recognized by the Company | Note |
|---|--|---------------------------------|---|---|-----------------------------------|----------------|----------------------------|------------|--------------------------------------|---|-----------------------------------|
| | | | | Ending balance of the current period | Ending balance of prior period | Shares | Percentage of ownership | Book value | | | |
| Cayman President Holdings Ltd. | PPG Investments, Inc. etc. | United States | Professional investment etc. | \$ 95,066 | \$ 95,066 | 1,454 | - | \$ 112,384 | \$ 21,824 | \$ - | (Note 1) |
| Kai Yu Investment Co., Ltd. | Kai Yu (BVI) Investment Co., Ltd. | Tortola, British Virgin Islands | Professional investments | 1,221,327 | 1,221,327 | 1 | 100.00 | 1,297,209 | 172,227 | - | Subsidiary of subsidiary (Note 1) |
| Kai Yu Investment Co., Ltd. | Ton-Yi Industrial Corp. | Taiwan | Manufacturing of tinplate | 122,262 | 122,262 | 26,445,229 | 1.67 | 311,055 | 528,367 | - | Subsidiary (Note1) |
| Kai Yu Investment Co., Ltd. | President Chain Store Corp. etc. | Taiwan | Operation of supermarkets etc. | 950,538 | 653,463 | 44,827,408 | - | 1,156,987 | 6,918,821 | - | Subsidiary (Note1) |
| Kai Nan Investment Co., Ltd. | President Securities Corp. | Taiwan | Securities trading | 601,180 | 601,180 | 37,104,849 | 2.80 | 629,997 | 1,078,856 | - | Subsidiary of subsidiary (Note 1) |
| Kai Nan Investment Co., Ltd. | Eagle Cold Storage Enterprises Co., Ltd. Etc. | Taiwan | Sales of cold foods etc. | 489,339 | 234,243 | 22,187,573 | - | 415,369 | 566,638 | - | Subsidiary of subsidiary (Note 1) |
| Nanlien International Corp. | Lien Bo Enterprises Corp. etc. | Taiwan | Sales of foods etc. | 1,398,187 | 1,381,593 | 106,843,821 | - | 1,276,839 | 536,474 | - | (Note 1) |
| President International Development Corp. | President (BVI) International Investment Holdings Ltd. | Tortola, British Virgin Islands | Professional investments | 2,496,061 | 3,099,648 | 173,975,937 | 100.00 | 5,874,082 | 163,314 | - | Subsidiary of subsidiary (Note 1) |
| President International Development Corp. | Ton Yu Investment Inc. | Taiwan | Professional investments | 750,000 | 750,000 | 45,460,000 | 100.00 | 527,159 | 19,409 | - | Subsidiary of subsidiary (Note 1) |
| President International Development Corp. | President Fair Development Corp. | Taiwan | Shopping mall, Department store and trading | 4,851,750 | 4,851,750 | 445,500,000 | 40.50 | 2,364,451 | (233,280) | - | Subsidiary (Note1)(Note2) |
| President International Development Corp. | President Entertainment Corp. | Taiwan | Entertainment business | 1,401,819 | 1,401,819 | 61,114,744 | 38.20 | 647,087 | (10,042) | - | Subsidiary (Note1) |

| Investors | Name of investees | Address | Main Business | Original investments | | Holding status | | | Net income (loss) of the investee | Income (loss) recognized by the Company | Note |
|---|---|---------------------------------|---|---|-----------------------------------|----------------|----------------------------|------------|--------------------------------------|---|--|
| | | | | Ending balance of the current period | Ending balance of prior period | Shares | Percentage of ownership | Book value | | | |
| President International Development Corp. | Kang Na Hsiung Enterprises Co., Ltd. | Taiwan | Sanitary napkin, wipe, diaper | \$ 304,779 | \$ 304,779 | 40,824,109 | 20.71 | \$ 626,036 | \$ 19,801 | \$ - | (Note1)(Note3) |
| President International Development Corp. | Uni-President Development Corp. | Taiwan | Operation of MRT station and auxiliary facilities | 720,000 | 720,000 | 72,000,000 | 20.00 | 850,342 | 102,695 | - | Subsidiary of subsidiary (Note 1) (Note 4) |
| President International Development Corp. | ScinoPharm Taiwan Ltd. | Taiwan | Research, Manufacturing and sales of materials for medicine | 246,334 | 246,334 | 24,510,163 | 3.63 | 396,401 | 357,901 | - | Subsidiary (Note1) |
| President International Development Corp. | President Life Sciences Co., Ltd. etc. | Taiwan | Manufacturing of chemical material and instrument etc. | 1,293,160 | 885,570 | 60,338,966 | - | 849,535 | 203,399 | - | (Note 1) |
| Ton-Yi Industrial Corp. | Cayman Ton Yi Industrial Holdings Ltd. | Cayman Islands | Import/export trade business and investment | 6,666,431 | 5,468,928 | 21,309,700 | 100.00 | 8,556,046 | 198,426 | - | Subsidiary of subsidiary (Note 1) |
| Ton-Yi Industrial Corp. | Tovecan Corp. | Vietnam | Manufacturing of cans | 43,740 | 43,740 | - | 51.00 | 52,575 | 5,274 | - | Subsidiary of subsidiary (Note 1) |
| President Chain Store Corp. | President Chain Store (BVI) Holdings Ltd. | Tortola, British Virgin Islands | Professional investments | 4,885,624 | 4,885,624 | 138,899,066 | 100.00 | 3,906,506 | 73,637 | - | Subsidiary of subsidiary (Note 1) |
| President Chain Store Corp. | President Drugstore Business Corp. | Taiwan | Sales of cosmetics and medicines | 288,559 | 288,559 | 40,000,000 | 100.00 | 530,545 | 113,666 | - | Subsidiary of subsidiary (Note 1) |
| President Chain Store Corp. | President Musashino Corp. | Taiwan | Sales of fresh foods | 520,141 | 520,141 | 48,519,890 | 90.00 | 368,952 | (26,878) | - | Subsidiary of subsidiary (Note 1) |
| President Chain Store Corp. | Qware Systems & Services Corp. | Taiwan | Information services | 332,482 | 332,482 | 24,382,921 | 86.76 | 323,828 | 58,558 | - | Subsidiary of subsidiary (Note 1) |

| Investors | Name of investees | Address | Main Business | Original investments | | Holding status | | | Net income (loss) of the investee | Income (loss) recognized by the Company | Note |
|-----------------------------|---|---------|---|---|-----------------------------------|----------------|----------------------------|------------|--------------------------------------|---|-----------------------------------|
| | | | | Ending balance of the current period | Ending balance of prior period | Shares | Percentage of ownership | Book value | | | |
| President Chain Store Corp. | President Information Corp. | Taiwan | Information services | \$ 320,741 | \$ 320,741 | 25,714,475 | 86.00 | \$ 408,042 | \$ 54,398 | \$ - | Subsidiary of subsidiary (Note 1) |
| President Chain Store Corp. | Mech-President Corp. | Taiwan | Operation of gas station and manufacture of elevators | 904,475 | 904,475 | 55,858,815 | 80.87 | 572,292 | 20,441 | - | Subsidiary of subsidiary (Note 1) |
| President Chain Store Corp. | President Pharmaceutical Corp. | Taiwan | Wholesale of medicines and medical appliances | 330,216 | 330,216 | 22,121,962 | 73.74 | 705,613 | 279,005 | - | Subsidiary of subsidiary (Note 1) |
| President Chain Store Corp. | President Transnet Corp. | Taiwan | Transportation of goods | 711,576 | 711,576 | 77,699,999 | 70.00 | 897,708 | 176,621 | - | Subsidiary of subsidiary (Note 1) |
| President Chain Store Corp. | Uni-President Department Stores Corp. | Taiwan | Operation of department store | 1,120,000 | 1,120,000 | 55,999,999 | 70.00 | 449,116 | 60,949 | - | Subsidiary of subsidiary (Note 1) |
| President Chain Store Corp. | Uni-President Cold Chain Corp. | Taiwan | Distribution center | 237,437 | 237,437 | 19,563,271 | 60.00 | 349,820 | 172,027 | - | Subsidiary of subsidiary (Note 1) |
| President Chain Store Corp. | Uni-President Development Corp. | Taiwan | Operation of MRT station and auxiliary facilities | 720,000 | 720,000 | 72,000,000 | 20.00 | 850,342 | 102,695 | - | Subsidiary of subsidiary (Note 1) |
| President Chain Store Corp. | Presicarre Corp. | Taiwan | General merchandise | 7,112,028 | 7,112,028 | 130,801,027 | 19.50 | 5,039,465 | 512,528 | - | Subsidiary of subsidiary (Note 1) |
| President Chain Store Corp. | President Fair Development Corp. | Taiwan | Shopping mall, Department store and trading | 2,321,500 | 2,321,500 | 209,000,000 | 19.00 | 1,281,782 | (233,280) | - | Subsidiary of subsidiary (Note 1) |
| President Chain Store Corp. | President International Development Corp. | Taiwan | Professional investments | 500,000 | 500,000 | 44,100,000 | 3.33 | 444,294 | 116,557 | - | Subsidiary of subsidiary (Note 1) |
| President Chain Store Corp. | ICash Corp. etc. | Taiwan | electronic tickets etc. | 3,525,130 | 3,525,130 | 192,558,672 | - | 1,982,794 | 904,384 | - | (Note 1) |

| Investors | Name of investees | Address | Main Business | Original investments | | Holding status | | | Net income (loss) of the investee | Income (loss) recognized by the Company | Note |
|---|---|---------------------------------|--|---|-----------------------------------|----------------|----------------------------|--------------|--------------------------------------|---|-----------------------------------|
| | | | | Ending balance of the current period | Ending balance of prior period | Shares | Percentage of ownership | Book value | | | |
| President Fair Development Corp. | President Century Corp. | Taiwan | Development of specific professional areas | \$ 685,649 | \$ 685,649 | 20,000,000 | 100.00 | \$ 1,184,651 | (\$ 6,246) | \$ - | Subsidiary of subsidiary (Note 1) |
| President Fair Development Corp. | T.S.Retail & Distribution Co., Ltd. | Taiwan | Operation of department store | 500,000 | 250,000 | 50,000,000 | 50.00 | 456,277 | (30,872) | - | Subsidiary of subsidiary (Note 1) |
| Scino Pharm Taiwan Ltd. | SPT International Ltd. | Tortola, British Virgin Islands | Professional investments | 1,833,305 | 1,727,867 | 60,524,644 | 100.00 | 1,563,026 | (112,120) | - | Subsidiary of subsidiary (Note 1) |
| Scino Pharm Taiwan Ltd. | ScinoPharm Singapore Pte Ltd. etc. | Singapore etc. | General investment, etc. | 107,388 | 107,388 | 3,600,002 | - | 86,920 | (42,267) | - | Subsidiary of subsidiary (Note 1) |
| Uni-President Enterprises China Holdings Ltd. | Uni-President Asia Holdings Ltd. | Cayman Islands | Professional investments | 31,655,161 | 27,898,732 | 70,208,000,000 | 100.00 | 52,171,243 | 1,900,343 | - | Subsidiary of subsidiary (Note 1) |
| Uni-President Asia Holdings Ltd. | Uni-President Hong Kong Holdings Ltd. | Hong Kong | Professional investments | 38,908,378 | 35,492,426 | 3,652,855,600 | 100.00 | 52,254,003 | 1,888,036 | - | Subsidiary of subsidiary (Note 1) |
| Uni-President Asia Holdings Ltd. | Champ Green Capital Ltd. etc. | Hong Kong etc. | Professional investments etc. | 233,728 | 233,728 | 1,701,290 | 100.00 | 325,859 | 9,597 | - | Subsidiary of subsidiary (Note 1) |
| President Chain Store (BVI) Holdings Ltd. | President Chain Store Hong Kong Holdings Ltd. | Hong Kong | Professional investments | 3,719,734 | 3,719,734 | 124,551,630 | 100.00 | 2,498,187 | 86,617 | - | Subsidiary of subsidiary (Note 1) |
| President Chain Store (BVI) Holdings Ltd. | President Chain Store (Labuan) Holdings Ltd. | Malaysia | Professional investments | 617,737 | 617,737 | 20,684,321 | 100.00 | 1,071,842 | 100,943 | - | Subsidiary of subsidiary (Note 1) |
| President Chain Store (BVI) Holdings Ltd. | Presiclerc Limited etc. | Tortola, British Virgin Islands | Professional investment etc. | 1,037,736 | 907,759 | 46,424,050 | - | (53,255) | (36,970) | - | Subsidiary of subsidiary (Note 1) |
| President Chain Store Hong Kong Holdings Ltd. | President Coffee (Cayman) Holdings Ltd. | Cayman Islands | Professional investments | 53,757 | 53,757 | - | 30.00 | 915,367 | 250,275 | - | Subsidiary of subsidiary (Note 1) |

| Investors | Name of investees | Address | Main Business | Original investments | | Holding status | | | Net income (loss) of the investee | Income (loss) recognized by the Company | Note |
|--|---|------------------------------------|--|---|-----------------------------------|----------------|----------------------------|------------|--------------------------------------|---|---|
| | | | | Ending balance of the current period | Ending balance of prior period | Shares | Percentage of ownership | Book value | | | |
| President Chain Store Hong Kong Holdings Ltd. | PCSC Restaurant (Cayman) Holdings Limited etc. | Cayman Islands | Professional investments | \$ 177,640 | \$ 155,539 | - | - | \$ 42,706 | (\$ 153) | \$ - | Subsidiary of subsidiary (Note 1) |
| President Chain Store Hong Kong Holdings Ltd. | Philippine Seven Corp. | Philippines | Sales of food and merchandise | 616,900 | 616,900 | 236,376,070 | 51.56 | 1,030,714 | 225,394 | - | Subsidiary of subsidiary (Note 1) |
| Uni-President Southeast Asia Holdings Ltd. | Uni-President (Vietnam) Co., Ltd. | Vietnam | Manufacturing and sales of food, feed, flour | 2,947,606 | 2,947,606 | - | 100.00 | 2,983,053 | 49,800 | - | Subsidiary of subsidiary (Note 1) |
| Uni-President Southeast Asia Holdings Ltd. | Uni-President (Thailand) Corp. | Thailand | Manufacturing and sales of food | 847,019 | 847,019 | - | 100.00 | 361,954 | 21,869 | - | Subsidiary of subsidiary (Note 1) |
| Uni-President Southeast Asia Holdings Ltd. | PTABC President Indonesia. | Indonesia | Manufacturing and sales of instant noodles, soft drinks | 576,336 | 576,336 | - | 49.63 | 334,338 | 13,996 | - | Subsidiary of subsidiary (Note 1) |
| Uni-President Southeast Asia Holdings Ltd. | Uni-President (Philippines) Corp. | Philippines | Manufacturing and sales of food | 911,386 | 911,386 | 60,000,000 | 100.00 | 332,351 | 21,331 | - | Subsidiary of subsidiary (Note 1) |
| Uni-President Southeast Asia Holdings Ltd. | Uni-President Holdings (Phils.), Inc. etc. | Philippines | Professional investments | 512 | 512 | - | - | 430 | 55 | - | (Note 1) |
| President (B.V.I.) International Investment Holdings Ltd. | Uni-Home Tech Corp. | Tortola, British Virgin Islands | Professional investments | 969,783 | 969,783 | 47,472,226 | 50.00 | 1,259,253 | (179,070) | - | Subsidiary of subsidiary (Note 1) |
| President (B.V.I.) International Investment Holdings Ltd. | President Energy Development (Cayman Islands) Ltd. | Cayman Islands | Energy investments | 340,325 | 340,325 | 11,282,040 | 40.29 | 734,923 | (114,660) | - | Subsidiary of subsidiary (Note 1) |

| Investors | Name of investees | Address | Main Business | Original investments | | Holding status | | | Net income (loss) of the investee | Income (loss) recognized by the Company | Note |
|--|---|----------------|--|---|-----------------------------------|----------------|----------------------------|------------|--------------------------------------|---|---|
| | | | | Ending balance of the current period | Ending balance of prior period | Shares | Percentage of ownership | Book value | | | |
| President (B.V.I.) International Investment Holdings Ltd. | Outlook Investment Pte Ltd. | Singapore | Professional investments | \$ 286,928 | \$ 286,928 | 9,607,500 | 25.00 | \$ 394,217 | (\$ 115,279) | \$ - | (Note 1) |
| President (B.V.I.) International Investment Holdings Ltd. | President Life Sciences Cayman Co., Ltd. etc. | Cayman Islands | Professional investments | 206,338 | 185,571 | 15,394,361 | - | 89,734 | 1,183,999 | - | (Note 1) |
| Cayman Ton Yi Industrial Holdings Ltd. | Cayman Ton Yi Holdings Ltd. | Cayman Islands | Professional investments | 5,375,700 | 5,375,700 | 180,000,000 | 100.00 | 5,917,550 | 275,156 | - | Subsidiary of subsidiary (Note 1) |
| Cayman Ton Yi Industrial Holdings Ltd. | Cayman Fujian Ton Yi Industrial Holdings Ltd. | Cayman Islands | Professional investments | 1,913,214 | 1,913,214 | 8,727 | 100.00 | 4,002,696 | (29,869) | - | Subsidiary of subsidiary (Note 1) |
| Cayman Ton Yi Industrial Holdings Ltd. | Cayman Jiangsu Ton Yi Holdings Ltd. | Cayman Islands | Professional investments | 1,072,237 | 1,072,237 | 5,000 | 100.00 | 2,379,494 | 1,319 | - | Subsidiary of subsidiary (Note 1) |
| Cayman Ton Yi Holdings Ltd. | Cayman Ton Yi (China) Holdings Limited | Cayman Islands | Professional investments | 5,375,700 | 5,375,700 | 180,000,000 | 100.00 | 5,917,550 | 275,156 | - | Subsidiary of subsidiary (Note 1) |
| Uni-Home Tech Corp. etc. | Da Tong Ying Corp. etc. | Taiwan etc. | Manufacturing of home appliances. etc. | 3,349,342 | 3,252,107 | 258,050,521 | - | 354,508 | 161,449 | - | (Note 1) |

(Note 1) According to the related regulations, it is not required to disclose income (loss) recognized by the Company.

(Note 2) In which, 72,000 thousand shares, equals \$382,133, were pledged for loan.

(Note 3) In which, 24,313 thousand shares, equals \$372,839, were pledged for loan.

(Note 4) In which, 40,000 thousand shares, equals \$472,412, were pledged for loan.

(Note 5) Foreign currencies were translated into New Taiwan Dollars. Ending balance and book value were translated using the exchange rates as of report date as follows: USD:NTD 1:29.865 CNY:NTD 1:4.811. Profit and loss were translated using the average exchange rates for the six-month period ended June 30, 2014 as follows: USD:NTD 1:30.186 CNY:NTD 1:4.899.

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

(According to the related regulations, only disclose information as of and for six-month period ended June 30, 2014)

1. The basic information:

| Name of investee in Mainland China | Main Business | Capital | Investment method | Beginning investment balance from Taiwan | Investment Amount | | Ending investment balance from Taiwan | Gain (loss) from the investee company | Percentage of ownership held by the Company (direct or indirect) | Investment gain (loss) | Investment balance as of June 30, 2014 | Accumulated remittance | Note |
|--|--|---------------|----------------------|---|-------------------|------------|--|---|--|---------------------------|--|---------------------------|-----------|
| | | | | | Payment | Remittance | | | | | | | |
| Uni-President Enterprises (China) Investment Corp. | Professional investments | \$ 27,555,540 | (Note1) | \$ - | \$ - | \$ - | \$ - | \$ 1,877,283 | 70.52 | \$1,323,860 | \$ 34,913,918 | \$ - | (Note 21) |
| Kunshan President Enterprises Food Co., Ltd. | Instant noodles, soft drinks, food | 2,867,040 | (Note2) | 1,525,952 | - | - | 1,525,952 | 259,063 | 70.52 | 182,692 | 3,245,820 | - | (Note 21) |
| Wuhan President Enterprises Food Co., Ltd. | Instant noodles, soft drinks, food | 1,779,954 | (Note2) | 860,888 | - | - | 860,888 | 505,785 | 70.52 | 356,680 | 2,313,512 | - | (Note 21) |
| Guangzhou President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | 2,239,875 | (Note2) | 1,142,575 | - | - | 1,142,575 | 208,872 | 70.52 | 147,297 | 2,178,913 | - | (Note 21) |
| Chengdu President Enterprises Food Co., Ltd. | Instant noodles, soft drinks, food | 1,941,225 | (Note2) | 1,216,820 | - | - | 1,216,820 | 149,568 | 70.52 | 105,475 | 2,037,243 | - | (Note 21) |
| Uni-President Shanghai Pearly Century Co., Ltd. | Manufacturing and sales of clothes | 288,660 | (Note2) | - | - | - | - | 32,675 | 70.52 | 23,042 | 1,869,575 | - | (Note 21) |
| Zhengzhou President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | 1,105,005 | (Note2) | 548,710 | - | - | 548,710 | 290,643 | 70.52 | 204,962 | 1,293,125 | - | (Note 21) |
| Beijing Uni-President Enterprises Drink & Food Co., Ltd. | Instant noodles, soft drinks, food | 1,463,385 | (Note2) | - | 736,829 | - | 736,829 | 10,522 | 70.52 | 7,420 | 1,033,380 | - | (Note 21) |
| Xinjiang President Enterprises Food Co., Ltd. | Tomato products, instant noodles, soft drinks, food. | 1,119,938 | (Note2) | 632,690 | - | - | 632,690 | 184,375 | 70.52 | 130,021 | 1,030,372 | - | (Note 21) |
| Uni-President Enterprises (Shanghai) Co., Ltd. | Instant noodles, soft drinks, food | 1,194,600 | (Note2) | - | 258,930 | - | 258,930 | (15,686) | 70.52 | (11,062) | 1,006,952 | - | (Note 21) |
| Nanchang President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | 925,815 | (Note2) | 417,005 | - | - | 417,005 | 126,273 | 70.52 | 89,048 | 915,450 | - | (Note 21) |
| Hefei President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | 895,950 | (Note2) | 553,548 | - | - | 553,548 | 1,993 | 70.52 | 1,405 | 866,273 | - | (Note 21) |

| Name of investee in Mainland China | Main Business | Capital | Investment method | Beginning investment balance from Taiwan | Investment Amount | | Ending investment balance from Taiwan | Gain (loss) from the investee company | Percentage of ownership held by the Company (direct or indirect) | Investment gain (loss) | Investment balance as of June 30, 2014 | Accumulated remittance | Note |
|---|------------------------------------|--------------|----------------------|---|-------------------|------------|--|---|--|---------------------------|--|---------------------------|-----------|
| | | | | | Payment | Remittance | | | | | | | |
| Chongqing President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | \$ 1,003,464 | (Note2) | \$ 184,357 | \$ - | \$ - | \$ 184,357 | \$ 24,562 | 70.52 | \$ 17,321 | \$ 863,381 | \$ - | (Note 21) |
| Nanning President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | 895,950 | (Note2) | 93,268 | 273,683 | - | 366,951 | 62,534 | 70.52 | 44,099 | 822,153 | - | (Note 21) |
| Jinan President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | 895,950 | (Note2) | 351,392 | - | - | 351,392 | 94,576 | 70.52 | 66,695 | 821,806 | - | (Note 21) |
| Changsha President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | 895,950 | (Note2) | 93,268 | 273,683 | - | 366,951 | 103,732 | 70.52 | 73,152 | 768,741 | - | (Note 21) |
| Xuzhou President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | 895,950 | (Note2) | 460,907 | - | - | 460,907 | 16,617 | 70.52 | 11,718 | 765,718 | - | (Note 21) |
| Shijiazhuang President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | 1,045,275 | (Note2) | 137,170 | 210,518 | - | 347,688 | (14,021) | 70.52 | (9,888) | 762,255 | - | (Note 21) |
| Taizhou President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | 895,950 | (Note2) | 164,616 | - | - | 164,616 | 97,951 | 70.52 | 69,075 | 762,160 | - | (Note 21) |
| Hangzhou President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | 895,950 | (Note2) | 164,616 | - | - | 164,616 | 57,457 | 70.52 | 40,519 | 738,462 | - | (Note 21) |
| Henan President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | 895,950 | (Note2) | 419,484 | - | - | 419,484 | 85,940 | 70.52 | 60,605 | 733,795 | - | (Note 21) |
| Fuzhou President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | 597,300 | (Note2) | 219,478 | - | - | 219,478 | 149,656 | 70.52 | 105,538 | 728,840 | - | (Note 21) |
| Kunming President Enterprises Food Co., Ltd. | Instant noodles, soft drinks, food | 895,950 | (Note2) | 438,956 | - | - | 438,956 | 24,053 | 70.52 | 16,962 | 695,292 | - | (Note 21) |
| Jiangsu President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | 895,950 | (Note2) | 315,793 | 126,299 | - | 442,092 | (8,692) | 70.52 | (6,130) | 693,494 | - | (Note 21) |
| Beijing President Enterprises Drinks & Food Co., Ltd. | Instant noodles, soft drinks, food | 881,018 | (Note2) | 263,379 | - | - | 263,379 | (24,269) | 70.52 | (17,114) | 665,590 | - | (Note 21) |
| Shanghai President Enterprises Management Consulting | Enterprises Management Consulting | 96,220 | (Note2) | - | - | - | - | 20,778 | 70.52 | 14,653 | 636,579 | - | (Note 22) |
| Zhanjiang President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | 746,625 | (Note2) | 339,505 | - | - | 339,505 | 22,288 | 70.52 | 15,718 | 626,145 | - | (Note 21) |

| Name of investee in Mainland China | Main Business | Capital | Investment method | Beginning investment balance from Taiwan | Investment Amount | | Ending investment balance from Taiwan | Gain (loss) from the investee company | Percentage of ownership held by the Company (direct or indirect) | Investment gain (loss) | Investment balance as of June 30, 2014 | Accumulated remittance | Note |
|---|--|------------|----------------------|---|-------------------|------------|--|---|--|---------------------------|--|---------------------------|-----------|
| | | | | | Payment | Remittance | | | | | | | |
| Guiyang President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | \$ 895,950 | (Note2) | \$ 444,779 | \$ - | \$ - | \$ 444,779 | \$ 10,918 | 70.52 | \$ 7,699 | \$ 615,100 | \$ - | (Note 21) |
| Sanxi President Enterprises Corp. | Instant noodles, soft drinks, food | 895,950 | (Note2) | 351,601 | - | - | 351,601 | (10,766) | 70.52 | (7,592) | 607,364 | - | (Note 21) |
| Uni-President Enterprises (Inner Mongolia) Co., Ltd. | Instant noodles, soft drinks, food | 806,355 | (Note2) | 252,628 | 189,464 | - | 442,092 | (1,377) | 70.52 | (971) | 547,938 | - | (Note 21) |
| Shanxi President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | 657,030 | (Note2) | - | 178,951 | - | 178,951 | (865) | 70.52 | (610) | 499,470 | - | (Note 21) |
| Shenyang President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | 1,191,614 | (Note2) | 520,637 | - | - | 520,637 | (177,220) | 70.52 | (124,976) | 472,382 | - | (Note 21) |
| Changbaishan President Enterprises (Jilin) Mineral Water Co., Ltd. | Manufacturing and sales of mineral water | 649,485 | (Note2) | - | - | - | - | (2,492) | 70.52 | (1,758) | 454,953 | - | (Note 21) |
| Changchun President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | 597,300 | (Note2) | 109,754 | - | - | 109,754 | (47,728) | 70.52 | (33,658) | 358,503 | - | (Note 21) |
| Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd. | Tomato products | 462,908 | (Note2) | - | 136,841 | - | 136,841 | (3,169) | 70.52 | (2,235) | 320,003 | - | (Note 21) |
| Aksu President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | 358,380 | (Note2) | 65,852 | - | - | 65,852 | 47,533 | 70.52 | 33,520 | 312,790 | - | (Note 21) |
| Hainan President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | 418,110 | (Note2) | 76,813 | - | - | 76,813 | 5,469 | 70.52 | 3,857 | 276,789 | - | (Note 21) |
| Ningxia Uni-President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | 394,218 | (Note2) | - | 88,430 | - | 88,430 | (1,204) | 70.52 | (849) | 272,783 | - | (Note 21) |
| Baiyin President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | 358,380 | (Note2) | 65,852 | - | - | 65,852 | (9,396) | 70.52 | (6,626) | 201,892 | - | (Note 21) |
| President (Kunshan) Real Estate Development Co., Ltd. | Sauce, powder, essence, flavoring | 288,660 | (Note2) | - | - | - | - | (2,381) | 70.52 | (1,679) | 200,375 | - | (Note 21) |
| Wuxue President Mineral Water Co., Ltd. | Manufacturing and sales of mineral water | 143,352 | (Note2) | 26,341 | - | - | 26,341 | 15,797 | 70.52 | 11,140 | 109,794 | - | (Note 21) |

| Name of investee in Mainland China | Main Business | Capital | Investment method | Beginning investment balance from Taiwan | Investment Amount | | Ending investment balance from Taiwan | Gain (loss) from the investee company | Percentage of ownership held by the Company (direct or indirect) | Investment gain (loss) | Investment balance as of June 30, 2014 | Accumulated remittance | Note |
|--|---|------------|----------------------|---|-------------------|------------|--|---|--|---------------------------|--|---------------------------|-----------|
| | | | | | Payment | Remittance | | | | | | | |
| President Bama Bottled Water Co., Ltd. | Manufacturing and sales of mineral water | \$ 123,940 | (Note2) | \$ - | \$ - | \$ - | \$ - | \$ 10,727 | 70.52 | \$ 7,565 | \$ 108,688 | \$ - | (Note 21) |
| Champ Green (Shanghai) Consulting Co., Ltd. | Enterprises Management Consulting | 4,480 | (Note3) | 3,285 | - | - | 3,285 | 9,388 | 70.52 | 6,620 | 67,823 | - | (Note 21) |
| Wuyuan President Enterprises Mineral Water Co., Ltd. | Manufacturing and sales of mineral water | 50,771 | (Note2) | 26,341 | - | - | 26,341 | (663) | 70.52 | (468) | 32,184 | - | (Note 21) |
| President (Shanghai) Trading Co., Ltd. | Wholesale and retail | 256,839 | (Note2) | 175,576 | - | - | 175,576 | (9,547) | 70.52 | (6,733) | 31,319 | - | (Note 21) |
| President (Shanghai) Private Label Marketing and Trading Co., Ltd. | Wholesale and retail | 28,372 | (Note2) | 20,846 | - | - | 20,846 | 3,333 | 70.52 | 2,350 | 26,969 | - | (Note 21) |
| Zixi President Enterprises Drink and Food Co., Ltd. | Manufacturing and sales of mineral water | 29,865 | (Note2) | - | - | - | - | 112 | 70.52 | 79 | 9,317 | - | (Note 21) |
| Uni-President (Chengdu) The Skillful Noodle Restaurant Dining Culture Co., Ltd. | Catering services | 4,811 | (Note2) | - | - | - | - | 50 | 70.52 | 35 | 3,103 | - | (Note 21) |
| Beijing President Food Co., Ltd. | Instant noodles, food | 698,841 | (Note2) | 109,754 | - | - | 109,754 | (1,446) | 70.52 | (1,020) | (58,895) | - | (Note 21) |
| Harbin President Enterprises Co., Ltd. | Instant noodles, soft drinks, food | 746,625 | (Note2) | 259,736 | - | - | 259,736 | (25,439) | 70.52 | (17,939) | (63,783) | - | (Note 21) |
| Uni-President Trading (Kunshan) Co., Ltd. | Wholesale and retail | 298,650 | (Note2) | 43,902 | 168,408 | - | 212,310 | (472,177) | 70.52 | (332,979) | (585,063) | - | (Note 21) |
| SMS Private Equity Fund Management Co., Ltd. | Professional investments | 26,281 | (Note3) | 3,524 | - | - | 3,524 | - | 35.26 | - | 7,017 | - | (Note 22) |
| Jinmailang Beverage (Beijing) Co., Ltd. | Development, processing and sales of soft drink and vegetable | 4,771,694 | (Note2) | - | - | - | - | 1,057,868 | 33.73 | 356,819 | 2,905,384 | - | (Note 22) |
| Guilin Ziquan Beverage Industried Co., Ltd. | Instant noodles, soft drinks, food | 569,227 | (Note2) | - | - | - | - | 9,348 | 29.62 | 2,769 | 192,522 | - | (Note 22) |

| Name of investee in Mainland China | Main Business | Capital | Investment method | Beginning investment balance from Taiwan | Investment Amount | | Ending investment balance from Taiwan | Gain (loss) from the investee company | Percentage of ownership held by the Company (direct or indirect) | Investment gain (loss) | Investment balance as of June 30, 2014 | Accumulated remittance | Note |
|---|--|------------|----------------------|---|-------------------|------------|--|---|--|---------------------------|--|---------------------------|-----------|
| | | | | | Payment | Remittance | | | | | | | |
| Yichang Ziquan Beverage Industries Co., Ltd. | Instant noodles, soft drinks, food | \$ 268,785 | (Note2) | \$ - | \$ - | \$ - | \$ - | \$ - | 24.68 | \$ - | \$ 65,900 | \$ - | (Note 22) |
| Uni-President Enterprises (Kunshan) Food Technology Co., Ltd. | Sauce, powder, essence, flavoring | 35,838 | (Note2) | 2,061 | - | - | 2,061 | - | 10.58 | - | 2,486 | - | (Note 22) |
| Sanshui Jianlibao Commerce Co., Ltd | Sales of soft drinks | 2,068,730 | (Note4) | 1,670,021 | - | - | 1,670,021 | 251,938 | 100.00 | 251,929 | 2,295,240 | - | (Note 22) |
| Zhongshan President Enterprises Co., Ltd. | Manufacturing and sales of marine products, livestock, pet foods | 579,381 | (Note5) | 653,864 | - | - | 653,864 | 81,447 | 100.00 | 81,447 | 1,330,413 | - | (Note 22) |
| Qingdao President Feed & Livestock Co., Ltd. | Manufacturing and sales of marine products, livestock, pet foods | 447,975 | (Note5) | 275,206 | - | - | 275,206 | 23,338 | 100.00 | 23,338 | 511,970 | - | (Note 22) |
| Shanghai Songjiang President Enterprises Co., Ltd. | Storage service | 567,435 | (Note5) | 498,805 | - | - | 498,805 | 1,812 | 100.00 | 1,812 | 241,993 | - | (Note 22) |
| Tianjin President Enterprises Food Co., Ltd. | Manufacturing and sales of flour | 454,247 | (Note5) | 372,775 | - | - | 372,775 | (713) | 100.00 | (713) | 72,271 | - | (Note 22) |
| Zhangjiagang President Nisshin Food Co., Ltd. | Manufacturing and sales of fats, feed, flour | 507,705 | (Note4) | 304,623 | - | - | 304,623 | 76,464 | 60.00 | 45,882 | 572,953 | - | (Note 22) |
| President-Kikkoman Zhenji Foods Co., Ltd. | Manufacturing and sales of food | 1,443,300 | (Note4) | 590,073 | 49,785 | - | 639,858 | 32,782 | 50.00 | 16,391 | 666,289 | - | (Note 22) |
| Taizhou Ton Yi Industrial Co., Ltd. | Manufacture of plastics packings | 895,950 | (Note6) | 895,950 | - | - | 895,950 | 129,361 | 47.50 | 61,446 | 622,517 | - | (Note 21) |
| Zhangzhou Ton Yi Industrial Co., Ltd. | Manufacture of plastics packings | 895,950 | (Note6) | 895,950 | - | - | 895,950 | 77,388 | 47.50 | 36,759 | 511,021 | - | (Note 21) |
| Kunshan Ton Yi Industrial Co., Ltd. | Manufacture of plastics packings | 895,950 | (Note6) | - | - | - | - | 82,956 | 47.50 | 39,404 | 466,752 | - | (Note 22) |

| Name of investee in Mainland China | Main Business | Capital | Investment method | Beginning investment balance from Taiwan | Investment Amount | | Ending investment balance from Taiwan | Gain (loss) from the investee company | Percentage of ownership held by the Company (direct or indirect) | Investment gain (loss) | Investment balance as of June 30, 2014 | Accumulated remittance | Note |
|--|----------------------------------|------------|----------------------|---|-------------------|------------|--|---|--|---------------------------|--|---------------------------|-----------|
| | | | | | Payment | Remittance | | | | | | | |
| Huizhou Ton Yi Industrial Co., Ltd. | Manufacture of plastics packings | \$ 895,950 | (Note6) | \$ 179,190 | \$ - | \$ - | \$ 179,190 | (\$ 24,878) | 47.50 | (\$ 11,817) | \$ 400,346 | \$ - | (Note 22) |
| Chengdu Ton Yi Industrial Co., Ltd. | Manufacture of plastics packings | 895,950 | (Note6) | 343,448 | - | - | 343,448 | (41,838) | 47.50 | (19,873) | 390,705 | - | (Note 22) |
| Beijing Ton Yi Industrial Co., Ltd. | Manufacture of plastics packings | 895,950 | (Note6) | - | - | - | - | 52,166 | 47.50 | 24,779 | 419,495 | - | (Note 22) |
| Wuxi Ton Yi Industrial Packing Co., Ltd. | Manufacturing of cans | 290,288 | (Note7) | 209,055 | - | - | 209,055 | (24,021) | 47.50 | (11,410) | 254,511 | - | (Note 22) |
| Chengdu Ton Yi Industrial Packing Co., Ltd. | Manufacturing of cans | 223,987 | (Note7) | 223,987 | - | - | 223,987 | (1,495) | 47.50 | 710 | 138,479 | - | (Note 22) |
| Changsha Ton Yi Industrial Co., Ltd. | Manufacturing of cans | 209,055 | (Note7) | - | - | - | - | 2,192 | 47.50 | 1,041 | 98,049 | - | (Note 22) |
| Chengdu Tongxin Industrial Packing Co., Ltd. | Manufacturing of cans | 144,330 | (Note8) | - | - | - | - | (17,400) | 47.50 | (8,265) | 44,155 | - | (Note 22) |
| Fujian Ton Yi Tinplate Co., Ltd. | Manufacturing of tinplates | 2,583,323 | (Note9) | 1,593,208 | - | - | 1,593,208 | (34,409) | 41.23 | (14,187) | 2,154,268 | - | (Note 21) |
| Jiangsu Ton Yi Tinplate Co., Ltd. | Manufacturing of tinplates | 1,194,600 | (Note10) | 828,754 | - | - | 828,754 | 1,592 | 39.36 | 627 | 1,243,343 | - | (Note 21) |
| Zhejiang Uni-Champion Logistics Dvpt. Ltd. | Distribution and storage | 192,440 | (Note11) | 88,622 | - | - | 88,622 | 3,915 | 50.00 | 1,958 | 90,887 | - | (Note 22) |
| President Chain Store (Shanghai) Ltd. | Operation of supermarkets | 1,828,180 | (Note12) | 1,756,031 | - | - | 1,756,031 | (125,204) | 45.80 | (57,343) | 148,105 | - | (Note 22) |
| Shanghai Cold Stone Ice Cream Corporation | Sales of ice cream | 781,997 | (Note12) | 713,315 | - | - | 713,315 | (28,171) | 45.80 | (12,902) | 121,256 | - | (Note 22) |
| PCSC (Chengdu) Hypermarket Ltd. | Merchandise wholesale and retail | 481,100 | (Note12) | 387,125 | - | - | 387,125 | 10,578 | 45.80 | 4,845 | 83,007 | - | (Note 22) |
| Shanghai President Logistic Co. Ltd. | Logistics | 65,751 | (Note12) | 59,730 | - | - | 59,730 | 26,009 | 45.80 | 11,912 | 34,102 | - | (Note 22) |
| Shanghai President Trading Co., Ltd. | Retail of food | 285,045 | (Note12) | 154,420 | - | - | 154,420 | (93) | 45.80 | (43) | 16,825 | - | (Note 22) |

| Name of investee in Mainland China | Main Business | Capital | Investment method | Beginning investment balance from Taiwan | Investment Amount | | Ending investment balance from Taiwan | Gain (loss) from the investee company | Percentage of ownership held by the Company (direct or indirect) | Investment gain (loss) | Investment balance as of June 30, 2014 | Accumulated remittance | Note |
|---|--|------------|----------------------|---|-------------------|------------|--|---|--|---------------------------|--|---------------------------|-----------|
| | | | | | Payment | Remittance | | | | | | | |
| Wuhan Uni-President Oven Fresh Bakery Co., Ltd. | Retail of food | \$ 461,856 | (Note12) | \$ 329,457 | \$ - | \$ - | \$ 329,457 | (\$ 918) | 45.80 | (\$ 420) | \$ 824 | \$ - | (Note 22) |
| PCSC (Sichuan) Hypermarket Ltd. | Merchandise wholesale and retail | 384,880 | (Note12) | 302,533 | - | - | 302,533 | (21,263) | 45.80 | (9,738) | (41,979) | - | (Note 22) |
| PresiClerc (Beijing) Supermarket Ltd. | Merchandise wholesale and retail | 768,774 | (Note13) | 530,072 | 129,976 | - | 660,048 | (44,287) | 41.57 | (18,410) | (73,558) | - | (Note 22) |
| PCSC Shanghai STAO Restaurant Corporation Ltd. | Japan restaurant | 110,638 | (Note12) | 52,920 | - | - | 52,920 | (110) | 37.10 | (41) | 1,020 | - | (Note 22) |
| President (Sanghai) Health Product Trading Company Ltd. | Sales of merchandise | 92,165 | (Note14) | 89,582 | - | - | 89,582 | 31,771 | 33.77 | 10,729 | 74,594 | - | (Note 22) |
| Shanghai President Coffee Co., Ltd. | Sales of coffee and subsidiary of goods | 373,248 | (Note12) | 59,730 | - | - | 59,730 | 948,398 | 33.74 | 319,989 | 846,182 | - | (Note 22) |
| President Cosmed Chain Store (Shen Zhen) Co., Ltd. | Merchandise and retail | 481,100 | (Note15) | 259,706 | - | - | 259,706 | 296 | 29.77 | 88 | 19,220 | - | (Note 22) |
| Shan Dong President Yin Zuo Commercial Limited | Merchandise wholesale and retail | 288,660 | (Note12) | 121,800 | - | - | 121,800 | 17,005 | 25.19 | 4,284 | 116,710 | - | (Note 21) |
| Shanghai Royal Host Restaurant System Co., Ltd | Japan restaurant | 94,435 | (Note12) | 45,693 | - | - | 45,693 | (23,462) | 23.36 | (5,481) | (5,714) | - | (Note 22) |
| Bejing Bokelai Customer Co. | Consulting service | 573 | (Note16) | - | - | - | - | (5) | 22.91 | (1) | 14 | - | (Note 22) |
| Mister Donut Shanghai Co., Ltd. | Retail of food | 591,861 | (Note12) | 162,382 | - | - | 162,382 | (19,525) | 22.90 | (4,471) | (4,112) | - | (Note 22) |
| Duskin Shanghai Co., Ltd. | Sales of cleaning instruments. | 133,417 | (Note17) | 20,001 | - | - | 20,001 | (25,175) | 2.04 | (514) | 383 | - | (Note 22) |
| ScinoPharm (Changshu) Pharmaceuticals, Ltd. | Research, manufacturing and sale of materials for medicine | 1,627,642 | (Note18) | 1,523,115 | 104,527 | - | 1,627,642 | (114,967) | 47.96 | (55,138) | 539,956 | - | (Note 22) |

| Name of investee in Mainland China | Main Business | Capital | Investment method | Beginning investment balance from Taiwan | Investment Amount | | Ending investment balance from Taiwan | Gain (loss) from the investee company | Percentage of ownership held by the Company (direct or indirect) | Investment gain (loss) | Investment balance as of June 30, 2014 | Accumulated remittance | Note |
|--|---|------------|----------------------|---|-------------------|------------|--|---|--|---------------------------|--|---------------------------|-----------|
| | | | | | Payment | Remittance | | | | | | | |
| Scino Pharm (Kunshan) Biochemical Technology Co., Ltd. | Research, manufacturing and sale of materials for medicine | \$ 119,460 | (Note18) | \$ 111,217 | \$ - | \$ - | \$ 111,217 | \$ 7,452 | 47.96 | \$ 3,574 | \$ 216,348 | \$ - | (Note 22) |
| ScinoPharm Sharghai Biochemical Technology, Ltd. | Import, export and sales of Active Pharmaceutical Ingredients and intermediates, etc. | 35,838 | (Note18) | 35,838 | - | - | 35,838 | (4,587) | 47.96 | (2,200) | 11,235 | - | (Note 22) |
| Tait Trading (Shanghai) Company Limited | International trade | 4,480 | (Note19) | 4,480 | - | - | 4,480 | (697) | 64.30 | (448) | (2,409) | - | (Note 22) |
| Ever-Splendor Electrics (Shenzhen) Co., Ltd. etc. | Manufacturing and sale of home appliances etc. | 10,455,734 | (Note20) | 2,510,083 | - | - | 2,510,083 | 280,448 | - | (40,568) | 2,257,279 | - | (Note 22) |

2. The ceiling amount of investment in Mainland China:

| Name of endorsees | Accumulated investment balance from Taiwan to Mainland China | Amount approved by MOEA | Ceiling amount of investment in Mainland China by MOEA (Note 23) |
|---|--|----------------------------|---|
| Uni-President Enterprises Corp. | \$ 21,443,406 | \$ 31,522,417 | \$ 82,782,590 |
| Ton-Yi Industrial Corp. | 5,169,542 | 9,533,123 | 11,847,414 |
| President Chain Store Corp. | 3,673,083 | 5,988,549 | 15,424,853 |
| ScinoPharm Taiwan Ltd. | 1,706,740 | 1,811,268 | 5,495,766 |
| Tait Marketing & Distribution Co., Ltd. | 148,310 | 149,803 | 369,837 |
| Kai Yu Investment Co., Ltd. | 184,028 | 325,893 | 1,468,022 |
| President Packaging Corp. | 110,501 | 110,501 | 535,803 |
| President Pharmaceutical Corp. | 89,595 | 89,595 | 427,817 |
| Uni-President Cold Chain Corp. | 88,622 | 88,622 | 385,490 |
| Uni-President Dream Parks Corp. | 37,331 | 37,331 | 79,698 |
| Duskin Serve Taiwan Co., Ltd. | 20,001 | 20,001 | 158,968 |
| Nanlien International Corp. | 18,606 | 18,606 | 850,316 |
| President Tokyo Corp. | - | 298,650 | 421,592 |
| President International Development Corp. | 2,179,387 | 2,359,783 | 8,079,641 |

- (Note1) Indirect investment in PRC through the existing company (Uni-President Hong Kong Holdings Ltd.) located in the third area.
- (Note2) Indirect investment in PRC through the existing company (President Enterprises (China) Investment Corp.) located in PRC.
- (Note3) Indirect investment in PRC through the existing company (Champ Green Capital Limited) located in the third area.
- (Note4) Indirect investment in PRC through the existing company (Cayman President Holdings Ltd.) located in the third area.
- (Note5) Indirect investment in PRC through the existing company (Uni-President Food stuff (BVI) Holdings Ltd.) located in the third area.
- (Note6) Indirect investment in PRC through the existing company (Cayman Ton Yi (China) Holdings Limited.) located in the third area.
- (Note7) Indirect investment in PRC through the existing company (Cayman Ton Yi Industrial Holdings Ltd.) located in the third area.
- (Note8) Indirect investment in PRC through the existing company (Wuxi Ton Yi Industrial Packing Co., Ltd.) located in PRC.
- (Note9) Indirect investment in PRC through the existing company (Cayman Fujian Ton Yi Industrial Holdings Ltd.) located in the third area.
- (Note10) Indirect investment in PRC through the existing company (Cayman Jiangsu Ton Yi Holdings Ltd.) located in the third area.
- (Note11) Indirect investment in PRC through the existing company (Uni-President Logistics (BVI) Holdings Limited) located in the third area.
- (Note12) Indirect investment in PRC through the existing company (President Chain Store Hong Kong Holdings Limited.) located in the third area.
- (Note13) Indirect investment in PRC through the existing company (Presiclere Limited.) located in the third area.
- (Note14) Indirect investment in PRC through the existing company (President Pharmaceutical (Hong Kong) Holdings Limited.) located in the third area.
- (Note15) Indirect investment in PRC through the existing company (PCSC BVI (China) Drugstore Ltd.) located in the third area.
- (Note16) Indirect investment in PRC through the existing company (Book.com (BVI) Ltd.) located in the third area.
- (Note17) Indirect investment in PRC through the existing company (Duskin BVI (China) Holding Limited.) located in the third area.
- (Note18) Indirect investment in PRC through the existing company (SPT International Ltd.) located in the third area.
- (Note19) Indirect investment in PRC through the existing company (Tait (H.K.) International Ltd.) located in the third area.
- (Note20) Indirect investment in PRC through the existing company located in the third area.
- (Note21) The financial statements are reviewed by the CPA of parent company in Taiwan.
- (Note22) Investment gains or losses were recognized based on unreviewed financial statements of subsidiaries as of and for the six-month periods ended June 30, 2014.
- (Note23) The ceiling amount is 60% of consolidated net worth.
- (Note24) Foreign currencies were translated into New Taiwan Dollars. Ending investment balance were translated using the exchange rate as of report date as follows: USD: NTD 1:29.865; CNY:NTD 1:4.811. Investment gains or losses were translated using the average rates for the six-month period ended June 30, 2014 as follows NTD 1:30.186; CNY: NTD 1:4.899.

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

- (1) Purchase amount and the ending balance of the respective accounts payable: None.
- (2) Sales amount and the ending balance of the respective accounts receivable: None.
- (3) Property transaction amount and related gain or loss: None.
- (4) Endorsement, guarantee and security's ending balance and purpose: None.
- (5) Maximum balance, ending balance, range of interest rates and interest expense for financing transactions: None.
- (6) Other events having significant effects on the operating results and financial conditions: None.

14. SEGMENT INFORMATION

(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. Geographically, the Group focus on its foods, feeds, convenient stores, logistics, distributions and packaging and containers business in Taiwan, China, and South-east Asia.

(2) Segment Information

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

| | For the six-month period ended June 30, 2014 | | | | | | |
|---------------------------------|--|----------------------|----------------------------|----------------------------|----------------------|----------------------|----------------------|
| | <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 | \$ 10,175,846 | \$ 88,832,477 | \$ 3,860,922 | \$ 206,355 | \$ 63,942,678 | \$ 20,598,641 | \$ 1,199,023 |
| Revenue from internal customers | <u>352,816</u> | <u>26,033</u> | <u>-</u> | <u>-</u> | <u>506,743</u> | <u>1,408,542</u> | <u>46,813,156</u> |
| Segment revenue | <u>\$ 10,528,662</u> | <u>\$ 88,858,510</u> | <u>\$ 3,860,922</u> | <u>\$ 206,355</u> | <u>\$ 64,449,421</u> | <u>\$ 22,007,183</u> | <u>\$ 48,012,179</u> |
| Segment income | <u>\$ 334,451</u> | <u>\$ 3,167,246</u> | <u>(\$ 174,401)</u> | <u>(\$ 17,979)</u> | <u>\$ 3,127,649</u> | <u>\$ 1,216,216</u> | <u>\$ 363,282</u> |
| Segment assets | <u>\$ 1,352,078</u> | <u>\$116,458,913</u> | <u>\$ 8,522,087</u> | <u>\$ 8,361,664</u> | <u>\$ 44,814,313</u> | <u>\$ 20,272,029</u> | <u>\$ 17,718,001</u> |

| | For the six-month period ended June 30, 2014 | | | | | | |
|---------------------------------|--|---------------------|-------------------------------------|------------------------|----------------------|-----------------------------------|----------------------|
| | <u>Packaging and Containers</u> | <u>Fuel and Oil</u> | <u>Leisure Business Development</u> | <u>Pharmaceuticals</u> | <u>Others</u> | <u>Adjustment and Elimination</u> | <u>Consolidated</u> |
| Revenue from external customers | \$ 20,200,087 | \$ 7,333,177 | \$ 1,618,366 | \$ 2,245,050 | \$ 22,867,840 | (\$ 28,625,792) | \$ 21,454,670 |
| Revenue from internal customers | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,891,055</u> | <u>(51,998,345)</u> | <u>-</u> |
| Segment revenue | <u>\$ 20,200,087</u> | <u>\$ 7,333,177</u> | <u>\$ 1,618,366</u> | <u>\$ 2,245,050</u> | <u>\$ 25,758,895</u> | <u>(\$ 80,624,137)</u> | <u>\$ 21,454,670</u> |
| Segment income | <u>\$ 1,128,276</u> | <u>\$ 5,653</u> | <u>(\$ 220,724)</u> | <u>\$ 395,895</u> | <u>\$ 794,954</u> | <u>\$ 553,982</u> | <u>\$ 10,674,500</u> |
| Segment assets | <u>\$ 50,515,928</u> | <u>\$ 1,985,956</u> | <u>\$ 29,780,742</u> | <u>\$ 11,540,179</u> | <u>\$ 26,865,666</u> | | <u>\$350,187,556</u> |

For the six-month period ended June 30, 2013

| | Feeds | Foods | Electric Appliances | General Investments | Chain Stores | Circulation | Distribution |
|---------------------------------|----------------------|-----------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| Revenue from external customers | \$ 10,757,901 | \$ 87,496,432 | \$ 3,938,767 | \$ 206,869 | \$ 62,137,562 | \$ 19,142,764 | \$ 1,086,873 |
| Revenue from internal customers | <u>389,212</u> | <u>60,033</u> | <u>-</u> | <u>-</u> | <u>434,229</u> | <u>1,780,381</u> | <u>47,481,876</u> |
| Segment revenue | <u>\$ 11,147,113</u> | <u>\$ 87,556,465</u> | <u>\$ 3,938,767</u> | <u>\$ 206,869</u> | <u>\$ 62,571,791</u> | <u>\$ 20,923,145</u> | <u>\$ 48,568,749</u> |
| Segment income | <u>\$ 255,684</u> | <u>\$ 2,831,525</u> | <u>(\$ 117,178)</u> | <u>(\$ 70,336)</u> | <u>\$ 3,114,366</u> | <u>\$ 1,214,191</u> | <u>\$ 309,322</u> |
| Segment assets | <u>\$ 14,125,111</u> | <u>\$ 106,636,617</u> | <u>\$ 7,959,738</u> | <u>\$ 7,039,236</u> | <u>\$ 48,123,766</u> | <u>\$ 18,108,917</u> | <u>\$ 18,728,862</u> |

For the six-month period ended June 30, 2013

| | Packaging and Containers | Fuel and Oil | Leisure Business Development | Pharmaceuticals | Others | Adjustment and Elimination | Consolidated |
|---------------------------------|-----------------------------|---------------------|---------------------------------|----------------------|----------------------|-------------------------------|-----------------------|
| Revenue from external customers | \$ 16,223,783 | \$ 7,383,353 | \$ 1,542,971 | \$ 2,524,137 | \$ 23,573,686 | (\$ 24,835,441) | \$ 211,179,657 |
| Revenue from internal customers | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,880,020</u> | <u>(53,025,751)</u> | <u>-</u> |
| Segment revenue | <u>\$ 16,223,783</u> | <u>\$ 7,383,353</u> | <u>\$ 1,542,971</u> | <u>\$ 2,524,137</u> | <u>\$ 26,453,706</u> | <u>(\$ 77,861,192)</u> | <u>\$ 211,179,657</u> |
| Segment income | <u>\$ 960,349</u> | <u>\$ 3,131</u> | <u>(\$ 261,011)</u> | <u>\$ 845,174</u> | <u>\$ 566,870</u> | <u>\$ 525,963</u> | <u>\$ 10,178,050</u> |
| Segment assets | <u>\$ 46,996,995</u> | <u>\$ 1,980,970</u> | <u>\$ 31,144,126</u> | <u>\$ 11,429,787</u> | <u>\$ 16,176,770</u> | | <u>\$ 328,450,895</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 20% and 14% of the Feeds segment, respectively, and 19% and 20% of the Foods segment, respectively, for the six-month period ended June 30, 2014, and 36% and 23% of the Feeds segment, respectively, and 20% and 29% of the Foods segment, respectively, for the six-month period ended June 30, 2013.

(3) Reconciliation for segment income (loss)

A. Sales between segments are carried out at arm's length. The revenue from external customers reported to the chief operating decision-maker is measured in a manner consistent with that in the statement of comprehensive income. A reconciliation of reportable segment income or loss to income before tax for the six-month periods ended June 30, 2014 and 2013 is provided as follows:

| | For the six-month periods ended June 30, | |
|----------------------------------|--|----------------------|
| | 2014 | 2013 |
| Reportable segments income | \$ 9,325,564 | \$ 9,085,217 |
| Other operating segments income | 794,954 | 566,870 |
| Intersegment transactions income | 553,982 | 525,963 |
| Other income | 2,478,511 | 2,599,157 |
| Other gains and losses | 428,512 | 1,051,231 |
| Finance costs | (1,229,991) | (1,000,846) |
| Investment income | <u>1,531,432</u> | <u>951,053</u> |
| Income before income tax | <u>\$ 13,882,964</u> | <u>\$ 13,778,645</u> |

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

| | June 30, 2014 | June 30, 2013 |
|---|-----------------------|-----------------------|
| Reportable segments assets | \$ 323,321,890 | \$ 312,274,125 |
| Other segments assets | 26,865,666 | 16,176,770 |
| Investments accounted for under the equity method | 32,829,922 | 30,424,330 |
| Unallocated items | <u>8,583,001</u> | <u>9,869,386</u> |
| Total assets | <u>\$ 391,600,479</u> | <u>\$ 368,744,611</u> |