

**UNI-PRESIDENT ENTERPRISES CORP. AND
SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS AND
REVIEW REPORT OF INDEPENDENT
ACCOUNTANTS
SEPTEMBER 30, 2016 AND 2015**

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 September 30, 2016 and 2015, and the related consolidated statements of comprehensive income for the three-month and nine-month periods ended September 30, 2016 and 2015, and the consolidated statements of changes in stockholders' equity and of cash flows for the nine-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.

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 and investments accounted for under the equity method were consolidated based on their unreviewed financial statements as of and for the three-month and nine-month periods ended September 30, 2016 and 2015. Total assets of these subsidiaries and investments amounted to \$112,683,565 thousand and \$117,643,822 thousand, representing 29.80% and 29.13% of the related consolidated totals, and total liabilities amounted to \$64,490,177 thousand and \$73,073,011 thousand, representing 28.46% and 29.57% of the related consolidated totals, as of September 30, 2016 and 2015, respectively. Total comprehensive income of these subsidiaries including share of profit of associates and joint ventures accounted for under the equity method of these investments amounted to \$1,346,914 thousand, \$2,706,924 thousand, \$3,269,472 thousand and \$6,362,029 thousand, constituting 32.89%, 33.50%, 22.71% and 34.27% of the consolidated totals for the three-month and nine-month periods ended September 30, 2016 and 2015, respectively.

Based on our reviews, 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” as endorsed by the Financial Supervisory Commission of the Republic of China.

Lin, Tzu-Yu

Independent Accountants

Chou, Chien-Hung

PricewaterhouseCoopers, Taiwan

Republic of China

November 9, 2016

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 September 30, 2016 and 2015 are reviewed, not audited)

Assets	Notes	September 30, 2016		December 31, 2015		September 30, 2015		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	
Current assets								
1100	Cash and cash equivalents	6(1)	\$ 40,417,384	11	\$ 45,034,743	11	\$ 36,812,473	9
1110	Financial assets at fair value through profit or loss - current	6(2)	8,478,235	2	15,199,461	4	16,360,366	4
1150	Notes receivable, net	6(3)(4), 7 and 8	1,577,294	-	1,750,782	-	2,092,720	1
1170	Accounts receivable, net	6(4), 7 and 8	18,715,892	5	16,041,994	4	19,816,904	5
1200	Other receivables	6(4)(5)	3,668,917	1	2,829,342	1	4,428,356	1
1220	Current income tax assets	6(32)	213,757	-	282,252	-	212,160	-
130X	Inventory	6(6)(12)	29,918,711	8	34,344,392	9	31,747,859	8
1410	Prepayments		11,612,110	3	11,580,174	3	12,748,442	3
1460	Non-current assets held for sale, net	6(7)(12)	571,349	-	-	-	-	-
1470	Other current assets	8	17,948,652	5	11,417,198	3	17,032,635	4
11XX	Total current assets		<u>133,122,301</u>	<u>35</u>	<u>138,480,338</u>	<u>35</u>	<u>141,251,915</u>	<u>35</u>
Non-current assets								
1523	Available-for-sale financial assets - non-current	6(8)(9)(11) and 8	5,914,772	2	6,518,489	2	6,602,676	2
1543	Financial assets carried at cost - non-current	6(9)(11) and 8	2,970,874	1	2,769,432	1	2,567,168	1
1546	Bond investments without active markets - non-current	6(10)	312,534	-	327,134	-	327,582	-
1550	Investments accounted for under equity method	6(11)(24) and 8	33,270,873	9	37,077,122	9	37,304,596	9
1600	Property, plant and equipment	6(12)(15) and 8	151,285,282	40	160,483,756	40	162,028,047	40
1760	Investment property, net	6(12)(13)(15) and 8	19,510,355	5	19,228,673	5	19,323,880	5
1780	Intangible assets	6(14)(15)	2,647,533	1	2,769,998	1	2,860,269	1
1840	Deferred income tax assets	6(32)	4,858,957	1	5,244,920	1	4,839,439	1
1915	Prepayments for equipment	6(12)	1,015,811	-	1,309,602	-	1,293,597	-
1920	Guarantee deposits paid	6(2) and 8	2,962,583	1	3,037,427	1	3,017,574	1
1985	Long-term prepaid rents	6(15) and 8	13,370,703	3	14,232,045	3	14,620,411	3
1990	Other non-current assets	7 and 8	6,835,957	2	7,469,553	2	7,860,678	2
15XX	Total non-current assets		<u>244,956,234</u>	<u>65</u>	<u>260,468,151</u>	<u>65</u>	<u>262,645,917</u>	<u>65</u>
1XXX	Total assets		<u>\$ 378,078,535</u>	<u>100</u>	<u>\$ 398,948,489</u>	<u>100</u>	<u>\$ 403,897,832</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 September 30, 2016 and 2015 are reviewed, not audited)

Liabilities and Equity	Notes	September 30, 2016		December 31, 2015		September 30, 2015		
		AMOUNT	%	AMOUNT	%	AMOUNT	%	
Current liabilities								
2100	Short-term borrowings	6(16) and 8	\$ 29,790,621	8	\$ 35,076,443	9	\$ 38,863,586	10
2110	Short-term notes and bills payable	6(17) and 8	8,363,713	2	7,304,775	2	7,976,982	2
2120	Financial liabilities at fair value through profit or loss - current	6(2)	9,867	-	9,706	-	-	-
2150	Notes payable	7	1,519,796	-	1,288,778	-	1,630,166	-
2170	Accounts payable	7	30,553,414	8	30,007,032	8	33,029,172	8
2200	Other payables	6(18)	43,948,424	12	44,810,717	11	47,778,125	12
2230	Current income tax liabilities	6(32)	2,511,716	1	1,904,353	1	1,440,248	-
2260	Liabilities directly associated with non-current assets held for sale	6(7)	15,623	-	-	-	-	-
2310	Advance receipts		8,722,195	2	13,888,674	3	7,144,162	2
2320	Long-term liabilities, current portion	6(19)(20) and 8	14,067,903	4	15,907,070	4	18,159,836	5
2399	Other current liabilities		291,809	-	228,614	-	277,376	-
21XX	Total current liabilities		<u>139,795,081</u>	<u>37</u>	<u>150,426,162</u>	<u>38</u>	<u>156,299,653</u>	<u>39</u>
Non-current liabilities								
2530	Corporate bonds payable	6(19)	18,010,411	5	28,201,782	7	28,589,432	7
2540	Long-term borrowings	6(20) and 8	46,287,396	12	41,672,882	10	38,987,467	10
2570	Deferred income tax liabilities	6(32)	4,456,366	1	4,454,907	1	4,566,663	1
2640	Net defined benefit liabilities - non-current	6(21)	8,973,416	2	9,750,380	2	9,361,410	2
2645	Guarantee deposits received		6,464,576	2	6,378,760	2	6,410,392	1
2670	Other non-current liabilities		2,600,109	1	2,373,879	1	2,878,987	1
25XX	Total non-current liabilities		<u>86,792,274</u>	<u>23</u>	<u>92,832,590</u>	<u>23</u>	<u>90,794,351</u>	<u>22</u>
2XXX	Total liabilities		<u>226,587,355</u>	<u>60</u>	<u>243,258,752</u>	<u>61</u>	<u>247,094,004</u>	<u>61</u>
Equity attributable to owners of parent								
Share capital								
3110	Share capital - common stock	6(22)	56,820,154	15	56,820,154	14	56,820,154	14
Capital reserves								
3200	Capital surplus	6(23)(34)	3,880,615	1	3,957,172	1	3,940,601	1
Retained earnings								
3310	Legal reserve	6(22)(24)(32)	15,136,198	4	13,725,414	3	13,725,414	3
3320	Special reserve		4,043,384	1	4,043,384	1	4,045,085	1
3350	Unappropriated retained earnings		15,574,531	4	15,109,863	4	13,927,410	4
Other equity interest								
3400	Other equity interest	6(25)	(1,541,164)	-	2,680,259	1	4,538,989	1
31XX	Equity attributable to owners of the parent		<u>93,913,718</u>	<u>25</u>	<u>96,336,246</u>	<u>24</u>	<u>96,997,653</u>	<u>24</u>
36XX	Non-controlling interest	4(3) and 6(34)	<u>57,577,462</u>	<u>15</u>	<u>59,353,491</u>	<u>15</u>	<u>59,806,175</u>	<u>15</u>
3XXX	Total equity		<u>151,491,180</u>	<u>40</u>	<u>155,689,737</u>	<u>39</u>	<u>156,803,828</u>	<u>39</u>
Contingent Liabilities and Commitments								
3X2X	Total liabilities and equity	6(35), 7 and 9	<u>\$ 378,078,535</u>	<u>100</u>	<u>\$ 398,948,489</u>	<u>100</u>	<u>\$ 403,897,832</u>	<u>100</u>

The accompanying notes are an integral part of these consolidated financial statements.
See review report of independent accountants dated November 9, 2016.

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

	Items	Notes	Three months ended September 30			Nine months ended September 30				
			2016		2015		2016		2015	
			AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
4000	Sales revenue		\$ 107,425,651	100	\$ 110,670,088	100	\$ 318,948,156	100	\$ 320,635,395	100
5000	Operating costs		(71,954,606)	(67)	(73,342,044)	(67)	(210,649,990)	(66)	(212,842,018)	(66)
5900	Net operating margin	6(26) and 7	35,471,045	33	37,328,044	33	108,298,166	34	107,793,377	34
	Operating expenses	6(14)(30)(31)(35) and 7								
6100	Selling expenses		(25,473,413)	(24)	(25,500,300)	(23)	(72,870,395)	(23)	(72,209,517)	(23)
6200	General and administrative expenses		(5,478,420)	(5)	(5,431,343)	(5)	(17,058,042)	(5)	(16,171,266)	(5)
6300	Research and development expenses		(251,814)	-	(246,814)	-	(749,716)	-	(730,844)	-
6000	Total operating expenses		(31,203,647)	(29)	(31,178,457)	(28)	(90,678,153)	(28)	(89,111,627)	(28)
6900	Operating profit		4,267,398	4	6,149,587	5	17,620,013	6	18,681,750	6
	Non-operating income and expenses									
7010	Other income	6(13)(27) and 7	1,306,826	1	1,402,648	1	4,530,684	1	4,507,946	1
7020	Other gains and losses	6(2)(7)(15)(23)(28)	1,958,952	2	(993,460)	(1)	1,112,467	-	(607,546)	-
7050	Finance costs	6(12)(29)	(531,086)	-	(572,720)	-	(1,733,259)	-	(1,784,744)	-
7060	Share of profit of associates and joint ventures accounted for under equity method	6(11)	1,486,689	1	1,080,960	1	3,988,739	1	3,518,069	1
7000	Total non-operating income and expenses		4,221,381	4	917,428	1	7,898,631	2	5,633,725	2
7900	Profit before income tax		8,488,779	8	7,067,015	6	25,518,644	8	24,315,475	8
7950	Income tax expense	6(32)	(2,238,389)	(2)	(1,245,176)	(1)	(5,691,471)	(2)	(4,957,813)	(2)
8200	Profit for the period		\$ 6,250,390	6	\$ 5,821,839	5	\$ 19,827,173	6	\$ 19,357,662	6

(Continued)

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

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

	Items	Notes	Three months ended September 30			Nine months ended September 30				
			2016		2015		2016		2015	
			AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
	Other comprehensive income (loss)									
	Components of other comprehensive income (loss) that will be reclassified to profit or loss									
8361	Financial statements translation differences of foreign operations									
			(\$ 2,516,934)	(2)	\$ 2,615,158	2	(\$ 5,127,502)	(1)	\$ 795,232	
8362	Unrealized gain (loss) on valuation of available-for-sale financial assets	6(8)	313,154	-	(253,058)	-	(340,431)	-	(1,524,214)	
8370	Share of other comprehensive income (loss) of associates and joint ventures accounted for under equity method		53,207	-	(102,383)	-	34,175	-	(61,694)	
8399	Aggregated income tax relating to components of other comprehensive income	6(8)(32)	(4,346)	-	-	-	1,312	-	-	
8300	Total other comprehensive income (loss) for the period		(\$ 2,154,919)	(2)	\$ 2,259,717	2	(\$ 5,432,446)	(1)	(\$ 790,676)	
8500	Total comprehensive income for the period		\$ 4,095,471	4	\$ 8,081,556	7	\$ 14,394,727	5	\$ 18,566,986	
	Profit attributable to:									
8610	Owners of the parent		\$ 4,137,691	4	\$ 3,854,960	3	\$ 13,239,483	4	\$ 12,582,297	
8620	Non-controlling interest		2,112,699	2	1,966,879	2	6,587,690	2	6,775,365	
	Net income		\$ 6,250,390	6	\$ 5,821,839	5	\$ 19,827,173	6	\$ 19,357,662	
	Comprehensive income attributable to:									
8710	Owners of the parent		\$ 2,320,895	2	\$ 5,961,760	5	\$ 9,018,060	3	\$ 12,544,056	
8720	Non-controlling interest		1,774,576	2	2,119,796	2	5,376,667	2	6,022,930	
	Net income		\$ 4,095,471	4	\$ 8,081,556	7	\$ 14,394,727	5	\$ 18,566,986	
9750	Basic earnings per share (in dollars)		\$	0.73	\$	0.68	\$	2.33	\$	2.21
9850	Diluted earnings per share (in dollars)		\$	0.73	\$	0.68	\$	2.32	\$	2.20

The accompanying notes are an integral part of these consolidated financial statements.
See review report of independent accountants dated November 9, 2016.

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

Notes	Equity attributable to owners of the parent							Total equity		
	Share capital - common stock	Capital reserves	Legal reserve	Special reserve	Unappropriated retained earnings	Currency translation differences	Unrealized gain or loss on available-for-sale financial assets		Total	Non-controlling interest
For the nine-month period ended September 30, 2015										
	\$ 54,634,763	\$ 3,848,490	\$ 12,613,131	\$ 4,045,085	\$ 12,291,654	\$ 3,219,932	\$ 1,357,298	\$ 92,010,353	\$ 58,628,780	\$ 150,639,133
Balance at January 1, 2015	-	-	1,112,283	-	(1,112,283)	-	-	-	-	-
Distribution of 2014 net income:	-	-	-	-	(7,648,867)	-	-	(7,648,867)	-	(7,648,867)
Legal reserve	-	-	-	-	(2,185,391)	-	-	-	-	-
Cash dividends	2,185,391	-	-	-	12,582,297	-	-	12,582,297	6,775,365	19,357,662
Stock dividends	-	-	-	-	-	994,396	(1,032,637)	(38,241)	(752,435)	(790,676)
Consolidated net income for the nine-month period ended September 30, 2015	-	-	-	-	-	-	-	-	-	-
Other comprehensive income (loss) for the nine-month period ended September 30, 2015	-	-	-	-	-	-	-	-	-	-
Difference between the acquisition or disposal price and carrying amounts of subsidiaries	-	95,525	-	-	-	-	-	95,525	114,331	209,856
Disposal of investments accounted for under the equity method	-	(3,414)	-	-	-	-	-	(3,414)	-	(3,414)
Non-controlling interest	-	-	-	-	-	-	-	-	(4,959,866)	(4,959,866)
Balance at September 30, 2015	\$ 56,820,154	\$ 3,940,601	\$ 13,725,414	\$ 4,045,085	\$ 13,927,410	\$ 4,214,328	\$ 324,661	\$ 96,997,653	\$ 59,806,175	\$ 156,803,828
For the nine-month period ended September 30, 2016										
Balance at January 1, 2016	\$ 56,820,154	\$ 3,957,172	\$ 13,725,414	\$ 4,043,384	\$ 15,109,863	\$ 2,125,399	\$ 554,860	\$ 96,336,246	\$ 59,353,491	\$ 155,689,737
Distribution of 2015 net income:	-	-	1,410,784	-	(1,410,784)	-	-	(1,364,031)	-	(11,364,031)
Legal reserve	-	-	-	-	(11,364,031)	-	-	-	-	-
Cash dividends	-	-	-	-	13,239,483	-	-	13,239,483	6,587,690	19,827,173
Consolidated net income for the nine-month period ended September 30, 2016	-	-	-	-	-	(4,165,610)	(55,813)	(4,221,423)	(1,211,023)	(5,432,446)
Other comprehensive income (loss) for the nine-month period ended September 30, 2016	-	-	-	-	-	-	-	-	-	-
Adjustment for change in capital reserve of investee companies	-	(32,033)	-	-	-	-	-	(32,033)	-	(32,033)
Difference between the acquisition or disposal price and carrying amounts of subsidiaries	-	(99,292)	-	-	-	-	-	(99,292)	(162,061)	(261,353)
Adjustment of capital reserve due to change in interests in associates	-	65,059	-	-	-	-	-	65,059	-	65,059
Disposal of subsidiaries	-	(10,291)	-	-	-	-	-	(10,291)	(123,819)	(134,110)
Non-controlling interest	-	-	-	-	-	-	-	-	(6,866,816)	(6,866,816)
Balance at September 30, 2016	\$ 56,820,154	\$ 3,880,615	\$ 15,136,198	\$ 4,043,384	\$ 15,574,531	\$ 2,040,211	\$ 499,047	\$ 93,913,718	\$ 57,577,462	\$ 151,491,180

The accompanying notes are an integral part of these consolidated financial statements.
See review report of independent accountants dated November 9, 2016.

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

	Notes	2016	2015
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Profit before tax		\$ 25,518,644	\$ 24,315,475
Adjustments			
Adjustments to reconcile profit (loss)			
Gain on financial assets and liabilities at fair value through profit and loss	6(2)(28)	(4,468)	(11,558)
Provision for doubtful accounts	6(4)	167,596	135,545
(Reversal of allowance) provision for inventory market price decline	6(6)	(116,944)	92,707
Gain on disposal of non-current assets held for sale	6(7)(28)	(1,528,552)	(452,780)
Loss (gain) on disposal of available-for-sale financial assets	6(28)	3,968	(462,705)
Gain on disposal of financial assets carried at cost	6(28)	(1,154,020)	(8,463)
Share of profit of associates and joint ventures accounted for under the equity method	6(11)	(3,988,739)	(3,518,069)
Gain on disposal of investments accounted for under the equity method	6(28)	(1,464)	(168,889)
Gain on disposal of investments in subsidiaries	6(23)(28)	(124,503)	-
Depreciation on property, plant and equipment	6(12)(30)	14,118,122	14,130,236
Loss on disposal of property, plant and equipment	6(28)	293,318	90,912
Depreciation on investment properties	6(13)(30)	235,434	234,500
Loss on disposal of investment properties	6(28)	104	-
Impairment loss/(gain on reversed of impairment) on non-financial assets	6(15)(28)	153,063	(16,296)
Loss on disposal of intangible assets	6(28)	-	7,805
Amortization	6(14)(30)	291,627	271,435
Amortization of long-term prepaid rents		277,255	284,587
Interest income	6(27)	(685,333)	(942,279)
Dividend income	6(27)	(703,368)	(719,639)
Finance costs	6(29)	1,733,259	1,784,744
Changes in operating assets and liabilities			
Changes in operating assets			
Financial assets and liabilities at fair value through profit or loss		6,725,855	(702,249)
Notes receivable		178,111	129,328
Accounts receivable		(2,807,208)	(3,300,827)
Other receivables		(749,740)	508,442
Inventories		4,849,374	2,796,945
Prepayments		(33,723)	443,982
Other current assets		(548,319)	(472,580)
Changes in operating liabilities			
Notes payable		231,018	363,319
Accounts payable		552,631	2,742,890
Other payables		817,492	7,876,144
Advance receipts		(5,166,479)	(2,487,526)
Other current liabilities		63,195	41,041
Net defined benefit liabilities - non-current		(776,964)	(312,237)
Cash inflow generated from operations		37,820,242	42,673,940
Interest received		582,497	799,993
Dividend received		3,175,998	2,846,067
Interest paid		(1,889,334)	(1,677,936)
Income tax paid		(4,628,050)	(5,039,566)
Net cash flows from operating activities		<u>35,061,353</u>	<u>39,602,498</u>

(Continued)

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

	Notes	2016	2015
CASH FLOWS FROM INVESTING ACTIVITIES			
Decrease in other receivables - related parties		\$ 2,396	\$ 128
Proceeds from disposal of non-current assets held for sale	6(7)(36)	6,256,466	387,937
Increase in other current assets - other financial assets		(5,983,135)	(12,085,667)
Increase in available-for-sale financial assets - non-current		(649,801)	(1,240,674)
Proceeds from disposal of available-for-sale financial assets		799,593	2,256,673
Return of capital from available-for-sale financial assets		1,577	-
Increase in financial assets carried at cost - non-current		(669,988)	(91,355)
Proceeds from disposal of financial assets carried at cost		1,430,233	120,304
Return of capital from financial assets carried at cost		2,796	33,600
Cash paid for acquisition of investments accounted for under the equity method		(6,416)	(129,214)
Proceeds from disposal of investments accounted for under the equity method		28,344	60,570
Return of capital from investments accounted for under the equity method		14,253	3,121
Proceeds from disposal of investments in subsidiaries	6(23)	238,031	-
Cash paid for acquisition of property, plant and equipment	6(36)	(10,163,434)	(11,687,458)
Interest paid for acquisition of property, plant and equipment	6(36)	(141,503)	(539,084)
Proceeds from disposal of property, plant and equipment		335,593	685,923
Cash paid for acquisition of investment property	6(36)	(753,883)	(104,671)
Interest paid for acquisition of investment property	6(36)	(14,627)	(14,952)
Increase in intangible assets	6(14)	(253,304)	(249,610)
Increase in prepayment for equipment		(2,188,834)	(2,921,479)
Interest paid for prepayment for equipment		(7,272)	(9,660)
Decrease (increase) in guarantee deposits paid		74,844	(158,820)
Increase in long-term prepaid rents		(301,744)	(529,244)
Decrease (increase) in other non-current assets		464,599	(31,457)
Net cash flows used in investing activities		(11,485,216)	(26,245,089)
CASH FLOWS FROM FINANCING ACTIVITIES			
(Decrease) increase in short-term borrowings		(5,285,822)	5,666,343
Increase in short-term notes and bills payable		1,058,938	1,533,693
Increase in corporate bonds payable		-	717,242
Decrease in corporate bonds payable		(8,844,994)	(2,250,000)
Increase in long-term borrowings		175,980,197	147,908,170
Decrease in long-term borrowings		(172,699,896)	(161,960,854)
Increase in guarantee deposit received		95,190	174,650
Increase in other non-current liabilities		226,230	210,879
(Cash paid for) proceeds from transaction with non-controlling interests	6(34)	(261,352)	209,856
Payment of cash dividends	6(24)	(11,364,031)	(7,648,867)
Change in non-controlling interests		(6,866,816)	(4,959,866)
Net cash flows used in financing activities		(27,962,356)	(20,398,754)
Effect of foreign exchange rate changes on cash and cash equivalents		(222,804)	(5,019)
Non-current assets held for sale - cash	6(7)	(8,336)	-
Net decrease in cash and cash equivalents		(4,617,359)	(7,046,364)
Cash and cash equivalents at beginning of period	6(1)	45,034,743	43,858,837
Cash and cash equivalents at end of period	6(1)	\$ 40,417,384	\$ 36,812,473

The accompanying notes are an integral part of these consolidated financial statements.
See review report of independent accountants dated November 9, 2016.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
 (Expressed in thousands of New Taiwan dollars, except as otherwise indicated)
 (UNAUDITED)

1. HISTORY AND ORGANIZATION

- (1) Uni-President Enterprises Corp. (the “Company”) was incorporated as a company limited by shares under the provisions of the Company Law of the Republic of China (R.O.C.) in August 1967. The Company is primarily engaged in the manufacture, processing and sales of various soft drinks, food, animal feeds and flour. For more information regarding the manufacturing and trading activities the subsidiaries of 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 reported to the Board of Directors on November 9, 2016.

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
 New standards, interpretations and amendments as endorsed by the FSC effective from 2017 are as follows:

<u>New Standards, Interpretations and Amendments</u>	<u>Effective date by IASB</u>
Investment entities: applying the consolidation exception (amendments to IFRS 10, IFRS 12 and IAS 28)	January 1, 2016
Accounting for acquisition of interests in joint operations (amendments to IFRS 11)	January 1, 2016
IFRS 14, ‘Regulatory deferral accounts’	January 1, 2016
Disclosure initiative (amendments to IAS 1)	January 1, 2016
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
Defined benefit plans: employee contributions (amendments to IAS 19R)	July 1, 2014
Equity method in separate financial statements (amendments to IAS 27)	January 1, 2016
Recoverable amount disclosures for non-financial assets (amendments to IAS 36)	January 1, 2014

New Standards, Interpretations and Amendments	Effective date by IASB
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
Improvements to IFRSs 2012-2014	January 1, 2016

Except for the following, the above standards and interpretations have no significant impact to the Group's financial condition and operating results based on the Group's assessment. The quantitative impact will be disclosed when the assessment is complete.

A. Amendments to IAS 1, 'Disclosure initiative'

This amendment clarifies the presentation of materiality, aggregation and subtotals, the framework of financial report, and the guide for accounting disclosure.

B. Amendments to IAS 36, 'Recoverable amount disclosures for non-financial assets'

The amendments remove the requirement to disclose recoverable amount when a cash generating unit ("CGU") contains goodwill or indefinite lived intangible assets but there has been no impairment. When a material impairment loss has been recognized or reversed for an individual asset, including goodwill, or a CGU, it is required to disclose the recoverable amount of the asset or CGU. If the recoverable amount is fair value less costs of disposal, it is required to disclose the level of the fair value hierarchy, the valuation techniques used and key assumptions.

C. Annual improvements to IFRSs 2010-2012 cycle

IFRS 8, 'Operating segments'

The standard is amended to require disclosure of judgments made by management in aggregating operating segments. This amendment also clarifies that a reconciliation of the total of the reportable segments' assets to the entity's assets is required only when segment asset is provided to chief operating decision maker regularly.

(3) IFRSs issued by International Accounting Standards Board ("IASB") but not yet endorsed by the FSC

New standards, interpretations and amendments issued by IASB but not yet included in the IFRSs endorsed by the FSC effective from 2017 are as follows:

New Standards, Interpretations and Amendments	Effective date by IASB
Classification and measurement of share-based payment transactions (amendments to IFRS 2)	January 1, 2018
Applying IFRS 9, 'Financial instruments' with IFRS 4, 'Insurance contracts' (amendments to IFRS 4)	January 1, 2018
IFRS 9, 'Financial instruments'	January 1, 2018
Sale or contribution of assets between an investor and its associate or joint venture (amendments to IFRS 10 and IAS 28)	To be determined by IASB

New Standards, Interpretations and Amendments	Effective date by IASB
IFRS 15, 'Revenue from contracts with customers'	January 1, 2018
Clarifications to IFRS 15, 'Revenue from contracts with customers' (amendments to IFRS 15)	January 1, 2018
IFRS 16, 'Leases'	January 1, 2019
Disclosure initiative (amendments to IAS 7)	January 1, 2017
Recognition of deferred tax assets for unrealised losses (amendments to IAS 12)	January 1, 2017

Except for the following, the above standards and interpretations have no significant impact to the Group's financial condition and operating results based on the Group's assessment. The quantitative impact will be disclosed when the assessment is complete.

A. IFRS 9, 'Financial instruments'

(a) Classification of debt instruments is driven by the entity's business model and the contractual cash flow characteristics of the financial assets, which would be classified as financial asset at fair value through profit or loss, financial asset measured at fair value through other comprehensive income or financial asset measured at amortized cost. Equity instruments would be classified as financial asset at fair value through profit or loss, unless an entity makes an irrevocable election at inception to present in other comprehensive income subsequent changes in the fair value of an investment in an equity instrument that is not held for trading.

(b) The impairment losses of debt instruments are assessed using an 'expected credit loss' approach. An entity assesses at each balance sheet date whether there has been a significant increase in credit risk on that instrument since initial recognition to recognize 12-month expected credit losses ("ECL") or lifetime ECL (interest revenue would be calculated on the gross carrying amount of the asset before impairment losses occurred); or if the instrument that has objective evidence of impairment, interest revenue after the impairment would be calculated on the book value of net carrying amount.

B. IFRS 16, 'Leases'

IFRS 16, 'Leases', replaces IAS 17, 'Leases' and related interpretations and SICs. The standard requires lessees to recognize a 'right-of-use asset' and a lease liability (except for those leases with terms of 12 months or less and leases of low-value assets). The accounting stays the same for lessors, which is to classify their leases as either finance leases or operating leases and account for those two types of leases differently. IFRS 16 only requires enhanced disclosures to be provided by lessors.

C. Amendments to IAS 7, 'Disclosure initiative'

This amendment requires that an entity shall provide more disclosures related to changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes.

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 less present value of defined benefit obligation.

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

(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 structured entities) controlled by the Group. The Group controls an entity when the Group is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Consolidation of subsidiaries begins from the date the Group obtains control of the subsidiaries and ceases when the Group loses control of the subsidiaries.
- (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 measures any investment retained in the former subsidiary at its fair value. That fair value is regarded as the fair value on initial recognition of a financial asset or the cost on initial recognition of the associate or joint venture. 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			Note
			September 30, 2016	December 31, 2015	September 30, 2015	
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Professional investment	100.00	100.00	100.00	—
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Professional investment	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	President International Trade and Investment Corp.	Professional investment	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Professional investment	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	President Global Corp.	Instant noodle and juice can importation	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Construction of buildings	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Uni-President Glass Industrial Co., Ltd.	Manufacturing and sales of glass products, etc.	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company			Note
			September 30, 2016	December 31, 2015	September 30, 2015	
Uni-President Enterprises Corp.	Uni-President Vendor Corp.	Sales of soft drinks and food	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Information services	100.00	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	100.00	(Note 1)
Uni-President Enterprises Corp.	President Baseball Team Corp.	Management of professional baseball	100.00	100.00	100.00	(Note 1)
Uni-President Enterprises Corp.	President Entertainment Corp.	Entertainment business	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Organics Corp.	Sales of rice, vegetable, tea and drinks, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Fair Development Corp.	Operation of shopping mall, department store, international trade. etc.	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Entertainment business	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Nanlien International Corp.	Import and export trading, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Natural Industrial Corp.	Sales of health food	97.85	97.85	97.85	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President International Development Corp.	Industry investment	76.70	76.70	76.70	(Note 1) (Note 2)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company			Note
			September 30, 2016	December 31, 2015	September 30, 2015	
Uni-President Enterprises Corp.	Uni-President Development Corp.	Construction, development and operation of an MRT station	70.00	70.00	70.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	Channel retailing and distribution centers, etc.	64.30	64.30	64.30	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Nissin Corp.	Processing, manufacturing and sales of vegetable oil	56.00	51.00	51.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Tokyo Corp.	Car rental	51.00	51.00	51.00	(Note 1) (Note 2)
Uni-President Enterprises Corp.	Ton Yi Pharmaceutical Corp.	Distribution of pharmaceuticals	51.00	51.00	51.00	(Note 1)
Uni-President Enterprises Corp.	President Packaging Corp.	Package and container sales	50.59	50.59	50.59	(Note 1) (Note 2)
Uni-President Enterprises Corp.	President Kikkoman Inc.	Manufacturing and sales of soy sauce	50.00	50.00	50.00	(Note 1) (Note 2) (Note 6)
Uni-President Enterprises Corp.	ScinoPharm Taiwan Ltd.	Research, manufacturing and sales of materials for medicine, etc.	47.34	47.39	47.39	(Note 1) (Note 2) (Note 6)
Uni-President Enterprises Corp.	Ton Yi Industrial Corp.	Manufacturing of tinplates	47.22	47.22	47.50	(Note 2) (Note 6)
Uni-President Enterprises Corp.	President Chain Store Corp.	Operation of chain convenience stores	45.80	45.80	45.80	(Note 2) (Note 6)
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company			Note
			September 30, 2016	December 31, 2015	September 30, 2015	
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	100.00	(Note 1)
Cayman President Holdings Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	Sales of soft drinks	100.00	100.00	100.00	(Note 1)
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd. and its subsidiaries	Investment in food industry, etc.	70.55	70.55	70.52	(Note 2)
Cayman President Holdings Ltd.	President Energy Development (Cayman Islands) Ltd.	Investment in energy resources	65.79	65.79	65.79	(Note 1) (Note 2)
Cayman President Holdings Ltd.	PT. Uni President Indonesia	Sales of drinks and cosmetics, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
Cayman President Holdings Ltd.	Zhangjiagang President Nisshin Food Co., Ltd.	Manufacturing and sales of fats, feeds and flour	60.00	60.00	60.00	(Note 1)
Cayman President Holdings Ltd.	President Kikkoman Zhenji Foods Co., Ltd.	Manufacturing and sales of food	50.00	50.00	50.00	(Note 1) (Note 6)
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd. and its subsidiaries	Investment in manufacturing business, etc.	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company			Note
			September 30, 2016	December 31, 2015	September 30, 2015	
Kai Yu Investment Co., Ltd.	Tung Ang Enterprises Corp.	Sales of drinks, etc.	100.00	100.00	100.00	(Note 1)
Kai Yu Investment Co., Ltd.	Tung Guan Enterprises Co., Ltd.	Sales of livestock products	100.00	100.00	100.00	(Note 1)
Kai Yu Investment Co., Ltd.	Tung Jun International Corp.	Wholesale of poultry and livestock	—	—	100.00	(Note 1) (Note 4)
President Global Corp.	Ameripec Inc.	Manufacturing of food	100.00	100.00	100.00	(Note 1)
Uni-President Dream Parks Corp.	Uni-Oao Travel Services Corp.	Tourism business	100.00	100.00	100.00	(Note 1)
Uni-President Dream Parks Corp.	Shanghai Uni-President Dream Parks Trading Corp.	Trading	100.00	100.00	100.00	(Note 1)
President Fair Development Corp.	President Century Corp.	Development of specific professional area	100.00	100.00	100.00	(Note 1)
Nanlien International Corp.	Cayman Nanlien Holding Ltd. and its subsidiaries	Professional investment, etc.	100.00	100.00	100.00	(Note 1)
Nanlien International Corp.	Tun Hsiang Enterprises Corp., etc.	Trading, etc.	—	—	—	(Note 1) (Note 2) (Note 3) (Note 4) (Note 5) (Note 6)
President Natural Industrial Corp.	High Wave Biotech Corp.	Sales of health food	—	—	100.00	(Note 1) (Note 4)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company			Note
			September 30, 2016	December 31, 2015	September 30, 2015	
President International Development Corp.	President (BVI) International Investment Holdings Ltd. and its subsidiaries	Investment in manufacturing business, etc.	100.00	100.00	100.00	(Note 1)
President International Development Corp.	Ton Yu Investment Inc.	Professional investments	100.00	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	100.00	(Note 1)
President International Development Corp.	President Property Corp.	Sales and lease of real estate property	100.00	100.00	100.00	(Note 1)
Tait Marketing & Distribution Co., Ltd.	Tait Distribution Service Co., Ltd.	Manufacture of various drinks	100.00	100.00	100.00	(Note 1)
Tait Marketing & Distribution Co., Ltd.	Tait (H.K) International Ltd. and its subsidiaries	International trade	100.00	100.00	100.00	(Note 1)
President Tokyo Corp.	President Tokyo Auto Leasing Corp.	Car rental	100.00	100.00	100.00	(Note 1)
President Tokyo Corp.	Uni-President Tc-Lease (Cayman) Corporation and its subsidiaries	Professional investments	100.00	100.00	100.00	(Note 1)
President Packaging Corp.	President Packing Holdings Ltd. and its subsidiaries	General investments, etc.	100.00	100.00	100.00	(Note 1)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company			Note
			September 30, 2016	December 31, 2015	September 30, 2015	
President Packaging Corp.	President Cup Corp.	Sales of paper containers	100.00	100.00	100.00	(Note 1)
ScinoPharm Taiwan Ltd.	SPT International, Ltd. and its subsidiaries	General investments, etc.	100.00	100.00	100.00	(Note 1)
ScinoPharm Taiwan Ltd.	ScinoPharm Singapore Pte. Ltd.	General investments	100.00	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	100.00	—
Ton-Yi Industrial Corp.	Tovecan Corp. Ltd.	Manufacturing of cans, etc.	51.00	51.00	51.00	(Note 1)
President Chain Store Corp.	President Chain Store (BVI) Holdings, Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	100.00	—
President Chain Store Corp.	President Drugstore Business Corp.	Sales of cosmetics and medicine	100.00	100.00	100.00	—
President Chain Store Corp.	Ren-Hui Investment Corp.	Professional investments	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Capital Inventory Services Corp.	Enterprise management consultancy	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Wisdom Distribution Services Corp. and its subsidiaries	Delivery of magazines, etc.	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Uni-President Cold Chain Corp. and its subsidiaries	Low temperature distribution center, etc.	100.00	100.00	100.00	(Note 2)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company			Note
			September 30, 2016	December 31, 2015	September 30, 2015	
President Chain Store Corp.	Uni-President Oven Bakery Corp.	Bread retailing, etc.	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Uni-President Department Store Corp.	Operation of department stores	100.00	100.00	100.00	(Note 2)
President Chain Store Corp.	President Insurance Brokers Co., Ltd.	Personal and property insurance	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Cold Stone Creamery Taiwan Ltd.	Operation of restaurant	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	President Lanyang Art Center Co., Ltd.	Arts and culture	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	President Being Corp.	Operation of gymnasium, spa	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	Century Quick Services Restaurant Corp.	Operation of fastfood chain restaurant	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	President Chain Store Tokyo Marketing Corp.	Enterprise management consultancy	100.00	100.00	100.00	(Note 1)
President Chain Store Corp.	PCSC BVI (China) Drugstore Ltd. and its subsidiaries	Professional investments, etc.	100.00	100.00	100.00	(Note 1) (Note 2)
President Chain Store Corp.	Icash Payment Systems Ltd.	Operation of electronic tickets and electronic related business	100.00	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	99.76	(Note 2)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company			Note
			September 30, 2016	December 31, 2015	September 30, 2015	
President Chain Store Corp.	President Transnet Corp.	Distribution business	90.00	90.00	90.00	(Note 2)
President Chain Store Corp.	Uni-President Superior Commissary Corp.	Sales of fresh foods	90.00	90.00	90.00	(Note 2) (Note 7)
President Chain Store Corp.	Qware Systems & Services Corp.	Information services	86.76	86.76	86.76	(Note 1) (Note 2)
President Chain Store Corp.	President Information Corp.	Information services	86.00	86.00	86.00	(Note 1) (Note 2)
President Chain Store Corp.	President Pharmaceutical Corp. and its subsidiaries	Wholesale of medicines and medical appliances	73.74	73.74	73.74	(Note 2)
President Chain Store Corp.	President Collect Service Co., Ltd.	Collection agent for government institutions	70.00	70.00	70.00	(Note 1) (Note 2)
President Chain Store Corp.	Retail Support International Corp. and its subsidiaries	Distribution centers, etc.	65.00	65.00	65.00	(Note 2)
President Chain Store Corp.	Duskin Serve Taiwan Co., Ltd. and its subsidiaries	Sales of cleaning instruments, etc.	51.00	51.00	51.00	(Note 1) (Note 2)
President Chain Store Corp.	Afternoon Tea Taiwan Corp.	Operation of restaurant	51.00	51.00	51.00	(Note 1) (Note 2)
President Chain Store Corp.	Books. Com. Co., Ltd. and its subsidiaries	Network bookstore, etc.	50.03	50.03	50.03	(Note 2)
President Chain Store Corp.	Sato Restaurant System Co., Ltd.	Operation of restaurant	—	81.00	81.00	(Note 1) (Note 2) (Note 4)

Name of investors	Name of subsidiaries	Business activities	Percentage owned by the Company			Note
			September 30, 2016	December 31, 2015	September 30, 2015	
President Chain Store Corp.	Bank Pro E-Services Technology Co., Ltd.	Information services	—	58.33	58.33	(Note 1) (Note 2) (Note 4)

(Note 1) The financial statements of certain subsidiaries and investments accounted for under equity method disclosed in Note 6(11) reflect total assets amounting to \$112,683,565 and \$117,643,822, representing 29.80% and 29.13% of the related consolidated totals, and total liabilities amounting to \$64,490,177 and \$73,073,011, representing 28.46% and 29.57% of the related consolidated totals, as of September 30, 2016 and 2015, respectively, and total comprehensive income amounting to \$1,346,914, \$2,706,924, \$3,269,472 and \$6,362,029, representing 32.89%, 33.50%, 22.71%, and 34.27% of the consolidated totals for the three-month and nine-month periods ended September 30, 2016 and 2015, respectively. Those statements were not reviewed by independent accountants.

(Note 2) Jointly owned by the Company and the subsidiaries.

(Note 3) The percentage owned by the Company as of September 30, 2016 was between 33.07%~100%, while December 31, 2015 and September 30, 2015 were between 36%~100%.

(Note 4) Liquidated or sold in the current period or in the comparative reporting periods.

(Note 5) Newly established company in this period or in the comparative reporting periods.

(Note 6) After a comprehensive evaluation, the Group has the power to govern the financial and operating policies of the investee companies, hence, they are included in the consolidated financial statements.

(Note 7) President Musashino Corp. has been renamed Uni-President Superior Commissary Corp..

C. Subsidiaries not included in the consolidated financial statements:

None.

D. Adjustments for subsidiaries with different balance sheet dates:

None.

E. Significant restrictions:

None.

F. Subsidiaries that have non-controlling interests that are material to the Group:

As of September 30, 2016, December 31, 2015 and September 30, 2015, the non-controlling interest of the Group amounted to \$57,577,462, \$59,353,491 and \$59,806,175, respectively. The information on non-controlling interest and respective subsidiaries is as follows:

Name of subsidiary	Principal location of business	Non-controlling interest			
		September 30, 2016		December 31, 2015	
		Amount	Ownership (%)	Amount	Ownership (%)
President Chain Store Corp. Uni-President Enterprises China Holdings Ltd.	Taiwan China	\$ 16,902,093 16,844,394	54.20% 29.45%	\$ 16,851,594 17,067,498	54.20% 29.45%

Name of subsidiary	Principal location of business	Non-controlling interest	
		September 30, 2015	
		Amount	Ownership (%)
President Chain Store Corp. Uni-President Enterprises China Holdings Ltd.	Taiwan China	\$ 16,055,922 17,827,188	54.20% 29.48%

Summarized financial information of the subsidiaries:

(a) President Chain Store Corp.

Balance sheet	President Chain Store Corp. (Consolidated)		
	September 30, 2016	December 31, 2015	September 30, 2015
Current assets	\$ 47,653,149	\$ 49,022,957	\$ 48,747,232
Non-current assets	40,078,496	40,359,755	39,868,565
Current liabilities	(47,386,602)	(49,685,820)	(50,843,270)
Non-current liabilities	(9,160,370)	(8,605,390)	(8,149,055)
Total net assets	\$ 31,184,673	\$ 31,091,502	\$ 29,623,472

Statements of comprehensive income	For the three-month periods ended September 30,	
	2016	2015
Revenue	\$ 55,583,940	\$ 53,425,771
Profit before income tax	3,722,775	3,306,144
Income tax expense	(585,328)	(555,194)
Profit for the period	3,137,447	2,750,950
Other comprehensive (loss) income, net of tax	(206,241)	119,659
Total comprehensive income for the period	\$ 2,931,206	\$ 2,870,609
Comprehensive income attributable to non-controlling interest	\$ 321,514	\$ 294,537

	For the nine-month periods ended September 30,	
	2016	2015
Revenue	\$ 161,455,866	\$ 153,065,676
Profit before income tax	10,545,322	9,283,349
Income tax expense	(1,723,823)	(1,694,529)
Profit for the period	8,821,499	7,588,820
Other comprehensive loss, net of tax	(392,692)	(71,822)
Total comprehensive income for the period	\$ 8,428,807	\$ 7,516,998
Comprehensive income attributable to non-controlling interest	\$ 967,211	\$ 852,251

Statements of cash flows

	For the nine-month periods ended September 30,	
	2016	2015
Net cash provided by operating activities	\$ 13,271,046	\$ 14,376,738
Net cash used in investing activities	(3,963,610)	(5,288,431)
Net cash used in financing activities	(8,485,365)	(7,188,472)
Effect of exchange on cash and cash equivalents	(334,174)	70,202
Increase in cash and cash equivalents	487,897	1,970,037
Cash and cash equivalents, beginning of period	22,990,314	21,450,797
Cash and cash equivalents, end of period	\$ 23,478,211	\$ 23,420,834

(b) Uni-President Enterprises China Holdings Ltd.

Uni-President Enterprises China Holdings Ltd., a subsidiary of the Group that has significant non-controlling interest, is a listed company in Hong Kong with securities listed and traded in the main board of Hong Kong Exchanges and Clearing Limited. As a result, releasing or announcement of its information is subject to laws and regulations issued by the regulatory authorities in Hong Kong. As the financial information of Uni-President Enterprises China Holdings Ltd. is not made public, the Group does not disclose such information due to restrictions of the local laws and regulations.

(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, associates and joint arrangements 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 joint arrangements 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 joint arrangements 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, bills under repurchase agreements and commercial papers that meet the definition above 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. 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 carried at cost'.

(8) 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, short-term accounts receivable without bearing interest are subsequently measured at initial invoice amount as the effect of discounting is immaterial.

B. Investments in debt instrument without active market

(a) Investments in debt instrument 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, investments in debt instrument without active market are recognized and derecognized using trade date accounting.

(c) Investments in debt instrument 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.

(9) 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 carried at cost'.

(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 carried 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

Cost is determined using the weighted-average method. The cost of finished goods and work in process comprises raw materials, direct labor, other direct costs and related production overheads (allocated based on normal operating capacity). It excludes borrowing costs. Inventories are stated at the lower of cost and net realizable value. 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. When the cost of inventories exceeds the net realizable value, the amount of any write-down of inventories recognized as cost of sales during the period; and the amount of any reversal of inventory write-down is recognized as a reduction in cost of sales during the period.

B. 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 other 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 under the equity method / associates

A. Associates are all entities over which the Group has significant influence but not control. In general, it is presumed that the investor has significant influence, if an investor holds, directly or indirectly 20 percent 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 operation and investment accounted for under the equity method - joint ventures

The Group accounts for its interest in a joint venture under the equity method. 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. When the Group's share of losses in a joint venture equals or exceeds its interest in the joint venture together with 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 joint venture.

(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 financial year-end. 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:

Asset	Useful lives		
Buildings	2	~	55 years
Machinery and utilities equipment	1	~	30 years
Transportation equipment	1	~	20 years
Leasehold improvements	2	~	28 years
Other equipment	1	~	55 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 3 to 55 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 10 to 30 years.

B. Computer software

Computer software is stated at cost and amortized on a straight-line basis over its estimated useful life of 2 to 10 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.

D. Other intangible assets are patents and technology transfer royalties, etc. and are amortized on a straight-line basis over its estimated useful life of 3 to 30 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. 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

Notes and 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.

(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 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. Net obligation under a defined benefit plan is defined as the present value of an amount of pension benefits that employees will receive on retirement for their services with the Group in current period or prior periods. 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. The defined benefit net obligation is calculated annually by independent actuaries using the projected unit credit method. The rate used to discount is determined by 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 high-quality corporate bonds, the Group uses interest rates of government bonds (at the balance sheet date) instead.

ii. Remeasurements arising on defined benefit plans are recognized in other comprehensive income in the period in which they arise and are recorded as retained earnings.

iii. 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. Also, the related information is disclosed accordingly.

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

Employees' compensation 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. Any difference between the resolved amounts and the subsequently actual distributed amounts is accounted for as changes in estimates. If employees' compensation is distributed by shares, the Group calculates the number of shares based on the closing market price at the previous day of the board meeting resolution.

(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 realise 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 realise the asset and settle the liability simultaneously.
- F. A deferred tax asset shall be recognized for 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 pre-tax 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 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 medicines, etc. Revenue is measured at the fair value of the consideration received or receivable taking into account the business 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 is 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 JUDGEMENTS, ESTIMATES AND KEY SOURCES OF ASSUMPTION UNCERTAINTY

The preparation of these consolidated financial statements requires management to make critical judgements in applying the Group's accounting policies and make critical assumptions and estimates

concerning future events. Assumptions and estimates may differ from the actual results and are continually evaluated and adjusted based on historical experience and other factors. The adoption of such assumptions and estimates has no significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

6. DETAILS OF SIGNIFICANT ACCOUNTS

(1) Cash and cash equivalents

	<u>September 30, 2016</u>	<u>December 31, 2015</u>	<u>September 30, 2015</u>
Cash:			
Cash on hand	\$ 1,340,400	\$ 1,436,480	\$ 1,414,734
Checking deposit and demand deposits	<u>13,122,807</u>	<u>17,795,126</u>	<u>15,194,463</u>
	<u>14,463,207</u>	<u>19,231,606</u>	<u>16,609,197</u>
Cash equivalents:			
Time deposits	18,462,650	20,874,626	14,414,476
Bills under repurchase agreement	6,616,200	4,496,437	5,132,271
Commercial papers	<u>875,327</u>	<u>432,074</u>	<u>656,529</u>
	<u>25,954,177</u>	<u>25,803,137</u>	<u>20,203,276</u>
	<u>\$ 40,417,384</u>	<u>\$ 45,034,743</u>	<u>\$ 36,812,473</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.

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") as of September 30, 2016, December 31, 2015 and September 30, 2015 are described in Note 8, 'Pledged assets'.

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

<u>Assets</u>	<u>September 30, 2016</u>	<u>December 31, 2015</u>	<u>September 30, 2015</u>
Current items:			
Financial assets held for trading			
Beneficiary certificates	\$ 7,877,673	\$ 14,897,660	\$ 16,100,159
Convertible bonds	69,386	119,813	102,137
Listed (TSE and OTC) stocks	383,629	45,454	17,675
Equity linked notes	172,323	164,125	164,350
Futures	451	194	1,809
Forward foreign exchange contracts	<u>—</u>	<u>—</u>	<u>2,786</u>
	<u>8,503,462</u>	<u>15,227,246</u>	<u>16,388,916</u>
Adjustment of financial assets	(25,227)	(27,785)	(28,550)
	<u>\$ 8,478,235</u>	<u>\$ 15,199,461</u>	<u>\$ 16,360,366</u>

Liabilities	September 30, 2016	December 31, 2015	September 30, 2015
-------------	--------------------	-------------------	--------------------

Current items:

Financial liabilities held for trading

Forward foreign exchange contracts

\$	9,867	\$	9,706	\$	-
----	-------	----	-------	----	---

A. The Group recognized net gain (loss) on financial assets and liabilities held for trading amounting to \$24,663, (\$34,038), \$4,468 and \$11,558 for the three-month and nine-month periods ended September 30, 2016 and 2015, respectively (shown as “other gains and losses”).

B. The counterparties of the Group’s investments in debt instrument have good credit quality, and part of the investments have public credit rating information.

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

	September 30, 2016			December 31, 2015		
	Contract Amount	Contract Period		Contract Amount	Contract Period	
Convertible bonds	NTD	69,386	—	NTD	102,138	—
Forward foreign exchange buying contract	USD	4,013	7. 2016~12. 2016	USD	5,905	8. 2015~4. 2016
“	EUR	100	9. 2016~10. 2016	—	—	—
Forward foreign exchange selling contract	USD	10,520	8. 2016~12. 2016	USD	5,400	11. 2015~2. 2016
“	JPY	282,000	7. 2016~10. 2016	JPY	350,000	9. 2015~2. 2016
Equity linked notes	USD	10,955	6. 2015~6. 2018	USD	12,007	6. 2015~6. 2018
Futures	NTD	451	—	NTD	8,791	—

	September 30, 2015		
	Contract Amount	Contract Period	
Convertible bonds	NTD	102,137	—
Forward foreign exchange buying contract	USD	9,699	6. 2015~1. 2016
Forward foreign exchange selling contract	JPY	725,000	8. 2015~1. 2016
“	USD	4,380	8. 2015~11. 2015
Equity linked notes	USD	12,007	6. 2015~6. 2018
Futures	NTD	80,291	—

The Group entered into the derivative contracts mostly to earn the spread while entering into the forward foreign exchange contracts and foreign options transaction to manage exposures due to fluctuations of foreign exchange rates. However, the Group did not apply hedge accounting treatment for the derivative contracts.

The Group entered into the futures contracts to earn the spread. As of September 30, 2016, December 31, 2015 and September 30, 2015, margin deposits for these contracts (listed as “Guarantee deposits paid”) were \$27,523, \$23,407 and \$30,112, respectively, including \$23,773, \$22,732 and \$20,356 of excess margin deposits (listed as “Guarantee deposits paid”), respectively.

D. The Group has no financial assets at fair value through profit or loss pledged to others as of September 30, 2016, December 31, 2015 and September 30, 2015.

(3) Notes receivable, net

	<u>September 30, 2016</u>	<u>December 31, 2015</u>	<u>September 30, 2015</u>
Notes receivable	\$ 1,600,660	\$ 1,778,771	\$ 2,122,181
Less: Allowance for doubtful accounts	(23,366)	(27,989)	(29,461)
	<u>\$ 1,577,294</u>	<u>\$ 1,750,782</u>	<u>\$ 2,092,720</u>

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

(4) Accounts receivable, net

	<u>September 30, 2016</u>	<u>December 31, 2015</u>	<u>September 30, 2015</u>
Notes receivable	\$ 19,582,462	\$ 16,821,021	\$ 20,427,434
Less: Allowance for doubtful accounts	(866,570)	(779,027)	(610,530)
	<u>\$ 18,715,892</u>	<u>\$ 16,041,994</u>	<u>\$ 19,816,904</u>

A. The Group has no significant past due but unimpaired financial assets as of September 30, 2016, December 31, 2015 and September 30, 2015.

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

	<u>For the nine-month period ended September 30, 2016</u>		
	<u>Individual provision</u>	<u>Group provision</u>	<u>Total</u>
At January 1, 2016	\$ 13,884	\$ 799,645	\$ 813,529
(Reversal of) provision for impairment	(1,289)	168,885	167,596
Write-offs during the period	-	(45,767)	(45,767)
Effect of foreign exchange rate changes	-	(34,441)	(34,441)
At September 30, 2016	<u>\$ 12,595</u>	<u>\$ 888,322</u>	<u>\$ 900,917</u>

	<u>For the nine-month period ended September 30, 2015</u>		
	<u>Individual provision</u>	<u>Group provision</u>	<u>Total</u>
At January 1, 2015	\$ 8,744	\$ 506,100	\$ 514,844
Provision for impairment	6,729	128,816	135,545
Write-offs during the period	(7,229)	(16,363)	(23,592)
Effect of foreign exchange rate changes	-	19,543	19,543
At September 30, 2015	<u>\$ 8,244</u>	<u>\$ 638,096</u>	<u>\$ 646,340</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.

(5) Other receivables

	<u>September 30, 2016</u>	<u>December 31, 2015</u>	<u>September 30, 2015</u>
Other receivables	\$ 3,679,898	\$ 2,835,855	\$ 4,434,705
Less: Allowance for doubtful accounts	(10,981)	(6,513)	(6,349)
	<u>\$ 3,668,917</u>	<u>\$ 2,829,342</u>	<u>\$ 4,428,356</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>September 30, 2016</u>	<u>December 31, 2015</u>	<u>September 30, 2015</u>
Merchandise	\$ 12,792,349	\$ 13,531,898	\$ 12,260,188
Raw materials	6,263,045	8,329,757	7,439,929
Raw materials in transit	622,599	441,404	670,722
Supplies	2,122,053	2,167,382	2,446,798
Work in process	2,488,619	2,567,274	2,566,261
Finished goods	5,341,260	7,033,236	6,292,681
By-products	32	1,376	215
Land held for construction	681,786	680,676	282,639
Construction in progress - land	-	291,271	287,221
Construction in progress - buildings	3,740	313,843	273,155
Buildings and land held for sale	457,133	4,336	4,336
Transportation equipment held for sale	51,548	17,674	24,571
	<u>30,824,164</u>	<u>35,380,127</u>	<u>32,548,716</u>
Less: Allowance for price decline of inventories	(905,453)	(1,035,735)	(800,857)
	<u>\$ 29,918,711</u>	<u>\$ 34,344,392</u>	<u>\$ 31,747,859</u>

The cost of inventories recognized as expense for the period:

	<u>For the three-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Cost of goods sold	\$ 70,182,288	71,312,858
Provision for inventory market price decline	80,524	34,031
Loss on disposal of inventory	383,960	407,434
Loss on physical inventory	60,570	65,690
Loss on production stoppages	640,487	620,509
Revenue from sale of scraps	(68,876)	(69,144)
Other operating cost	675,653	970,666
	<u>\$ 71,954,606</u>	<u>\$ 73,342,044</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Cost of goods sold	\$ 205,261,570	206,511,141
(Reversal of allowance) provision for inventory market price decline (Note)	(116,944)	92,707
Loss on disposal of inventory	1,115,274	1,181,008
Loss on physical inventory	175,135	180,005
Loss on production stoppages	2,039,355	1,702,709
Revenue from sale of scraps	(202,143)	(228,847)
Other operating cost	2,377,743	3,403,295
	<u>\$ 210,649,990</u>	<u>\$ 212,842,018</u>

(Note) The reversal of net realizable value and the decrease of cost of goods sold were recognized due to disposal of certain inventories which were previously provided with allowance for price decline.

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

B. The Group has no inventories pledged to others as collateral as of September 30, 2016, December 31, 2015 and September 30, 2015.

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

A. On August 8, 2016, the Group has entered into a share transfer agreement with an independent party and agreed to sell all the shares of its subsidiary, Ever-Splendor Electrics (Shenzhen) Co., Ltd., and transfer assets and liabilities to the disposal group. Details of the assets and liabilities as at September 30, 2016 are as follows:

(1) Assets were classified as non-current assets held for sale:

	<u>September 30, 2016</u>
Cash and cash equivalents	\$ 8,336
Other receivables	8,533
Prepayments	1,787
Property, plant and equipment	263,146
Deferred income tax assets	1,171
Long-term prepaid rent	121,775
Other non-current assets	<u>166,601</u>
	<u>\$ 571,349</u>

(2) Liabilities directly associated with non-current assets held for sale:

	<u>September 30, 2016</u>
Accounts payable	\$ 6,249
Guarantee deposits received	<u>9,374</u>
	<u>\$ 15,623</u>

(3) The disposal group is stated at the lower of carrying amount and fair value less costs to sell, and there is no indication of any impairment.

B. The Group has been approved by the board of directors to sell all the shares of its associate, Jinmailang Beverage Co., Ltd. in May 2016, and the corresponding investments accounted for under the equity method had been transferred to non-current assets held for sale.

The aforementioned non-current assets held for sale had been transferred in September 2016, the price of disposal had been collected and the related gain on disposal of \$1,528,552 was recognized (listed as "other gains and losses").

C. The Group entered into a land expropriation and compensation on plan facilities decommissioning agreement (the 'Compensation Agreement') with the Xindu District Government of Chengdu City on December 3, 2014, whereby both parties agreed that the decommissioning of plant facilities and building should be completed and the title of the land should be transferred within 120 days after the effective date of the agreement. Assets and liabilities that are included in the scope of the Compensation Agreement were classified as non-current assets held for sale.

The aforementioned disposal group classified as held for sale had been disposed of in February 2015 and the related gain on disposal of \$452,780 was recognized (listed as "other gains and losses").

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

	<u>September 30, 2016</u>	<u>December 31, 2015</u>	<u>September 30, 2015</u>
Listed (TSE and OTC) stocks	\$ 2,614,964	\$ 2,703,576	\$ 2,768,987
Unlisted stocks	1,654,872	1,742,667	1,816,474
Beneficiary certificates	605,274	908,058	909,304
Privately placed securities	1,368,552	1,161,905	1,162,318
Government bonds	<u>199,705</u>	<u>199,626</u>	<u>200,000</u>
	6,443,367	6,715,832	6,857,083
Adjustments of available-for-sale financial assets	(92,313)	253,498	16,858
Less: Accumulated impairment	(<u>436,282</u>)	(<u>450,841</u>)	(<u>271,265</u>)
	<u>\$ 5,914,772</u>	<u>\$ 6,518,489</u>	<u>\$ 6,602,676</u>

A. The Group recognized fair value change in other comprehensive income of \$313,154, (\$253,058), (\$340,431) and (\$1,524,214) for the three-month and nine-month periods ended September 30, 2016 and 2015, respectively, and the income tax relating to the components of other comprehensive income were (\$4,346), \$—, \$1,312 and \$— for the three-month and nine-month periods then ended, respectively.

B. For more information on available-for-sale financial assets pledged as collateral as of September 30, 2016, December 31, 2015 and September 30, 2015, please refer to Note 8, 'Pledged assets'.

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

	<u>September 30, 2016</u>	<u>December 31, 2015</u>	<u>September 30, 2015</u>
Unlisted stocks	\$ 3,035,075	\$ 3,427,181	\$ 3,392,788
Privately placed securities	708,893	303,631	197,220
Emerging stocks	<u>229,907</u>	<u>72,843</u>	<u>11,419</u>
	3,973,875	3,803,655	3,601,427
Less: Accumulated impairment	(<u>1,003,001</u>)	(<u>1,034,223</u>)	(<u>1,034,259</u>)
	<u>\$ 2,970,874</u>	<u>\$ 2,769,432</u>	<u>\$ 2,567,168</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. Accordingly, the Group classified those stocks as 'financial assets carried at cost'.

B. During the nine-month periods ended September 30, 2016 and 2015, some of the Group's investments accounted as financial assets carried at cost had completed their initial public offering (IPO) process and became listed in the TSE (or OTC) market. The carrying amount of these investments of \$104,031 and \$4,082 was reclassified as 'available-for-sale financial assets – non-current'.

C. For more information on financial assets carried at cost pledged to others as of September 30, 2016, December 31, 2015 and September 30, 2015, please refer to Note 8, 'Pledged assets'.

(10) Investments in debt instrument without active markets - non-current

	<u>September 30, 2016</u>	<u>December 31, 2015</u>	<u>September 30, 2015</u>
Financial bonds	<u>\$ 312,534</u>	<u>\$ 327,134</u>	<u>\$ 327,582</u>

A. The counterparties of the Group's investments have good credit quality.

B. The Group has no investments in debt instrument without active markets pledged to others as of September 30, 2016, December 31, 2015 and September 30, 2015.

(11) Investments accounted for under the equity method

<u>Company name</u>	<u>September 30, 2016</u>	<u>December 31, 2015</u>	<u>September 30, 2015</u>
Associates:			
President Securities Corp.	\$ 7,899,462	\$ 7,646,754	\$ 7,555,515
Presicarre Corp.	6,301,287	6,242,685	6,185,336
Prince Housing and Development Corp. (Note 1)	2,586,461	2,750,948	2,505,439
TTET Union Corp.	2,011,379	2,080,469	1,974,606
Kuang Chuan Dairy Co., Ltd.	1,781,466	1,618,855	1,599,697
Yantai North Andre Juice Co., Ltd. (Note 1)	1,285,254	1,324,865	1,361,329
Grand Bills Finance Corp. (Note 1)	1,309,161	1,275,916	1,247,029
Weilih Food Industrial Co., Ltd.	1,237,679	1,209,760	1,153,360
Jinmailang Beverage Co., Ltd. (Note 2)	-	4,665,819	4,829,329
Others (individually less than 2%) (Note 1)	2,692,369	2,903,710	2,841,164
	<u>27,104,518</u>	<u>31,719,781</u>	<u>31,252,804</u>
Joint ventures:			
President Coffee (Cayman) Holdings Ltd.	3,290,343	2,493,117	2,757,341
Wuhan Zijiang President Enterprise Co., Ltd.	831,530	801,308	872,047
China F&B Venture Investments	659,682	670,093	698,815
Others (individually less than 2%)	1,384,800	1,392,823	1,723,589
	<u>6,166,355</u>	<u>5,357,341</u>	<u>6,051,792</u>
	<u>\$ 33,270,873</u>	<u>\$ 37,077,122</u>	<u>\$ 37,304,596</u>

(Note 1) The Group accounted for the investment in those companies 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%.

(Note 2) The Group has been approved by the board of directors to sell all the shares of Jinmailang Beverage Co., Ltd in May 2016 and the procedure for share transfer had been completed. Please refer to Note (6)7, 'Non-current assets held for sale'.

A. Associates

(a) As of September 30, 2016, December 31, 2015 and September 30, 2015, the Group's individually immaterial associates amounted to \$27,104,518, \$31,719,781 and \$31,252,804, respectively.

The Group's share of the operating results are summarized below:

	<u>For the three-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Profit for the period from continuing operations	\$ 803,954	\$ 603,183
Other comprehensive income (loss), net of tax	<u>61,450</u>	<u>(99,183)</u>
Total comprehensive income	<u>\$ 865,404</u>	<u>\$ 504,000</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Profit for the period from continuing operations	\$ 2,089,678	\$ 2,020,520
Other comprehensive income (loss), net of tax	<u>54,344</u>	<u>(60,197)</u>
Total comprehensive income	<u>\$ 2,144,022</u>	<u>\$ 1,960,323</u>

(b) The fair value of the Group's associates with quoted market prices is as follows:

	<u>September 30, 2016</u>	<u>December 31, 2015</u>	<u>September 30, 2015</u>
President Securities Corp.	\$ 5,210,232	\$ 5,865,373	\$ 5,513,890
TTET Union Corp.	6,103,134	5,437,122	5,190,639
Prince Housing and Development Corp.	1,837,448	1,684,699	1,779,687
Kang Na Hsiung Enterprise Co., Ltd.	<u>451,106</u>	<u>485,807</u>	<u>428,653</u>
	<u>\$ 13,601,920</u>	<u>\$ 13,473,001</u>	<u>\$ 12,912,869</u>

B. Joint venture

As of September 30, 2016, December 31, 2015 and September 30, 2015, the carrying amount of the Group's individually immaterial joint ventures amounted to \$6,166,355, \$5,357,341 and \$6,051,792, respectively. The Group's share of the operating results are summarized below:

	<u>For the three-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Profit for the period from continuing operations	\$ 682,735	\$ 477,777
Other comprehensive loss, net of tax	<u>(8,243)</u>	<u>(3,200)</u>
Total comprehensive income	<u>\$ 674,492</u>	<u>\$ 474,577</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Profit for the period from continuing operations	\$ 1,899,061	\$ 1,497,549
Other comprehensive loss, net of tax	<u>(20,169)</u>	<u>(1,497)</u>
Total comprehensive income	<u>\$ 1,878,892</u>	<u>\$ 1,496,052</u>

C. For more information on investments accounted for under the equity method pledged as collateral

as of September 30, 2016, December 31, 2015 and September 30, 2015, please refer to Note 8, 'Pledged assets'.

- D. For the three-month and nine-month periods ended September 30, 2016 and 2015, the share of profit of associates and joint ventures under the equity method was \$1,486,689, \$1,080,960, \$3,988,739 and \$3,518,069, respectively.
- E. During the nine-month period ended September 30, 2015, the Group partially disposed its shares of the investment accounted for under the equity method, Eagle Cold Storage Enterprises Co., Ltd., through public market. It was determined that the Group has lost significant influence over the associate due to the decrease in the percentage of ownership. Based on its intention, residual interest of \$553,980 was reclassified as 'available-for-sale financial assets - non-current'.
- F. During the nine-month period ended September 30, 2015, the Group partially disposed its shares of the investments accounted for under the equity method, Outlook Investment Pte Ltd., etc. It was determined that the Group has lost significant influence over these associates due to the decrease in the percentage of ownership. Based on its intention, residual interest of \$519,828 was reclassified as available-for-sale investment. However, as the stocks of these investments are not traded in active markets, fair value of these investments cannot be measured reliably. Accordingly, the Group classified them as 'financial assets carried at cost - non-current'.

(12) Property, plant and equipment

	Machinery and							
	Land	Buildings	utilities equipment	Transportation equipment	Leasehold improvements	Other equipment	Construction in progress	Total
January 1, 2016								
Cost	\$ 14,682,526	\$ 74,214,520	\$ 113,325,051	\$ 6,472,310	\$ 12,558,837	\$ 67,766,896	\$ 8,169,550	\$ 297,189,690
Accumulated depreciation	-	(21,948,408)	(61,352,048)	(4,101,509)	(6,994,803)	(42,007,600)	-	(136,404,368)
Accumulated impairment	-	(36,497)	(42,544)	-	(264)	(222,261)	-	(301,566)
	<u>\$ 14,682,526</u>	<u>\$ 52,229,615</u>	<u>\$ 51,930,459</u>	<u>\$ 2,370,801</u>	<u>\$ 5,563,770</u>	<u>\$ 25,537,035</u>	<u>\$ 8,169,550</u>	<u>\$ 160,483,756</u>
For the nine-month								
period ended September 30, 2016								
At January 1	\$ 14,682,526	\$ 52,229,615	\$ 51,930,459	\$ 2,370,801	\$ 5,563,770	\$ 25,537,035	\$ 8,169,550	\$ 160,483,756
Additions	-	75,791	531,872	509,704	1,066,999	3,830,713	2,766,148	8,781,227
Depreciation charge	-	(2,210,246)	(4,690,364)	(501,651)	(989,016)	(5,726,845)	-	(14,118,122)
Disposals	-	-	-	-	-	-	-	-
Cost	-	(274,219)	(1,040,351)	(264,840)	(654,579)	(3,577,048)	(21,804)	(5,832,841)
Accumulated depreciation	-	221,392	874,524	222,423	593,241	3,292,350	-	5,203,930
Reversal (provision) of impairment loss	-	(128,701)	(16,950)	(23)	103	(1,447)	-	(147,018)
Reclassification (Note)	149,050	1,679,701	2,766,275	74,665	(579,319)	1,720,650	(3,655,523)	2,155,499
Net currency exchange difference	(5,444)	(1,993,012)	(2,226,325)	(15,619)	(78,817)	(603,860)	(318,072)	(5,241,149)
At September 30	<u>\$ 14,826,132</u>	<u>\$ 49,600,321</u>	<u>\$ 48,129,140</u>	<u>\$ 2,395,460</u>	<u>\$ 4,922,382</u>	<u>\$ 24,471,548</u>	<u>\$ 6,940,299</u>	<u>\$ 151,285,282</u>
September 30, 2016								
Cost	\$ 14,826,132	\$ 72,894,088	\$ 111,497,007	\$ 6,746,378	\$ 12,852,789	\$ 66,770,166	\$ 6,940,299	\$ 292,526,859
Accumulated depreciation	-	(23,135,061)	(63,309,545)	(4,350,896)	(7,930,246)	(42,076,006)	-	(140,801,754)
Accumulated impairment	-	(158,706)	(58,322)	(22)	(161)	(222,612)	-	(439,823)
	<u>\$ 14,826,132</u>	<u>\$ 49,600,321</u>	<u>\$ 48,129,140</u>	<u>\$ 2,395,460</u>	<u>\$ 4,922,382</u>	<u>\$ 24,471,548</u>	<u>\$ 6,940,299</u>	<u>\$ 151,285,282</u>

(Note) Transferred from "Prepayment for equipment" and "Investment property" and partially transferred to "Inventory" and "Non-current assets held for sale".

	Land	Buildings	Machinery and utilities equipment	Transportation equipment	Leasehold improvements	Other equipment	Construction in progress	Total
<u>January 1, 2015</u>								
Cost	\$ 14,461,602	\$ 67,785,095	\$ 109,496,791	\$ 5,903,589	\$ 11,824,618	\$ 64,685,760	\$ 13,747,279	\$287,904,734
Accumulated depreciation	-	(19,515,518)	(56,934,981)	(3,593,282)	(6,598,392)	(37,927,277)	-	(124,569,450)
Accumulated impairment	-	(37,027)	(66,781)	-	(498)	(75,767)	-	(180,073)
	<u>\$ 14,461,602</u>	<u>\$ 48,232,550</u>	<u>\$ 52,495,029</u>	<u>\$ 2,310,307</u>	<u>\$ 5,225,728</u>	<u>\$ 26,682,716</u>	<u>\$ 13,747,279</u>	<u>\$163,155,211</u>
<u>For the nine-month period ended September 30, 2015</u>								
At January 1	\$ 14,461,602	\$ 48,232,550	\$ 52,495,029	\$ 2,310,307	\$ 5,225,728	\$ 26,682,716	\$ 13,747,279	\$163,155,211
Additions	-	109,030	463,357	508,209	1,120,233	3,905,400	4,050,407	10,156,636
Depreciation charge	-	(2,016,765)	(4,725,353)	(476,363)	(905,110)	(6,006,645)	-	(14,130,236)
Disposals	-	-	-	-	-	-	-	-
Cost	-	(44,959)	(2,384,198)	(149,958)	(703,444)	(2,311,443)	-	(5,594,002)
Accumulated depreciation	-	33,404	1,979,463	129,518	551,449	2,108,556	-	4,802,390
Accumulated impairment	-	-	14,777	-	-	-	-	14,777
Reversal of impairment loss	-	397	1,222	-	176	14,345	-	16,140
Reclassification (Note)	-	2,293,207	3,999,673	49,596	38,520	1,460,201	(5,373,138)	2,468,059
Net currency exchange difference	(5,948)	410,692	466,443	(1,189)	(3,901)	59,593	213,382	1,139,072
At September 30	<u>\$ 14,455,654</u>	<u>\$ 49,017,556</u>	<u>\$ 52,310,413</u>	<u>\$ 2,370,120</u>	<u>\$ 5,323,651</u>	<u>\$ 25,912,723</u>	<u>\$ 12,637,930</u>	<u>\$162,028,047</u>
<u>September 30, 2015</u>								
Cost	\$ 14,455,654	\$ 70,698,019	\$ 112,425,462	\$ 6,311,194	\$ 12,279,963	\$ 67,613,390	\$ 12,637,930	\$296,421,612
Accumulated depreciation	-	(21,643,833)	(60,065,902)	(3,941,074)	(6,955,990)	(41,639,244)	-	(134,246,043)
Accumulated impairment	-	(36,630)	(49,147)	-	(322)	(61,423)	-	(147,522)
	<u>\$ 14,455,654</u>	<u>\$ 49,017,556</u>	<u>\$ 52,310,413</u>	<u>\$ 2,370,120</u>	<u>\$ 5,323,651</u>	<u>\$ 25,912,723</u>	<u>\$ 12,637,930</u>	<u>\$162,028,047</u>

(Note) Transferred from "Prepayment for equipment" and partially transferred to "Investment property" and "Inventory".

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

	<u>For the three-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Amount capitalized	<u>\$ 28,813</u>	<u>\$ 374,284</u>
Interest rate range	<u>0.89%~4.67%</u>	<u>0.81%~3.03%</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Amount capitalized	<u>\$ 163,402</u>	<u>\$ 563,696</u>
Interest rate range	<u>0.88%~4.67%</u>	<u>0.81%~3.03%</u>

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 as at September 30, 2016, December 31, 2015 and September 30, 2015, please refer to Note 8, 'Pledged assets.'

(13) Investment property, net

	<u>Land</u>	<u>Buildings</u>	<u>Total</u>
<u>January 1, 2016</u>			
Cost	\$ 12,282,478	\$ 9,488,074	\$ 21,770,552
Accumulated depreciation	-	(2,340,076)	(2,340,076)
Accumulated impairment	(152,719)	(49,084)	(201,803)
	<u>\$ 12,129,759</u>	<u>\$ 7,098,914</u>	<u>\$ 19,228,673</u>

For the nine-month
period ended September 30, 2016

At January 1	\$ 12,129,759	\$ 7,098,914	\$ 19,228,673
Additions	640,801	127,709	768,510
Depreciation charge	-	(235,434)	(235,434)
Disposals— Cost	-	(7,446)	(7,446)
— Depreciation	-	7,342	7,342
Reversal of impairment	113	-	113
Reclassification (Note)	(149,050)	(105,920)	(254,970)
Net currency exchange differences	-	3,567	3,567
At September 30	<u>\$ 12,621,623</u>	<u>\$ 6,888,732</u>	<u>\$ 19,510,355</u>

September 30, 2016

Cost	\$ 12,774,229	\$ 9,125,034	\$ 21,899,264
Accumulated depreciation	-	(2,187,218)	(2,187,218)
Accumulated impairment	(152,606)	(49,084)	(201,690)
	<u>\$ 12,621,623</u>	<u>\$ 6,888,732</u>	<u>\$ 19,510,355</u>

(Note) Transferred to “property, plant and equipment”.

	<u>Land</u>	<u>Buildings</u>	<u>Total</u>
<u>January 1, 2015</u>			
Cost	\$ 12,168,903	\$ 9,252,772	\$ 21,421,675
Accumulated depreciation	-	(2,004,827)	(2,004,827)
Accumulated impairment	(152,875)	(49,084)	(201,959)
	<u>\$ 12,016,028</u>	<u>\$ 7,198,861</u>	<u>\$ 19,214,889</u>

For the nine-month
period ended September 30, 2015

At January 1	\$ 12,016,028	\$ 7,198,861	\$ 19,214,889
Additions	109,672	9,951	119,623
Depreciation charge	-	(234,500)	(234,500)
Reversal of impairment	156	-	156
Reclassification (Note)	-	225,626	225,626
Net currency exchange differences	-	(1,914)	(1,914)
At September 30	<u>\$ 12,125,856</u>	<u>\$ 7,198,024</u>	<u>\$ 19,323,880</u>

September 30, 2015

Cost	\$ 12,278,575	\$ 9,540,714	\$ 21,819,289
Accumulated depreciation	-	(2,293,606)	(2,293,606)
Accumulated impairment	(152,719)	(49,084)	(201,803)
	<u>\$ 12,125,856</u>	<u>\$ 7,198,024</u>	<u>\$ 19,323,880</u>

(Note) Transferred from "property, plant and equipment".

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

	<u>For the three-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Rental income from the lease of the investment property	<u>\$ 319,050</u>	<u>\$ 273,286</u>
Direct operating expenses arising from the investment property that generated income during the period	<u>\$ 168,836</u>	<u>\$ 177,061</u>
Direct operating expenses arising from the investment property that did not generate income during the period	<u>\$ 7,463</u>	<u>\$ 4,768</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Rental income from the lease of the investment property	<u>\$ 913,925</u>	<u>\$ 863,518</u>
Direct operating expenses arising from the investment property that generated income during the period	<u>\$ 504,243</u>	<u>\$ 486,375</u>
Direct operating expenses arising from the investment property that did not generate income during the period	<u>\$ 25,380</u>	<u>\$ 15,715</u>

- B. The fair value of the investment property held by the Group as at September 30, 2016, December 31, 2015 and September 30, 2015 ranged from \$19,228,673 to \$41,435,61, which were assessed based on the reports of independent appraisers. Valuations were made based on most recent transaction prices of similar and comparable properties, considering factors such as location, transaction scale, and purpose of use, etc.
- C. The Group purchased agricultural land under the names of own-cultivators 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 as at September 30, 2016, December 31, 2015 and September 30, 2015, 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 nine-month period ended September 30, 2016</u>					
January 1	\$ 531,145	\$ 462,438	\$ 828,982	\$ 947,433	\$2,769,998
Additions	-	-	212,256	41,048	253,304
Amortization	(9,918)	(11,155)	(223,262)	(47,292)	(291,627)
Provision for impairment	-	-	(151)	-	(151)
Net exchange differences	-	(17,178)	(14,380)	(52,433)	(83,991)
September 30	<u>\$ 521,227</u>	<u>\$ 434,105</u>	<u>\$ 803,445</u>	<u>\$ 888,756</u>	<u>\$2,647,533</u>
	<u>Licences</u>	<u>Trademarks</u>	<u>Software</u>	<u>Others</u>	<u>Total</u>
<u>For the nine-month period ended September 30, 2015</u>					
January 1	\$ 544,369	\$ 460,096	\$ 869,777	\$ 991,594	\$2,865,836
Additions	-	23,415	215,989	10,206	249,610
Amortization	(9,918)	(11,501)	(204,295)	(45,721)	(271,435)
Disposals	-	-	(7,437)	(368)	(7,805)
Net exchange differences	-	4,844	1,609	17,610	24,063
September 30	<u>\$ 534,451</u>	<u>\$ 476,854</u>	<u>\$ 875,643</u>	<u>\$ 973,321</u>	<u>\$2,860,269</u>

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

	<u>For the three-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Operating costs	\$ 33,535	\$ 36,093
Selling expenses	13,818	18,211
General and administrative expenses	49,793	42,249
Research and development expenses	123	270
	<u>\$ 97,269</u>	<u>\$ 96,823</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Operating costs	\$ 96,815	\$ 86,053
Selling expenses	45,755	58,987
General and administrative expenses	148,179	125,465
Research and development expenses	878	930
	<u>\$ 291,627</u>	<u>\$ 271,435</u>

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

C. For more information regarding intangible assets, please refer to Note 6(15), "Impairment of non-financial assets"

D.As of September 30, 2016, December 31, 2015 and September 30, 2015, no intangible assets were pledged as collateral.

(15) Impairment on non-financial assets

A.The Group recognized (impairment loss) and gain on reversal of impairment loss for the three-month and nine-month periods ended September 30, 2016 and 2015 of (\$165,341), \$2,182, (\$153,063) and \$16,296, respectively (shown as “Other gains and losses”). Details of such loss are as follows:

Items	For the three-month periods ended September 30,			
	2016		2015	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Reversal of (impairment loss):				
Property, plant and equipment	(\$159, 183)	\$ -	\$ 2, 182	\$ -
Intangible assets	(151)	-	-	-
Long-term prepaid rents	(6, 007)	-	-	-
	<u>(\$165, 341)</u>	<u>\$ -</u>	<u>\$ 2, 182</u>	<u>\$ -</u>
Items	For the nine-month periods ended September 30,			
	2016		2015	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Reversal of (impairment loss):				
Property, plant and equipment	(\$147, 018)	\$ -	\$ 16, 140	\$ -
Investment property	113	-	156	-
Intangible assets	(151)	-	-	-
Long-term prepaid rents	(6, 007)	-	-	-
	<u>(\$153, 063)</u>	<u>\$ -</u>	<u>\$ 16, 296</u>	<u>\$ -</u>

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

Segments	For the three-month periods ended September 30,			
	2016		2015	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Foods business	\$ 132	\$ -	\$ 133	\$ -
Feeds business	(166,085)	-	-	-
Convenience stores	429	-	1,193	-
Packaging and containers	183	-	183	-
Pharmaceuticals business	-	-	673	-
	<u>(\$165,341)</u>	<u>\$ -</u>	<u>\$ 2,182</u>	<u>\$ -</u>

Segments	For the nine-month periods ended September 30,			
	2016		2015	
	Recognized in profit or loss	Recognized in other comprehensive income	Recognized in profit or loss	Recognized in other comprehensive income
Foods business	\$ 385	\$ -	\$ 677	\$ -
Feeds business	(165,960)	-	(123)	-
Convenience stores	11,243	-	14,520	-
Packaging and containers	549	-	549	-
Pharmaceuticals business	720	-	673	-
	<u>(\$153,063)</u>	<u>\$ -</u>	<u>\$ 16,296</u>	<u>\$ -</u>

(16) Short-term borrowings

	September 30, 2016	December 31, 2015	September 30, 2015	Collateral
Bank unsecured borrowings	\$ 28,834,548	\$ 32,910,139	\$ 35,255,905	None
Bank secured borrowings	<u>956,073</u>	<u>2,166,304</u>	<u>3,607,681</u>	(Note)
	<u>\$ 29,790,621</u>	<u>\$ 35,076,443</u>	<u>\$ 38,863,586</u>	
Interest rate range	<u>0.74%~6.00%</u>	<u>0.86%~6.50%</u>	<u>0.76%~6.05%</u>	

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

(17) Short-term notes and bills payable

	<u>September 30, 2016</u>	<u>December 31, 2015</u>	<u>September 30, 2015</u>	<u>Collateral</u>
Commercial paper payable	\$ 8,364,100	\$ 7,310,050	\$ 7,978,050	(Note)
Less: Unamortized discount	(387)	(5,275)	(1,068)	
	<u>\$ 8,363,713</u>	<u>\$ 7,304,775</u>	<u>\$ 7,976,982</u>	
Interest rate range	<u>0.65%~1.85%</u>	<u>0.45%~2.04%</u>	<u>0.74%~2.04%</u>	

(Note) For more information about the collateral 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>September 30, 2016</u>	<u>December 31, 2015</u>	<u>September 30, 2015</u>
Receipts under custody at convenience stores	\$ 6,513,869	\$ 7,834,645	\$ 9,488,968
Accrued salaries and bonuses	6,764,562	7,812,139	5,885,708
Employees' compensation and directors' and supervisors' remuneration payable	2,290,031	2,267,549	2,578,172
Equipment and construction payable	2,317,739	3,841,449	2,402,864
Advertising and promotion expenses payable	6,314,747	5,382,019	8,004,077
Others	<u>19,747,476</u>	<u>17,672,916</u>	<u>19,418,336</u>
	<u>\$ 43,948,424</u>	<u>\$ 44,810,717</u>	<u>\$ 47,778,125</u>

(19) Bonds payable

	<u>September 30, 2016</u>	<u>December 31, 2015</u>	<u>September 30, 2015</u>	<u>Collateral</u>
Unsecured bonds payable	\$ 27,549,900	\$ 37,196,795	\$ 38,665,438	None
Less: Current portion of bonds payable	(9,539,489)	(8,995,013)	(10,076,006)	
	<u>\$ 18,010,411</u>	<u>\$ 28,201,782</u>	<u>\$ 28,589,432</u>	

A. 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.

B.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.

C.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.

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

(a)Total issue amount: \$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.

E. 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) C Bond: 10 years, from June 23, 2014 to June 23, 2024

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

F. Uni-President China Holdings Ltd., one of the Company's subsidiary, issued long-term notes on January 23, 2014 through Taipei Exchange in the amount of CNY 1 billion for an 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 \$5,000 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. G. Uni-President China Holdings Ltd., one of the Company's subsidiary, issued long-term notes on August 28, 2014 through Taipei Exchange in the amount of CNY 1 billion ('Formosa Bond' F-02002 and F-02003). The significant terms of the bonds are as follows:

(a) Total issue amount: Approximately \$5,000,000 (CNY 1 billion) including \$2,500,000 (CNY 0.5 billion) of A and \$2,500,000 (CNY 0.5 billion) of B

(b) Issue price: At par value of \$5,000 per bond (CNY 1 million)

(c) Coupon rate:

(i) A Bond: the coupon rate is 3.5% per annum

(ii) B Bond: the coupon rate is 3.9% per annum

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

(e) Repayment term:

(i) A Bond: the bonds are repayable in August 2017 upon maturity.

(ii) B Bond: the bonds are repayable in August 2019 upon maturity.

(f) Period:

(i) A Bond (F-02002): 3 years, from August 28, 2014 to August 28, 2017

(ii) B Bond (F-02003): 5 years, from August 28, 2014 to August 28, 2019

(g) Guarantee bank: The bonds are guaranteed by The Bank of New York Mellon, London Branch. H. Cayman Ton Yi Industrial Holdings Ltd., one of the Company's subsidiary, issued long-term notes on February 3, 2015 through Taipei Exchange in the amount of CNY 142 million ('Formosa Bond' F-06301). The significant terms of the bonds are as follows:

(a) Total issue amount: Approximately \$717,242 (CNY 142 million)

(b) Issue price: At par value of \$5,000 per bond (CNY 1 million)

(c) Coupon rate: 4.20%

(d) Term of interest repayment: The bond interest is calculated every year starting February 2015 based on the coupon rate.

(e) Repayment term: The bonds are repayable in February 2018 upon maturity.

(f) Period: 3 years, from February 3, 2015 to February 3, 2018

(g) Guarantee bank: The bonds are guaranteed by CTBC Bank Co., Ltd.

(20) Long-term borrowings

	<u>September 30, 2016</u>	<u>December 31, 2015</u>	<u>September 30, 2015</u>	<u>Collateral</u>
Unsecured bank borrowings	\$ 46,716,936	\$ 42,568,709	\$ 38,778,058	None
Secured bank borrowings	1,399,950	3,018,275	4,795,081	(Note)
Revolving credit facility	2,700,000	3,000,000	3,500,000	None
	<u>50,816,886</u>	<u>48,586,984</u>	<u>47,073,139</u>	
Less: Unamortised discount	(1,076)	(2,045)	(1,842)	
Current portion of long-term borrowings	(4,528,414)	(6,912,057)	(8,083,830)	
	<u>\$ 46,287,396</u>	<u>\$ 41,672,882</u>	<u>\$ 38,987,467</u>	
Range of maturity dates	<u>12. 2016~11. 2022</u>	<u>1. 2016~11. 2022</u>	<u>10. 2015~7. 2020</u>	
Range of interest rates	<u>0. 41%~6. 44%</u>	<u>0. 61%~6. 44%</u>	<u>0. 67%~5. 75%</u>	

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

(21) Pensions

A. The Group has a defined benefit pension plan in accordance with the Labor Standards Law, covering all regular employees' service years prior to the enforcement of the Labor Pension Act on July 1, 2005 and service years thereafter of employees who chose to continue to be subject to the pension mechanism under the Law. Under the defined benefit pension plan, two units are accrued for each year of service for the first 15 years and one unit for each additional year thereafter, subject to a maximum of 45 units. Pension benefits are based on the number of units accrued and the average monthly salaries and wages of the last 6 months prior to retirement. The Group 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. Also, the Group would assess the balance in the aforementioned labor pension reserve account by December 31 every year. If the account balance is not enough to pay the pension calculated by the aforementioned method to the employees expected to qualify for retirement in the following year, the Group will make contribution for the deficit by end of March next year.

(a) For the aforementioned pension plan, the Group recognized pension costs of \$129,693, \$115,399, \$345,866 and \$355,713 for the three-month and nine-month periods ended September 30, 2016 and 2015, respectively.

(b) Expected contributions to the defined benefit pension plans of the Group for the next annual reporting period as at September 30, 2016 is \$762,276.

B. Effective July 1, 2005, the Company and its domestic subsidiaries have established a defined contribution pension plan (the "New Plan") under the Labour 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 Labour Insurance. The benefits accrued are paid monthly or in lump sum upon termination of employment. The Company'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 fixed 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 nine-month periods ended September 30, 2016 and 2015 were \$667,417, \$752,011, \$2,177,178 and \$2,246,373, respectively.

(22) Share capital

A. As of September 30, 2016, the Company's authorized capital was \$60,000,000, and the paid-in capital was \$56,820,154, consisting of 5,682,015 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 (unit: thousand shares):

	<u>For the nine-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Balance as at January 1	5,682,015	5,463,476
Issuance of shares through capitalisation of retained earnings	-	218,539
Balance as at September 30	<u>5,682,015</u>	<u>5,682,015</u>

C. On June 26, 2015, the Company's shareholders adopted a resolution to issue shares of common stock due to capitalization of retained earnings of \$2,185,391 and obtained approval from the SFC. The effective date of capitalization was set on August 14, 2015.

(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 nine-month periods ended September 30, 2016 and 2015 are as follows:

	<u>Share premium</u>	<u>Difference between the acquisition or disposal price and carrying amount of subsidiaries</u>	<u>Share of change in net equity of associates and joint accounted for under the method</u>	<u>Others</u>	<u>Total</u>
January 1, 2016	\$438,468	\$ 3,132,490	\$ 236,902	\$149,312	\$3,957,172
Adjustment for change in capital reserve of investee companies	-	-	(35,353)	3,320	(32,033)
Transactions with non- controlling interests of subsidiaries	-	(99,292)	-	-	(99,292)
Adjustment of capital reserve due to change in interests in associates	-	-	65,059	-	65,059
Disposal of subsidiaries	-	-	-	(10,291)	(10,291)
September 30, 2016	<u>\$438,468</u>	<u>\$ 3,033,198</u>	<u>\$ 266,608</u>	<u>\$142,341</u>	<u>\$3,880,615</u>

	Share premium	Difference between the acquisition or disposal price and carrying amount of subsidiaries	Share of change in net equity of associates and joint accounted for under the method	Others	Total
January 1, 2015	\$438,468	\$ 3,095,386	\$ 169,024	\$145,612	\$3,848,490
Acquisition or disposal of subsidiaries	-	95,525	-	-	95,525
Disposal of investments accounted for under the equity method	-	-	(3,414)	-	(3,414)
September 30, 2015	<u>\$438,468</u>	<u>\$ 3,190,911</u>	<u>\$ 165,610</u>	<u>\$145,612</u>	<u>\$3,940,601</u>

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

In January and February 2016, the Group disposed all its shares in the subsidiaries, BankPro E-Service Technology Co., Ltd. and Sato Restaurant System Co., Ltd. It was determined that the Group has lost significant influence over these companies. The transactions resulted in reversal of capital reserve of \$10,291 which was previously recognized due to an organisational structure adjustment. Proceeds from disposal of investments amounting to \$238,031 had been collected while gain on disposal amounting to \$124,503 (listed as "other gains and losses") and a decrease in non-controlling interest by \$123,819 had been recognized accordingly.

(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.
- 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. The Company reversed proportionately the special reserve previously set aside, due to use or disposal of relevant assets. When the aforementioned assets are classified as investment properties, the reversal of land will take place upon disposal or reclassification while properties, other than land, are to be reversed through the operating period.
- D. On June 26, 2015, the stockholders during their meeting resolved for the distribution of dividends from 2014 earnings of \$9,834,258, constituting \$1.40 (in dollars) per share as cash dividends and \$0.4 (in dollars) per share as stock dividends. On June 22, 2016, the stockholders during their meeting resolved for the distribution of dividends from 2015 earnings of \$11,364,031, constituting \$2 (in dollars) per share as cash dividends.
- E. 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 September 30, 2016, the Group recognized special reserve of \$105,429 in accordance with IAS 28, "Investments in Associates and Joint Ventures".

(25) Other equity items

	<u>For the nine-month period ended September 30, 2016</u>		
	<u>Currency difference</u>	<u>Available-for-sale financial assets</u>	<u>Total</u>
January 1, 2016	\$ 2, 125, 399	\$ 554, 860	\$ 2, 680, 259
Currency translation differences			
— Group	(4, 127, 303)	-	(4, 127, 303)
— Associates	(38, 307)	-	(38, 307)
Fair value adjustment			
— Group	-	(138, 844)	(138, 844)
— Associates	-	83, 031	83, 031
September 30, 2016	<u>(\$ 2, 040, 211)</u>	<u>\$ 499, 047</u>	<u>(\$ 1, 541, 164)</u>

	For the nine-month period ended September 30, 2015		
	Currency difference	Available-for-sale financial assets	Total
January 1, 2015	\$ 3,219,932	\$ 1,357,298	\$ 4,577,230
Currency translation differences			
– Group	969,092	–	969,092
– Associates	25,304	–	25,304
Fair value adjustment			
– Group	–	(1,024,229)	(1,024,229)
– Associates	–	(8,408)	(8,408)
September 30, 2015	<u>\$ 4,214,328</u>	<u>\$ 324,661</u>	<u>\$ 4,538,989</u>

(26) Operating revenue

	For the three-month periods ended September 30,	
	2016	2015
Sales revenue	\$ 104,378,554	\$ 107,422,453
Less: Sales returns	(93,413)	(122,583)
Sales allowance	(3,128,409)	(3,059,544)
Service revenue	3,203,927	3,203,348
Other operating revenue	3,064,992	3,226,414
	<u>\$ 107,425,651</u>	<u>\$ 110,670,088</u>

	For the nine-month periods ended September 30,	
	2016	2015
Sales revenue	\$ 310,489,631	\$ 311,983,315
Less: Sales returns	(277,891)	(299,089)
Sales allowance	(9,415,353)	(9,509,378)
Service revenue	9,465,492	9,363,070
Other operating revenue	8,686,277	9,097,477
	<u>\$ 318,948,156</u>	<u>\$ 320,635,395</u>

(27) Other income

	For the three-month periods ended September 30,	
	2016	2015
Interest income	\$ 200,332	\$ 304,927
Rental income	54,710	161,886
Dividend income	57,285	92,663
Government grants income	161,474	143,218
Other income	833,025	699,954
	<u>\$ 1,306,826</u>	<u>\$ 1,402,648</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Interest income	\$ 685,333	\$ 942,279
Rental income	513,031	503,404
Dividend income	703,368	719,639
Government grants income	394,246	320,160
Other income	2,234,706	2,022,464
	<u>\$ 4,530,684</u>	<u>\$ 4,507,946</u>

(28) Other gains and losses

	<u>For the three-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Net gain (loss) on financial assets at fair value through profit or loss	\$ 24,663	(\$ 34,038)
Net currency exchange loss	(24,569)	(560,391)
Gain on disposal of non-current assets held for sale	1,528,552	-
Gain on disposal of investment	991,115	24,503
Loss on disposal of property, plant and equipment	(72,119)	(43,014)
Loss on disposal of intangible assets	-	(573)
(Impairment loss) gain on reversal of impairment loss	(165,341)	2,182
Other losses	(323,349)	(382,129)
	<u>\$ 1,958,952</u>	<u>(\$ 993,460)</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Net gain on financial assets at fair value through profit or loss	\$ 4,468	\$ 11,558
Net currency exchange loss	(73,549)	(647,734)
Gain on disposal of non-current assets held for sale	1,528,552	452,780
Gain on disposal of investment	1,276,019	640,057
Loss on disposal of property, plant and equipment	(293,318)	(90,912)
Loss on disposal of investment property	(104)	-
Loss on disposal of intangible assets	-	(7,805)
(Impairment loss) gain on reversal of impairment loss	(153,063)	16,296
Other losses	(1,176,538)	(981,786)
	<u>\$ 1,112,467</u>	<u>(\$ 607,546)</u>

(29) Finance costs

	<u>For the three-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Interest expense:		
Bank borrowings	\$ 559,899	\$ 947,004
Less: capitalization of qualifying assets	(28,813)	(374,284)
	<u>\$ 531,086</u>	<u>\$ 572,720</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Interest expense:		
Bank borrowings	\$ 1,896,661	\$ 2,348,440
Less: capitalization of qualifying assets	(163,402)	(563,696)
	<u>\$ 1,733,259</u>	<u>\$ 1,784,744</u>

(30) Expenses by nature

	<u>For the three-month period ended September 30, 2016</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	\$ 4,849,722	\$ 8,888,201	\$ 13,737,923
Depreciation charges on property, plant and equipment	2,614,101	1,804,706	4,418,807
Depreciation charges on investment property	-	77,097	77,097
Amortization of intangible assets	<u>33,535</u>	<u>63,734</u>	<u>97,269</u>
	<u>\$ 7,497,358</u>	<u>\$ 10,833,738</u>	<u>\$ 18,331,096</u>
	<u>For the three-month period ended September 30, 2015</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	\$ 5,134,005	\$ 8,762,947	\$ 13,896,952
Depreciation charges on property, plant and equipment	2,807,831	1,898,462	4,706,293
Depreciation charges on investment property	-	78,118	78,118
Amortization of intangible assets	<u>36,093</u>	<u>60,730</u>	<u>96,823</u>
	<u>\$ 7,977,929</u>	<u>\$ 10,800,257</u>	<u>\$ 18,778,186</u>

	<u>For the nine-month period ended September 30, 2016</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	\$ 14,358,677	\$ 27,542,828	\$ 41,901,505
Depreciation charges on property, plant and equipment	8,500,700	5,617,422	14,118,122
Depreciation charges on investment property	-	235,434	235,434
Amortization of intangible assets	96,815	194,812	291,627
	<u>\$ 22,956,192</u>	<u>\$ 33,590,496</u>	<u>\$ 56,546,688</u>

	<u>For the nine-month period ended September 30, 2015</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Employee benefit expenses	\$ 13,959,028	\$ 26,401,294	\$ 40,360,322
Depreciation charges on property, plant and equipment	8,350,266	5,779,970	14,130,236
Depreciation charges on investment property	-	234,500	234,500
Amortization of intangible assets	86,053	185,382	271,435
	<u>\$ 22,395,347</u>	<u>\$ 32,601,146</u>	<u>\$ 54,996,493</u>

(31) Employee benefit expense

	<u>For the three-month period ended September 30, 2016</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 3,854,198	\$ 7,270,290	\$ 11,124,488
Labor and health insurance expenses	329,158	502,735	831,893
Pension costs	315,594	481,516	797,110
Other personnel expenses	350,772	633,660	984,432
	<u>\$ 4,849,722</u>	<u>\$ 8,888,201</u>	<u>\$ 13,737,923</u>

	<u>For the three-month period ended September 30, 2015</u>		
	<u>Operating cost</u>	<u>Operating expense</u>	<u>Total</u>
Wages and salaries	\$ 4,156,873	\$ 7,170,721	\$ 11,327,594
Labor and health insurance expenses	313,892	533,333	847,225
Pension costs	343,319	524,091	867,410
Other personnel expenses	319,921	534,802	854,723
	<u>\$ 5,134,005</u>	<u>\$ 8,762,947</u>	<u>\$ 13,896,952</u>

	For the nine-month period ended September 30, 2016		
	Operating cost	Operating expense	Total
Wages and salaries	\$ 11,429,097	\$ 22,461,151	\$ 33,890,248
Labor and health insurance expenses	1,009,421	1,571,488	2,580,909
Pension costs	948,356	1,574,688	2,523,044
Other personnel expenses	971,803	1,935,501	2,907,304
	<u>\$ 14,358,677</u>	<u>\$ 27,542,828</u>	<u>\$ 41,901,505</u>

	For the nine-month period ended September 30, 2015		
	Operating cost	Operating expense	Total
Wages and salaries	\$ 11,199,674	\$ 21,391,944	\$ 32,591,618
Labor and health insurance expenses	978,459	1,637,066	2,615,525
Pension costs	937,170	1,664,916	2,602,086
Other personnel expenses	843,725	1,707,368	2,551,093
	<u>\$ 13,959,028</u>	<u>\$ 26,401,294</u>	<u>\$ 40,360,322</u>

A. A ratio of profit of the current year distributable, after covering accumulated losses, shall be distributed as employees' compensation and directors' remuneration. The ratio shall not be lower than 2% for employees' compensation and shall not be higher than 2% for directors' remuneration.

B. For the three-month and nine-month periods ended September 30, 2016 and 2015, employees' compensation was accrued at \$359,441, \$325,027, \$1,151,514 and \$1,054,757, respectively, while directors' remuneration was accrued at \$74,479, \$69,389, \$238,311 and \$226,481, respectively. The aforementioned amounts were recognized in salary expenses. The expenses recognized for the period were accrued based on the earnings of current year and the percentage specified in the Articles of Incorporation of the Company. The employees' compensation and directors' remuneration for 2015 was \$1,467,509 as resolved by the board of directors, which was different from the estimated amount of \$1,465,775 recognized in the 2015 financial statements by \$1,734. Such difference was recognized in profit for the nine-month period ended September 30, 2016. Information about the appropriation of employees' compensation and directors' 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.

(32) Income tax

A. Components of income tax expense:

(a) Components of income tax expense:

	<u>For the three-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Current income tax		
Income tax incurred in current period	\$ 2,035,319	\$ 1,228,331
Under provision of prior year's income tax payable	<u>10,921</u>	<u>14,997</u>
Total current income tax	<u>2,046,240</u>	<u>1,243,328</u>
Deferred income tax		
Origination and reversal of temporary differences	<u>192,149</u>	<u>1,848</u>
Income tax expense	<u>\$ 2,238,389</u>	<u>\$ 1,245,176</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Current income tax		
Income tax incurred in current period	\$ 5,152,935	\$ 4,315,532
10% tax on unappropriated earnings	149,662	89,380
Under provision of prior year's income tax payable	<u>140</u>	<u>46,314</u>
Total current income tax	<u>5,302,737</u>	<u>4,451,226</u>
Deferred income tax		
Origination and reversal of temporary differences	<u>388,734</u>	<u>506,587</u>
Income tax expense	<u>\$ 5,691,471</u>	<u>\$ 4,957,813</u>

(b)The income tax relating to components of other comprehensive income is as follows:

	<u>For the three-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Fair value gain on available-for-sale financial assets	<u>\$ 4,346</u>	<u>\$ -</u>
	<u>For the nine-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Fair value loss on available-for-sale financial assets	<u>(\$ 1,312)</u>	<u>\$ -</u>

B.The Company's income tax returns through 2013 have been assessed and approved by the Tax Authority, and there were no disputes existing between the Company and the Authority as of November 9, 2016.

C. Unappropriated retained earnings:

	<u>September 30, 2016</u>	<u>December 31, 2015</u>	<u>September 30, 2015</u>
Earnings generated in and before 1997	\$ 36,165	\$ 36,165	\$ 36,165
Earnings generated in and after 1998	<u>15,538,366</u>	<u>15,073,698</u>	<u>13,891,245</u>
	<u>\$ 15,574,531</u>	<u>\$ 15,109,863</u>	<u>\$ 13,927,410</u>

D.As of September 30, 2016, December 31, 2015 and September 30, 2016, the balance of the imputation tax credit account was \$234,135, \$163,025 and \$115,069, respectively. As dividends were approved at the stockholders' meeting on June 22, 2016 and June 26, 2015 and with the dividend distribution date set on August 12, 2016 and August 14, 2015 by the Board of Directors, the creditable tax ratio for the unappropriated retained earnings of 2016 and 2015 is 10.17% and 11.33%, respectively.

(33) Earnings per share

	<u>For the three-month period ended September 30, 2016</u>		
	<u>Amount after tax</u>	<u>Weighted average number of shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	<u>\$ 4,137,691</u>	<u>5,682,015</u>	<u>\$ 0.73</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 4,137,691	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	<u> -</u>	<u>20,273</u>	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 4,137,691</u>	<u>5,702,288</u>	<u>\$ 0.73</u>

<u>For the three-month period ended September 30, 2015</u>			
	<u>Amount after tax</u>	<u>Weighted average number of shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	<u>\$ 3,854,960</u>	<u>5,682,015</u>	<u>\$ 0.68</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 3,854,960	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	<u> -</u>	<u> 19,729</u>	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 3,854,960</u>	<u>5,701,744</u>	<u>\$ 0.68</u>

<u>For the nine-month period ended September 30, 2016</u>			
	<u>Amount after tax</u>	<u>Weighted average number of shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	<u>\$ 13,239,483</u>	<u>5,682,015</u>	<u>\$ 2.33</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 13,239,483	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	<u> -</u>	<u> 27,068</u>	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 13,239,483</u>	<u>5,709,083</u>	<u>\$ 2.32</u>

	<u>For the nine-month period ended September 30, 2015</u>		
	<u>Amount after tax</u>	<u>Weighted average number of shares outstanding (shares in thousands)</u>	<u>Earnings per share (in dollars)</u>
<u>Basic earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	<u>\$ 12,582,297</u>	<u>5,682,015</u>	<u>\$ 2.21</u>
<u>Diluted earnings per share</u>			
Profit attributable to ordinary shareholders of the parent	\$ 12,582,297	5,682,015	
Assumed conversion of all dilutive potential ordinary shares			
Employees' compensation	-	<u>31,024</u>	
Profit attributable to ordinary shareholders plus assumed conversion of all dilutive potential ordinary shares	<u>\$ 12,582,297</u>	<u>5,713,039</u>	<u>\$ 2.20</u>

(34) Transactions with non-controlling interest

- A. During the nine-month period ended September 30, 2016, the Group acquired additional shares of the subsidiary, President Nissin Corp., etc., for a total cash consideration of \$280,228. The carrying amount of non-controlling interest was \$170,286 at acquisition date. These transactions resulted in a decrease in the non-controlling interest by \$170,286 and a decrease in the equity attributable to owners of the parent by \$109,942.
- B. During the nine-month period ended September 30, 2016, the Group partially disposed its shares of some of its subsidiaries, ScinoPharm Taiwan, Ltd., etc., through public market for a total cash consideration of \$18,876. The carrying amount of non-controlling interest was \$8,226 on the disposal dates. These transactions resulted in an increase in the non-controlling interest by \$8,226 and an increase in the equity attributable to owners of the parent by \$10,650.
- C. During the nine-month period ended September 30, 2015, the Group acquired additional shares of the subsidiary, Uni-President China Holdings Ltd., through public market for a total cash consideration of \$25,745. The carrying amount of non-controlling interest was \$15,666 at acquisition date. This transaction resulted in a decrease in the non-controlling interest by \$15,666 and a decrease in the equity attributable to owners of the parent by \$10,079.
- D. During the nine-month period ended September 30, 2015, the Group partially disposed its shares of some of its subsidiaries, ScinoPharm Taiwan, Ltd., through public market for a total cash consideration of \$235,601. The carrying amount of non-controlling interest was \$129,997 on the

disposal dates. This transaction resulted in an increase in the non-controlling interest by \$129,997 and an increase in the equity attributable to owners of the parent by \$105,604.

E. Based on the above transactions, the details of changes in the Group's capital reserve due to transactions with non-controlling interest for the nine-month periods ended September 30, 2016 and 2015 are as follows:

	<u>For the nine-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Acquisition of non-controlling interest:		
Carrying amount of non-controlling interest acquired	\$ 170,286	\$ 15,666
Consideration paid to non-controlling interest	(280,228)	(25,745)
Disposal of non-controlling interest:		
Carrying amount of non-controlling interest disposed	(8,226)	(129,997)
Consideration received from non-controlling interest	<u>18,876</u>	<u>235,601</u>
Capital reserve - difference between proceeds and carrying amount from acquisition or disposal of subsidiaries	<u>(\$ 99,292)</u>	<u>\$ 95,525</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>September 30, 2016</u>	<u>December 31, 2015</u>	<u>September 30, 2015</u>
Within one year	\$ 2,335,979	\$ 2,492,695	\$ 2,423,257
More than one year but not exceeding five years	4,658,365	4,450,204	4,691,445
More than five years	<u>7,048,218</u>	<u>7,442,475</u>	<u>7,614,020</u>
	<u>\$ 14,042,562</u>	<u>\$ 14,385,374</u>	<u>\$ 14,728,722</u>

B. The Group rents property, equipment and some retail stores under non-cancellable operating lease agreements. The lease terms range from 1 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 \$3,327,615, \$2,774,799, \$8,724,044 and \$8,317,723 for the three-month and nine-month periods ended September 30, 2016 and 2015, respectively. The future aggregate minimum lease payments under non-cancellable operating leases are as follows:

	<u>September 30, 2016</u>	<u>December 31, 2015</u>	<u>September 30, 2015</u>
Within one year	\$ 8,378,250	\$ 8,656,969	\$ 8,377,499
More than one year but not exceeding five years	25,336,934	24,655,855	25,829,375
More than five years	<u>14,171,414</u>	<u>13,750,092</u>	<u>13,266,993</u>
	<u>\$ 47,886,598</u>	<u>\$ 47,062,916</u>	<u>\$ 47,473,867</u>

(36) Supplemental cash flow information

A. Investing activities with partial cash payments

	<u>For the nine-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
(a) Purchase of property, plant and equipment and investment property	\$ 9,549,737	\$ 10,276,259
Add: Opening balance of other payables	3,841,449	4,767,603
Less: Ending balance of other payables	(2,317,739)	(2,402,864)
Ending balance of lease payables (recognised as 'other non-current liabilities')	-	(294,833)
Capitalization of interest	(156,130)	(554,036)
Cash paid for acquisition of property, plant and equipment and investment property	<u>\$ 10,917,317</u>	<u>\$ 11,792,129</u>

(b) Cash received from disposal of non-current assets held for sale

	<u>For the nine-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Disposal of non-current assets held for sale	\$ 6,256,466	\$ 492,728
Less: Beginning balance of prepayments	-	(104,791)
Cash received from disposal of non-current assets held for sale	<u>\$ 6,256,466</u>	<u>\$ 387,937</u>

B. Operating activities with no cash flow effect

	<u>For the nine-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Write-off of allowance for doubtful accounts	<u>\$ 45,767</u>	<u>\$ 23,592</u>

C. Investing activities with no cash flow effect

	<u>For the nine-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
(a) Financial assets carried at cost reclassified to available-for-sale financial assets - non-current	\$ <u>104,031</u>	\$ <u>4,082</u>
(b) Investment accounted for under the equity method reclassified to available-for-sale financial assets - non-current	\$ <u>-</u>	\$ <u>553,980</u>
(c) Investment accounted for under the equity method reclassified to financial assets carried at cost	\$ <u>-</u>	\$ <u>519,828</u>
(d) Prepayments for equipment reclassified to property, plant and equipment	\$ <u>2,457,086</u>	\$ <u>295,907</u>
(e) Investment property reclassified to property, plant and equipment	\$ <u>254,970</u>	\$ <u>-</u>
(f) Property, plant and equipment reclassified to investment property	\$ <u>-</u>	\$ <u>225,626</u>
(g) Property, plant and equipment reclassified to inventory	\$ <u>293,411</u>	\$ <u>263,222</u>
(h) Reclassified to non-current assets held for sale, please refer to Note 6(7), 'Non-current assets held for sale, net'.		

7. RELATED PARTY TRANSACTIONS

(1) Significant transactions and balances with related parties

A. Sales

	<u>For the three-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Sales of goods:		
— Associates	\$ 3,514,686	\$ 3,300,659
Sales of services:		
— Associates	<u>14,514</u>	<u>15,055</u>
	<u>\$ 3,529,200</u>	<u>\$ 3,315,714</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Sales of goods:		
— Associates	\$ 9,523,103	\$ 8,706,902
Sales of services:		
— Associates	<u>50,923</u>	<u>48,449</u>
	<u>\$ 9,574,026</u>	<u>\$ 8,755,351</u>

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

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

B. Purchases

	<u>For the three-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Purchases of goods:		
— Associates	<u>\$ 1,444,866</u>	<u>\$ 1,707,216</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Purchases of goods:		
— Associates	<u>\$ 4,804,594</u>	<u>\$ 4,901,348</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 from regular suppliers is one month.

(b) The payment term of some purchases from related parties was 30 to 70 days. The payment term for third parties was 45 to 70 days or pays postdated checks due in 45 to 60 days.

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

C. Notes and accounts receivable

	<u>September 30, 2016</u>	<u>December 31, 2015</u>	<u>September 30, 2015</u>
Receivables from related parties			
— Associates	<u>\$ 3,174,091</u>	<u>\$ 2,302,337</u>	<u>\$ 2,800,766</u>

D. Notes and accounts payable

	<u>September 30, 2016</u>	<u>December 31, 2015</u>	<u>September 30, 2015</u>
Payables to related parties			
— Associates	<u>\$ 610,954</u>	<u>\$ 592,584</u>	<u>\$ 844,440</u>

E. Loans to related parties

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

	<u>September 30, 2016</u>	<u>December 31, 2015</u>	<u>September 30, 2015</u>
Associates	\$ 30,344	\$ 32,740	\$ 32,911

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

	<u>For the three-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Associates	\$ 469	\$ 568

	<u>For the nine-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Associates	\$ 1,593	\$ 1,713

F. 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

	<u>For the three-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Salaries and other short-term employee benefits	\$ 126,724	\$ 114,063
Service allowance	5,303	7,428
Directors' remuneration and employees' compensation	131,703	123,070
	<u>\$ 263,730</u>	<u>\$ 244,561</u>

	<u>For the nine-month periods ended September 30,</u>	
	<u>2016</u>	<u>2015</u>
Salaries and other short-term employee benefits	\$ 404,163	\$ 391,179
Service allowance	18,743	25,719
Directors' remuneration and employees' compensation	401,705	373,962
Termination benefits	-	3,035
	<u>\$ 824,611</u>	<u>\$ 793,895</u>

8. PLEDGED ASSETS

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

Assets pledged	September 30, 2016	December 31, 2015	September 30, 2015	Purpose of collateral
Demand deposits and time deposit (Note 1)	\$ 60,926	\$ 1,761,102	\$ 2,981,755	Performance guarantees and bank borrowings
Notes and accounts receivable	50,918	204,518	-	Bank borrowings
Available-for-sale financial assets - non-current	58,185	72,630	52,650	Bank borrowings and notes and bills payable
Financial assets carried at cost - non-current	148,148	148,148	148,148	Notes and bills payable
Investments accounted for under the equity method	1,407,253	1,472,481	1,576,075	Bank borrowings and notes and bills payable
Land (Note 2)	10,278,016	10,251,058	7,288,748	Bank borrowings and notes and bills payable
Buildings-net (Note 2)	7,138,895	8,015,765	7,071,788	Bank borrowings and notes and bills payable
Machinery and equipment-net (Note 3)	103,411	347,417	2,177,854	Bank borrowings
Transportation equipment-net (Note 3)	464,942	542,964	514,186	Bank borrowings
Other equipment-net (Note 3)	37,852	58,025	-	Bank borrowings
Guarantee deposits paid	106,684	144,226	144,226	Performance guarantees
Long-term prepaid rents	-	236,355	1,890,414	Bank borrowings
	\$ 19,855,230	\$ 23,254,689	\$ 23,845,844	

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

(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 September 30, 2016, December 31, 2015 and September 30, 2015, the remaining balance due for construction in progress and prepayments for equipment was \$7,815,496, \$5,423,488 and \$4,921,686, respectively.

(2) As of September 30, 2016, December 31, 2015 and September 30, 2015, the unused letters of credit amounted to \$2,057,699, \$1,987,177 and \$1,810,406, 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) The Company entered into credit facilities agreements with the Bank of Tokyo-Mitsubishi in December 2013, September 2014 and July 2015, and the terms of agreements were from December 31, 2013 to December 30, 2016, September 9, 2014 to September 7, 2018 and July 14, 2015 to July 14, 2020, respectively. Under the terms of the agreements, the Company agreed 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 $\left[\frac{\text{Total liability (including contingent liability)}}{\text{Shareholders' Equity}} \right]$ computed from the year-end audited non-consolidated financial statements shall not be above 150%.
- C. The interest coverage ratio $\left[\frac{\text{Earnings before tax} + \text{Interest expense} + \text{Depreciation} + \text{Amortisation}}{\text{Interest Expense}} \right]$ 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 damages. 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. Taiwan High Court rendered its judgment on this case on August 24, 2016 in the second instance, and that the Company should pay \$685 to the plaintiff for non-property damages and punitive damage. A final judgment had been given, the Company may not appeal to a court in third instance. The CFCT has filed an appeal with the Supreme Court.
- (7) 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 September 30, 2016, 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.

- (8) The subsidiary, Ton Yi Industrial Corp., has signed a syndicated loan agreement with Taiwan Bank in 2015. Based on the agreement, Ton Yi Industrial Corp. should follow the requirements about its consolidated financial ratios as follows: The debt-to-equity ratio $\left[\frac{\text{Total liability less cash and cash equivalents}}{\text{consolidated tangible shareholders' equity}} \right]$ should be maintained at 180% or less, interest coverage ratio should be maintained 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. shall improve it within three 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. meet the required financial ratios. Otherwise, the banks have the rights to demand Ton Yi Industrial Corp. to pay off the loan balance immediately.
- (9) The subsidiary, Ton Yi Industrial Corp., has entered into a loan agreement with the Taipei Fubon Commercial Bank and the Bank of Tokyo-Mitsubishi UFJ in 2015. Based on the agreement, Ton Yi Industrial Corp. should follow the requirements about its consolidated financial ratios as follows: The debt-to-equity ratio $\left(\frac{\text{Total liability}}{\text{consolidated tangible shareholders' equity}} \right)$ should be maintained at 180% or less, interest coverage ratio should be maintained over 200%, and the consolidated tangible stockholders' equity of not less than \$15,000,000. Otherwise, the banks have the right to demand Ton Yi Industrial Corp. to pay off the loan balance immediately.
- (10) The subsidiary, Ton Yi Industrial Corp., has entered into a loan agreement with the Cosmos Bank in 2014 (since May 2015, the Cosmos Bank took over the main business of the China Development Industrial Bank). Based on the agreement, Ton Yi Industrial Corp. should follow the requirements about its consolidated financial ratios as follows: The debt-to-equity ratio $\left(\frac{\text{Total liability}}{\text{consolidated tangible shareholders' equity}} \right)$

consolidated tangible shareholders' equity) should be maintained at 180% or less, and interest coverage ratio should be maintained over 200%. If any of the financial ratios above had been violated, Ton Yi Industrial Corp. shall improve it within four months after the announcement of financial reports. Should Ton Yi Industrial Corp. fail to meet the required financial ratios by then, the banks have the right to demand Ton Yi Industrial Corp. to pay off the loan balance immediately.

(11) The subsidiary, Ton Yi Industrial Corp. has signed a syndicated loan agreement with Taiwan Bank and Mega International Commercial Bank in 2012. Ton Yi Industrial Corp. have to maintain consolidated debt-to-equity ratio (Total liability / consolidated tangible shareholders' equity) 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. 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. 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. 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.

(12) 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 superficies of some of its land located in Yong-Kang District, San Kan Dian 141-8) in Tainan City to the Company for 50 years. Ton-Yi shall pay annual rent and an additional royalty fee for the 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 \$321,633, however, Ton-Yi argued the royalty fee should be \$52,609 and has paid the amount to TSC. TSC has filed a lawsuit against Ton-Yi and claimed for the payment of superficies for \$269,024, along with interest at 5% per annum from July 22, 2013 to the settlement date. The case was rejected by the Tainan District Court in the judgement of 2013 Chong-Su Zi No 142 and closed on April 11, 2016. Ton-Yi would win the lawsuit without paying additional royalty fee. However, TSC appealed and the case is under the judgment of 2016 Chong-Shang-Zi No.49 in the Taiwan High Court Tainan Branch court. In order to settle the case with TSC, Ton-Yi agreed to pay royalty fee calculated based on the article 8, paragraph 3 of the "Acts regulating land leasing or superficies rights settings for state owned corporations", and article 5, paragraph 2 of the Agreement. Which is

4 times of the rent of the 21st year stated in the Agreement, or 4 times of 10% of the royalty payments in the next 20 years based on the 'reported value of land owners' of 2013 (net of value added tax). According to the assessment of the appointed lawyers by Ton-Yi, if the case is settled, Ton-Yi shall pay an additional royalty for the next 20 years to TSC for \$25,411.

(13) 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 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

(a) The carrying amounts of the Group's financial instruments not measured at fair value (including cash and cash equivalents, notes receivable, accounts receivable, other receivables, guarantee deposits paid, short-term borrowings, short-term notes and bills payable, notes payable, accounts payable, other payables, bonds payable, long-term borrowings and guarantee deposits received) are approximate to their fair values. The fair value information of financial instruments measured at fair value is provided in Note 12(3) Fair value estimation.

(b) The methods and assumptions of fair value measurement are as follows:

Investments in debt instruments without active market: If recent transaction prices or market maker quotes are available, the fair value is based on such information. If there is no quoted market price available, the fair value is determined by using valuation techniques and calculated as the present value of the estimated cash flows.

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:

	September 30, 2016		
	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	\$ 80,515	31.36	\$ 2,524,950
USD : CNY	15,492	6.68	485,829
JPY : USD	456,665	0.01	141,977
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	7,473	31.36	234,353
USD : CNY	112,568	6.68	3,530,132
CNY : USD	142,025	0.15	666,525

December 31, 2015			
	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	\$ 59,858	32.87	\$ 1,967,532
USD : CNY	128,490	6.35	4,223,466
JPY : USD	560,001	0.01	153,384
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	9,197	32.87	302,305
USD : CNY	224,525	6.35	7,380,137
CNY : USD	142,035	0.16	735,335

September 30, 2015			
	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	\$ 87,505	32.87	\$ 2,876,289
USD : CNY	65,562	6.35	2,155,023
JPY : USD	712,744	0.01	195,221
<u>Financial liabilities</u>			
<u>Monetary items</u>			
USD : NTD	9,870	32.87	324,427
USD : CNY	315,082	6.35	10,356,745
EUR : CNY	3,220	7.13	118,882
CNY : USD	142,012	0.16	735,203

(Note 1) Foreign currency vs. Functional currency.

(Note 2) Foreign currency translated to New Taiwan Dollars using year-end exchange rate.

(v) Total exchange loss, including realized and unrealized arising from significant foreign exchange variation on the monetary items held by the Group for the three-month and nine-month periods ended September 30, 2016 and 2015 amounted to (\$24,569), (\$560,391), (\$73,549) and (\$647,734), respectively.

(vi) Foreign exchange risk with respect to USD and JPY arises from the exchange gain or loss

resulting from foreign currency translation of cash and cash equivalents, accounts receivable, other receivables, borrowings, accounts payable and other payables denominated in USD and JPY. As of September 30, 2016 and 2015, if the NTD:USD exchange rate appreciates/depreciates by 5% with all other factors remaining constant, the Group's post-tax profit for the nine-month periods ended September 30, 2016 and 2015 would increase/decrease by \$114,530 and \$127,593, respectively. Foreign exchange risk with respect to USD:CNY primarily arises from the exchange gain or loss resulting from foreign currency translation of borrowings denominated in USD. If the USD:CNY exchange rate appreciates/depreciates by 5%, with all other factors remaining constant, the Group's post-tax profit for the nine-month periods ended September 30, 2016 and 2015 would increase/decrease by \$152,215 and \$410,086, 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 sensitivity analysis for equity securities price risk is calculated on the basis of fair value of balance sheet date. If the prices of these equity securities had increased/decreased by 2% with all other variables held constant, post-tax profit for the nine-month periods ended September 30, 2016 and 2015 would have increased/decreased by \$7,540 and \$350 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 \$75,079 and \$78,815 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 nine-month periods ended September 30, 2016 and 2015, the Group's borrowings at variable rate were denominated in NTD, USD and CNY. During the nine-month periods ended September 30, 2016 and 2015, if interest rates on borrowings had been 0.1% higher/lower with all other variables held constant, post-tax profit for the nine-month periods ended September 30, 2016 and 2015 would have decreased/increased by \$47,612 and \$45,155, respectively, mainly as a result of higher/lower interest expense on floating rate borrowings.

(b) Credit risk

(i) Credit risk refers to the risk of financial loss to the Group arising from default by the clients

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

(ii) During the nine-month periods ended September 30, 2016 and 2015, 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 September 30, 2016, December 31, 2015 and September 30, 2015, the position of money market held by the Group can be found in Note 6, 'Financial assets'.

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

<u>September 30, 2016</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Non-derivative financial liabilities				
Short-term borrowings	\$29,790,621	\$ -	\$ -	\$ -
Short-term notes and bills payable	8,363,713	-	-	-
Notes payable	1,519,796	-	-	-
Accounts payable	30,553,414	-	-	-
Other payables	46,948,424	-	-	-
Bonds payable (Including current portion) (Note)	10,067,578	7,726,909	9,104,830	1,880,100
Long-term borrowings (Including current portion) (Note)	4,947,409	29,823,010	16,872,812	230,000
	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
<u>December 31, 2015</u>				
Non-derivative financial liabilities				
Short-term borrowings	\$35,076,443	\$ -	\$ -	\$ -
Short-term notes and bills payable	7,304,775	-	-	-
Notes payable	1,288,778	-	-	-
Accounts payable	30,007,032	-	-	-
Other payables	44,810,717	-	-	-
Bonds payable (Including current portion) (Note)	9,769,551	12,237,754	13,790,964	3,334,820
Long-term borrowings (Including current portion) (Note)	7,558,183	30,724,052	10,718,740	1,000,000

<u>September 30, 2015</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Non-derivative financial liabilities				
Short-term borrowings	\$38,863,586	\$ -	\$ -	\$ -
Short-term notes and bills payable	7,976,982	-	-	-
Notes payable	1,630,166	-	-	-
Accounts payable	33,029,172	-	-	-
Other payables	47,778,125	-	-	-
Bonds payable (Including current portion) (Note)	10,422,378	2,780,102	23,365,848	3,334,820
Long-term borrowings (Including current portion) (Note)	8,510,323	27,168,826	12,467,798	-

(Note) Includes principal and interest.

<u>September 30, 2016</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Derivative financial liabilities				
Forward foreign exchange	\$ 9,867	\$ -	\$ -	\$ -

<u>December 31, 2015</u>	<u>Less than 1 year</u>	<u>Between 1 and 2 years</u>	<u>Between 2 and 5 years</u>	<u>More than 5 years</u>
Derivative financial liabilities				
Forward foreign exchange	\$ 9,706	\$ -	\$ -	\$ -

The Group has no derivative financial liabilities as of September 30, 2015.

(3) Fair value estimation

A. Details of the fair value of the Group's financial assets and financial liabilities not measured at fair value are provided in Note 12(2). Details of the fair value of the Company's investment property measured at cost are provided in Note 6(13).

B. The different levels that the inputs to valuation techniques are used to measure fair value of financial and non-financial instruments have been defined as follows:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. A market is regarded as active where a market

in which transactions for the asset or liability take place with sufficient frequency and volume to provide pricing information on an ongoing basis. The fair value of the Group's investment in listed stocks, beneficiary certificates, on-the-run Taiwan central government bonds and derivative instruments with quoted market prices is included in Level 1.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. The fair value of the Group's investment in forward exchange is included in Level 2.

Level 3: Unobservable inputs for the asset or liability. The fair value of the Group's investment in certain derivative instruments and equity investment without active market is included in Level 3.

C. The related information of financial and non-financial instruments measured at fair value by level on the basis of the nature, characteristics and risks of the assets and liabilities at September 30, 2016, December 31, 2015 and September 30, 2015 is as follows:

<u>September 30, 2016</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial assets at fair value				
through profit or loss				
Equity securities	\$ 376,983	\$ -	\$ -	\$ 376,983
Debt securities	76,904	-	-	76,904
Beneficiary certificates	3,613,054	-	4,241,736	7,854,790
Equity linked notes	169,107	-	-	169,107
Futures	451	-	-	451
Available-for-sale assets				
Equity securities	2,362,207	-	1,391,744	3,753,951
Debt securities	203,722	-	-	203,722
Privately placed securities	-	-	652,340	652,340
Beneficiary certificates	<u>1,304,759</u>	<u>-</u>	<u>-</u>	<u>1,304,759</u>
	<u>\$ 8,107,187</u>	<u>\$ -</u>	<u>\$ 6,285,820</u>	<u>\$14,393,007</u>
Liabilities				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial liabilities at fair				
value through profit or loss				
Forward foreign exchange	<u>\$ -</u>	<u>\$ 9,867</u>	<u>\$ -</u>	<u>\$ 9,867</u>
contracts				

<u>December 31, 2015</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets				
<u>Recurring fair value measurements</u>				
Financial assets at fair value through profit or loss				
Equity securities	\$ 42,910	\$ -	\$ -	\$ 42,910
Debt securities	119,399	-	-	119,399
Beneficiary certificates	10,330,075	-	4,548,831	14,878,906
Futures	194	-	-	194
Equity linked notes	158,052	-	-	158,052
Available-for-sale assets				
Equity securities	2,248,079	-	1,463,135	3,711,214
Debt securities	202,849	-	-	202,849
Privately placed securities	-	-	1,535,777	1,535,777
Beneficiary certificates	<u>1,068,649</u>	<u>-</u>	<u>-</u>	<u>1,068,649</u>
	<u>\$14,170,207</u>	<u>\$ -</u>	<u>\$7,547,743</u>	<u>\$21,717,950</u>
Liabilities				
<u>Recurring fair value measurements</u>				
Financial liabilities at fair value through profit or loss				
Forward foreign exchange contracts	<u>\$ -</u>	<u>\$ 9,706</u>	<u>\$ -</u>	<u>\$ 9,706</u>

<u>September 30, 2015</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Assets				
<u>Recurring fair value</u>				
<u>measurements</u>				
Financial assets at fair value				
through profit or loss				
Equity securities	\$ 17,500	\$ -	\$ -	\$ 17,500
Debt securities	92,835	-	-	92,835
Beneficiary certificates	11,532,922	-	4,555,067	16,087,989
Futures	1,809			1,809
Forward foreign exchange contracts	-	2,786	-	2,786
Equity linked notes	157,447	-	-	157,447
Available-for-sale assets				
Equity securities	2,115,874	-	1,624,861	3,740,735
Debt securities	202,412	-	-	202,412
Privately placed securities	-	-	1,596,987	1,596,987
Beneficiary certificates	<u>1,062,542</u>	<u>-</u>	<u>-</u>	<u>1,062,542</u>
	<u>\$ 15,183,341</u>	<u>\$ 2,786</u>	<u>\$ 7,776,915</u>	<u>\$ 22,963,042</u>

D. The methods and assumptions the Group used to measure fair value are as follows:

(a) The instruments that the Group used market quoted prices as their fair values (that is, Level 1) are listed below by characteristics:

	<u>Listed shares</u>	<u>Open-end fund</u>	<u>Government bond</u>
Market quoted price	Closing price	Net asset value	Closing price

(b) Except for financial instruments with active markets, the fair value of other financial instruments is measured by using valuation techniques or by reference to counterparty quotes. The fair value of financial instruments measured by using valuation techniques can be referred to current fair value of instruments with similar terms and characteristics in substance, discounted cash flow method or other valuation methods, including calculated by applying model using market information available at the consolidated balance sheet date.

(c) When assessing non-standard and low-complexity financial instruments, for example, debt instruments without active market, interest rate swap contracts, foreign exchange swap contracts and options, the Group adopts valuation technique that is widely used by market participants. The inputs used in the valuation method to measure these financial instruments are normally observable in the market.

(d) Forward exchange contracts are usually valued based on the current forward exchange rate.

(e) The market approach is used by the Group to measure its assets held for disposal (Price-to-Sales Ratio, P/S ratio), which is calculated as the ratio of recent identical or similar transaction price to sales as an observable input to project the fair value of the disposal group.

- (f) The output of valuation model is an estimated value and the valuation technique may not be able to capture all relevant factors of the Group's financial and non-financial instruments. Therefore, the estimated value derived using valuation model is adjusted accordingly with additional inputs, for example, model risk or liquidity risk and etc. In accordance with the Group's management policies and relevant control procedures relating to the valuation models used for fair value measurement, management believes adjustment to valuation is necessary in order to reasonably represent the fair value of financial and non-financial instruments at the consolidated balance sheet. The inputs and pricing information used during valuation are carefully assessed and adjusted based on current market conditions.
- (g) The Group takes into account adjustments for credit risks to measure the fair value of financial and non-financial instruments to reflect credit risk of the counterparty and the Group's credit quality.

E. For the nine-month periods ended September 30, 2016 and 2015, there was no transfer between Level 1 and Level 2.

F. The following chart is the movement of level 3 for the nine-month periods ended September 30, 2016 and 2015:

	Equity securities	Beneficiary certificates	Privately placed securities	Total
January 1, 2016	\$ 1,463,135	\$ 4,548,831	\$ 1,535,777	\$ 7,547,743
Gains (losses) recognized in other comprehensive income	660	-	(570,989)	(570,329)
Disposals	-	(107,115)	(269,597)	(376,712)
Capital reduction	(1,577)	-	-	(1,577)
Net currency exchange difference	(70,474)	(199,980)	(42,851)	(313,305)
September 30, 2016	<u>\$ 1,391,744</u>	<u>\$ 4,241,736</u>	<u>\$ 652,340</u>	<u>\$ 6,285,820</u>

	Equity securities	Beneficiary certificates	Privately placed securities	Total
January 1, 2015	\$ 1,336,473	\$ 4,386,002	\$ 2,326,994	\$ 8,049,469
Gains (losses) recognized in other comprehensive income	326	-	(622,668)	(622,342)
Additions	267,418	-	-	267,418
Disposals	-	-	(174,336)	(174,336)
Net currency exchange difference	20,644	169,065	66,997	256,706
September 30, 2015	<u>\$ 1,624,861</u>	<u>\$ 4,555,067</u>	<u>\$ 1,596,987</u>	<u>\$ 7,776,915</u>

G. Financial planning division is in charge of valuation procedures for fair value measurements being categorised within Level 3, which is to verify independent fair value of financial instruments. Such assessment is to ensure the valuation results are reasonable by applying independent information to make results close to current market conditions, confirming the resource of information is independent, reliable and in line with other resources and represented as the exercisable price, and frequently calibrating valuation model, performing back-testing, updating inputs used to the valuation model and making any other necessary adjustments to the fair value.

H. The following is the qualitative information of significant unobservable inputs and sensitivity analysis of changes in significant unobservable inputs to valuation model used in Level 3 fair value measurement:

	Fair value		Valuation technique	Significant unobservable input	Range (weighted average)		Relationship of inputs to fair value		
	September 30, 2016	December 31, 2015			September 30, 2016	December 31, 2015		September 30, 2015	
Non-derivative equity instrument:									
Unlisted shares	\$ 1,391,744	\$ 1,463,135	\$ 1,624,861	Market comparable companies	Price to book ratio multiplier, enterprise value to EBITA multiplier, etc.	3.67~4.05	3.12~3.44	3.89~4.30	The higher the multiplier, the higher the fair value
				Discounted cash flow	Long-term revenue growth rate	4.5%~5.5%	4.5%~5.5%	4.5%~5.5%	The higher the long-term revenue growth rate, the higher the fair value
					Discount rate	12.6%~15.4%	12.6%~15.4%	13.05%~15.95%	The higher the discount rate, the lower the fair value
Beneficiary certificates	4,241,736	4,548,831	4,555,067	Net asset value	Not applicable				Not applicable
Privately placed securities	652,340	1,535,777	1,596,987	Net asset value	Not applicable				Not applicable

I. The Group has carefully assessed the valuation models and assumptions used to measure fair value; therefore, the fair value measurement is reasonable. However, use of different valuation models or assumptions may result in different measurement. The following is the effect on profit or loss or on other comprehensive income of financial assets and liabilities categorized within Level 3 if the inputs used to valuation models have changed:

		For the nine-month periods ended September 30,			
		2016		2015	
		Recognised in other comprehensive income	Recognised in other comprehensive income	Favourable change	Unfavourable change
Financial assets	Input	Change	Unfavourable change	Favourable change	Unfavourable change
Equity instrument	Price to earnings ratio multiplier, enterprise value to EBITA multiplier, etc.	±5%	\$ 26,607 (\$ 7,864)	\$ 19,311	(\$ 19,311)
Equity instrument	Long-term revenue growth rate	±10%	\$ 13,537 (\$ 7,041)	\$ 10,845	(\$ 11,037)
Equity instrument	Discount rate	±10%	\$ 60,211 (\$ 41,009)	\$ 40,521	(\$ 32,039)
Equity instrument	Net assets value	—	Not applicable	Not applicable	Not applicable
Privately placed securities and beneficiary certificates	Net assets value	—	Not applicable	Not applicable	Not applicable

13. SUPPLEMENTARY DISCLOSURES

Information related to the nine-month period ended September 30, 2016 will be disclosed.

(1) Significant transactions information

- A. Loans to others: Please refer to table 1.
- B. Provision of endorsements and guarantees to others: Please refer to table 2.
- C. Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures): Please refer to table 3.
- D. Acquisition or sale of the same security with the accumulated cost exceeding \$300 million or 20% of the Company's paid-in capital: Please refer to table 4.
- E. Acquisition of real estate reaching \$300 million or 20% of paid-in capital or more: None.
- F. Disposal of real estate reaching \$300 million or 20% of paid-in capital or more: None.
- G. Purchases or sales of goods from or to related parties reaching \$100 million or 20% of paid-in capital or more: Please refer to table 5.
- H. Receivables from related parties reaching \$100 million or 20% of paid-in capital or more: Please refer to table 6.
- I. Trading in derivative instruments undertaken during the reporting periods: Please refer to Note 6(2) and table 7.
- J. Significant inter-company transactions during the reporting periods: Please refer to table 8.

(2) Information on investees

Names, locations and other information of investee companies (not including investees in Mainland China) : Please refer to table 9.

(3) Information on investments in Mainland China

- A. Basic information: Please refer to table 10.
- B. Significant transactions, either directly or indirectly through a third area, with investee companies in the Mainland Area: 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 focuses on its feeds, foods, convenience stores, logistics, distributions and packaging and containers business in Taiwan, China, and Southeast Asia.

(2) Segment Information

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

	For the nine-month period ended September 30, 2016						
	Feeds	Foods	General Investments	Convenience Stores	Circulation	Distribution	Packaging and Containers
Revenue from external customers	\$ 13,244,743	\$ 127,983,885	\$ 205,193	\$ 104,588,140	\$ 40,812,240	\$ 2,159,104	\$ 16,600,638
Revenue from internal customers	-	-	-	430,605	1,943,586	8,684,161	11,202,437
Segment revenue	\$ 13,244,743	\$ 127,983,885	\$ 205,193	\$ 105,018,745	\$ 42,755,826	\$ 10,843,265	\$ 27,803,075
Segment income	\$ 907,717	\$ 6,296,844	(\$ 70,272)	\$ 5,099,779	\$ 2,098,081	\$ 681,323	\$ 1,795,764
Segment assets	\$ 10,646,302	\$ 118,306,349	\$ 6,721,296	\$ 39,113,636	\$ 22,986,257	\$ 20,159,410	\$ 44,144,841

	For the nine-month period ended September 30, 2016					
	Leisure Business		Adjustment and			
	Fuel and Oil	Development	Pharmaceuticals	Others	Elimination	Consolidated
Revenue from external customers	\$ 6,837,440	\$ 2,475,065	\$ 3,028,430	\$ 35,102,542	(\$ 34,089,264)	\$ 318,948,156
Revenue from internal customers	-	-	-	4,485,277	(26,746,066)	-
Segment revenue	\$ 6,837,440	\$ 2,475,065	\$ 3,028,430	\$ 39,587,819	(\$ 60,835,330)	\$ 318,948,156
Segment income	\$ 91,032	(\$ 509,181)	\$ 658,047	(\$ 445,046)	\$ 1,015,925	\$ 17,620,013
Segment assets	\$ 1,575,269	\$ 26,980,396	\$ 12,144,431	\$ 32,259,946		\$ 335,038,133

For the nine-month period ended September 30, 2015

	Feeds	Foods	General Investments	Convenience Stores	Circulation	Distribution	Packaging and Containers
Revenue from external customers	\$ 13,733,769	\$ 134,776,856	\$ 267,468	\$ 99,430,408	\$ 36,217,859	\$ 1,613,596	\$ 18,380,386
Revenue from internal customers	-	-	-	450,403	2,071,529	8,226,890	13,344,908
Segment revenue	\$ 13,733,769	\$ 134,776,856	\$ 267,468	\$ 99,880,811	\$ 38,289,388	\$ 9,840,486	\$ 31,725,294
Segment income	\$ 673,155	\$ 7,663,344	(\$ 59,187)	\$ 4,967,150	\$ 1,555,514	\$ 623,288	\$ 1,606,923
Segment assets	\$ 12,000,118	\$ 122,476,682	\$ 7,236,221	\$ 40,902,715	\$ 22,507,253	\$ 18,688,821	\$ 51,762,810

For the nine-month period ended September 30, 2015

	Leisure Business				Adjustment and	
	Fuel and Oil	Development	Pharmaceuticals	Others	Elimination	Consolidated
Revenue from external customers	\$ 7,805,746	\$ 2,504,200	\$ 2,925,100	\$ 36,634,772	(\$ 33,654,765)	\$ 320,635,395
Revenue from internal customers	-	-	-	4,266,508	(28,360,238)	-
Segment revenue	\$ 7,805,746	\$ 2,504,200	\$ 2,925,100	\$ 40,901,280	(\$ 62,015,003)	\$ 320,635,395
Segment income	\$ 1,572	(\$ 420,563)	\$ 485,750	\$ 642,967	\$ 941,837	\$ 18,681,750
Segment assets	\$ 1,511,563	\$ 28,339,507	\$ 11,655,665	\$ 40,014,455		\$ 357,095,810

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, revenue from external customers and segment revenue for the nine-month period ended September 30, 2016 accounted for 17% and 8% of the feeds segment and 21% and 22% of the foods segment, respectively. Revenue from external customers and segment revenue for the nine-month period ended September 30, 2015 accounted for 19% and 7% of the feeds segment and 20% and 16% of the foods segment, respectively.

(3) Reconciliation for segment income (loss) and segment assets

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 consolidated statement of comprehensive income. A reconciliation of reportable segment income or loss to income before tax for the nine-month periods ended September 30, 2016 and 2015 is provided as follows:

	For the nine-month periods ended September 30,	
	2016	2015
Income of reportable segments	\$ 17,049,134	\$ 17,096,946
Income of other operating segments	(445,046)	642,967
Elimination of intersegment transactions	1,015,925	941,837
Other income	4,530,684	4,507,946
Other gains and losses	1,112,467	(607,546)
Finance costs	(1,733,259)	(1,784,744)
Investment income	3,988,739	3,518,069
Income before income tax	<u>\$ 25,518,644</u>	<u>\$ 24,315,475</u>

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

	September 30, 2016	September 30, 2015
Assets of reportable segments	\$ 302,778,187	\$ 317,081,355
Assets of other operating segments	32,259,946	40,014,455
Investments accounted for under the equity method	33,270,873	37,304,596
Unallocated items	<u>9,769,529</u>	<u>9,497,426</u>
Total assets	<u>\$ 378,078,535</u>	<u>\$ 403,897,832</u>

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Loans to others

For the nine-month period ended September 30, 2016

Table 1

Expressed in thousands of NTD

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 16)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity	Maximum amount available for loan	Note
													Item	Value			
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Other receivables	Y	\$ 984,750	\$ 442,490	\$ 442,490	-	2	\$ -	-	\$ -	-	-	\$87,330,830	\$ 67,330,830	(Note 2)
1	Cayman President Holdings Ltd.	President International Trade And Investment Corp.	Other receivables	Y	13,130	12,544	-	-	2	-	-	-	-	-	67,330,830	67,330,830	(Note 2)
2	Kai Yu Investment Co., Ltd.	Kai Nan Investment Co., Ltd.	Other receivables	Y	257,500	142,000	104,240	1.20	2	-	-	-	-	-	500,000	1,456,394	(Note 3)
3	President International Trade And Investment Corp.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	87,143	84,672	84,672	-	2	-	-	-	-	-	1,880,537	1,880,537	(Note 4)
4	President Natural Industrial Corp.	Hejian-Zhao Co., Ltd.	Other receivables	N	360	360	360	-	1	8,043	-	-	-	Real estates	2,000	30,625	(Note 5)
5	President International Development Corp.	President Property Corp.	Other receivables	Y	500,000	500,000	249,000	1.03~1.14	2	-	-	-	-	-	500,000	5,630,308	(Note 6)
5	President International Development Corp.	President Life Sciences Co., Ltd.	Other receivables	Y	80,000	70,000	70,000	1.03~1.14	2	-	-	-	-	-	500,000	5,630,308	(Note 6)
6	Scino Pharm (Kunshan) Biochemical Technology Co., Ltd.	ScinoPharm (Changshu) Pharmaceuticals, Ltd.	Other receivables	Y	96,596	86,821	86,821	2.00	2	-	-	-	-	-	445,944	445,944	(Note 7)
7	Uni-President Enterprises China Holdings Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	Other receivables	Y	4,364,990	4,199,415	-	-	2	-	-	-	-	-	5,719,667	22,878,669	(Note 8)
7	Uni-President Enterprises China Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	Y	2,508,241	2,413,096	313,389	1.25	2	-	-	-	-	-	5,719,667	22,878,669	(Note 8)
7	Uni-President Enterprises China Holdings Ltd.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	1,921,899	1,848,996	-	3.50	2	-	-	-	-	-	5,719,667	22,878,669	(Note 8)
7	Uni-President Enterprises China Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	1,921,899	1,848,996	-	-	2	-	-	-	-	-	5,719,667	22,878,669	(Note 8)
7	Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Other receivables	Y	1,830,690	1,761,247	-	3.00	2	-	-	-	-	-	5,719,667	22,878,669	(Note 8)

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 16)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity	Maximum amount available for loan	Note
													Item	Value			
7	Uni-President Enterprises China Holdings Ltd.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	\$ 1,726,451	\$1,680,963	\$ -	3.50	2	\$ -	Additional operating capital	\$ -	-	\$ 5,719,667	\$ 22,878,669	(Note 8)	
7	Uni-President Enterprises China Holdings Ltd.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	1,726,451	1,680,963	-	-	2	-	Additional operating capital	-	-	5,719,667	22,878,669	(Note 8)	
7	Uni-President Enterprises China Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	1,400,706	1,347,573	-	-	2	-	Additional operating capital	-	-	5,719,667	22,878,669	(Note 8)	
7	Uni-President Enterprises China Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	1,107,535	1,065,523	-	-	2	-	Additional operating capital	-	-	5,719,667	22,878,669	(Note 8)	
7	Uni-President Enterprises China Holdings Ltd.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	Y	456,044	438,745	-	-	2	-	Additional operating capital	-	-	5,719,667	22,878,669	(Note 8)	
7	Uni-President Enterprises China Holdings Ltd.	Changchun President Enterprises Co., Ltd.	Other receivables	Y	456,044	438,745	-	-	2	-	Additional operating capital	-	-	5,719,667	22,878,669	(Note 8)	
7	Uni-President Enterprises China Holdings Ltd.	Harbin President Enterprises Co., Ltd.	Other receivables	Y	423,469	407,406	156,695	1.25	2	-	Additional operating capital	-	-	5,719,667	22,878,669	(Note 8)	
7	Uni-President Enterprises China Holdings Ltd.	Fuzhou President Enterprises Co., Ltd.	Other receivables	Y	325,746	313,389	-	-	2	-	Additional operating capital	-	-	5,719,667	22,878,669	(Note 8)	
7	Uni-President Enterprises China Holdings Ltd.	Changsha President Enterprises Co., Ltd.	Other receivables	Y	195,447	188,033	-	-	2	-	Additional operating capital	-	-	5,719,667	22,878,669	(Note 8)	
7	Uni-President Enterprises China Holdings Ltd.	Shenyang President Enterprises Co., Ltd.	Other receivables	Y	162,873	156,695	-	1.25	2	-	Additional operating capital	-	-	5,719,667	22,878,669	(Note 8)	
7	Uni-President Enterprises China Holdings Ltd.	Kunming President Enterprises Food Co., Ltd.	Other receivables	Y	162,873	156,695	-	-	2	-	Additional operating capital	-	-	5,719,667	22,878,669	(Note 8)	
7	Uni-President Enterprises China Holdings Ltd.	Nanchang President Enterprises Co., Ltd.	Other receivables	Y	130,298	125,356	-	-	2	-	Additional operating capital	-	-	5,719,667	22,878,669	(Note 8)	
7	Uni-President Enterprises China Holdings Ltd.	Nanning President Enterprises Co., Ltd.	Other receivables	Y	97,724	94,017	-	-	2	-	Additional operating capital	-	-	5,719,667	22,878,669	(Note 8)	
7	Uni-President Enterprises China Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	Y	56,224	54,843	-	1.25	2	-	Additional operating capital	-	-	5,719,667	22,878,669	(Note 8)	
8	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Southeast Asia Holdings Ltd.	Other receivables	Y	630,976	613,088	613,088	-	2	-	Additional operating capital	-	-	2,952,157	2,952,157	(Note 9)	

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 16)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for		Maximum amount available for loan	Note
												Assets pledged	Value		
												Item	Value		
8	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	Other receivables	Y	\$ 481,871	\$ 460,365	\$ 460,365	-	2	\$ -	Additional operating capital	-	\$ -	\$ 2,952,157	(Note 9)
9	Cayman Ton Yi Industrial Holdings Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	Other receivables	Y	484,500	234,650	234,650	4.50	2	-	Additional operating capital	-	-	9,736,691	(Note 10)
10	President Information Corp.	Uni-President Superior Commissary Corp.	Other receivables	Y	100,000	100,000	-	-	2	-	Additional operating capital	-	-	151,305	(Note 11)
11	President-Kikkoman Zhejiu Foods Co., Ltd.	Kunshan President Kikkoman Biotechnology Co., Ltd.	Other receivables	Y	99,440	93,860	23,465	3.50	2	-	Additional operating capital	-	-	544,671	(Note 12)
12	Uni-President Asia Holdings Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	Other receivables	Y	1,302,982	1,253,557	-	-	2	-	Additional operating capital	-	-	62,844,305	(Note 13)
12	Uni-President Asia Holdings Ltd.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	1,302,982	1,253,557	-	-	2	-	Additional operating capital	-	-	62,844,305	(Note 13)
12	Uni-President Asia Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	Y	1,140,109	1,096,862	1,002,845	1.25	2	-	Additional operating capital	-	-	62,844,305	(Note 13)
12	Uni-President Asia Holdings Ltd.	Heifei President Enterprises Co., Ltd.	Other receivables	Y	1,140,109	1,096,862	-	-	2	-	Additional operating capital	-	-	62,844,305	(Note 13)
12	Uni-President Asia Holdings Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	1,140,109	1,096,862	-	-	2	-	Additional operating capital	-	-	62,844,305	(Note 13)
12	Uni-President Asia Holdings Ltd.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	1,107,535	1,065,523	-	1.25	2	-	Additional operating capital	-	-	62,844,305	(Note 13)
12	Uni-President Asia Holdings Ltd.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	814,364	783,473	-	-	2	-	Additional operating capital	-	-	62,844,305	(Note 13)
12	Uni-President Asia Holdings Ltd.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	781,789	752,134	-	-	2	-	Additional operating capital	-	-	62,844,305	(Note 13)
12	Uni-President Asia Holdings Ltd.	Nanchang President Enterprises Co., Ltd.	Other receivables	Y	749,215	720,795	-	-	2	-	Additional operating capital	-	-	62,844,305	(Note 13)
12	Uni-President Asia Holdings Ltd.	Changsha President Enterprises Co., Ltd.	Other receivables	Y	651,491	626,778	-	-	2	-	Additional operating capital	-	-	62,844,305	(Note 13)
12	Uni-President Asia Holdings Ltd.	Shenyang President Enterprises Co., Ltd.	Other receivables	Y	488,618	470,084	-	1.25	2	-	Additional operating capital	-	-	62,844,305	(Note 13)

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 16)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Maximum amount available for loan	Note
												Assets pledged	Value		
12	Uni-President Asia Holdings Ltd.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	Y	\$ 456,044	\$ 438,745	\$ -	1.25	2	\$ -	Additional operating capital	-	\$ -	\$ 62,844,305	(Note 13)
12	Uni-President Asia Holdings Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	456,044	438,745	-	-	2	-	Additional operating capital	-	62,844,305	62,844,305	(Note 13)
12	Uni-President Asia Holdings Ltd.	Kunming President Enterprises Food Co., Ltd.	Other receivables	Y	260,596	250,711	-	-	2	-	Additional operating capital	-	62,844,305	62,844,305	(Note 13)
12	Uni-President Asia Holdings Ltd.	Changchun President Enterprises Co., Ltd.	Other receivables	Y	228,022	219,372	-	1.25	2	-	Additional operating capital	-	62,844,305	62,844,305	(Note 13)
12	Uni-President Asia Holdings Ltd.	Shaanxi President Enterprises Co., Ltd.	Other receivables	Y	162,873	156,695	-	-	2	-	Additional operating capital	-	62,844,305	62,844,305	(Note 13)
12	Uni-President Asia Holdings Ltd.	Harbin President Enterprises Co., Ltd.	Other receivables	Y	130,298	125,356	-	-	2	-	Additional operating capital	-	62,844,305	62,844,305	(Note 13)
12	Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Other receivables	Y	96,384	94,017	45,128	1.25	2	-	Additional operating capital	-	62,844,305	62,844,305	(Note 13)
12	Uni-President Asia Holdings Ltd.	Heenan President Enterprises Co., Ltd.	Other receivables	Y	97,724	94,017	-	-	2	-	Additional operating capital	-	62,844,305	62,844,305	(Note 13)
12	Uni-President Asia Holdings Ltd.	Baiyin President Enterprises Co., Ltd.	Other receivables	Y	97,724	94,017	-	-	2	-	Additional operating capital	-	62,844,305	62,844,305	(Note 13)
13	Chengdu Ton Yi Industrial Packing Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	290,700	187,720	187,720	4.00	2	-	Additional operating capital	-	538,703	538,703	(Note 10)
13	Chengdu Ton Yi Industrial Packing Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	48,450	46,930	46,930	4.00	2	-	Additional operating capital	-	538,703	538,703	(Note 10)
13	Chengdu Ton Yi Industrial Packing Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	48,450	46,930	46,930	4.00	2	-	Additional operating capital	-	538,703	538,703	(Note 10)
13	Chengdu Ton Yi Industrial Packing Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	24,225	-	-	4.00	2	-	Additional operating capital	-	538,703	538,703	(Note 10)
13	Chengdu Ton Yi Industrial Packing Co., Ltd.	Fujian Ton Yi Timplate Co., Ltd.	Other receivables	Y	121,125	-	-	4.00	2	-	Additional operating capital	-	107,741	215,481	(Note 10)
13	Chengdu Ton Yi Industrial Packing Co., Ltd.	Jiangsu Ton Yi Timplate Co., Ltd.	Other receivables	Y	48,450	-	-	4.00	2	-	Additional operating capital	-	107,741	215,481	(Note 10)

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 16)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Assets pledged		Loan limit per entity	Maximum amount available for loan	Note
												Item	Value			
14	Changsha Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	\$ 18,772	\$ 18,772	\$ 18,772	4.00	2	\$ -	Additional operating capital	-	\$ -	\$ 218,064	\$ 218,064	(Note 10)
15	Chengdu Tongxin Industrial Packing Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	29,070	-	-	4.00	2	-	Additional operating capital	-	-	110,945	110,945	(Note 10)
15	Chengdu Tongxin Industrial Packing Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	29,070	-	-	4.00	2	-	Additional operating capital	-	-	110,945	110,945	(Note 10)
16	Ton Yi (China) Investment Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	145,350	140,790	-	4.00	2	-	Additional operating capital	-	-	8,220,353	8,220,353	(Note 10)
16	Ton Yi (China) Investment Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	145,350	140,790	65,937	4.00	2	-	Additional operating capital	-	-	8,220,353	8,220,353	(Note 10)
16	Ton Yi (China) Investment Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	Other receivables	Y	145,350	140,790	-	4.00	2	-	Additional operating capital	-	-	8,220,353	8,220,353	(Note 10)
16	Ton Yi (China) Investment Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	145,350	140,790	77,904	4.00	2	-	Additional operating capital	-	-	8,220,353	8,220,353	(Note 10)
16	Ton Yi (China) Investment Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	145,350	140,780	30,505	4.00	2	-	Additional operating capital	-	-	8,220,353	8,220,353	(Note 10)
16	Ton Yi (China) Investment Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	145,350	140,790	-	-	2	-	Additional operating capital	-	-	8,220,353	8,220,353	(Note 10)
16	Ton Yi (China) Investment Co., Ltd.	Szechwan Ton Yi Industrial Co., Ltd.	Other receivables	Y	145,350	140,790	-	-	2	-	Additional operating capital	-	-	8,220,353	8,220,353	(Note 10)
16	Ton Yi (China) Investment Co., Ltd.	Zhejiang Ton Yi Industrial Co., Ltd.	Other receivables	Y	145,350	140,790	-	-	2	-	Additional operating capital	-	-	8,220,353	8,220,353	(Note 10)
17	Taizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	96,900	93,860	-	3.00	2	-	Additional operating capital	-	-	1,639,265	1,639,265	(Note 10)
18	Zhangzhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	96,900	93,860	-	3.00	2	-	Additional operating capital	-	-	1,354,188	1,354,188	(Note 10)
18	Zhangzhou Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	96,900	-	-	4.00	2	-	Additional operating capital	-	-	1,354,188	1,354,188	(Note 10)
19	Kunshan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	572,546	281,580	281,580	4.00	2	-	Additional operating capital	-	-	1,067,105	1,067,105	(Note 10)

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 16)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for		Maximum amount available for loan	Note
												Assets pledged	Value		
												Item	Value		
19	Kunshan Ton Yi Industrial Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	\$ 290,700	\$ 140,790	\$ 140,790	4.00	2	\$ -	Additional operating capital	-	\$ -	\$ 1,067,105	(Note 10)
19	Kunshan Ton Yi Industrial Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	145,350	140,790	140,790	4.00	2	-	Additional operating capital	-	-	1,067,105	(Note 10)
19	Kunshan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	96,900	93,860	-	3.00	2	-	Additional operating capital	-	-	1,067,105	(Note 10)
20	Beijing Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	96,900	93,860	-	-	2	-	Additional operating capital	-	-	787,218	(Note 10)
21	Huizhou Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	96,900	93,860	-	-	2	-	Additional operating capital	-	-	832,406	(Note 10)
22	Chengdu Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	96,900	93,860	-	3.00	2	-	Additional operating capital	-	-	784,910	(Note 10)
23	Szechwan Ton Yi Industrial Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	339,150	93,860	93,860	4.00	2	-	Additional operating capital	-	-	868,879	(Note 10)
23	Szechwan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	93,860	93,860	-	-	2	-	Additional operating capital	-	-	868,879	(Note 10)
23	Szechwan Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	96,900	93,860	93,842	3.00	2	-	Additional operating capital	-	-	868,879	(Note 10)
23	Szechwan Ton Yi Industrial Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	96,900	46,930	46,930	4.00	2	-	Additional operating capital	-	-	868,879	(Note 10)
23	Szechwan Ton Yi Industrial Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	121,125	-	-	4.00	2	-	Additional operating capital	-	-	868,879	(Note 10)
23	Szechwan Ton Yi Industrial Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	24,225	-	-	4.00	2	-	Additional operating capital	-	-	868,879	(Note 10)
24	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	Other receivables	Y	193,800	93,860	93,860	4.00	2	-	Additional operating capital	-	-	720,978	(Note 10)
24	Zhanjiang Ton Yi Industrial Co., Ltd.	Ton Yi (China) Investment Co., Ltd.	Other receivables	Y	96,900	93,860	69,380	3.00	2	-	Additional operating capital	-	-	720,978	(Note 10)
24	Zhanjiang Ton Yi Industrial Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	Other receivables	Y	145,350	70,395	70,395	4.00	2	-	Additional operating capital	-	-	720,978	(Note 10)

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 16)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for		Maximum amount available for loan	Note
												doubtful accounts	Assets pledged		
												Item	Value		
24	Zhanjiang Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	Other receivables	Y	\$ 242,250	\$ -	\$ -	4.00	2	\$ -	Additional operating capital	-	\$ -	\$ 720,978	(Note 10)
25	Uni-President Enterprises (China) Investment Corp.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	3,496,500	3,285,100	2,383,822	3.00	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Shaanxi President Enterprises Co., Ltd.	Other receivables	Y	2,747,250	2,581,150	1,817,284	3.00	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	Other receivables	Y	2,697,300	2,534,220	725,360	4.00	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	2,486,000	2,346,500	618,167	4.00	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Uni-President Trading (Kunshan) Co., Ltd.	Other receivables	Y	2,247,750	2,111,850	185,138	3.00	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Other receivables	Y	1,988,800	1,877,200	732,177	3.00	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Beijing President Enterprises Drinks Co., Ltd.	Other receivables	Y	1,998,000	1,877,200	53,710	4.00	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Peary Century Co., Ltd.	Other receivables	Y	1,998,000	1,877,200	49,793	3.00	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	1,998,000	1,877,200	-	-	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	Other receivables	Y	1,948,050	1,830,270	1,459,457	3.00	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	Other receivables	Y	1,748,250	1,642,550	997,517	3.00	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	1,748,250	1,642,550	639,427	3.00	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Henan President Enterprises Co., Ltd.	Other receivables	Y	1,748,250	1,642,550	358,483	3.00	2	-	Additional operating capital	-	-	58,882,443	(Note 2)

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 16)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for		Maximum amount available for loan
												doubtful accounts	Assets pledged	
												Item	Value	Note
25	Uni-President Enterprises (China) Investment Corp.	Zhengzhou President Enterprises Co., Ltd.	Other receivables	Y	\$ 1,748,250	\$1,642,550	\$ -	4.00	2	\$ -	Additional operating capital	-	\$ -	\$ 58,882,443 (Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	1,748,250	1,642,550	-	-	2	-	Additional operating capital	-	-	58,882,443 (Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	Other receivables	Y	1,498,500	1,407,900	818,255	3.00	2	-	Additional operating capital	-	-	58,882,443 (Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	1,498,500	1,407,900	655,897	3.00	2	-	Additional operating capital	-	-	58,882,443 (Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	Other receivables	Y	1,498,500	1,407,900	425,920	3.00	2	-	Additional operating capital	-	-	58,882,443 (Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	Other receivables	Y	1,498,500	1,407,900	-	4.00	2	-	Additional operating capital	-	-	58,882,443 (Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	1,098,900	1,032,460	-	3.00	2	-	Additional operating capital	-	-	58,882,443 (Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	Other receivables	Y	994,400	938,600	717,376	3.00	2	-	Additional operating capital	-	-	58,882,443 (Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Ningxia Uni-President Enterprises Co., Ltd.	Other receivables	Y	994,400	938,600	715,309	3.00	2	-	Additional operating capital	-	-	58,882,443 (Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hubei) Tomato Products Technology Co., Ltd.	Other receivables	Y	999,000	938,600	687,212	3.00	2	-	Additional operating capital	-	-	58,882,443 (Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	Other receivables	Y	999,000	938,600	584,198	3.00	2	-	Additional operating capital	-	-	58,882,443 (Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	Other receivables	Y	999,000	938,600	107,212	3.00	2	-	Additional operating capital	-	-	58,882,443 (Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Tianjin) Co., Ltd.	Other receivables	Y	994,400	938,600	70,246	3.00	2	-	Additional operating capital	-	-	58,882,443 (Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Xinjiang President Enterprises Food Co., Ltd.	Other receivables	Y	999,000	938,600	42,410	3.00	2	-	Additional operating capital	-	-	58,882,443 (Note 2)

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 16)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for		Maximum amount available for loan	Note
												doubtful accounts	Assets pledged		
												Item	Value		
25	Uni-President Enterprises (China) Investment Corp.	Akesu President Enterprises Co., Ltd.	Other receivables	Y	\$ 899,100	\$ 844,740	\$ 61,554	3.00	2	\$ -	Additional operating capital	-	\$ -	\$ 58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Guiyang President Enterprises Co., Ltd.	Other receivables	Y	749,250	703,950	556,577	3.00	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	Other receivables	Y	499,500	469,300	117,231	3.00	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Hunan President Enterprises Co., Ltd.	Other receivables	Y	497,200	469,300	29,867	3.00	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Kunming President Enterprises Food Co., Ltd.	Other receivables	Y	499,500	469,300	9,169	3.00	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Fuzhou President Enterprises Co., Ltd.	Other receivables	Y	499,500	469,300	-	-	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Inner Mongolia) Co., Ltd.	Other receivables	Y	399,600	375,440	97,428	3.00	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Trading Co., Ltd.	Other receivables	Y	399,600	375,440	52,168	3.00	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Co., Ltd.	Other receivables	Y	299,700	281,580	89,406	3.00	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	Other receivables	Y	249,750	234,650	117,085	3.00	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Changsha President Enterprises Co., Ltd.	Other receivables	Y	249,750	234,650	-	-	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Nanchang President Enterprises Co., Ltd.	Other receivables	Y	249,750	234,650	-	-	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Uni-President Trading (Hubei) Co., Ltd.	Other receivables	Y	149,850	140,790	-	-	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Wuxue President Mineral Water Co., Ltd.	Other receivables	Y	99,900	93,860	76,606	3.00	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Zhanjiang President Enterprises Co., Ltd.	Other receivables	Y	249,750	46,930	-	-	2	-	Additional operating capital	-	-	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Nanning President Enterprises Co., Ltd.	Other receivables	Y	249,750	46,930	-	-	2	-	Additional operating capital	-	-	58,882,443	(Note 2)

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 16)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged	Loan limit per entity	Maximum amount available for loan	Note
25	Uni-President Enterprises (China) Investment Corp.	Bama President Mineral Water Co., Ltd.	Other receivables	Y	\$ 49,950	\$ -	\$ -	-	2	\$ -	Additional operating capital	\$ -	-	\$38,882,443	\$ 58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Taizhou President Enterprises Co., Ltd.	Other receivables	Y	49,950	-	-	-	2	-	Additional operating capital	-	-	38,882,443	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	Uni-President Shanghai Management Consulting Co., Ltd.	Other receivables	Y	49,950	-	-	-	2	-	Additional operating capital	-	-	38,882,443	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	President (Kunshan) Real Estate Development Co., Ltd.	Other receivables	Y	49,950	-	-	-	2	-	Additional operating capital	-	-	38,882,443	58,882,443	(Note 2)
25	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Other receivables	Y	49,950	-	-	-	2	-	Additional operating capital	-	-	38,882,443	58,882,443	(Note 2)
26	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	Other receivables	Y	792,000	768,000	384,000	3.76-5.00	2	-	Additional operating capital	-	-	768,000	1,245,006	(Note 14)
26	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	Other receivables	Y	421,500	384,000	232,895	3.76-5.00	2	-	Additional operating capital	-	-	768,000	1,245,006	(Note 14)
26	Uni-President (Vietnam) Co., Ltd.	UPVN Trading Co., Ltd.	Other receivables	Y	25,290	23,040	4,096	3.76-5.00	2	-	Additional operating capital	-	-	768,000	1,245,006	(Note 14)
27	Uni-President (Philippines) Corp.	Uni-President Land Corp.	Long-term notes and accounts receivable	Y	32,740	30,344	30,344	7.00	2	-	Investment loan	-	-	33,235	33,235	(Note 2)
28	Shanghai Songjiang President Enterprises Co., Ltd.	Tait Trading (Shanghai) Company Ltd.	Other receivables	Y	9,990	9,386	4,693	3.70-4.59	2	-	Additional operating capital	-	-	98,485	98,485	(Note 2)
28	Shanghai Songjiang President Enterprises Co., Ltd.	Shanghai Uni-President Dream Parks Trading Corp.	Other receivables	Y	4,995	-	-	-	2	-	Additional operating capital	-	-	98,485	98,485	(Note 2)
29	Beijing President Enterprises Drinks Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	Other receivables	Y	745,800	703,950	171,764	3.00	2	-	Additional operating capital	-	-	1,667,622	1,667,622	(Note 2)
29	Beijing President Enterprises Drinks Co., Ltd.	Beijing President Enterprises Food Co., Ltd.	Other receivables	Y	99,900	93,860	87,290	3.40	2	-	Additional operating capital	-	-	1,667,622	1,667,622	(Note 2)
30	Chengdu President Enterprises Food Co., Ltd.	Chongqing President Enterprises Co., Ltd.	Other receivables	Y	499,500	-	-	-	2	-	Additional operating capital	-	-	6,077,732	6,077,732	(Note 2)
30	Chengdu President Enterprises Food Co., Ltd.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	499,500	-	-	-	2	-	Additional operating capital	-	-	6,077,732	6,077,732	(Note 2)

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 16)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts	Assets pledged		Loan limit per entity	Maximum amount available for loan	Note
													Item	Value			
30	Chengde President Enterprises Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	Other receivables	Y	\$ 249,750	\$ -	\$ -	-	2	\$ -	Additional operating capital	\$ -	-	\$ -	\$ 6,077,732	(Note 2)	
31	Kunshan President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	999,000	-	-	-	2	-	Additional operating capital	-	-	10,458,659	10,458,659	(Note 2)	
31	Kunshan President Enterprises Co., Ltd.	Xuzhou President Enterprises Co., Ltd.	Other receivables	Y	999,000	-	-	-	2	-	Additional operating capital	-	-	10,458,659	10,458,659	(Note 2)	
32	Taizhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	394,605	370,747	370,747	3.00	2	-	Additional operating capital	-	-	2,384,233	2,384,233	(Note 2)	
33	Zhengzhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	795,520	750,880	164,255	3.00	2	-	Additional operating capital	-	-	4,228,875	4,228,875	(Note 2)	
34	Nanchang President Enterprises Co., Ltd.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Other receivables	Y	1,998,000	1,877,200	958,827	3.00	2	-	Additional operating capital	-	-	3,488,708	3,488,708	(Note 2)	
35	Beijing President Enterprise Drink & Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	Other receivables	Y	1,140,109	1,096,892	1,096,862	1.50	2	-	Additional operating capital	-	-	3,093,506	3,093,506	(Note 2)	
35	Beijing President Enterprise Drink & Food Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	Other receivables	Y	499,500	489,300	420,493	3.00	2	-	Additional operating capital	-	-	3,093,506	3,093,506	(Note 2)	
36	Guangzhou President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	499,500	469,300	469,300	3.00	2	-	Additional operating capital	-	-	7,590,518	7,590,518	(Note 2)	
36	Guangzhou President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	497,200	469,300	469,300	3.00	2	-	Additional operating capital	-	-	7,590,518	7,590,518	(Note 2)	
36	Guangzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	Other receivables	Y	469,300	469,300	234,650	3.00	2	-	Additional operating capital	-	-	7,590,518	7,590,518	(Note 2)	
36	Guangzhou President Enterprises Co., Ltd.	Hunan President Enterprises Co., Ltd.	Other receivables	Y	497,200	489,300	93,860	3.00	2	-	Additional operating capital	-	-	7,590,518	7,590,518	(Note 2)	
37	Zhanjiang President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	Other receivables	Y	484,500	469,300	164,255	3.00	2	-	Additional operating capital	-	-	1,704,528	1,704,528	(Note 2)	
38	Uni-President Trading (Hubei) Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	Other receivables	Y	184,815	173,641	45,991	3.00	2	-	Additional operating capital	-	-	1,062,660	1,062,660	(Note 2)	

Number	Name	Name of counterparty	Account	Related parties	Maximum balance	Ending balance (Note 16)	Actual amount drawn down	Interest rate	Nature of financial activity (Note 1)	Total transaction amount	Reason for financing	Allowance for doubtful accounts		Loan limit per entity	Maximum amount available for loan	Note
												Assets pledged Item	Value			
39	Hunan President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	Other receivables	Y	\$ 174,020	\$ 164,235	-	3.00	2	\$ -	Additional operating capital	-	\$ -	\$ 340,348	\$ 340,348	(Note 2)
40	Yantai Tongji Beverage Industries Co., Ltd.	Jinan President Enterprises Co., Ltd.	Other receivables	Y	242,250	234,650	187,720	3.00	2	-	Additional operating capital	-	-	1,088,694	1,088,694	(Note 2)
41	Bo Yu Guangzhou Trading Co., Ltd.	Ton Yu Shenzhen Trading Co., Ltd	Other receivables	Y	14,274	13,366	13,366	-	2	-	Additional operating capital	-	-	20,899	20,899	(Note 15)

(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 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) Shall not exceed \$500,000 and the amount of transaction total. (2) For short-term financing: shall not exceed \$500,000.

(Note 4) The maximum amount for total loan is \$1,000,000, the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not exceed US\$28,000 thousand and the amount of transaction total. (2) For short-term financing: shall not exceed US\$28,000 thousand ; for 100% directly and indirectly owned foreign subsidiaries are not subject to such limitation, however, shall not exceed 150% of its net worth.

(Note 5) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not exceed \$10,000 and the amount of transaction total. (2) For short-term financing: shall not exceed \$5,000.

(Note 6) The maximum amount for total loan is 40% of its net worth; the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not exceed \$1,000,000 and the amount of transaction total. (2) For short-term financing: shall not exceed \$500,000.

(Note 7) (1) For trading partner: higher of the purchase or sales amount of the most recent year, and the maximum amount for total loan is 20% of its net worth. (2) For short-term financing: the maximum amount for individual enterprise is 20% of its net worth, and the maximum amount for total loan is 40% 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 8) 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 9) 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 10) The maximum amount for total loan is 40% of its net worth; the maximum amount of individual enterprise is as follows: (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 11) The maximum amount for total loan and the maximum amount for individual enterprise is 40% of its net worth.

(Note 12) The maximum amount for total loan is 40% of its net worth; the maximum amount of individual enterprise is as follows: (1) For trading partner: shall not exceed CNY\$100,000 thousand and can not be 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 13) The maximum amount for total loan and the maximum amount for individual enterprise is as follows: (1) For trading partner: shall not exceed CNY\$300,000 thousand and the amount of transaction total. (2) For short-term financing: the maximum amount for total loan is 10% 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 14) The maximum amount for total loan is 40% of its net worth; the maximum amount for short-term financing is VND\$600,000,000 thousand.

(Note 15) The maximum amount for total loan is 40% of its net worth; the maximum amount for short-term financing is 40% of its net worth.

(Note 16) The maximum amount was approved by the Board of Directors' meeting.

(Note 17) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:31.36, CNY:NTD 1:4.693, VND:NTD 1:0.001280 and PHP:NTD 1:0.6647.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Provision of endorsements and guarantees to others
For the nine-month period ended September 30, 2016

Table 2

Expressed in thousands of NTD

Number	Name of endorser	Endorsee		Relationship (Note 1)	Endorsement limit for a single entity during the period	Outstanding balance at 9/30/2016	Actual amount drawn down	Balance secured by collateral	Ratio of accumulated amount to net worth of the company	Maximum amount of endorsement	Provision of endorsements by parent company to subsidiary	Provision of endorsements by subsidiary to parent company	Provision of endorsements to the party in		Note
		Name of endorsee	Name of endorsee										Mainland	China	
0	Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Tone Sang Construction Corp.	2	\$ 46,956,859	\$ 1,800,000	\$ 1,134,000	\$ -	2	\$ 93,913,718	Y	N	N	(Note 3)	
0	Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Kai Yu Investment Co., Ltd.	2	46,956,859	1,700,000	-	-	2	93,913,718	Y	N	N	(Note 3)	
0	Uni-President Enterprises Corp.	President Entertainment Corp.	President Entertainment Corp.	2	46,956,859	1,500,000	1,294,000	-	2	93,913,718	Y	N	N	(Note 3)	
0	Uni-President Enterprises Corp.	President Baseball Team Corp.	President Baseball Team Corp.	2	46,956,859	60,000	-	-	-	93,913,718	Y	N	N	(Note 3)	
0	Uni-President Enterprises Corp.	President Energy Development (Cayman Islands) Ltd.	President Energy Development (Cayman Islands) Ltd.	3	46,956,859	401,400	-	-	-	93,913,718	Y	N	N	(Note 3)	
0	Uni-President Enterprises Corp.	Kuanshan President Kikkoman Biotechnology Co., Ltd.	Kuanshan President Kikkoman Biotechnology Co., Ltd.	6	46,956,859	66,900	-	-	-	93,913,718	Y	N	Y	(Note 3)	
1	Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	3	44,887,220	16,412,500	2,535,770	-	35	44,887,220	N	N	N	(Note 4)	
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	3	44,887,220	1,568,000	-	-	3	44,887,220	N	N	N	(Note 4)	
2	Nanlien International Corp.	Cheng-Fa Enterprises Corp.	Cheng-Fa Enterprises Corp.	3	668,845	8,100	-	-	1	1,337,689	N	N	N	(Note 5)	
2	Nanlien International Corp.	Tung Chan Enterprises Corp.	Tung Chan Enterprises Corp.	6	668,845	7,182	-	-	1	1,337,689	N	N	N	(Note 5)	
2	Nanlien International Corp.	Hui-Sheng Enterprises Corp.	Hui-Sheng Enterprises Corp.	3	668,845	7,000	-	-	1	1,337,689	N	N	N	(Note 5)	
2	Nanlien International Corp.	Sheng-Miao Industrial Corp.	Sheng-Miao Industrial Corp.	1	668,845	3,600	-	-	-	1,337,689	N	N	N	(Note 5)	
2	Nanlien International Corp.	Fu Yi Enterprises Corp.	Fu Yi Enterprises Corp.	6	668,845	11,373	-	-	-	1,337,689	N	N	N	(Note 5)	
3	President International Development Corp.	President (BVI) International Investment Holdings Ltd.	President (BVI) International Investment Holdings Ltd.	3	2,815,154	1,789,575	-	-	12	7,037,884	N	N	N	(Note 6)	
3	President International Development Corp.	Uni-Home Tech Corp.	Uni-Home Tech Corp.	6	2,815,154	1,003,500	940,800	-	7	7,037,884	N	N	N	(Note 6)	
4	President Tokyo Corp.	Tong-Sheng Finance Leasing Co., Ltd.	Tong-Sheng Finance Leasing Co., Ltd.	3	1,500,000	331,280	-	-	44	1,500,000	N	N	Y	(Note 7)	
4	President Tokyo Corp.	Uni-President Tc-Lease (Cayman) Corp.	Uni-President Tc-Lease (Cayman) Corp.	3	1,500,000	182,204	12,914	-	13	1,500,000	N	N	N	(Note 7)	
5	Ton-Yi Industrial Corp.	Szechwan Ton Yi Industrial Co., Ltd.	Szechwan Ton Yi Industrial Co., Ltd.	3	12,865,614	1,180,000	938,600	-	6	12,865,614	N	N	Y	(Note 8)	
5	Ton-Yi Industrial Corp.	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	3	12,865,614	969,000	563,160	-	5	12,865,614	N	N	Y	(Note 8)	
5	Ton-Yi Industrial Corp.	Zhangzhou Ton Yi Industrial Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	3	12,865,614	295,349	-	-	1	12,865,614	N	N	Y	(Note 8)	

Number	Name of endorsers	Name of endorsees	Relationship (Note 1)	Endorsement limit for a single entity during the period 9/30/2016	Highest balance during the period 9/30/2016	Outstanding balance at 9/30/2016	Actual amount drawn down	Balance secured by collateral	Ratio of accumulated amount to net worth of the company	Maximum amount of endorsement	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
5	Ton-Yi Industrial Corp.	Chengdu Ton Yi Industrial Co., Ltd.	3	\$ 12,865,614	\$ 435,847	\$ -	\$ -	\$ -	-	\$ 12,865,614	N	N	Y	(Note 8)
6	President Fair Development Corp.	President Century Corp.	3	4,856,642	200,000	200,000	-	-	2	9,713,284	N	N	N	(Note 9)
7	ScinoPharm Taiwan Ltd.	ScinoPharm (Changshu) Pharmaceuticals, Ltd.	3	10,094,535	1,740,200	1,642,550	811,530	-	16	10,094,535	N	N	Y	(Note 10)
8	President Century Corp.	President Fair Development Corp.	3	2,085,566	600,000	600,000	600,000	-	58	2,606,957	N	N	N	(Note 11)
9	Uni-President Enterprises (China) Investment Corp.	President (Shanghai) Trading Co., Ltd.	3	17,664,733	29,970	28,158	-	-	-	58,882,443	N	N	Y	(Note 12)
9	Uni-President Enterprises (China) Investment Corp.	Jinmailang Beverages (Beijing) Co., Ltd.	6	17,664,733	1,504,203	-	-	-	-	58,882,443	N	N	Y	(Note 12)
10	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	3	1,556,258	706,079	671,837	200,892	-	22	3,112,515	N	N	N	(Note 13)
10	Uni-President (Vietnam) Co., Ltd.	North Tribeco Co., Ltd.	3	1,556,258	200,122	200,122	85,484	-	6	3,112,515	N	N	N	(Note 13)
10	Uni-President (Vietnam) Co., Ltd.	UPVN Trading Co., Ltd.	3	1,556,258	30,046	28,589	-	-	1	3,112,515	N	N	N	(Note 13)

(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 shares 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 1:31.36, CNY:NTD 1:4.693, VND:NTD 1:0.001280 and PHP:NTD 1:0.6647.

(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 Nantien 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 equals to 50% of its net worth for President International Development 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 7) 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 8) 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 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 100% of its net worth for ScinoPharm Taiwan Ltd., the limit of endorsement for any single entity is 50% of its net worth ; for 100% directly and indirectly owned foreign subsidiaries, the limit of endorsement for any single entity is 100% of its net worth.

(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.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Holding of marketable securities at the end of the period (not including subsidiaries, associates and joint ventures)

September 30, 2016

Table 3

Expressed in thousands of NTD

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 4)	Ending balance			Note
				Number of shares (in thousands)	Book value	Percentage of ownership	
	Stock :						
Uni-President Enterprises Corp.	Eagle Cold Storage Enterprises Co., Ltd. etc.	—	7	5,606	\$ 29,450	-	\$ 29,450
Uni-President Enterprises Corp.	Development International Investment Corp. etc.	—	9	36,892	331,001	-	-
	Beneficiary Certificates :						
Cayman President Holdings Ltd.	Asia Equity Fund	—	1	98	3,082,688	-	3,082,688
	Bonds :						
Cayman President Holdings Ltd.	Gavin Investment Ltd.	—	10	-	312,534	-	312,534
	Beneficiary Certificates :						
President International Trade And Investment Corp.	The Pacific (ABC) Equity Fund	—	1	39	1,159,048	-	1,159,048
Kai Yu Investment Co., Ltd.	UPAMC James Bond Money Market Fund	—	1	973	16,102	-	16,102
	Stock :						
Kai Yu Investment Co., Ltd.	Eagle Cold Storage Enterprises Co., Ltd. etc.	—	7	7,596	102,768	-	102,768
Nanlien International Corp.	Union Chinese Corp. etc	—	7	5,085	64,210	-	64,210
	Beneficiary Certificates :						
President International Development Corp.	Fubon SSE180 ETF. etc.	—	1	1,500	39,975	-	39,975
	Convertible Bonds :						
President International Development Corp.	Chilisin Electronics Corp. etc.	—	1	700	76,904	-	76,904
	Futures contract :						
President International Development Corp.	Fubon SSE180 ETF	—	1	-	452	-	452

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 4)	Ending balance			Note
				Number of shares (in thousands)	Book value	Percentage of ownership	
	Stock :						
President International Development Corp.	PharmaEssentia Corporation etc.	—	1	1,175 \$	75,490	—	\$ 75,490
	Beneficiary Certificates :						
President International Development Corp.	Yuanta Daily Taiwan 50 Bear -1X ETF	—	7	4,000	65,960	—	65,960
	Stock :						
President International Development Corp.	Pharma Essentia Corporation etc.	—	7	10,509	988,345	—	988,345
President International Development Corp.	Development International Investment Corp. etc.	—	9	79,768	839,321	—	— (Note 1)
Ton-Yi Industrial Corp.	JFE Holdings Inc.	—	7	250	113,556	0.04	113,556
Ton-Yi Industrial Corp.	President International Development Corp.	An investee company accounted for under the equity method	9	44,100	500,000	3.33	—
Ton-Yi Industrial Corp.	Grand Bills Finance Corp.	—	9	108	1,050	0.02	—
	Beneficiary Certificates :						
President Chain Store Corp.	Prudential Money Market Fund	—	1	64,064	1,002,646	—	1,002,646
President Chain Store Corp.	Mega Dimond Money Market Fund	—	1	64,637	802,120	—	802,120
	Stock :						
President Chain Store Corp.	President Securities Corp.	An investee company accounted for under the equity method	7	36,716	421,603	2.75	421,603
President Chain Store Corp.	Duskin Co., Ltd. etc.	—	7	8,628	239,831	—	239,831
President Chain Store Corp.	KaoHsiung Rapid Transit Corp. etc.	—	9	5,092	25,721	—	—
ScinoPharm Taiwan Ltd.	Tanvex Biologies, Inc. etc.	—	9	33,403	364,089	—	—
	Bills Under Repurchase Agreement :						
ScinoPharm Taiwan Ltd.	China Bills Finance Co., Ltd. etc.	—	12	—	218,796	—	218,796
	Beneficiary Certificates :						
Ton Yu Investment Inc.	UPAMC James Bond Money Market Fund	—	1	11,717	193,887	—	193,887

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 4)	Ending balance			Note
				Number of shares (in thousands)	Book value	Fair value	
	Stock :						
Ton Yu Investment Inc.	ScinoPharm Taiwan Ltd.	An investee company accounted for under the equity method	7	16,280	\$ 701,667	\$ 701,667	(Note 2)
Ton Yu Investment Inc.	Makalot Industrial Co., Ltd.	—	7	207	31,049	31,049	—
Ton Yu Investment Inc.	DaBomb Protein Corp. etc.	—	9	2,083	38,454	-	—
Uni-President Enterprises China Holdings Ltd.	China Haisheng Juice Holdings Co., Ltd.	—	7	37,800	60,329	60,329	—
	Beneficiary Certificates :						
President (B.V.I.) International Investment Holdings Ltd.	Winton Futures Fund	—	1	7	212,458	212,458	—
	Principal Guaranteed Notes :						
President (B.V.I.) International Investment Holdings Ltd.	3Y MS Principal Protected Note	—	1	50	153,664	153,664	—
	Equity linked notes :						
President (B.V.I.) International Investment Holdings Ltd.	ELN257HK China Everbright International Ltd.	—	1	5	15,443	15,443	—
	Beneficiary Certificates :						
President (B.V.I.) International Investment Holdings Ltd.	Robecco Bond Fund etc.	—	7	7,903	1,238,799	1,238,799	—
	Stock :						
President (B.V.I.) International Investment Holdings Ltd.	Alibaba Grp Shs ADR	—	7	1,000	331,757	331,757	—
President (B.V.I.) International Investment Holdings Ltd.	Construction Bank Corporation etc.	—	7	22,762	260,993	260,993	—
	Beneficiary Certificates :						
President (B.V.I.) International Investment Holdings Ltd.	Even Star Fund etc.	—	9	2,688	708,893	-	—
	Stock :						
President (B.V.I.) International Investment Holdings Ltd.	Outlook Investment Pre Ltd.	—	9	9,608	332,580	-	17.32

Investor	Type and name of securities	Relationship with the issuer	General ledger account (Note 4)	Ending balance				Note
				Number of shares (in thousands)	Book value	Percentage of ownership	Fair value	
	Stock :							
President (B.V.I.) International Investment Holdings Ltd.	Xiang Lu Industries Ltd. etc.	—	9	76,791 \$	329,092	—	\$	—
Chengdu President Enterprises Food Co., Ltd.	Heilongjiang Wondersun Dairy Co.	—	7	17,646	262,684	2.38	262,684	—
Kunshan President Enterprises Food Co., Ltd.	Heilongjiang Wondersun Dairy Co.	—	7	31,548	467,975	4.24	467,975	—
Wuhan President Enterprises Food Co., Ltd.	Heilongjiang Wondersun Dairy Co.	—	7	17,646	262,684	2.38	262,684	—
	Beneficiary Certificates :							
President Information Corp. etc.	JiH Sun Money Market Fund etc.	—	1	120,945	1,292,576	—	1,292,594	—
President Energy Development (Cayman Islands) Ltd. etc.	Victoria Global Fund etc.	—	7	45,778	1,392,753	—	1,392,753	—

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

(Note 2) 1,350 thousand shares of outstanding common stock of ScinoPharm Taiwan Ltd. with book value of \$58,185 was used as collateral for loan.

(Note 3) Foreign currencies were translated into New Taiwan Dollars. Exchange rates of foreign currency indicated as of report date are as follows: USD: NTD 1:31.36, CNY: NTD 1:4.693, VND: NTD1:0.001280 and PHP: NTD 1:0.6647.

(Note 4) 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 under equity method
12. Cash equivalent

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
Acquisition or sale of the same security with the accumulated cost exceeding \$300 million or 20% of the Company's paid-in capital
For the nine-month period ended September 30, 2016

Expressed in thousands of NTD

Table 4

Investor	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.	1	-	-	35,652	\$ 500,000	106,784	\$1,500,000	(142,436)	\$2,000,727	(\$ 2,000,000)	\$ 727	-	-	\$ -	
Uni-President Enterprises Corp.	1	-	-	-	-	8,503	1,500,000	(8,503)	1,500,394	(1,500,000)	394	-	-	-	
Uni-President Enterprises Corp.	1	-	-	38,331	500,000	76,533	1,000,000	(114,864)	1,500,529	(1,500,000)	529	-	-	-	
Uni-President Enterprises Corp.	1	-	-	-	-	99,501	1,000,000	(99,501)	1,000,219	(1,000,000)	219	-	-	-	
Uni-President Enterprises Corp.	1	-	-	-	-	19,835	300,000	(19,835)	300,075	(300,000)	75	-	-	-	
Uni-President Enterprises Corp.	1	-	-	62,765	1,000,000	-	-	(62,765)	1,000,678	(1,000,000)	678	-	-	-	
Uni-President Enterprises Corp.	1	-	-	49,689	800,000	-	-	(49,689)	800,507	(800,000)	507	-	-	-	
Uni-President Enterprises Corp.	1	-	-	48,464	800,000	-	-	(48,464)	800,504	(800,000)	504	-	-	-	
Stock :															
President International Development Corp.	11	Capital increase	-	13,000	124,144	50,000	500,000	-	-	-	-	-	2,395	63,000	626,539
Beneficiary Certificates :															
President Chain Store Corp.	1	-	-	30,288	500,000	90,702	1,500,000	(120,990)	2,000,616	(2,000,000)	616	-	-	-	
President Chain Store Corp.	1	-	-	-	-	91,725	1,000,000	(91,725)	1,000,339	(1,000,000)	339	-	-	-	
President Chain Store Corp.	1	-	-	-	-	4,533	800,000	(4,533)	800,352	(800,000)	352	-	-	-	
President Chain Store Corp.	1	-	-	82,071	1,200,000	-	-	(82,071)	1,200,484	(1,200,000)	484	-	-	-	
President Chain Store Corp.	1	-	-	137,353	1,700,000	-	-	(72,716)	900,298	(900,000)	298	-	2,120	64,637	802,120
Stock :															
President Chain Store Corp.	11	Capital increase	-	138,899	3,945,077	27,369	887,181	-	-	-	-	-	224,568	166,268	5,056,826
President Fair Development Corp.	11	Capital increase	-	20,000	1,179,962	52,000	520,000	-	-	-	-	-	(2,467)	72,000	1,697,495

Investor	General ledger account (Note 1)	Type and name of securities	Name of the counter-party	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
		Bills Under Repurchase Agreement :													
ScinoPharm Taiwan Ltd.	12	International Bills Finance Corp.	-	\$ 209,936	-	\$ 5,717,326	-	\$ 5,853,824	(\$ 5,853,324)	\$ 500	-	\$ -	-	\$ 73,938	
ScinoPharm Taiwan Ltd.	12	China Bills Finance Co., Ltd.	-	89,976	-	1,793,301	-	1,773,508	(1,773,382)	126	-	-	-	109,895	
ScinoPharm Taiwan Ltd.	12	Mega Bills Finance Corp.	-	-	-	1,173,340	-	1,138,457	(1,138,377)	80	-	-	-	34,963	
		Stock :													
Uni-President Enterprises China Holdings Ltd.	11	Capital increase	-	86,558,000	1,480,000	452,967	-	-	-	-	-	(1,212,485)	88,038,000	62,844,305	
President Property Corp.	1	-	-	163	19,524	322,350	(18,884)	308,800	(308,461)	339	-	10	1,003	16,594	
		Beneficiary Certificates :													
President Chain Store (BVI) Holdings Ltd.	11	Capital increase	-	46,537	(848,199)	887,181	(73,906)	3,136	32,842	35,978	-	(6,140)	-	-	
		Beneficiary Certificates :													
President Drugstore Business Corp.	1	-	-	8,493	110,010	35,990	(44,423)	580,078	(580,000)	78	-	(10)	-	-	
President Drugstore Business Corp.	1	-	-	3,420	50,009	24,573	(27,993)	410,077	(410,000)	77	-	(9)	-	-	
Qware Systems & Services Corp.	1	-	-	-	-	43,519	(36,917)	553,143	(553,000)	143	-	35	6,602	99,035	
Qware Systems & Services Corp.	1	-	-	5,211	70,000	26,239	(26,546)	357,049	(357,000)	49	-	19	4,904	66,019	
President Pharmaceutical Corp.	1	-	-	-	-	39,864	(28,256)	414,003	(413,880)	123	-	45	11,608	170,165	
Books.com. Co., Ltd.	1	-	-	10,605	155,065	92,180	(101,420)	1,485,555	(1,485,000)	555	-	(62)	1,365	20,003	
Books.com. Co., Ltd.	1	-	-	-	-	32,127	(32,127)	350,058	(350,000)	58	-	-	-	-	
Chieh Shun Transport Corp.	1	-	-	4,508	60,550	28,037	(31,208)	419,828	(419,547)	81	-	(2)	1,337	18,001	
Chieh Shun Transport Corp.	1	-	-	1,366	22,549	18,569	(16,913)	279,603	(279,540)	63	-	(5)	3,022	50,004	
		Stock :													
Uni-President Asia Holdings Ltd.	11	Capital increase	-	4,616,156	62,323,759	115,440	452,967	-	-	-	-	(1,262,725)	4,731,596	61,514,001	
Uni-President Hong Kong Holdings Ltd.	11	Capital increase	-	-	58,340,436	-	452,967	-	-	-	-	89,040	-	58,882,443	

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)	Book value	Gain (loss) on disposal	Number of shares (in thousands)	Amount	Number of shares (in thousands)	Amount
	Stock :														
Uni-President Enterprises (China) Investment Corp.	Jinmailang Beverage (Beijing) Co., Ltd.	11	(Note 2)	-	\$ 3,179,148	-	\$ -	-	\$ 4,218,018	\$ 3,134,360	\$ 1,084,658	-	(\$ 44,788)	-	\$ -
Uni-President Shanghai Pearty Century Co., Ltd.	Jinmailang Beverage (Beijing) Co., Ltd.	11	(Note 2)	-	1,486,659	-	-	1,031,167	(1,465,715)	465,452	-	(20,944)	-	-	-

(Note 1) 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 under equity method
12. Cash equivalent
13. Non-current assets held for sale

(Note 2) It's an independent party - Consistent Returns Pie, Ltd.

(Note 3) Foreign currencies are translated into New Taiwan Dollars. Exchange rates for beginning balance as at January 1, 2016 were as follows (USD:NTD 1:32.83, CYN:NTD 1:4.995). Additions and disposals are translated using the exchange rates as at September 30, 2016 (USD:NTD 1:31.36, CYN:NTD 1:4.693). Gains and losses on disposal are translated using average exchange rates for the nine-month period ended September 30, 2016 (USD:NTD 1:32.40, CYN:NTD 1:4.913).

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Purchases or sales of goods from or to related parties reaching \$100 million or 20% of paid-in capital or more
For the nine-month period ended September 30, 2016

Expressed in thousands of NTD

Table 5

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction		Credit Period	Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)
			Purchases/(sales)	Percentage of net purchases/(sales)					
			Amount	(Sales)	(Note 1)	\$	(Note 1)	\$	Percentage of accounts receivable/(payable)
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	(\$ 5,853,562)	(Sales)	(Note 1)	-	(Note 1)	1,086,823	21
Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(4,483,184)	(Sales)	(Note 1)	-	(Note 1)	639,450	12
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(2,807,028)	(Sales)	(Note 1)	-	(Note 1)	317,316	6
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(2,423,910)	(Sales)	(Note 1)	-	(Note 1)	323,307	6
Uni-President Enterprises Corp.	Huei Tung Enterprises Corp.	Same Chairman with Nantien International Corp.	(924,316)	(Sales)	(Note 1)	-	(Note 1)	437,829	8
Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(871,525)	(Sales)	(Note 1)	-	(Note 1)	286,585	5
Uni-President Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(845,204)	(Sales)	(Note 1)	-	(Note 1)	216,168	4
Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(655,255)	(Sales)	(Note 1)	-	(Note 1)	169,174	3
Uni-President Enterprises Corp.	Kuan Chan Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(615,878)	(Sales)	(Note 1)	-	(Note 1)	166,911	3
Uni-President Enterprises Corp.	Tung Chuan Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(607,135)	(Sales)	(Note 1)	-	(Note 1)	136,458	3
Uni-President Enterprises Corp.	Uni-President Vendor Corp.	An investee company accounted for under the equity method	(533,124)	(Sales)	(Note 1)	-	(Note 1)	67,277	1
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(427,112)	(Sales)	(Note 1)	-	(Note 1)	116,028	2
Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(348,107)	(Sales)	(Note 1)	-	(Note 1)	70,086	1
Uni-President Enterprises Corp.	Tong Chu Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(311,454)	(Sales)	(Note 1)	-	(Note 1)	87,186	2
Uni-President Enterprises Corp.	Far-Tung Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(248,741)	(Sales)	(Note 1)	-	(Note 1)	19,502	-
Uni-President Enterprises Corp.	Kun Fu Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(224,987)	(Sales)	(Note 1)	-	(Note 1)	45,402	1
Uni-President Enterprises Corp.	Jin Hui Food Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(182,946)	(Sales)	(Note 1)	-	(Note 1)	43,606	1
Uni-President Enterprises Corp.	President Starbucks Coffee Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(166,640)	(Sales)	(Note 1)	-	(Note 1)	25,802	-
Uni-President Enterprises Corp.	Yi Fa Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(160,574)	(Sales)	(Note 1)	-	(Note 1)	33,118	1
Uni-President Enterprises Corp.	Cheng-Fa Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(140,678)	(Sales)	(Note 1)	-	(Note 1)	27,841	1
Uni-President Enterprises Corp.	Hsin Tung Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(133,196)	(Sales)	(Note 1)	-	(Note 1)	6,758	-

Description and reasons for difference in transaction terms compared to non-related party transactions

Purchases/sales company		Name of the counter-party	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Percentage of notes or accounts receivable/(payable)
Uni-President Enterprises Corp.	Tung Che Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(\$ 133,194)	-	(Note 1)	\$ -	(Note 1)	\$ 43,331	1	-	
Uni-President Enterprises Corp.	Chang Tung Corporation Limited	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(114,301)	-	(Note 1)	-	(Note 1)	5,962	-	-	
Uni-President Enterprises Corp.	President Kikkoman Inc.	An investee company of Nantien International Corp. accounted for under the equity method	Purchases	744,054	4	(Note 1)	-	(Note 1)	(87,414)	(6)	-	
Uni-President Enterprises Corp.	President Nissin Corp.	An investee company accounted for under the equity method	Purchases	301,459	2	(Note 1)	-	(Note 1)	(25,906)	(2)	-	
Uni-President Enterprises Corp.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	245,846	1	(Note 1)	-	(Note 1)	(20,050)	(1)	-	
Uni-President Enterprises Corp.	President Packaging Corp.	An investee company accounted for under the equity method	Purchases	134,685	1	(Note 1)	-	(Note 1)	(7,434)	(1)	-	
Nantien International Corp.	Lien Bo Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(1,034,169)	(37)	Closes its accounts 35 days after the end of each month	-	-	200,175	62	-	
Nantien International Corp.	Lien Song Enterprises Corp.	An investee company of Nantien International Corp. accounted for under the equity method	(Sales)	(282,797)	(10)	12 days after delivery	-	-	17,888	6	-	
Nantien International Corp.	Huei Tung Enterprises Corp.	Same Chairman with Nantien International Corp.	(Sales)	(163,122)	(6)	60 days after delivery	-	-	84,677	26	-	
Uni-President Vendor Corp.	Uni-President Enterprises Corp.	The Company	Purchases	533,124	68	Closes its accounts 30 days after the end of each month	-	-	(67,277)	(51)	-	
Uni-President Dream Parks Corp.	Uni-President Enterprises Corp.	The Company	(Service revenue)	(285,771)	(57)	Closes its accounts 45 days after the end of each month	-	-	-	-	-	
Uni-President Dream Parks Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	(Service revenue)	(114,152)	(23)	Closes its accounts 45 days after the end of each month	-	-	29,592	43	-	
Presco Netmarketing Inc.	Uni-President Enterprises Corp.	The Company	(Service revenue)	(128,909)	(5)	Closes its accounts 30 days after the end of each month	-	-	26,142	8	-	
Tai Marketing & Distribution Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(324,420)	(21)	Closes its accounts 20-70 days after the end of each month	-	-	60,050	27	-	
President Nissin Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(301,459)	(27)	Closes its accounts 30 days after the end of each month	-	-	25,906	9	-	
President Nissin Corp.	Weilth Food Industrial Co., Ltd.	An investee company accounted for under the equity method	(Sales)	(130,802)	(12)	Closes its accounts 90 days after the end of each month	-	-	49,928	18	-	
President Packaging Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(256,831)	(14)	Closes its accounts 15-60 days after the end of each month	-	-	52,311	14	-	
President Packaging Corp.	Uni-President Enterprises Corp.	The Company	(Sales)	(134,685)	(7)	Closes its accounts 30 days after the end of each month	-	-	7,434	2	-	
President Kikkoman Inc.	Uni-President Enterprises Corp.	The Company	(Sales)	(744,054)	(99)	One month	-	-	87,414	97	-	
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)	(3,379,683)	(30)	50 days after shipping	-	-	693,875	49	-	
Ton-Yi Industrial Corp.	TTET Union Corp.	An investee company accounted for under the equity method	(Sales)	(204,814)	(2)	Closes its accounts 30 days after the end of each month	-	-	24,378	2	-	
President Chain Store Corp.	Uni-President Enterprises Corp.	The Company	Purchases	10,684,500	16	Closes its accounts 30-40 days after the end of each month	-	-	(1,727,446)	(13)	-	
President Chain Store Corp.	Uni-President Superior Commissary Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	2,433,281	4	Closes its accounts 45 days after the end of each month	-	-	(616,033)	(4)	-	

Description and reasons for difference in transaction terms compared to not-related

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction		Credit Period	Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Percentage of net purchases/(sales)	Credit Period	Amount	Notes or accounts receivable/(payable)	Note
			Purchases/(sales)	Amount										
President Chain Store Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	\$ 1,544,129	2	Closes its accounts 30 days after the end of each month	(\$ 189,833)	(1)						
President Chain Store Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Purchases	748,141	1	Closes its accounts 10-54 days after the end of each month	(171,368)	(1)						
President Chain Store Corp.	Vision Distribution Service Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	511,422	1	Closes its accounts 30-60 days after the end of each month	(55,801)	-						
President Chain Store Corp.	Qware Systems & Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	427,863	-	Closes its accounts 15-40 days after the end of each month	(6,144)	-						
President Chain Store Corp.	Tait Marketing & Distribution Co., Ltd.	An investee company accounted for under the equity method	Purchases	324,420	-	Closes its accounts 20-70 days after the end of each month	(60,050)	-						
President Chain Store Corp.	President Packaging Corp.	An investee company accounted for under the equity method	Purchases	256,831	-	Closes its accounts 15-60 days after the end of each month	(52,311)	-						
President Chain Store Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	209,862	-	Closes its accounts 60 days after the end of each month	(15,848)	-						
President Chain Store Corp.	Weilth Food Industrial Co., Ltd.	An investee company accounted for under the equity method	Purchases	179,386	-	Closes its accounts 30-60 days after the end of each month	(37,257)	-						
President Chain Store Corp.	Kuang Chuan Dairy Co., Ltd.	An investee company accounted for under the equity method	Purchases	176,675	-	Closes its accounts 30-65 days after the end of each month	(64,142)	-						
President Chain Store Corp.	Century Quick Services Restaurant Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	126,522	-	Closes its accounts 30-60 days after the end of each month	(13,584)	-						
ScinoPharm Taiwan Ltd.	ScinoPharm (Changshu) Pharmaceuticals, Ltd.	An investee company of SPT International, Ltd. accounted for under the equity method	Purchases	106,720	14	After checking, closes its accounts 90 days after the end of each month	(22,651)	(23)						
ScinoPharm (Changshu) Pharmaceuticals, Ltd.	ScinoPharm Taiwan Ltd.	An investee company accounted for under the equity method	(Sales)	(106,720)	(60)	After checking, closes its accounts 90 days after the end of each month	22,651	40						
Uni-President Development Corp.	Time Square International Co., Ltd.	An associates company of Prince Housing Development Corp. accounted for under the equity method	(Rental income)	(354,705)	(51)	Monthly payment	59,267	83						
Uni-President Development Corp.	Uni-President Department Stores Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Rental income)	(247,051)	(35)	Monthly payment	3,736	5						
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(1,544,129)	(32)	Closes its accounts 30 days after the end of each month	189,833	22						
Tung Ang Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(946,757)	(19)	Closes its accounts 64 days after the end of each week	305,440	36						
Tung Ang Enterprises Corp.	Far-Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(388,014)	(8)	38 days after delivery	62,919	7						
Tung Ang Enterprises Corp.	Huai Tung Enterprises Corp.	Same Chairman with Nanlien International Corp.	(Sales)	(298,219)	(6)	Closes its accounts 80 days after the end of each month	132,559	15						
Tung Ang Enterprises Corp.	Tong Chu Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(254,820)	(5)	Closes its accounts 56 days after the end of each week	70,626	8						

Description and reasons for difference in transaction terms compared to non-related party transactions

Description of transaction		party transactions		Notes or accounts receivable/(payable)							
Purchases/sales company	Name of the counter-party	Relationship	Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of 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)	(\$ 140, 815)	(3)	Closes its accounts 12 days after the end of each week	\$	-	\$ 7, 627	1	-
Tung Ang Enterprises Corp.	Hsin Tung Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	(Sales)	(115, 301)	(2)	17 days after delivery	-	-	8, 726	1	-
Tung Ang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	4, 483, 184	100	(Note 2)	-	-	(639, 450)	(100)	-
Sanshui Jiantibao Commerce Co., Ltd	BaiYin President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	225, 675	50	Closes its accounts 30 days after the end of each month	-	-	(22, 569)	(5)	-
Sanshui Jiantibao Commerce Co., Ltd	Akesu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	210, 859	47	Closes its accounts 30 days after the end of each month	-	-	(15, 311)	(3)	-
Wuhan President Packing Ind. Corp.	Wuhan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(167, 591)	(59)	Closes its accounts 30 days after the end of each month	-	-	29, 123	56	-
Changsha President Packing Ind. Corp.	Changsha President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(154, 797)	(100)	Closes its accounts 30 days after the end of each month	-	-	35, 249	100	-
President Drugstore Business Corp.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	769, 867	12	Closes its accounts 30-110 days after the end of each month	-	-	(51, 172)	(2)	-
Wisdom Distribution Services Corp.	Books.com. Co., Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(197, 482)	(15)	Closes its accounts 30 days after the end of each month	-	-	21, 254	6	-
Wisdom Distribution Services Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	374, 423	36	Closes its accounts 20 days after the end of each month	-	-	(53, 864)	(10)	-
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(2, 433, 281)	(100)	Closes its accounts 45 days after the end of each month	-	-	616, 033	100	-
Qware Systems & Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(427, 863)	(65)	Closes its accounts 15-40 days after the end of each month	-	-	6, 144	67	-
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(581, 468)	(65)	Closes its accounts 45 days after the end of each month	-	-	139, 682	62	-
President Pharmaceutical Corp.	President Drugstore Business Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Sales)	(769, 867)	(33)	Closes its accounts 30-110 days after the end of each month	-	-	51, 172	9	-
President Pharmaceutical Corp.	President Pharmaceutical (Hong Kong) Holdings Ltd.	An investee company of President Pharmaceutical Corp. accounted for under the equity method	(Sales)	(146, 829)	(7)	Closes its accounts 90 days after the end of each month	-	-	50, 140	8	-
President Transnet Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(209, 862)	(3)	Closes its accounts 60 days after the end of each month	-	-	15, 848	1	-
President Transnet Corp.	Chieh Shun Transport Corp.	An investee company of President Logistics International Co., Ltd. accounted for under the equity method	Service cost	653, 433	9	Closes its accounts 40 days after the end of each month	-	-	(113, 347)	(9)	-
Uni-President Cold Chain Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	735, 263	38	Closes its accounts 20 days after the end of each month	-	-	(87, 703)	(21)	-
Retail Support International Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	551, 501	30	Closes its accounts 20 days after the end of each month	-	-	(65, 406)	(14)	-
Retail Support International Corp.	Retail Support Taiwan Corp.	An investee company of Retail Support International Corp. accounted for under the equity method	Service cost	210, 532	11	Closes its accounts 15-20 days after the end of each month	-	-	(24, 649)	(5)	-

Description and reasons for difference in transaction terms compared to non-related party transactions

Purchases/sales company	Name of the counter-party	Relationship	Purchases/(sales) (Service revenue)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Note
Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	\$ 167,427	(22)	Closes its accounts 15-60 days after the end of each month	\$	-	\$ 22,583	18	-
President Pharmaceutical Corp. (Hong Kong) Holdings Ltd.	President Pharmaceutical Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Purchases	146,829	100	Closes its accounts 90 days after the end of each month	-	-	(50,140)	(100)	-
Vision Distribution Service Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(511,422)	(50)	Closes its accounts 30-60 days after the end of each month	-	-	55,801	28	-
Tung Che Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	133,194	94	Closes its accounts 69 days after the end of each week	-	-	(43,331)	(99)	-
Retail Support Taiwan Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(210,532)	(77)	Closes its accounts 15-20 days after the end of each month	-	-	24,649	70	-
Tung-Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	427,112	69	Closes its accounts 53 days after the end of each week	-	-	(116,028)	(77)	-
Tung Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	655,255	96	Closes its accounts 56 days after the end of each month	-	-	(169,174)	(100)	-
Lien Bo Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(748,141)	(52)	Closes its accounts 10-54 days after the end of each month	-	-	171,368	40	-
Lien Bo Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	1,034,169	86	Closes its accounts 35 days after the end of each month	-	-	(200,175)	(67)	-
Lien Bo Enterprises Corp.	Union Chinese Corp.	Same Chairman with Nanlien International Corp.	Purchases	129,146	11	Closes its accounts 35 days after the end of each month	-	-	(26,110)	(9)	-
Lien Song Enterprises Corp.	Nanlien International Corp.	An investee company accounted for under the equity method	Purchases	282,797	91	12 days after receiving	-	-	(17,868)	(97)	-
Tun Hsiang Enterprises Corp.	Presicare Corp.	An investee company accounted for under the equity method	(Sales)	(455,088)	(22)	Closes its accounts 70 days after the end of each month	-	-	193,300	32	-
Tun Hsiang Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	946,757	48	Closes its accounts 64 days after the end of each week	-	-	(305,440)	(58)	-
Tun Hsiang Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	845,204	43	Closes its accounts 65 days after the end of each week	-	-	(216,168)	(41)	-
Tung Shun Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	871,525	99	Closes its accounts 67 days after the end of each week	-	-	(286,565)	(100)	-
Tung Yu Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	140,815	56	Closes its accounts 12 days after the end of each week	-	-	(7,627)	(52)	-
Tong Chu Enterprises Corp.	Presicare Corp.	An investee company accounted for under the equity method	(Sales)	(258,269)	(43)	Closes its accounts 70 days after the end of each month	-	-	110,075	50	-
Tong Chu Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	311,454	51	Closes its accounts 70 days after the end of each week	-	-	(87,186)	(55)	-
Tong Chu Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	254,820	42	Closes its accounts 56 days after the end of each week	-	-	(70,626)	(45)	-
Hsin Tung Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	133,196	49	17 days after delivery	-	-	(6,758)	(31)	-
Hsin Tung Enterprises Corp.	Tung Ang Enterprises Corp.	An investee company of Kai Yu Investment Co., Ltd. accounted for under the equity method	Purchases	115,301	43	17 days after delivery	-	-	(8,726)	(40)	-
Yi Fa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	160,574	94	Closes its accounts 45 days after the end of each week	-	-	(33,118)	(99)	-
Cheng-Fa Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	140,678	100	Closes its accounts 43 days after the end of each week	-	-	(27,841)	(99)	-

Description and reasons for difference in transaction terms compared to non-related

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction			Credit Period	Unit Price	Amount	Notes or accounts receivable/(payable)	Percentage of net purchases/(sales)	Credit Period	Amount	Notes or accounts receivable/(payable)	Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)									
Fu Yi Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	\$ 348,107	97	Closes its accounts 38 days after the end of each week	\$ -	(\$ 70,086)	(100)	-	-	-	-	
Kun Fu Enterprises Corp.	Uni-President Enterprises Corp.	The Company	Purchases	224,987	97	Closes its accounts 43 days after the end of each week	-	(45,402)	(100)	-	-	-	-	
President Logistics International Co., Ltd.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(735,263)	(38)	Closes its accounts 20 days after the end of each month	-	87,703	37	-	-	-	-	
President Logistics International Co., Ltd.	Retail Support International Corp.	An investee company accounted for under the equity method	(Distribution revenue)	(551,501)	(29)	Closes its accounts 20 days after the end of each month	-	65,406	27	-	-	-	-	
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)	(374,423)	(20)	Closes its accounts 20 days after the end of each month	-	53,884	22	-	-	-	-	
President Logistics International Co., Ltd.	Chieh Shun Transport Corp.	An investee company of President Logistics International Co., Ltd. accounted for under the equity method	Service cost	537,547	29	Closes its accounts 20 days after the end of each month	-	(67,120)	(51)	-	-	-	-	
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	(Distribution revenue)	(653,433)	(53)	Closes its accounts 40 days after the end of each month	-	113,347	62	-	-	-	-	
Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	An investee company of Retail Support International Corp. accounted for under the equity method	(Distribution revenue)	(537,547)	(44)	Closes its accounts 20 days after the end of each month	-	67,120	36	-	-	-	-	
Century Quick Services Restaurant Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Sales)	(126,622)	(21)	Closes its accounts 30-60 days after the end of each month	-	13,584	19	-	-	-	-	
Capital Inventory Services Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	(Service revenue)	(117,660)	(79)	Closes its accounts 60 days after the end of each month	-	425	19	-	-	-	-	
Uni-President Enterprises (China) Investment Corp.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	928,836	22	Closes its accounts 30 days after the end of each month	-	(68,892)	(21)	-	-	-	-	
Uni-President Enterprises (China) Investment Corp.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	807,116	19	Closes its accounts 30 days after the end of each month	-	(66,351)	(21)	-	-	-	-	
Uni-President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	440,790	11	Closes its accounts 30 days after the end of each month	-	(20,882)	(6)	-	-	-	-	
Uni-President Enterprises (China) Investment Corp.	Taizhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	415,863	10	Closes its accounts 30 days after the end of each month	-	(97,544)	(30)	-	-	-	-	
Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	335,338	8	Closes its accounts 30 days after the end of each month	-	(36,433)	(11)	-	-	-	-	
Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Timplite Co., Ltd.	An investee company of Cayman Fujian Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(2,171,139)	(63)	50 days after shipping	-	408,167	72	-	-	-	-	
Cayman Ton Yi Industrial Holdings Ltd.	Jiangsu Ton Yi Timplite Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Holdings Ltd. accounted for under the equity method	(Sales)	(1,282,592)	(37)	50 days after shipping	-	196,816	28	-	-	-	-	
Cayman Ton Yi Industrial Holdings Ltd.	Ton-Yi Industrial Corp.	An investee company accounted for under the equity method	Purchases	3,379,883	100	50 days after shipping	-	(693,875)	(100)	-	-	-	-	

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction			Credit Period	Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)						
Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	An investee company of Uni-President (Thailand) Ltd. accounted for under the equity method	(Sales)	(\$ 879,668)	(75)	Closes its accounts 60 days after the end of each month	\$ -	\$ 205,258	74	-	
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	879,668	97	Closes its accounts 60 days after the end of each month	-	(205,258)	(97)	-	
Uni-President (Vietnam) Co., Ltd.	Uni-President Enterprises Corp.	The Company	(Sales)	(245,846)	(3)	Closes its accounts 30 days after the end of each month	-	20,050	2	-	
Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	An investee company of Uni-President (Vietnam) Co., Ltd. accounted for under the equity method	(Sales)	(136,159)	(2)	Closes its accounts 30 days after the end of each month	-	12,381	1	-	
Uni-President (Vietnam) Co., Ltd.	Uni-President (Malasia) SDN. BHD.	An investee company of Uni-President (Vietnam) Co., Ltd. accounted for under the equity method	(Sales)	(117,494)	(2)	Closes its accounts 90 days after the end of each month	-	29,940	3	-	
Tribeco Binh Duong Co., Ltd.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	136,159	37	Closes its accounts 30 days after the end of each month	-	(12,381)	(11)	-	
Uni-President (Malasia) SND. BHD.	Uni-President (Vietnam) Co., Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	Purchases	117,494	100	Closes its accounts 90 days after the end of each month	-	(29,940)	(100)	-	
Jiangsu Ton Yi Tinplate Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	An investee company of Uni-President Southeast Asia Holdings Ltd. accounted for under the equity method	(Sales)	(334,311)	(17)	67 days after invoice date	-	103,075	17	-	
Jiangsu Ton Yi Tinplate Co., Ltd.	Cayman Ton Yi Industrial Holdings Ltd.	An investee company of Ton-Yi Industrial Corp. accounted for under the equity method	Purchases	1,282,592	84	50 days after shipping	-	(196,816)	(92)	-	
Fujian Ton Yi Tinplate Co., Ltd.	Chengdu Ton Yi Industrial Packing Co., Ltd.	An investee company of Cayman Ton Yi Industrial Holdings Ltd. accounted for under the equity method	(Sales)	(150,048)	(5)	67 days after invoice date	-	29,388	2	-	
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)	(143,045)	(4)	67 days after invoice date	-	53,584	4	-	
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	2,171,139	87	50 days after shipping	-	(498,167)	(91)	-	
Chengdu 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	150,049	80	67 days after invoice date	-	(29,388)	(77)	-	
Wuxi Ton Yi Industrial Packing Co., Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Cayman Jiangsu Ton Yi Industrial Holdings Ltd. accounted for under the equity method	Purchases	334,311	60	67 days after invoice date	-	(103,075)	(59)	-	
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	143,045	26	67 days after invoice date	-	(53,584)	(30)	-	

Description and reasons for difference in transaction terms compared to non-related

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction			party transactions			Notes or accounts receivable/(payable)	Percentage of net purchases/(sales)	Credit Period	Amount	Percentage of net purchases/(sales)	Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Within 22 days of statements settled	Unit Price	Credit Period										
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)	(\$ 1,507,249)	(77)	Within 22 days of statements settled twice a month	\$ -	-	\$ 245,439	77	-	-	-	-	-	-	-	
Taizhou Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nantien Holding Ltd. accounted for under the equity method	Purchases	128,933	12	15 days after invoice date	-	-	(10,906)	(7)	-	-	-	-	-	-	-	
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)	(1,572,944)	(80)	Within 22 days of statements settled twice a month	-	-	151,991	74	-	-	-	-	-	-	-	
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)	(1,911,933)	(95)	Within 22 days of statements settled twice a month	-	-	203,291	95	-	-	-	-	-	-	-	
Kunshan Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nantien Holding Ltd. accounted for under the equity method	Purchases	159,839	12	15 days after invoice date	-	-	(24,619)	(15)	-	-	-	-	-	-	-	
Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,756,886)	(98)	Within 22 days of statements settled twice a month	-	-	200,872	90	-	-	-	-	-	-	-	
Beijing Ton Yi Industrial Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nantien Holding Ltd. accounted for under the equity method	Purchases	141,947	13	15 days after invoice date	-	-	(11,688)	(10)	-	-	-	-	-	-	-	
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)	(858,321)	(100)	Within 22 days of statements settled twice a month	-	-	151,691	100	-	-	-	-	-	-	-	
Chengdu Ton Yi Industrial 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)	(468,724)	(65)	Within 22 days of statements settled twice a month	-	-	50,110	53	-	-	-	-	-	-	-	
Szechwan Ton Yi Industrial 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)	(1,057,382)	(91)	Within 22 days of statements settled twice a month	-	-	181,260	95	-	-	-	-	-	-	-	
Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(988,635)	(98)	Within 22 days of statements settled twice a month	-	-	75,931	98	-	-	-	-	-	-	-	
Wuhan President Enterprises Food Co., Ltd.	Uni-President Trading (Hubei) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(1,416,156)	(19)	Closes its accounts 30 days after the end of each month	-	-	-	-	-	-	-	-	-	-	-	
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)	(391,231)	(5)	Closes its accounts 30 days after the end of each month	-	-	61,463	21	-	-	-	-	-	-	-	
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	194,212	4	Closes its accounts 30 days after the end of each month	-	-	(28,144)	(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)	(297,562)	(4)	Closes its accounts 30 days after the end of each month	-	-	21,586	7	-	-	-	-	-	-	-	
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	137,399	3	Closes its accounts 30 days after the end of each month	-	-	(16,164)	(2)	-	-	-	-	-	-	-	

Description and reasons for difference in transaction terms compared to non-related party transactions

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction		Credit Period	Unit Price	Amount	Notes or accounts receivable/(payable)	Percentage of notes or accounts receivable/(payable)
			Purchases/(sales)	Percentage of net purchases/(sales)					
Wuhan President Enterprises Food Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	\$ 132,637	(2)	Closes its accounts 30 days after the end of each month	\$ 19,623	7	
Wuhan President Enterprises Food Co., Ltd.	Yichang Ziquan Beverage Industries Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	840,463	19	Closes its accounts 30 days after the end of each month	(46,184)	(6)	
Wuhan President Enterprises Food Co., Ltd.	Wuhan President Packing Ind. Corp.	An investee company of President Packaging Holdings Ltd. accounted for under the equity method	Purchases	167,591	4	Closes its accounts 30 days after the end of each month	(29,123)	(4)	
Wuhan President Enterprises Food Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nantien Holding Ltd. accounted for under the equity method	Purchases	112,392	3	Closes its accounts 30 days after the end of each month	(11,297)	(2)	
Jiangsu 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)	(527,254)	(53)	Closes its accounts 30 days after the end of each month	264,040	85	
Jiangsu President Enterprises Co., Ltd.	Wuhan Ziliang President Enterprises Co., Ltd.	An investee company of Wuhan President Enterprises Co., Ltd. accounted for under the equity method	Purchases	124,250	19	Closes its accounts 30 days after the end of each month	(11,333)	(7)	
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)	(2,259,435)	(63)	Closes its accounts 30 days after the end of each month	-	-	
Kunshan President Enterprises Food Co., Ltd.	Shanghai President Coffee Co., Ltd.	An investee company of President Coffee (Cayman) Holdings Ltd. accounted for under the equity method	(Sales)	(610,222)	(17)	Closes its accounts 30 days after the end of each month	327,580	66	
Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(440,780)	(12)	Closes its accounts 30 days after the end of each month	20,882	4	
Kunshan 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	431,698	23	Closes its accounts 30 days after the end of each month	(48,590)	(15)	
Kunshan President Enterprises Food Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	185,665	10	Closes its accounts 30 days after the end of each month	(61,388)	(19)	
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)	(894,140)	(12)	Closes its accounts 30 days after the end of each month	118,790	28	
Hefei 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)	(121,104)	(2)	Closes its accounts 30 days after the end of each month	59,278	13	
Hefei President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(112,359)	(2)	Closes its accounts 30 days after the end of each month	31,485	7	
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	975,326	25	Closes its accounts 30 days after the end of each month	(116,551)	(14)	
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	347,288	9	Closes its accounts 30 days after the end of each month	(36,061)	(4)	
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	221,635	6	Closes its accounts 30 days after the end of each month	(8,333)	(1)	

Description and reasons for difference in transaction terms compared to non-related

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction			party transactions			Notes or accounts receivable/(payable)	
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Percentage of notes or accounts receivable/(payable)
Hefei 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	\$ 113,016	3	Closes its accounts 30 days after the end of each month	\$ -	(\$ 10,965)	(1)	-
Shenyang 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)	(273,986)	(10)	Closes its accounts 30 days after the end of each month	-	51,078	28	-
Shenyang President Enterprises Co., Ltd.	Harbin President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(109,310)	(4)	Closes its accounts 30 days after the end of each month	-	8,590	5	-
Shenyang President Enterprises Co., Ltd.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	504,357	27	Closes its accounts 30 days after the end of each month	-	(236,781)	(53)	-
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	205,998	11	Closes its accounts 30 days after the end of each month	-	(16,289)	(4)	-
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)	(694,413)	(65)	Closes its accounts 30 days after the end of each month	-	122,834	74	-
Chongqing President Enterprises 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)	(335,338)	(31)	Closes its accounts 30 days after the end of each month	-	36,433	22	-
Chongqing President Enterprises Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Naanien Holding Ltd. accounted for under the equity method	Purchases	112,875	16	Closes its accounts 30 days after the end of each month	-	(17,722)	(11)	-
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	1,308,130	33	Closes its accounts 30 days after the end of each month	-	(17,383)	(2)	-
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	389,316	10	Closes its accounts 30 days after the end of each month	-	(153,544)	(17)	-
Zhengzhou President Enterprises Co., Ltd.	Wuhan Zijiang President Enterprises Co., Ltd.	An investee company of Wuhan President Enterprises Co., Ltd. accounted for under the equity method	Purchases	155,235	4	Closes its accounts 30 days after the end of each month	-	(21,547)	(2)	-
Zhengzhou 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	Purchases	121,104	3	Closes its accounts 30 days after the end of each month	-	(53,278)	(6)	-
Beijing President Enterprises Drinks Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,756,886	42	Within 22 days of statements settled twice a month	-	(200,872)	(26)	-
Beijing President Enterprises Drinks Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	295,988	7	Closes its accounts 30 days after the end of each month	-	(58,076)	(8)	-
Beijing President Enterprises Drinks Co., Ltd.	Jinan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	281,991	7	Closes its accounts 30 days after the end of each month	-	(66,947)	(9)	-
Beijing President Enterprises Drinks Co., Ltd.	Henan President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	144,659	3	Closes its accounts 30 days after the end of each month	-	(4,940)	(1)	-

Description and reasons for difference in transaction terms compared to non-related party transactions

Purchaser/sales company	Name of the counter-party	Relationship	Description of transaction		Credit Period	Unit Price	Amount	Notes or accounts receivable/(payable)	Percentage of net purchases/(sales)	Percentage of net purchases/(sales)	Credit Period	Amount	Notes or accounts receivable/(payable)	Note
			Purchases/(sales)	Amount										
Beijing President Enterprises Drinks 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	\$ 132,637	3	Closes its accounts 30 days after the end of each month	(\$ 19,623)	(3)						
Beijing President Enterprises Drinks Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	112,359	3	Closes its accounts 30 days after the end of each month	(31,485)	(4)						
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)	(871,330)	(5)	Closes its accounts 30 days after the end of each month	210,943	24						
Guangzhou 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)	(109,394)	(1)	Closes its accounts 30 days after the end of each month	1,631	-						
Guangzhou President Enterprises Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,572,344	15	Within 22 days of statements settled twice a month	(151,991)	(6)						
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	1,109,393	10	Closes its accounts 30 days after the end of each month	(119,656)	(5)						
Guangzhou President Enterprises Co., Ltd.	Gullin Ziquan Beverage Industrial Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	1,057,948	10	Closes its accounts 30 days after the end of each month	(58,367)	(2)						
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	1,044,425	10	Closes its accounts 30 days after the end of each month	(180,634)	(7)						
Guangzhou President Enterprises Co., Ltd.	Huizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	858,321	8	Within 22 days of statements settled twice a month	(151,691)	(6)						
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	871,330	40	Closes its accounts 30 days after the end of each month	(210,943)	(40)						
Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(807,116)	(6)	Closes its accounts 30 days after the end of each month	66,351	5						
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	2,259,435	21	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 Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,911,933	17	Within 22 days of statements settled twice a month	(203,291)	(13)						
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	1,881,920	17	Closes its accounts 30 days after the end of each month	(214,583)	(14)						
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	1,059,562	9	Closes its accounts 30 days after the end of each month	(297,945)	(19)						
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	694,140	6	Closes its accounts 30 days after the end of each month	(118,790)	(8)						

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction		Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Percentage of net purchases/(sales)	Credit Period	Description and reasons for difference in transaction terms compared to non-related party transactions	Notes or accounts receivable/(payable)	Percentage of accounts receivable/(payable)
			Purchases/(sales)	Amount									
Uni-President Trading (Kunshan) Co., Ltd.	Jiangsu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	\$ 527,254	5	Closes its accounts 30 days after the end of each month	(\$ 264,040)	(17)					
Uni-President Trading (Kunshan) Co., Ltd.	Shanghai E & P Trading Co., Ltd.	An investee company of Cayman Nantien Holding Ltd. accounted for under the equity method	Purchases	333,886	3	Closes its accounts 30 days after the end of each month	(20,394)	(1)					
Uni-President Trading (Kunshan) Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	273,986	3	Closes its accounts 30 days after the end of each month	(51,078)	(3)					
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	226,356	2	Closes its accounts 30 days after the end of each month	(51,994)	(3)					
Uni-President Trading (Hubei) 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	1,416,156	93	Closes its accounts 30 days after the end of each month	-	-					
Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(928,836)	(12)	Closes its accounts 30 days after the end of each month	68,832	17					
Chengdu 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)	(185,866)	(2)	Closes its accounts 30 days after the end of each month	61,388	15					
Chengdu President Enterprises Food Co., Ltd.	Szechwan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,057,382	20	Within 22 days of statements settled twice a month	(181,260)	(20)					
Chengdu President Enterprises Food Co., Ltd.	Shaanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	703,846	14	Closes its accounts 30 days after the end of each month	(93,153)	(10)					
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	694,413	13	Closes its accounts 30 days after the end of each month	(122,834)	(13)					
Chengdu President Enterprises Food Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	468,724	9	Within 22 days of statements settled twice a month	(50,110)	(6)					
Chengdu President Enterprises Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	109,394	2	Closes its accounts 30 days after the end of each month	(1,631)	-					
Xinjiang President Enterprises Food Co., Ltd.	Akesu President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	432,330	20	Closes its accounts 30 days after the end of each month	(15,354)	(5)					
Xinjiang President Enterprises Food Co., Ltd.	Sanxi President Enterprises Corp.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Purchases	289,849	14	Closes its accounts 30 days after the end of each month	(4,190)	(1)					
Xinjiang President Enterprises 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	114,212	5	Closes its accounts 30 days after the end of each month	-	-					
Harbin 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	Purchases	109,310	22	Closes its accounts 30 days after the end of each month	(8,500)	(8)					
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)	(217,136)	(7)	Closes its accounts 30 days after the end of each month	15,679	17					

Description and reasons for difference in transaction terms compared to non-related

Purchases/sales company	Name of the counter-party	Relationship	Description of transaction			party transactions			Notes or accounts receivable/(payable)	Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Note
			Purchases/(sales)	Amount	Percentage of net purchases/(sales)	Unit Price	Credit Period	Amount								
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	\$ 542,710	30	Closes its accounts 30 days after the end of each month	\$ -	-	(\$ 102,541)	(32)	-	-	-	-	-	
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)	(137,399)	(5)	Closes its accounts 30 days after the end of each month	-	-	-	16,164	17	-	-	-	-	
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	297,562	16	Closes its accounts 30 days after the end of each month	-	-	(21,586)	(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)	(228,356)	(60)	Closes its accounts 30 days after the end of each month	-	-	-	51,994	97	-	-	-	-	
Guiyang President Enterprises 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)	(431,698)	(98)	Closes its accounts 30 days after the end of each month	-	-	-	48,590	99	-	-	-	-	
Shanxi President Enterprises Co., Ltd.	Chengde President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(703,646)	(66)	Closes its accounts 30 days after the end of each month	-	-	-	93,153	73	-	-	-	-	
Shanxi 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)	(289,849)	(27)	Closes its accounts 30 days after the end of each month	-	-	-	4,190	3	-	-	-	-	
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)	(1,308,130)	(68)	Closes its accounts 30 days after the end of each month	-	-	-	17,383	49	-	-	-	-	
Henan President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(144,659)	(8)	Closes its accounts 30 days after the end of each month	-	-	-	4,940	14	-	-	-	-	
Henan 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)	(114,212)	(6)	Closes its accounts 30 days after the end of each month	-	-	-	-	-	-	-	-	-	
Henan 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)	(113,016)	(6)	Closes its accounts 30 days after the end of each month	-	-	-	10,965	31	-	-	-	-	
Henan President Enterprises Co., Ltd.	Wuhan Zijiang President Enterprises Co., Ltd.	An investee company of Wuhan President Enterprises Co., Ltd. accounted for under the equity method	Purchases	527,859	39	Closes its accounts 30 days after the end of each month	-	-	(48,419)	(9)	-	-	-	-	-	
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)	(1,044,425)	(97)	Closes its accounts 30 days after the end of each month	-	-	-	180,634	99	-	-	-	-	
Zhanjiang President Enterprises Co., Ltd.	Zhanjiang Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	988,635	98	Within 22 days of statements settled twice a month	-	-	(75,931)	(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)	(542,710)	(12)	Closes its accounts 30 days after the end of each month	-	-	-	102,541	47	-	-	-	-	
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	217,136	8	Closes its accounts 30 days after the end of each month	-	-	(15,679)	(3)	-	-	-	-	-	
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)	(194,212)	(4)	Closes its accounts 30 days after the end of each month	-	-	-	28,144	13	-	-	-	-	

Description and reasons for difference in transaction terms compared to non-related

Purchases/sales company	Name of the counter-party	Relationship	Purchases/(sales)		Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Amount	Notes or accounts receivable/(payable)	Percentage of notes or accounts receivable/(payable)
			Purchases	(Sales)							
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	\$ 391,231	15	Closes its accounts 30 days after the end of each month	\$ -	(\$ 61,463)	(11)	-	
Changsha President Enterprises Co., Ltd.	Changsha President Packing Ind. Corp.	An investee company of President Packing Holdings Ltd. accounted for under the equity method	Purchases	154,797	6	Closes its accounts 30 days after the end of each month	-	(35,249)	(6)	-	
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)	(1,109,333)	(94)	Closes its accounts 30 days after the end of each month	-	119,656	96	-	
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)	(957,326)	(52)	Closes its accounts 30 days after the end of each month	-	116,551	32	-	
Jinan President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(281,991)	(15)	Closes its accounts 30 days after the end of each month	-	66,947	18	-	
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)	(389,316)	(21)	Closes its accounts 30 days after the end of each month	-	153,544	42	-	
Aksa 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)	(432,331)	(67)	Closes its accounts 30 days after the end of each month	-	15,354	50	-	
Aksa President Enterprises Co., Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	(Sales)	(210,859)	(33)	Closes its accounts 30 days after the end of each month	-	15,311	50	-	
Baiyin President Enterprises Co., Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	(Sales)	(225,675)	(100)	Closes its accounts 30 days after the end of each month	-	22,589	100	-	
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)	(1,881,920)	(94)	Closes its accounts 30 days after the end of each month	-	214,583	99	-	
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)	(1,059,562)	(86)	Closes its accounts 30 days after the end of each month	-	297,945	89	-	
Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	An investee company of Uni-President Hong Kong Holdings Ltd. accounted for under the equity method	(Sales)	(415,863)	(26)	Closes its accounts 30 days after the end of each month	-	97,544	22	-	
Taizhou President Enterprises Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Purchases	1,507,249	99	Within 22 days of statements settled twice a month	-	(245,489)	(98)	-	
Changshihan Mounzian President Enterprises (Jilin) Mineral Water Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(504,357)	(100)	Closes its accounts 30 days after the end of each month	-	236,781	100	-	
Yantai Tongli Beverage Industries Co., Ltd.	Hefei President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(221,635)	(75)	Closes its accounts 30 days after the end of each month	-	8,383	11	-	
Shijiazhuang President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(Sales)	(295,988)	(96)	Closes its accounts 30 days after the end of each month	-	58,076	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)	(205,998)	(87)	Closes its accounts 30 days after the end of each month	-	16,289	63	-	

Purchases/sales company	Name of the counter-party	Relationship	Purchases/(sales)		Percentage of net purchases/(sales)	Credit Period	Unit Price	Credit Period	Description and reasons for difference in transaction terms compared to non-related party transactions		Note
			Amount	(Sales)					Amount	receivable/(payable)	
Shanghai E & P Trading Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(\$ 333,886)	(Sales)	(15)	Closes its accounts 30 days after the end of each month	\$	-	20,394	13	-
Shanghai E & P Trading Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(159,830)	(Sales)	(7)	15 days after invoice date	-	-	24,619	15	-
Shanghai E & P Trading Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(141,947)	(Sales)	(6)	15 days after invoice date	-	-	11,688	7	-
Shanghai E & P Trading Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	(128,933)	(Sales)	(6)	15 days after invoice date	-	-	10,906	7	-
Shanghai E & P Trading Co., Ltd.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	(112,875)	(Sales)	(5)	Closes its accounts 30 days after the end of each month	-	-	17,722	11	-
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	(112,392)	(Sales)	(5)	Closes its accounts 30 days after the end of each month	-	-	11,287	7	-
Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(898,662)	(Sales)	(18)	(Note 3)	-	-	1,608,783	65	-
Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	3,496,447	Purchases	70	(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	510,680	Purchases	10	(Note 3)	-	-	-	-	-
Uni-Splendor Technology (Huizhou) Corp.	Uni-Splendor Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(3,496,447)	(Sales)	(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	898,662	Purchases	36	(Note 3)	-	-	(1,608,783)	(52)	-
Uni-Splendor Technology (Huizhou) Corp.	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	104,498	Purchases	4	(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	(510,680)	(Sales)	(79)	(Note 3)	-	-	-	-	-
Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Uni-Splendor Technology (Huizhou) Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	(104,498)	(Sales)	(16)	(Note 3)	-	-	-	-	-

(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 of report date (USD:NTD 1:3.136, CYN:NTD 1:4.693, TBE:NTD 1:0.9086). Amounts of transactions are translated using the average exchange rates for the nine-month period ended September 30, 2016 (USD:NTD 1: 32.40, CYN:NTD 1: 4.913, TBE:NTD 1: 0.9241)

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
 Receivable from related parties reaching \$100 million or 20% of paid-in capital or more
 September 30, 2016

The name of the Company	Name of the counter-party	Relationship	Other receivables - related party		Overdue receivables		Subsequent collections	Allowance for doubtful accounts
			General ledger account	Amount	Turnover rate	Amount		
Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	An investee company accounted for under the equity method	Accounts receivable	\$ 1,086,823	7.77	-	\$ 740,118	-
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	639,450	10.87	-	395,863	-
Uni-President Enterprises Corp.	Huei Tung Enterprises Corp.	Same Chairman with Nanlien International Corp.	Accounts receivable	437,629	3.60	-	224,313	-
Uni-President Enterprises Corp.	Retail Support International Corp.	An investee company accounted for under the equity method	Accounts receivable	323,307	9.34	-	288,344	-
Uni-President Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	317,316	10.54	-	306,424	-
Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	266,585	5.03	-	112,109	-
Uni-President Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	216,168	5.72	-	135,169	-
Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	169,174	5.21	-	95,992	-
Uni-President Enterprises Corp.	Kuan Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	166,911	6.22	-	76,884	-
Uni-President Enterprises Corp.	Tung Chan Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	136,458	9.22	-	72,106	-
Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	116,028	5.47	-	67,194	-
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Other receivables	442,490	-	-	-	-
Kai Yu Investment Co., Ltd.	Kai Nan Investment Co., Ltd.	An investee company accounted for under the equity method	Other receivables	104,240	-	-	-	-

Table 6

Expressed in thousands of NTD

The name of the Company	Name of the counter-party	Relationship	Other receivables - related party		Overdue receivables		Allowance for doubtful accounts
			General ledger account	Amount	Turnover rate	Amount	
Nanlien International Corp.	Lien Bo Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	\$ 200,175	10.99	\$ -	\$ 184,788
President International Development Corp.	President Property Corp.	An investee company of President International Development Corp. accounted for under the equity method	Other receivables	249,000	-	-	-
Uni-President Development Corp.	Time Square International Co., Ltd.	An associates company of Prince Housing Development Corp. accounted for under the equity method	Long-term receivables	608,218	-	-	-
Uni-President Development Corp.	Uni-President Department Stores Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Long-term receivables	185,814	-	-	-
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	693,875	6.81	-	435,169
President Chain Store Corp.	Wisdom Distribution Services Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	347,772	-	-	2,582
President Chain Store Corp.	Icash Payment Systems Ltd.	An investee company of President Chain Store Corp. accounted for under the equity method	Other receivables	163,250	-	-	146,953
Tung Ang Enterprises Corp.	Tun Hsiang Enterprises Corp.	An investee company of Nanlien International Corp. accounted for under the equity method	Accounts receivable	305,440	4.46	-	169,563
Tung Ang Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	189,833	11.48	-	189,833
Tung Ang Enterprises Corp.	Huei Tung Enterprises Corp.	Same Chairman with Nanlien International Corp.	Accounts receivable	132,559	3.64	-	59,264
Uni-President Superior Commissary Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	616,033	5.70	-	616,033
President Information Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	139,682	5.25	-	2,152
Lien Bo Enterprises Corp.	President Chain Store Corp.	An investee company accounted for under the equity method	Accounts receivable	171,368	7.48	-	-
Tun Hsiang Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	Accounts receivable	193,390	4.18	-	-
Tong Chu Enterprises Corp.	Presicarre Corp.	An investee company accounted for under the equity method	Accounts receivable	110,075	4.28	-	-
Chieh Shun Transport Corp.	President Transnet Corp.	An investee company of President Chain Store Corp. accounted for under the equity method	Accounts receivable	113,347	7.70	-	53,025
Icash Payment Systems Ltd.	President Chain Store Corp.	An investee company accounted for under the equity method	Other receivables	111,241	-	-	84,242
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	498,167	6.46	-	345,765

Table 6 page 2

The name of the Company	Name of the counter-party	Relationship	Other receivables - related party		Overdue receivables			
			General ledger account	Amount	Turnover rate	Amount	Action adopted for overdue accounts	Subsequent collections
Cayman Ton Yi Industrial Holdings Ltd.	Jiangsu Ton Yi Tinplate Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Accounts receivable	\$ 196,816	8.93	\$ -	\$ 87,588	\$ -
Cayman Ton Yi Industrial Holdings Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	243,002	-	-	-	-
Chengdu Ton Yi Industrial Packing Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	188,262	-	-	-	-
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	103,075	4.85	-	58,125	-
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	245,439	12.64	-	245,439	-
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	151,991	12.50	-	140,922	-
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	203,291	15.69	-	203,277	-
Kunshan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	281,924	-	-	-	-
Kunshan Ton Yi Industrial Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	140,979	-	-	-	-
Kunshan Ton Yi Industrial Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	An investee company of Ton Yi (China) Investment Co., Ltd. accounted for under the equity method	Other receivables	140,946	-	-	-	-
Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	200,872	19.48	-	200,434	-
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	151,691	13.22	-	151,691	-
Szechwan Ton Yi Industrial 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	181,260	6.77	-	181,249	-
Kai Yu (BVI) Investment Co., Ltd.	Uni-President Southeast Asia Holdings Ltd.	An investee company of Cayman President Holdings Ltd. accounted for under the equity method	Other receivables	613,088	-	-	-	-
Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	An investee company accounted for under the equity method	Other receivables	460,365	-	-	-	-

The name of the Company	Name of the counter-party	Relationship	Other receivables - related party		Overdue receivables		Allowance for doubtful accounts
			General ledger account	Amount	Turnover rate	Amount	
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	\$ 388,945	-	\$ -	-
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	313,389	-	-	-
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	313,372	-	-	-
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	259,070	-	-	-
Uni-President Enterprises China Holdings Ltd.	Shanxi President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	180,205	-	-	-
Uni-President Enterprises China Holdings Ltd.	Changbaishan Mountain 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	173,680	-	-	-
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	156,695	-	-	-
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	1,002,845	-	-	-
Uni-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	2,383,822	-	-	-
Uni-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	1,817,284	-	-	-
Uni-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	1,459,457	-	-	-
Uni-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	997,517	-	-	-
Uni-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	818,255	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	732,177	-	-	-
Uni-President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	725,360	-	-	-

Table 6 page 4

The name of the Company	Name of the counter-party	Relationship	Other receivables - related party		Overdue receivables		Allowance for doubtful accounts
			General ledger account	Amount	Turnover rate	Amount	
Uni-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	\$ 717,376	-	\$ -	-
Uni-President Enterprises (China) Investment Corp.	Ningxia Uni-President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	715,309	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hubei) Tomato Products Technology Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	687,212	-	-	-
Uni-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	655,897	-	-	-
Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain 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	639,427	-	-	-
Uni-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	618,167	-	-	-
Uni-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	584,198	-	-	-
Uni-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	556,577	-	-	-
Uni-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	425,920	-	-	-
Uni-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	358,493	-	-	-
Uni-President Enterprises (China) Investment Corp.	Uni-President Trading (Kunshan) Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	185,138	-	-	-
Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	117,231	-	-	-
Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	117,085	-	-	-
Uni-President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	107,212	-	-	-
Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	An investee company of Uni-President (Thailand) Ltd. accounted for under the equity method	Accounts receivable	205,258	5.42	-	95,263

Table 6 page 5

The name of the Company	Name of the counter-party	Relationship	Other receivables - related party		Overdue receivables			
			General ledger account	Amount	Turnover rate	Amount	Action adopted for overdue accounts	Subsequent collections
Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	An investee company of Uni-President (Vietnam) Co., Ltd. accounted for under the equity method	Other receivables	\$ 384,000	-	-	\$ -	\$ -
Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	An investee company of Uni-President (Vietnam) Co., Ltd. accounted for under the equity method	Other receivables	232,895	-	-	-	-
Jiangsu 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	264,040	4.62	-	-	-
Kunshan President Enterprises Food Co., Ltd.	Shanghai President Coffee Co., Ltd.	An investee company of President Coffee (Cayman) Holdings Ltd. accounted for under the equity method	Accounts receivable	327,580	3.34	-	-	-
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	Accounts receivable	118,790	11.66	-	-	-
Beijing President Enterprises Drinks 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	171,764	-	-	-	-
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	Accounts receivable	210,943	4.37	-	-	-
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	Other receivables	469,300	-	-	-	-
Guangzhou President Enterprises 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	469,300	-	-	-	-
Guangzhou 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	Other receivables	234,650	-	-	-	-
Nanchang President Enterprises Co., Ltd.	Changbaishan Mountain 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	958,827	-	-	-	-
Beijing President Enterprise Drink & Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Other receivables	1,096,862	-	-	-	-
Beijing President Enterprise Drink & 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	420,493	-	-	-	-
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	Accounts receivable	180,634	7.93	-	-	-
Zhanjiang 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	164,255	-	-	-	-

The name of the Company	Name of the counter-party	Relationship	Other receivables - related party			Overdue receivables		
			General ledger account	Amount	Turnover rate	Amount	Action adopted for overdue accounts	Subsequent collections
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	Accounts receivable	102,541	11.23	-	-	-
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	\$ 119,856	24.72	\$ -	\$ -	\$ -
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	Accounts receivable	153,544	6.53	-	-	-
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	116,551	13.77	-	-	-
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	Accounts receivable	214,583	14.09	-	-	-
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	122,834	6.48	-	-	-
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	297,945	6.54	-	-	-
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	370,747	-	-	-	-
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	Other receivables	752,516	-	-	-	-
Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Shenyang President Enterprises Co., Ltd.	An investee company of Uni-President Enterprises (China) Investment Corp. accounted for under the equity method	Accounts receivable	236,781	5.31	-	-	-
Yantai Tongli Beverage Industries 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	187,720	-	-	-	-
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	Other receivables	164,255	-	-	-	-
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	Other receivables	141,090	-	-	-	-
Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	An investee company of Uni-Home Tech Corp. accounted for under the equity method	Accounts receivable	1,608,783	0.82	-	-	381,670

(Note) Foreign currencies are translated into New Taiwan Dollars using the exchange rates as of report date. (USD:NTD 1:31.36, CYN:NTD 1:4.693, TBH:NTD 1:0.9086, VND:NTD 1:0.001280).

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Derivative financial instrument translation

September 30, 2016

Table 7

Expressed in thousands of NTD

The name of the Company	Derivative financial instruments	Contract amount (thousand dollars)	Book value
ScinoPharm Taiwan Ltd.	Forward exchange contracts-buy NTD sell USD	USD 10,520	\$ 2,193
Tait Marketing & Distribution Co., Ltd.	Forward exchange contracts-buy USD sell NTD	USD 1,813	(667)
President Nisshin Corp.	Forward exchange contracts-buy USD sell NTD	USD 2,200	(299)
President Nisshin Corp.	Forward exchange contracts-buy EUR sell NTD	EUR 100	9
President Packaging Corp.	Forward exchange contracts-buy NTD sell USD	USD 1,000	315
Uni-Splendor Corp.	Forward exchange contracts-buy NTD sell JPY	JPY 100,000	(578)
President International Development Corp.	Unsecured Bond	NTD 69,386	76,904
President International Development Corp.	Futures contract	NTD 40,307	452
President (BVI) International Holdings Ltd.	Commodity Transaction Advisor	USD 5,460	212,458
President (BVI) International Holdings Ltd.	Equity linked notes	USD 5,495	169,107

(Note 1) As of September 30, 2016, the remaining balance of derivative financial instruments held for transaction that was due was zero, and the net loss recognised on derivative financial instrument transactions was \$9,614.

(Note 2) For the nine-month period ended September 30, 2016, the Company's subsidiaries recognized a net gain of \$49,548 as a result of derivative financial instrument transactions.

(Note 3) Foreign currencies are translated into New Taiwan Dollars. Exchange rates of foreign currencies indicated as of report date were as follows: USD:NTD 1:31.36, JPY:NTD 1:0.3109, EUR:NTD 1:35.08.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Significant inter-company transactions during the reporting periods

For the nine-month period ended September 30, 2016

Table 8

Expressed in thousands of NTD

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note 3)	General ledger account	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	\$ 5,653,562	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	1,086,823			-
0	Uni-President Enterprises Corp.	Uni-President Cold Chain Corp.	1	Shipping expenses	275,640	Closes its accounts 30 days after the end of each month		-
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Sales	4,483,184	Closes its accounts 28 days after 10 days		1%
0	Uni-President Enterprises Corp.	Tung Ang Enterprises Corp.	1	Accounts receivable	639,450			-
0	Uni-President Enterprises Corp.	President Chain Store Corp.	1	Sales	2,607,028	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	317,316			-
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Sales	2,423,910	Closes its accounts 30 days after the end of each month		1%
0	Uni-President Enterprises Corp.	Retail Support International Corp.	1	Accounts receivable	323,307			-
0	Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	1	Sales	871,525	Closes its accounts 67 days after the end of each week		-
0	Uni-President Enterprises Corp.	Tung Shun Enterprises Corp.	1	Accounts receivable	266,585			-
0	Uni-President Enterprises Corp.	Tun Hsiang Enterprises Corp.	1	Sales	845,204	Closes its accounts 65 days after the end of each week		-
0	Uni-President Enterprises Corp.	Tun Hsiang Enterprises Corp.	1	Accounts receivable	216,168			-
0	Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	1	Sales	655,255	Closes its accounts 56 days after the end of each month		-
0	Uni-President Enterprises Corp.	Tung Yi Enterprises Corp.	1	Accounts receivable	169,174			-
0	Uni-President Enterprises Corp.	Uni-President Vendor Corp.	1	Sales	533,124	Closes its accounts 30 days after the end of each month		-
0	Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	1	Sales	427,112	Closes its accounts 55 days after the end of each week		-
0	Uni-President Enterprises Corp.	Tung-Hsiang Enterprises Corp.	1	Accounts receivable	116,028			-
0	Uni-President Enterprises Corp.	Fu Yi Enterprises Corp.	1	Sales	348,107	Closes its accounts 38 days after the end of each week		-
0	Uni-President Enterprises Corp.	Tong Chu Enterprises Corp.	1	Sales	311,454	Closes its accounts 70 days after the end of each week		-
0	Uni-President Enterprises Corp.	Kun Fu Enterprises Corp.	1	Sales	224,987	Closes its accounts 43 days after the end of each week		-
0	Uni-President Enterprises Corp.	Yi Fa Enterprises Corp.	1	Sales	160,574	Closes its accounts 45 days after the end of each week		-

Transaction terms

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note 3)	General ledger account	Amount	Transaction terms	The percentage of total consolidated revenue or total assets (Note 4)
0	Uni-President Enterprises Corp.	Cheng-Fa Enterprises Corp.	1	Sales	\$ 140, 678	Closes its accounts 43 days after the end of each week	-
0	Uni-President Enterprises Corp.	Hsin Tung Enterprises Corp.	1	Sales	133, 196	17 days after delivery	-
0	Uni-President Enterprises Corp.	Tung Che Enterprises Corp.	1	Sales	133, 194	Closes its accounts 69 days after the end of each week	-
0	Uni-President Enterprises Corp.	President Kikkoman Inc.	1	Purchases	744, 054	One month	-
0	Uni-President Enterprises Corp.	President Nisshin Corp.	1	Purchases	301, 459	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-President (Vietnam) Co., Ltd.	1	Purchases	245, 846	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	President Packaging Corp.	1	Purchases	134, 685	Closes its accounts 30 days after the end of each month	-
0	Uni-President Enterprises Corp.	Uni-President Dream Parks Corp.	1	Advertising expenses	285, 771	Closes its accounts 45 days after the end of each month	-
0	Uni-President Enterprises Corp.	Presco Netmarketing Inc.	1	Advertising expenses	128, 909	Closes its accounts 30 days after the end of each month	-
1	Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	3	Other receivables	442, 490	-	-
2	Kai Yu Investment Co., Ltd.	Kai Nan Investment Co., Ltd.	3	Other receivables	104, 240	-	-
3	Nanlien International Corp.	Lien Bo Enterprises Corp.	3	Sales	1, 034, 169	Closes its accounts 35 days after the end of each month.	-
3	Nanlien International Corp.	Lien Bo Enterprises Corp.	3	Accounts receivable	200, 175	-	-
3	Nanlien International Corp.	Lien Song Enterprises Corp.	3	Sales	282, 797	12 days after delivery	-
4	Uni-President Dream Parks Corp.	Tung Ang Enterprises Corp.	3	Service revenue	114, 152	Closes its accounts 45 days after the end of each month	-
5	Tait Marketing & Distribution Co., Ltd.	President Chain Store Corp.	3	Sales	324, 420	Closes its accounts 20~70 days after the end of each month	-
6	President Packaging Corp.	President Chain Store Corp.	3	Sales	256, 831	Closes its accounts 15-60 days after the end of each month	-
7	Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	3	Sales	3, 379, 683	50 days after shipping	1%
7	Ton-Yi Industrial Corp.	Cayman Ton Yi Industrial Holdings Ltd.	3	Accounts receivable	693, 875	-	-
8	SeinoPharm (Changshu) Pharmaceuticals, Ltd.	SeinoPharm Taiwan Ltd.	3	Sales	106, 720	After checking, closes its accounts 90 days after the end of each month	-
9	President International Development Corp.	President Property Corp.	3	Other receivables	249, 000	-	-
10	Uni-President Development Corp.	Uni-President Department Stores Corp.	3	Rental income	247, 051	Monthly payment	-
10	Uni-President Development Corp.	Uni-President Department Stores Corp.	3	Long-term receivables	185, 814	-	-

Transaction terms

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note 3)	General ledger account	Amount	Transaction terms	The percentage of total consolidated revenue or total assets (Note 4)
11	President Chain Store Corp.	Wisdom Distribution Services Corp.	3	Other receivables	\$ 347,772	-	-
11	President Chain Store Corp.	Iceash Payment Systems Ltd.	3	Other receivables	163,250	-	-
12	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Sales	1,544,129	Closes its accounts 30 days after the end of each month	-
12	Tung Ang Enterprises Corp.	President Chain Store Corp.	3	Accounts receivable	189,833	-	-
12	Tung Ang Enterprises Corp.	Tun Hsiang Enterprises Corp.	3	Sales	946,757	Closes its accounts 64 days after the end of each week	-
12	Tung Ang Enterprises Corp.	Tun Hsiang Enterprises Corp.	3	Accounts receivable	305,440	-	-
12	Tung Ang Enterprises Corp.	Tung Chu Enterprises Corp.	3	Sales	254,820	Closes its accounts 56 days after the end of each week	-
12	Tung Ang Enterprises Corp.	Tung Yu Enterprises Corp.	3	Sales	140,815	Closes its accounts 12 days after the end of each week	-
12	Tung Ang Enterprises Corp.	Hsin Tung Enterprises Corp.	3	Sales	115,301	17 days after delivery	-
13	Wuhan President Packing Ind. Corp.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	167,591	Closes its accounts 30 days after the end of each month	-
14	Changsha President Packing Ind. Corp.	Changsha President Enterprises Co., Ltd.	3	Sales	154,797	Closes its accounts 30 days after the end of each month	-
15	Wisdom Distribution Services Corp.	Books.com. Co., Ltd.	3	Distribution revenue	197,482	Closes its accounts 30 days after the end of each month	-
16	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Sales	2,433,281	Closes its accounts 45 days after the end of each month	1%
16	Uni-President Superior Commissary Corp.	President Chain Store Corp.	3	Accounts receivable	616,033	-	-
17	Qware Systems & Services Corp.	President Chain Store Corp.	3	Sales	427,863	Closes its accounts 15-40 days after the end of each month	-
18	President Information Corp.	President Chain Store Corp.	3	Service revenue	581,468	Closes its accounts 45 days after the end of each month	-
18	President Information Corp.	President Chain Store Corp.	3	Accounts receivable	139,682	-	-
19	President Pharmaceutical Corp.	President Drugstore Business Corp.	3	Sales	769,667	Closes its accounts 30-110 days after the end of each month	-
19	President Pharmaceutical Corp.	President Pharmaceutical (Hong Kong) Holdings Ltd.	3	Sales	146,829	Closes its accounts 90 days after the end of each month	-
20	President Transnet Corp.	President Chain Store Corp.	3	Sales	209,862	Closes its accounts 60 days after the end of each month	-
21	Duskin Serve Taiwan Co., Ltd.	President Chain Store Corp.	3	Service revenue	167,427	Closes its accounts 15-60 days after the end of each month	-
22	Vision Distribution Service Corp.	President Chain Store Corp.	3	Sales	511,422	Closes its accounts 30-60 days after the end of each month	-
23	Retail Support Taiwan Corp.	Retail Support International Corp.	3	Distribution revenue	210,532	Closes its accounts 15-20 days after the end of each month	-

Transaction terms

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note 3)	General ledger account	Amount	Transaction terms	The percentage of total consolidated revenue or total assets (Note 4)
24	Lien Bo Enterprises Corp.	President Chain Store Corp.	3	Sales	\$ 748,141	Closes its accounts 10~54 days after the end of each month	-
24	Lien Bo Enterprises Corp.	President Chain Store Corp.	3	Accounts receivable	171,368	-	-
25	President Logistics International Co., Ltd.	Uni-President Cold Chain Corp.	3	Distribution revenue	735,263	Closes its accounts 20 days after the end of each month	-
25	President Logistics International Co., Ltd.	Retail Support International Corp.	3	Distribution revenue	551,501	Closes its accounts 20 days after the end of each month	-
25	President Logistics International Co., Ltd.	Wisdom Distribution Services Corp.	3	Distribution revenue	374,423	Closes its accounts 20 days after the end of each month	-
26	Chieh Shun Transport Corp.	President Transnet Corp.	3	Distribution revenue	653,433	Closes its accounts 40 days after the end of each month	-
26	Chieh Shun Transport Corp.	President Transnet Corp.	3	Accounts receivable	113,347	-	-
26	Chieh Shun Transport Corp.	President Logistics International Co., Ltd.	3	Distribution revenue	537,547	Closes its accounts 20 days after the end of each month	-
27	Jeash Payment Systems Ltd.	President Chain Store Corp.	3	Other receivables	111,241	-	-
28	Century Quick Services Restaurant Corp.	President Chain Store Corp.	3	Sales	126,522	Closes its accounts 30~60 days after the end of each month	-
29	Capital Inventory Services Corp.	President Chain Store Corp.	3	Service revenue	117,660	Closes its accounts 60 days after the end of each month	-
30	Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Timpla Co., Ltd.	3	Sales	2,171,139	50 days after shipping	1%
30	Cayman Ton Yi Industrial Holdings Ltd.	Fujian Ton Yi Timpla Co., Ltd.	3	Accounts receivable	498,167	-	-
30	Cayman Ton Yi Industrial Holdings Ltd.	Jiangsu Ton Yi Timpla Co., Ltd.	3	Sales	1,282,592	50 days after shipping	-
30	Cayman Ton Yi Industrial Holdings Ltd.	Jiangsu Ton Yi Timpla Co., Ltd.	3	Accounts receivable	196,816	-	-
30	Cayman Ton Yi Industrial Holdings Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	3	Other receivables	243,002	-	-
31	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Sales	879,668	Closes its accounts 60 days after the end of each month	-
31	Uni-President (Thailand) Ltd.	Uni-President Marketing Co., Ltd.	3	Accounts receivable	205,258	-	-
32	Uni-President (Vietnam) CO., Ltd.	Tribeco Binh Duong Co., Ltd.	3	Sales	136,159	Closes its accounts 30 days after the end of each month	-
32	Uni-President (Vietnam) Co., Ltd.	Tribeco Binh Duong Co., Ltd.	3	Other receivables	384,000	-	-
32	Uni-President (Vietnam) CO., Ltd.	Uni-President (Malasia) SDN. BHD.	3	Sales	117,494	Closes its accounts 90 days after the end of each month	-
32	Uni-President (Vietnam) Co., Ltd.	Uni-President Vietnam Aquatic Breeding Co., Ltd.	3	Other receivables	232,895	-	-
33	Chengdu Ton Yi Industrial Packing Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	3	Other receivables	188,262	-	-
34	Jiangsu Ton Yi Timpla Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Sales	334,311	67 days after invoice date	-
34	Jiangsu Ton Yi Timpla Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Accounts receivable	103,075	-	-

Transaction terms

Number (Note2)	Name of counterparty	Name of transaction parties (Note 3)	Relationship (Note 3)	General ledger account	Amount	Transaction terms	The percentage of total consolidated revenue or total assets (Note 4)
35	Fujian Ton Yi Timpla Co., Ltd.	Chengdu Ton Yi Industrial Packing Co., Ltd.	3	Sales	\$ 150, 049	67 days after invoice date	-
35	Fujian Ton Yi Timpla Co., Ltd.	Wuxi Ton Yi Industrial Packing Co., Ltd.	3	Sales	143, 045	67 days after invoice date	-
36	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Sales	1, 507, 249	Within 22 days of statements settled twice a month	-
36	Taizhou Ton Yi Industrial Co., Ltd.	Taizhou President Enterprises Co., Ltd.	3	Accounts receivable	245, 439	-	-
37	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1, 572, 344	Within 22 days of statements settled twice a month	-
37	Zhangzhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	151, 991	-	-
38	Kunshan Ton Yi Industrial Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	1, 911, 933	Within 22 days of statements settled twice a month	1%
38	Kunshan Ton Yi Industrial Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	203, 291	-	-
38	Kunshan Ton Yi Industrial Co., Ltd.	Chengdu Ton Yi Industrial Co., Ltd.	3	Other receivables	281, 924	-	-
38	Kunshan Ton Yi Industrial Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	3	Other receivables	140, 979	-	-
38	Kunshan Ton Yi Industrial Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd.	3	Other receivables	140, 946	-	-
39	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	1, 756, 886	Within 22 days of statements settled twice a month	1%
39	Beijing Ton Yi Industrial Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Accounts receivable	200, 872	-	-
40	Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	858, 321	Within 22 days of statements settled twice a month	-
40	Huizhou Ton Yi Industrial Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	151, 691	-	-
41	Chengdu Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	468, 724	Within 22 days of statements settled twice a month	-
42	Szechwan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	1, 057, 382	Within 22 days of statements settled twice a month	-
42	Szechwan Ton Yi Industrial Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Accounts receivable	181, 260	-	-
43	Zhanjiang Ton Yi Industrial Co., Ltd.	Zhanjiang President Enterprises Co., Ltd.	3	Sales	988, 635	Within 22 days of statements settled twice a month	-
44	Kai Yu (BVI) Investment Co., Ltd.	Uni-President Southeast Asia Holdings Ltd.	3	Other receivables	613, 088	-	-
44	Kai Yu (BVI) Investment Co., Ltd.	Cayman President Holdings Ltd.	3	Other receivables	460, 365	-	-
45	Uni-President Enterprises China Holdings Ltd.	Henan President Enterprises Co., Ltd.	3	Other receivables	388, 945	-	-
45	Uni-President Enterprises China Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	Other receivables	313, 389	-	-

Number (Note 2)	Name of counterparty	Name of transaction parties (Note 3)	Relationship (Note 3)	General ledger account	Amount	Transaction terms	The percentage of total consolidated revenue or total assets (Note 4)
45	Uni-President Enterprises China Holdings Ltd.	Xuzhou President Enterprises Co., Ltd.	3	Other receivables	\$ 313,372	-	-
45	Uni-President Enterprises China Holdings Ltd.	Hainan President Enterprises Co., Ltd.	3	Other receivables	259,070	-	-
45	Uni-President Enterprises China Holdings Ltd.	Shanxi President Enterprises Co., Ltd.	3	Other receivables	180,205	-	-
45	Uni-President Enterprises China Holdings Ltd.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	3	Other receivables	173,680	-	-
45	Uni-President Enterprises China Holdings Ltd.	Harbin President Enterprises Co., Ltd.	3	Other receivables	156,695	-	-
46	Uni-President Asia Holdings Ltd.	Kunshan President Enterprises Food Co., Ltd.	3	Other receivables	1,002,845	-	-
47	Uni-President Enterprises (China) Investment Corp.	Hangzhou President Enterprises Co., Ltd.	3	Other receivables	2,383,822	-	1%
47	Uni-President Enterprises (China) Investment Corp.	Sanxi President Enterprises Corp.	3	Other receivables	1,817,284	-	-
47	Uni-President Enterprises (China) Investment Corp.	Jiangsu President Enterprises Co., Ltd.	3	Other receivables	1,459,457	-	-
47	Uni-President Enterprises (China) Investment Corp.	Shanxi President Enterprises Co., Ltd.	3	Other receivables	997,517	-	-
47	Uni-President Enterprises (China) Investment Corp.	Shijiazhuang President Enterprises Co., Ltd.	3	Other receivables	818,255	-	-
47	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	3	Other receivables	732,177	-	-
47	Uni-President Enterprises (China) Investment Corp.	Kunshan President Enterprises Food Co., Ltd.	3	Other receivables	725,360	-	-
47	Uni-President Enterprises (China) Investment Corp.	Changchun President Enterprises Co., Ltd.	3	Other receivables	717,376	-	-
47	Uni-President Enterprises (China) Investment Corp.	Ningxia Uni-President Enterprises Co., Ltd.	3	Other receivables	715,309	-	-
47	Uni-President Enterprises (China) Investment Corp.	Uni-President Enterprises (Hutubi) Tomato Products Technology Co., Ltd.	3	Other receivables	687,212	-	-
47	Uni-President Enterprises (China) Investment Corp.	Jinan President Enterprises Co., Ltd.	3	Other receivables	655,897	-	-
47	Uni-President Enterprises (China) Investment Corp.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	3	Other receivables	639,427	-	-

Transaction terms

Number (Note 2)	Name of counterparty	Name of transaction parties	Relationship (Note 3)	General ledger account	Amount	Transaction terms	The percentage of total consolidated revenue or total assets (Note 4)
47	Uni-President Enterprises (China) Investment Corp.	Hefei President Enterprises Co., Ltd.	3	Other receivables	\$ 618,167	-	-
47	Uni-President Enterprises (China) Investment Corp.	Baiyin President Enterprises Co., Ltd.	3	Other receivables	584,198	-	-
47	Uni-President Enterprises (China) Investment Corp.	Guiyang President Enterprises Co., Ltd.	3	Other receivables	556,577	-	-
47	Uni-President Enterprises (China) Investment Corp.	Xuzhou President Enterprises Co., Ltd.	3	Other receivables	425,920	-	-
47	Uni-President Enterprises (China) Investment Corp.	Henan President Enterprises Co., Ltd.	3	Other receivables	358,493	-	-
47	Uni-President Enterprises (China) Investment Corp.	Uni-President Trading (Kunshan) Co., Ltd.	3	Other receivables	185,138	-	-
47	Uni-President Enterprises (China) Investment Corp.	Harbin President Enterprises Co., Ltd.	3	Other receivables	117,231	-	-
47	Uni-President Enterprises (China) Investment Corp.	Chongqing President Enterprises Co., Ltd.	3	Other receivables	117,085	-	-
47	Uni-President Enterprises (China) Investment Corp.	Shenyang President Enterprises Co., Ltd.	3	Other receivables	107,212	-	-
48	Wuhan President Enterprises Food Co., Ltd.	Uni-President Trading (Hubei) Co., Ltd.	3	Sales	1,416,156	Closes its accounts 30 days after the end of each month	-
48	Wuhan President Enterprises Food Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	391,231	Closes its accounts 30 days after the end of each month	-
48	Wuhan President Enterprises Food Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	297,562	Closes its accounts 30 days after the end of each month	-
48	Wuhan President Enterprises Food Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	132,637	Closes its accounts 30 days after the end of each month	-
49	Jiangsu President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	527,254	Closes its accounts 30 days after the end of each month	-
49	Jiangsu President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	264,040	-	-
50	Kunshan President Enterprises Food Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	2,259,435	Closes its accounts 30 days after the end of each month	1%
50	Kunshan President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	440,790	Closes its accounts 30 days after the end of each month	-

Transaction terms

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note 3)	General ledger account	Amount	Transaction terms	The percentage of total consolidated revenue or total assets (Note 4)
51	Hefei President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	\$ 694,140	Closes its accounts 30 days after the end of each month	-
51	Hefei President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	118,790	-	-
51	Hefei President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	121,104	Closes its accounts 30 days after the end of each month	-
51	Hefei President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	112,359	Closes its accounts 30 days after the end of each month	-
52	Shenyang President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	273,986	Closes its accounts 30 days after the end of each month	-
52	Shenyang President Enterprises Co., Ltd.	Harbin President Enterprises Co., Ltd.	3	Sales	109,310	Closes its accounts 30 days after the end of each month	-
53	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	694,413	Closes its accounts 30 days after the end of each month	-
53	Chongqing President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Accounts receivable	122,894	-	-
53	Chongqing President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	335,338	Closes its accounts 30 days after the end of each month	-
54	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Sales	871,330	Closes its accounts 30 days after the end of each month	-
54	Guangzhou President Enterprises Co., Ltd.	Fuzhou President Enterprises Co., Ltd.	3	Accounts receivable	210,943	-	-
54	Guangzhou President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	109,394	Closes its accounts 30 days after the end of each month	-
54	Guangzhou President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	3	Other receivables	469,300	-	-
54	Guangzhou President Enterprises Co., Ltd.	Hangzhou President Enterprises Co., Ltd.	3	Other receivables	469,300	-	-
54	Guangzhou President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Other receivables	234,650	-	-
55	Uni-President Trading (Kunshan) Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	807,116	Closes its accounts 30 days after the end of each month	-
56	Chengdu President Enterprises Food Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	928,836	Closes its accounts 30 days after the end of each month	-
56	Chengdu President Enterprises Food Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	185,665	Closes its accounts 30 days after the end of each month	-
57	Nanchang President Enterprises Co., Ltd.	Changsha President Enterprises Co., Ltd.	3	Sales	217,136	Closes its accounts 30 days after the end of each month	-
57	Nanchang President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	137,399	Closes its accounts 30 days after the end of each month	-
57	Nanchang President Enterprises Co., Ltd.	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	3	Other receivables	958,827	-	-
58	Xuzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	226,356	Closes its accounts 30 days after the end of each month	-
59	Guiyang President Enterprises Co., Ltd.	Kunming President Enterprises Food Co., Ltd.	3	Sales	431,698	Closes its accounts 30 days after the end of each month	-

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note 3)	General ledger account	Amount	Transaction terms	The percentage of total consolidated revenue or total assets (Note 4)
60	Shaanxi President Enterprises Co., Ltd.	Chengdu President Enterprises Food Co., Ltd.	3	Sales	\$ 703, 646	Closes its accounts 30 days after the end of each month	-
60	Shaanxi President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	289, 849	Closes its accounts 30 days after the end of each month	-
61	Henan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	1, 308, 130	Closes its accounts 30 days after the end of each month	-
61	Henan President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	144, 659	Closes its accounts 30 days after the end of each month	-
61	Henan President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	114, 212	Closes its accounts 30 days after the end of each month	-
61	Henan President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	113, 016	Closes its accounts 30 days after the end of each month	-
62	Zhianjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1, 044, 425	Closes its accounts 30 days after the end of each month	-
62	Zhianjiang President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	180, 634	-	-
62	Zhianjiang President Enterprises Co., Ltd.	Hainan President Enterprises Co., Ltd.	3	Other receivables	164, 255	-	-
63	Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Sales	542, 710	Closes its accounts 30 days after the end of each month	-
63	Changsha President Enterprises Co., Ltd.	Nanchang President Enterprises Co., Ltd.	3	Accounts receivable	102, 541	-	-
63	Changsha President Enterprises Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	194, 212	Closes its accounts 30 days after the end of each month	-
64	Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Sales	1, 109, 393	Closes its accounts 30 days after the end of each month	-
64	Nanning President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Accounts receivable	119, 656	-	-
65	Jinan President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	957, 326	Closes its accounts 30 days after the end of each month	-
65	Jinan President Enterprises Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Accounts receivable	116, 551	-	-
65	Jinan President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	281, 991	Closes its accounts 30 days after the end of each month	-
65	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Sales	389, 316	Closes its accounts 30 days after the end of each month	-
65	Jinan President Enterprises Co., Ltd.	Zhengzhou President Enterprises Co., Ltd.	3	Accounts receivable	153, 544	-	-
66	Akesu President Enterprises Co., Ltd.	Xinjiang President Enterprises Food Co., Ltd.	3	Sales	432, 330	Closes its accounts 30 days after the end of each month	-
66	Akesu President Enterprises Co., Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	3	Sales	210, 859	Closes its accounts 30 days after the end of each month	-
67	Baiyin President Enterprises Co., Ltd.	Sanshui Jianlibao Commerce Co., Ltd.	3	Sales	225, 675	Closes its accounts 30 days after the end of each month	-
68	Hangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	1, 881, 920	Closes its accounts 30 days after the end of each month	1%
68	Hangzhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	214, 593	-	-
69	Taizhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	1, 059, 562	Closes its accounts 30 days after the end of each month	-
69	Taizhou President Enterprises Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Accounts receivable	297, 945	-	-

Transaction terms

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note 3)	General ledger account	Amount	Transaction terms	The percentage of total consolidated revenue or total assets (Note 4)
69	Taizhou President Enterprises Co., Ltd.	Uni-President Enterprises (China) Investment Corp.	3	Sales	\$ 415, 863	Closes its accounts 30 days after the end of each month	-
69	Taizhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	3	Other receivables	370, 747	-	-
70	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	504, 357	Closes its accounts 30 days after the end of each month	-
70	Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Accounts receivable	236, 781	-	-
71	Yantai Tongli Beverage Industries Co., Ltd.	Hefei President Enterprises Co., Ltd.	3	Sales	221, 635	Closes its accounts 30 days after the end of each month	-
71	Yantai Tongli Beverage Industries Co., Ltd.	Jinan President Enterprises Co., Ltd.	3	Other receivables	187, 720	-	-
72	Shijiazhuang President Enterprises Co., Ltd.	Beijing President Enterprises Drinks Co., Ltd.	3	Sales	295, 988	Closes its accounts 30 days after the end of each month	-
73	Changchun President Enterprises Co., Ltd.	Shenyang President Enterprises Co., Ltd.	3	Sales	205, 998	Closes its accounts 30 days after the end of each month	-
74	Beijing President Enterprises Drinks Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	3	Other receivables	171, 764	-	-
75	Beijing President Enterprise Drink & Food Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Other receivables	1, 095, 862	-	-
75	Beijing President Enterprise Drink & Food Co., Ltd.	Shijiazhuang President Enterprises Co., Ltd.	3	Other receivables	420, 493	-	-
76	Hainan President Enterprises Co., Ltd.	Guangzhou President Enterprises Co., Ltd.	3	Other receivables	752, 516	-	-
77	Zhengzhou President Enterprises Co., Ltd.	Jinan President Enterprises Co., Ltd.	3	Other receivables	164, 255	-	-
77	Zhengzhou President Enterprises Co., Ltd.	Henan President Enterprises Co., Ltd.	3	Other receivables	141, 090	-	-
78	Shanghai E & P Trading Co., Ltd.	Uni-President Trading (Kunshan) Co., Ltd.	3	Sales	333, 886	Closes its accounts 30 days after the end of each month	-
78	Shanghai E & P Trading Co., Ltd.	Kunshan Ton Yi Industrial Co., Ltd.	3	Sales	159, 839	15 days after invoice date	-
78	Shanghai E & P Trading Co., Ltd.	Beijing Ton Yi Industrial Co., Ltd.	3	Sales	141, 947	15 days after invoice date	-
78	Shanghai E & P Trading Co., Ltd.	Taizhou Ton Yi Industrial Co., Ltd.	3	Sales	128, 933	15 days after invoice date	-
78	Shanghai E & P Trading Co., Ltd.	Chongqing President Enterprises Co., Ltd.	3	Sales	112, 875	Closes its accounts 30 days after the end of each month	-
78	Shanghai E & P Trading Co., Ltd.	Wuhan President Enterprises Food Co., Ltd.	3	Sales	112, 392	Closes its accounts 30 days after the end of each month	-

Transaction terms

Number (Note2)	Name of counterparty	Name of transaction parties	Relationship (Note 3)	General ledger account	Amount	Transaction terms	The percentage of total consolidated revenue or total assets (Note 4)
79	Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	3	Sales	\$ 898,662	According to the state of fund	-
79	Uni-Splendor Corp.	Uni-Splendor Technology (Huizhou) Corp.	3	Accounts receivable	1,608,783	-	-
80	Uni-Splendor Technology (Huizhou) Corp.	Uni-Splendor Corp.	3	Sales	3,496,447	According to the state of fund	1%
81	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Uni-Splendor Corp.	3	Sales	510,680	According to the state of fund	-
81	Ever-Splendor Electrics (Shenzhen) Co., Ltd.	Uni-Splendor Technology (Huizhou) Corp.	3	Sales	104,498	According to the state of fund	-

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

(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 year end; Sales is calculated using the amount of the year over the consolidated total revenue of the year.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES

Name, locations and other information of investee companies (not including investees in Mainland)

For the nine-month period ended September 30, 2016

Investors	Name of investees	Location	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			
Uni-President Enterprises Corp.	Cayman President Holdings Ltd.	Cayman Islands	Professional investments	\$ 12,542,813	\$ 12,542,813	406,136,000	100.00	\$ 3,915,309	\$ 3,991,125	Subsidiary
Uni-President Enterprises Corp.	Kai Yu Investment Co., Ltd.	Taiwan	Professional investments	3,927,054	3,927,054	326,108,780	100.00	777,397	778,981	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	(1,529)	(1,529)	Subsidiary
Uni-President Enterprises Corp.	Nanlian International Corp.	Taiwan	Importation and exportation business	525,889	525,889	99,999,184	100.00	338,402	320,226	Subsidiary
Uni-President Enterprises Corp.	President Global Corp.	United States	Instant noodles and juice can importation	147,250	147,250	500,000	100.00	136,456	136,586	Subsidiary
Uni-President Enterprises Corp.	Kai Nan Investment Co., Ltd.	Taiwan	Professional investments	2,135,000	2,135,000	213,500,000	100.00	54,701	54,498	Subsidiary
Uni-President Enterprises Corp.	Tone Sang Construction Corp.	Taiwan	Construction of buildings	1,030,000	1,030,000	34,020,000	100.00	25,630	12,426	Subsidiary
Uni-President Enterprises Corp.	Presco Netmarketing Inc.	Taiwan	Information services	65,000	65,000	6,500,000	100.00	196,580	196,342	Subsidiary
Uni-President Enterprises Corp.	Tung Ho Development Corp.	Taiwan	Entertainment business	3,016,930	3,016,930	72,120,000	72.12	(31,290)	(22,518)	Subsidiary
Uni-President Enterprises Corp.	President International Development Corp.	Taiwan	Investment in manufacturing business	10,431,029	10,431,029	917,734,230	69.37	518,001	349,214	Subsidiary
Uni-President Enterprises Corp.	Tait Marketing & Distribution Co., Ltd.	Taiwan	Product marketing agents and logistics	698,509	698,509	59,692,047	63.17	27,642	19,218	Subsidiary
Uni-President Enterprises Corp.	President Entertainment Corp.	Taiwan	Entertainment business	1,250,717	1,250,717	98,885,255	61.80	(76,685)	(47,894)	Subsidiary
Uni-President Enterprises Corp.	President Tokyo Corp.	Taiwan	Car rental	389,977	389,977	29,986,824	51.00	38,305	19,535	Subsidiary
Uni-President Enterprises Corp.	President Packaging Corp.	Taiwan	Package and container sales	198,726	198,726	31,767,030	50.58	190,302	96,832	Subsidiary

Table 9

Expressed in thousands of NTD

Investors	Name of investees	Location	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.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of tinplate	3,061,326	9,061,326	719,357,425	45.55	8,347,428	870,358	399,893	Subsidiary	
Uni-President Enterprises Corp.	President Chain Store Corp.	Taiwan	Operation of supermarkets	5,493,775	5,493,775	471,996,430	45.40	10,928,393	7,854,757	3,620,202	Subsidiary	
Uni-President Enterprises Corp.	President Fair Development Corp.	Taiwan	Shopping mall, Department store and trading	6,406,650	6,406,650	561,431,250	40.50	3,818,662	(284,490)	(115,218)	Subsidiary	
Uni-President Enterprises Corp.	ScinoPharm Taiwan Ltd.	Taiwan	Research, manufacturing and sales of materials for medicine, etc.	3,881,044	3,881,044	288,431,384	37.94	5,595,440	511,872	194,360	Subsidiary	
Uni-President Enterprises Corp.	TJET Union Corp.	Taiwan	Soybean crushing and manufacture of vegetable oil	1,015,614	1,009,589	60,344,231	37.72	1,731,979	634,040	238,906	-	
Uni-President Enterprises Corp.	Weilth 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	1,237,679	593,259	198,046	-	
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	1,781,466	1,063,203	281,164	-	
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	1,209,786	76,432	22,990	Subsidiary	
Uni-President Enterprises Corp.	President Securities Corp.	Taiwan	Securities trading	2,141,370	2,141,370	378,085,072	28.31	6,595,875	1,046,572	293,232	-	
Uni-President Enterprises Corp.	Presicare Corp.	Taiwan	Hypermarket and supermarket	198,677	198,677	137,511,893	20.50	2,301,566	1,224,044	251,026	-	
Uni-President Enterprises Corp.	President Transnet Corp.	Taiwan	Distribution business	200,000	200,000	29,570,400	20.00	388,170	347,810	69,482	-	
Uni-President Enterprises Corp.	Grand Bills Finance Corp.	Taiwan	Securities trading	690,997	690,997	78,209,035	14.46	1,307,189	490,965	71,002	-	
Uni-President Enterprises Corp.	Prince Housing Development Corp.	Taiwan	Commissioned to build house, commercial buildings and other rental	1,047,234	1,047,234	162,743,264	10.03	2,338,325	504,229	50,550	-	

Investors	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	Investee	Company			
	\$										
Uni-President Enterprises Corp.	President Coffee Corp. etc.	Taiwan etc.	Coffee chain merchandise etc.	130,130,792	-	\$ 1,741,530	\$ 1,672,034	\$ 443,586	-	-	
Cayman President Holdings Ltd.	Uni-President Southeast Asia Holdings Ltd.	Cayman Islands	Professional investments	75,000,000	100.00	1,503,432	400,430	-	-	Subsidiary (Note 1)	
Cayman President Holdings Ltd.	Uni-President Foodstuff (BVI) Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	642,880	100.00	1,437,225	142,560	-	-	Subsidiary (Note 1)	
Cayman President Holdings Ltd.	Uni-President Enterprises China Holdings Ltd.	Cayman Islands	Professional investments	19,555,297	70.49	39,695,006	3,713,644	-	-	Subsidiary (Note 1)	
Cayman President Holdings Ltd.	Queen's Holdings (BVI) Ltd.	Tortola, British Virgin Islands	Professional investments	378,417	45.40	570,459	55,340	-	-	(Note 1)	
Cayman President Holdings Ltd.	President Energy Development (Cayman Islands) Ltd. etc.	Cayman Islands etc.	Energy investments etc.	291,278	-	246,935	597,601	-	-	(Note 1)	
Kai Yu Investment Co., Ltd.	Kai Yu (BVI) Investment Co., Ltd.	Tortola, British Virgin Islands	Professional investments	340,171	100.00	2,499,274	570,855	-	-	Subsidiary (Note 1)	
Kai Yu Investment Co., Ltd.	Ton-Yi Industrial Corp.	Taiwan	Manufacturing of tinplate	122,262	1.67	307,346	870,358	-	-	Subsidiary (Note 1)	
Kai Yu Investment Co., Ltd.	President Chain Store Corp.	Taiwan	Operation of supermarkets	271,796	0.40	311,621	7,854,757	-	-	Subsidiary (Note 1)	
Kai Yu Investment Co., Ltd.	TTET Union Corp. etc.	Taiwan etc.	Soybean crushing and manufacture of vegetable oil etc.	381,831	-	700,065	2,368,310	-	-	(Note 1)	
Nanliten International Corp.	Lien Bo Enterprises Corp. etc.	Taiwan etc.	Sales of foods etc.	1,450,156	-	1,614,174	1,161,214	-	-	(Note 1)	
President International Development Corp.	President (BVI) International Investment Holdings Ltd.	Tortola, British Virgin Islands	Professional investments	2,496,061	100.00	6,553,254	451,877	-	-	Subsidiary (Note 1)	
President International Development Corp.	President Property Corp.	Taiwan	Sales and lease of real estate property	630,000	100.00	626,539	2,395	-	-	Subsidiary (Note 1)	
President International Development Corp.	Ton Yu Investment Inc.	Taiwan	Professional investments	750,000	100.00	448,214	27,418	-	-	Subsidiary (Note 1)	

Investors	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	Net income (loss) of the investee	Income (loss) recognized by the Company				
President International Development Corp.	\$ 6,706,650	\$ 6,706,650	561,431,250	40.50	\$ 3,818,662	\$ 284,490	-	-	Subsidiary (Note1)		
President International Development Corp.	1,401,819	1,401,819	61,114,744	38.20	508,802	(76,685)	-	-	Subsidiary (Note1)		
President International Development Corp.	304,779	304,779	40,824,109	20.71	623,282	15,688	-	-	Subsidiary (Note1)		
President International Development Corp.	720,000	720,000	72,000,000	20.00	806,523	76,432	-	-	Subsidiary (Note3)		
President International Development Corp.	246,334	246,334	27,570,598	3.63	443,846	511,872	-	-	Subsidiary (Note4)		
President International Development Corp.	607,430	687,039	30,460,966	-	427,444	579,564	-	-	Subsidiary (Note1)		
Ton-Yi Industrial Corp.	7,863,787	7,863,787	25,309,700	100.00	9,689,511	485,943	-	-	Subsidiary (Note5)		
Ton-Yi Industrial Corp.	43,740	43,740	-	51.00	52,406	(2,572)	-	-	Subsidiary (Note1)		
President Chain Store Corp.	5,102,026	4,885,624	166,268,229	100.00	5,056,826	800,066	-	-	Subsidiary (Note1)		
President Chain Store Corp.	288,559	288,559	40,000,000	100.00	966,686	341,959	-	-	Subsidiary (Note1)		
President Chain Store Corp.	500,000	325,000	50,000,000	100.00	388,085	(23,084)	-	-	Subsidiary (Note1)		
President Chain Store Corp.	50,000	50,000	10,847,421	100.00	310,755	114,293	-	-	Subsidiary (Note1)		
President Chain Store Corp.	520,141	520,141	48,519,890	90.00	440,696	58,457	-	-	Subsidiary (Note1)		

Investors	Name of investees	Location	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.	Qware Systems & Services Corp.	Taiwan	Information services	332,482	332,482	24,382,921	86.76	339,515	49,584	-	Subsidiary (Note 1)
President Chain Store Corp.	President Information Corp.	Taiwan	Information services	320,741	320,741	25,714,475	86.00	512,046	98,356	-	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	673,728	108,847	-	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	721,858	212,451	-	Subsidiary (Note 1)
President Chain Store Corp.	President Transnet Corp.	Taiwan	Distribution business	711,576	711,576	103,496,399	70.00	1,378,518	347,810	-	Subsidiary (Note 1)
President Chain Store Corp.	Uni-President Department Stores Corp.	Taiwan	Operation of department store	840,000	840,000	27,999,999	70.00	414,465	193,289	-	Subsidiary (Note 1)
President Chain Store Corp.	Uni-President Cold Chain Corp.	Taiwan	Distribution center	237,437	237,437	23,605,042	60.00	579,444	276,032	-	Subsidiary (Note 1)
President Chain Store Corp.	Books.com. Co., Ltd.	Taiwan	Information Supply Services	100,400	100,400	9,999,999	50.03	339,857	303,381	-	Subsidiary (Note 1)
President Chain Store Corp.	President Starbucks Coffee Corp.	Taiwan	Coffee chain merchandise	59,400	59,400	10,691,337	30.00	395,336	575,330	-	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	806,524	76,432	-	Subsidiary (Note 1)
President Chain Store Corp.	Presicare Corp.	Taiwan	Hypermarket and supermarket	7,112,028	7,112,028	130,801,027	19.50	5,106,669	1,224,044	-	(Note 1)
President Chain Store Corp.	President Fair Development Corp.	Taiwan	Shopping mall, Department store and trading	3,191,700	3,191,700	263,387,500	19.00	1,964,004	(284,490)	-	Subsidiary (Note 1)
President Chain Store Corp.	President International Development Corp.	Taiwan	Investment in manufacturing business	500,000	500,000	44,100,000	3.33	465,056	518,001	-	Subsidiary (Note 1)
President Chain Store Corp.	Uni-President Yi-Lan Art and Culture Corp. etc.	Taiwan etc.	Art and culture etc.	2,909,264	3,052,418	119,493,699	-	1,058,425	822,271	-	(Note 1)
President Fair Development Corp.	President Century Corp.	Taiwan	Development of specific professional areas	1,205,649	685,649	72,000,000	100.00	1,697,495	(2,467)	-	Subsidiary (Note 1)

Investors	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	Net income (loss) of the investee				Income (loss) recognized by the Company	Note
	\$		\$		\$							
President Fair Development Corp.	T.S.Retail & Distribution Co., Ltd.	Taiwan	Operation of department store	50,000,000	50.00	\$ 280,806	(\$ 105,646)	-	(Note 1)			
ScinoPharm Taiwan Ltd.	SPT International, Ltd.	Tortola, British Virgin Islands	General investment	1,833,304	100.00	900,764	(200,797)	-	Subsidiary (Note1)			
ScinoPharm Taiwan Ltd.	ScinoPharm Singapore Pte. Ltd.	Singapore	General investment	-	2	61	11	-	(Note 1)			
Kai Yu (BV) Investment Co., Ltd.	President Coffee (Cayman) Holdings Ltd.	Cayman Islands	Professional investments	37,632	20.00	1,316,353	2,880,451	-	(Note 1)			
Ton Yu Investment Inc.	Synergy Scien Tech Corp. etc.	Taiwan etc.	Manufacturing of lithium etc.	100,832	-	102,685	77,201	-	(Note 1)			
Uni-President Enterprises China Holdings Ltd.	Uni-President Asia Holdings Ltd.	Cayman Islands	Professional investments	35,037,009	100.00	62,844,305	3,935,591	-	Subsidiary (Note1)			
Uni-President Asia Holdings Ltd.	Uni-President Hong Kong Holdings Ltd.	Hong Kong	Professional investments	41,963,386	100.00	61,514,001	3,801,955	-	Subsidiary (Note1)			
Uni-President Asia Holdings Ltd.	Champ Green Capital Ltd.	Hong Kong	Professional investments	435,239	100.00	514,032	9,078	-	Subsidiary (Note1)			
Uni-President Asia Holdings Ltd.	Tong Ren Co., Ltd.	Taiwan	Manpower services	1,000	100.00	11,934	3,882	-	Subsidiary (Note1)			
President Chain Store (BV) Holdings Ltd.	President Chain Store Hong Kong Holdings Ltd.	Hong Kong	Professional investments	3,242,564	100.00	3,452,365	741,191	-	Subsidiary (Note1)			
President Chain Store (BV) Holdings Ltd.	President Chain Store (Labuan) Holdings Ltd.	Malaysia	Professional investments	914,562	100.00	1,853,408	221,364	-	Subsidiary (Note1)			
President Chain Store (BV) Holdings Ltd.	Presclerc Limited.	Tortola, British Virgin Islands	Professional investments	-	-	-	-	-	Subsidiary (Note1)			
President Chain Store Hong Kong Holdings Ltd.	President Coffee (Cayman) Holdings Ltd.	Cayman Islands	Professional investments	56,448	30.00	1,973,991	2,880,451	-	Subsidiary (Note1)			
President Chain Store Hong Kong Holdings Ltd.	PCSC Restaurant (Cayman) Holdings Ltd. etc.	Cayman Islands etc.	Professional investment	186,532	-	40,275	97	-	(Note 1)			
President Chain Store (Labuan) Holdings Ltd.	Philippine Seven Corp.	Philippines	Sales of food and merchandise	913,684	52.22	1,852,614	455,388	-	Subsidiary (Note1)			
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Vietnam) Co., Ltd.	Vietnam	Manufacturing and sales of food, feed, flour	3,095,159	100.00	3,403,281	281,761	-	Subsidiary (Note1)			

Original investments

Investors	Name of investees	Location	Main Business	Ending balance		Shares	Percentage of ownership	Book value	Net income (loss) of the investee	Income (loss) recognized by the Company	Note
				of the current period	Ending balance of prior period						
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Thailand) Ltd.	Thailand	Manufacturing and sales of food	\$ 889,420	\$ 889,420	-	100.00	\$ 468,550	\$ 52,365	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	Uni-President (Philippines) Corp.	Philippines	Manufacturing and sales of food	957,008	957,008	60,000,000	100.00	458,533	46,646	-	Subsidiary (Note 1)
Uni-President Southeast Asia Holdings Ltd.	PT. ABC President Indonesia	Indonesia	Manufacturing and sales of instant noodles, soft drinks	605,187	605,187	-	49.63	340,401	9,649	-	(Note 1)
Uni-President Southeast Asia Holdings Ltd.	PT. Uni President Indonesia etc.	Indonesia etc.	Sales of drinks and cosmetics, etc.	2,420	2,420	100,200	-	1,478	(3,342)	-	(Note 1)
President (B.V.I.) International Investment Holdings Ltd.	President Energy Development (Cayman Islands) Ltd.	Cayman Islands	Energy investments	294,182	357,361	9,267,390	40.29	324,950	568,967	-	Subsidiary (Note 1)
President (B.V.I.) International Investment Holdings Ltd.	Uni-Home Tech Corp. etc.	Tortola, British Virgin Islands etc.	Professional investment	1,258,968	1,258,968	63,871,587	-	232,352	2,145,955	-	(Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Ton Yi Holdings Ltd.	Cayman Islands	Professional investments	7,212,800	7,212,800	230,000,000	100.00	8,220,340	608,793	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Fujian Ton Yi Industrial Holdings Ltd.	Cayman Islands	Professional investments	2,008,987	2,008,987	8,727	100.00	3,549,650	(18,453)	-	Subsidiary (Note 1)
Cayman Ton Yi Industrial Holdings Ltd.	Cayman Jiansu Ton Yi Industrial Holdings Ltd.	Cayman Islands	Professional investments	1,125,911	1,125,911	5,000	100.00	2,042,000	(38,429)	-	Subsidiary (Note 1)
Cayman Ton Yi Holdings Ltd.	Cayman Ton Yi (China) Holdings Ltd.	Cayman Islands	Professional investments	7,212,800	7,212,800	230,000,000	100.00	8,220,340	608,793	-	Subsidiary (Note 1)
Kai Nan Investment Co., Ltd. etc.	ScinoPharm Taiwan Ltd. etc.	Taiwan etc.	Research, manufacturing and sales of materials for medicine, etc.	4,750,553	4,799,954	324,367,367	-	867,715	(216,988)	-	(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 \$489,719, were pledged for loan.

(Note 3) In which, 24,313 thousand shares, equals \$371,199, were pledged for loan.

(Note 4) In which, 30,000 thousand shares, equals \$336,051, were pledged for loan.

(Note 5) In which, 14,000 thousand shares of Prince Housing Development Corp., equals \$210,284, were pledged for loan.

(Note 6) 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 1:31.36 CNY:NTD 1:4.693 HKD:NTD 1:4.044.

Profit and loss were translated using the average exchange rates for the nine-month ended September 30, 2016 as follows: USD:NTD 1:32.40 CNY:NTD 1:4.913 HKD:NTD 1:4.173.

UNI-PRESIDENT ENTERPRISES CORP. AND SUBSIDIARIES
Information on investments in Mainland China – basic information
For the nine-month period ended September 30, 2016

Table 10

Expressed in thousands of NTD

Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from		Ending investment balance from	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investments balance as of September 30, 2016	Accumulated remittance	Note
				Taiwan	Remittance							
Uni-President Enterprises (China) Investment Corp.	Professional investments	\$ 33,272,019	(Note 1)	\$ -	\$ -	\$ -	\$ 3,785,845	70.53	\$ 2,670,156	\$ 41,529,787	\$ -	(Note 21)
Kunshan President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	3,010,560	(Note 2)	1,602,355	-	1,602,355	735,033	70.53	518,418	3,668,246	-	(Note 21)
Guangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	2,352,000	(Note 2)	1,199,758	-	1,199,758	862,176	70.53	608,093	2,676,796	-	(Note 21)
Wujian President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	1,869,056	(Note 2)	903,968	-	903,968	700,466	70.53	494,039	2,482,846	-	(Note 21)
Chengdu President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	2,038,400	(Note 2)	1,277,718	-	1,277,718	343,990	70.53	242,616	2,143,312	-	(Note 21)
Uni-President Shanghai Pearly Century Co., Ltd.	Leases	281,580	(Note 2)	-	-	-	654,036	70.53	461,292	2,135,928	-	(Note 21)
Zhengzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,160,320	(Note 2)	576,162	-	576,162	581,374	70.53	410,043	1,491,313	-	(Note 21)
Hefei President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,881,600	(Note 2)	1,244,412	-	1,244,412	103,645	70.53	73,101	1,373,971	-	(Note 21)
Nanchang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,379,840	(Note 2)	725,256	-	725,256	187,550	70.53	132,279	1,230,293	-	(Note 21)
Beijing President Enterprise Drink & Food Co., Ltd.	Instant noodles, soft drinks, food	1,536,640	(Note 2)	773,698	-	773,698	41,011	70.53	28,925	1,090,925	-	(Note 21)
Xinjiang President Enterprises Food Co., Ltd.	Tomato products, instant noodles, soft drinks, food	1,176,000	(Note 2)	664,356	-	664,356	171,277	70.53	120,801	1,029,173	-	(Note 21)
Uni-President Enterprises (Shanghai) Co., Ltd.	Instant noodles, soft drinks, food	1,254,400	(Note 2)	271,900	-	271,900	11,021	70.53	7,773	979,060	-	(Note 21)
Sanxi President Enterprises Corp.	Instant noodles, soft drinks, food	1,568,000	(Note 2)	678,682	132,634	811,326	(80,566)	70.53	(56,823)	928,926	-	(Note 21)
Changsha President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	940,800	(Note 2)	385,321	-	385,321	297,362	70.53	209,730	910,256	-	(Note 21)
Henan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	940,800	(Note 2)	440,468	-	440,468	144,372	70.53	101,826	864,983	-	(Note 21)
Hangzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,254,400	(Note 2)	393,905	-	393,905	(90,028)	70.53	(63,498)	860,757	-	(Note 21)
Taizhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	940,800	(Note 2)	172,848	-	172,848	91,597	70.53	64,603	840,800	-	(Note 21)
Juan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	940,800	(Note 2)	368,977	-	368,977	795	70.53	561	820,471	-	(Note 21)

Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from		Ending investment balance from Taiwan	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investments balance as of September 30, 2016	Accumulated remittance	Note			
				Taiwan	Investment Amount								Taiwan	Investment	Investments
				Investment Payment	Remittance								Investment balance from Taiwan	gain (loss)	balance as of September 30, 2016
Kunming President Enterprises Food Co., Ltd.	Instant noodles, soft drinks, food	\$ 940,800	(Note 2)	\$ 460,929	\$ -	\$ 460,929	\$ 145,550	70.53	\$ 102,656	\$ 792,330	\$ -	(Note 21)			
Chongqing President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,053,696	(Note 2)	193,590	-	193,590	58,445	70.53	41,221	769,151	-	(Note 21)			
Nanning President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	940,800	(Note 2)	385,321	-	385,321	130,389	70.53	91,970	756,917	-	(Note 21)			
Uni-President Shanghai Management Consulting Co., Ltd	Enterprises Management Consulting	93,860	(Note 2)	-	-	-	237,867	70.53	167,768	728,962	-	(Note 21)			
Jiangsu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	940,800	(Note 2)	464,219	-	464,219	8,979	70.53	6,333	698,911	-	(Note 21)			
Fuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	627,200	(Note 2)	230,465	-	230,465	58,543	70.53	41,291	676,945	-	(Note 21)			
Xuzhou President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	940,800	(Note 2)	483,976	-	483,976	(62,364)	70.53	(44,126)	648,030	-	(Note 21)			
Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd.	Instant noodles, soft drinks, food	972,160	(Note 2)	552,642	132,634	685,276	(14,916)	70.53	(10,520)	617,516	-	(Note 21)			
Zhejiang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	784,000	(Note 2)	356,513	-	356,513	75,695	70.53	53,388	601,102	-	(Note 21)			
Shanxi President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	940,800	(Note 2)	364,743	-	364,743	(56,229)	70.53	(39,658)	598,890	-	(Note 21)			
Beijing President Enterprises Drinks Co., Ltd.	Instant noodles, soft drinks, food	925,120	(Note 2)	276,558	-	276,558	(52,221)	70.53	(36,831)	588,087	-	(Note 21)			
Shijiazhuang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1,097,600	(Note 2)	365,097	-	365,097	(147,549)	70.53	(104,066)	585,611	-	(Note 21)			
Uni-President Enterprises (Inner Mongolia) Co., Ltd.	Instant noodles, soft drinks, food	940,800	(Note 2)	464,219	-	464,219	(33,425)	70.53	(23,575)	562,671	-	(Note 21)			
Guiyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	940,800	(Note 2)	467,041	-	467,041	(41,359)	70.53	(29,170)	517,019	-	(Note 21)			
Akesu President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	627,200	(Note 2)	245,985	-	245,985	27,321	70.53	19,270	496,881	-	(Note 21)			
Changbaishan Mountain President Enterprises (Jilin) Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	633,555	(Note 2)	-	-	-	73,116	70.53	51,568	462,025	-	(Note 21)			
Yantai Tongji Beverage Industries Co., Ltd.	Soft drinks	469,300	(Note 2)	-	-	-	10,359	70.53	7,306	383,928	-	(Note 21)			
Uni-President Trading (Hubei) Co., Ltd.	Wholesale and retail	450,528	(Note 2)	-	-	-	112,148	70.53	79,098	374,747	-	(Note 21)			
Ningxia Uni-President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	501,760	(Note 2)	92,844	61,896	154,740	(5,530)	70.53	(3,900)	316,239	-	(Note 21)			

Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from		Ending investment balance from	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investments balance as of September 30, 2016	Accumulated remittance	Note
				Taiwan	Taiwan							
Batyin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	\$ 627, 200	(Note 2)	\$ 245, 985	\$ -	\$ 245, 985	\$ 32, 793	70.53	\$ 23, 129	\$ 295, 101	\$ -	(Note 21)
Uni-President Enterprises (Hubei) Tomato Products Technology Co., Ltd.	Tomato products	611, 520	(Note 2)	232, 109	-	232, 109	83, 678	70.53	(59, 018)	288, 160	-	(Note 21)
Shenyang President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	1, 251, 264	(Note 2)	545, 689	-	546, 689	18, 199	70.53	12, 835	281, 203	-	(Note 21)
Uni-President Enterprises(Tianjin) Co., Ltd	Instant noodles, soft drinks, food	376, 320	(Note 2)	-	-	-	6, 904	70.53	(4, 869)	234, 575	-	(Note 21)
Changshun President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	627, 200	(Note 2)	115, 232	-	115, 232	80, 365	70.53	(56, 682)	211, 284	-	(Note 21)
President (Kunshan) Real Estate Development Co., Ltd.	Leases	281, 580	(Note 2)	-	-	-	3, 634	70.53	(2, 563)	187, 841	-	(Note 21)
Hainan President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	439, 040	(Note 2)	80, 663	-	80, 663	24, 314	70.53	17, 148	146, 892	-	(Note 21)
Hunan President Enterprises Co., Ltd.	Instant noodles, soft drinks	188, 160	(Note 2)	-	-	-	2, 990	70.53	(2, 109)	120, 024	-	(Note 21)
Chang Green (Shanghai) Consulting Co., Ltd.	Enterprises Management Consulting	4, 704	(Note 3)	3, 457	-	3, 457	4, 600	70.53	3, 244	80, 117	-	(Note 21)
Bama President Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	130, 144	(Note 2)	-	-	-	17, 098	70.53	(12, 059)	80, 063	-	(Note 21)
Wuxue President Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	150, 528	(Note 2)	27, 656	-	27, 656	16, 112	70.53	(11, 364)	75, 665	-	(Note 21)
President (Shanghai) Private Label Marketing and Trading Co., Ltd.	Wholesale and retail	29, 792	(Note 1)	21, 894	-	21, 894	12, 339	70.53	8, 702	49, 262	-	(Note 21)
Uni-President Enterprises (Kunshan) Food Technology Co., Ltd.	Flavoring	37, 632	(Note 2)	2, 166	-	2, 166	1, 616	70.53	(1, 140)	24, 428	-	(Note 21)
Wuyuan President Enterprises Mineral Water Co., Ltd.	Manufacturing and sales of mineral water	53, 312	(Note 2)	27, 656	-	27, 656	679	70.53	479	11, 912	-	(Note 21)
President (Shanghai) Trading Co., Ltd.	Wholesale and retail	269, 696	(Note 2)	184, 372	-	184, 372	11, 287	70.53	(7, 960)	3, 771	-	(Note 21)
Uni-President (Chengdu) The Skillful Noodle Restaurant Dining Culture Co., Ltd.	Catering services	4, 693	(Note 2)	-	-	-	19	70.53	13	3, 138	-	(Note 21)
Beijing President Enterprises Food Co., Ltd.	Instant noodles, food	733, 824	(Note 2)	115, 232	-	115, 232	1, 610	70.53	(1, 135)	61, 275	-	(Note 21)
Harbin President Enterprises Co., Ltd.	Instant noodles, soft drinks, food	784, 000	(Note 2)	272, 728	-	272, 728	38, 046	70.53	(26, 894)	134, 686	-	(Note 21)
Uni-President Trading (Kunshan) Co., Ltd.	Wholesale and retail	313, 600	(Note 2)	222, 938	-	222, 938	158, 321	70.53	111, 664	764, 577	-	(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	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investments balance as of September 30, 2016	Accumulated remittance	Note
					Payment	Remittance							
Guilin Ziquan Beverage Industried Co., Ltd.	Instant noodles, soft drinks, food	\$ 597,722	(Note 2)	\$ -	\$ -	\$ -	\$ 77,806	29.62 %	\$ 23,048	\$ 221,372	\$ -	(Note 22)	
Yichang Ziquan Beverage Industries Co., Ltd.	Instant noodles, soft drinks, food	595,840	(Note 2)	77,370	-	77,370	31,514	24.69 %	7,779	144,063	-	(Note 22)	
Sanshui Jianlibao Commerce Co., Ltd	Sales of soft drinks	2,017,990	(Note 4)	1,753,620	-	1,753,620	550,535	100.00 %	550,535	3,295,391	-	(Note 22)	
Zhongshan President Enterprises Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	608,384	(Note 5)	686,596	-	686,596	152,980	100.00 %	152,980	1,555,860	-	(Note 22)	
Qingdao President Feed & Livestock Co., Ltd.	Manufacturing and sales of marine products, livestock, pet foods	470,400	(Note 5)	288,976	-	288,976	14,411	100.00 %	14,411	549,079	-	(Note 22)	
Songjiang President Enterprises Co., Ltd.	Storage service	595,840	(Note 5)	523,786	-	523,786	6,941	100.00 %	6,941	252,842	-	(Note 22)	
Tianjin President Enterprises Food Co., Ltd.	Manufacturing and sales of flour	459,914	(Note 5)	391,442	-	391,442	56	100.00 %	56	73,198	-	(Note 22)	
Zhangjiagang President Nissin Food Co., Ltd.	Manufacturing and sales of fats, feed, flour	533,120	(Note 4)	319,872	77,308	397,180	44,925	70.00 %	31,448	559,646	-	(Note 22)	
President-Kikkoman Zhenji Foods Co., Ltd.	Soy sauce and flavoring	1,407,900	(Note 4)	671,890	-	671,890	38,468	50.00 %	19,234	699,223	-	(Note 22)	
Ton Yi (China) Investment Co., Ltd.	General investments	7,212,800	(Note 6)	940,800	-	940,800	608,792	47.22 %	287,472	3,872,201	-	(Note 21)	
Taizhou Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	940,800	(Note 7)	940,800	-	940,800	216,684	47.22 %	102,318	774,061	-	(Note 21)	
Zhangzhou Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	940,800	(Note 7)	940,800	-	940,800	169,905	47.22 %	80,229	639,448	-	(Note 21)	
Kunshan Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	940,800	(Note 7)	-	-	-	89,534	47.22 %	42,278	544,271	-	(Note 22)	
Szechwan Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	940,800	(Note 7)	-	-	-	(6,108)	47.22 %	(2,884)	410,285	-	(Note 21)	
Huizhou Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	940,800	(Note 7)	188,160	-	188,160	9,321	47.22 %	4,401	397,267	-	(Note 22)	
Beijing Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	940,800	(Note 7)	-	-	-	36,782	47.22 %	17,368	388,315	-	(Note 22)	
Chengdu Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	940,800	(Note 7)	360,640	-	360,640	25,020	47.22 %	11,814	381,920	-	(Note 22)	
Zhanjiang Ton Yi Industrial Co., Ltd.	Manufacture of plastics packings	627,200	(Note 7)	-	-	-	59,245	47.22 %	27,975	340,446	-	(Note 21)	
Wuxi Ton Yi Industrial Packing Co., Ltd.	Manufacturing of cans	304,819	(Note 8)	219,520	-	219,520	29,991	47.22 %	15,274	280,246	-	(Note 22)	
Chengdu Ton Yi Industrial Packing Co., Ltd.	Manufacturing of cans	235,200	(Note 8)	235,200	-	235,200	(12,982)	47.22 %	(6,130)	248,520	-	(Note 22)	
Changsha Ton Yi Industrial Co., Ltd.	Sales of cans	219,520	(Note 8)	-	-	-	6,852	47.22 %	3,236	106,060	-	(Note 22)	

Name of investee in Mainland China	Main Business	Capital	Investment method	Beginning investment balance from Taiwan	Investment Payment	Investment Remittance	Ending investment balance from Taiwan	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investments balance as of September 30, 2016	Accumulated remittance	Note
Chengdu Tongxin Industrial Packing Co., Ltd.	Manufacturing of cans	\$ 140,790	(Note 9)	\$ -	\$ -	\$ -	\$ -	(\$ 10,441)	47.22	(\$ 4,930)	\$ 47,679	\$ -	(Note 22)
Fujian Ton Yi Timplate Co., Ltd.	Manufacturing of timplates	2,712,640	(Note 10)	1,672,962	-	-	1,672,962	(21,258)	40.99	(8,714)	1,644,947	-	(Note 21)
Jiangsu Ton Yi Timplate Co., Ltd.	Manufacturing of timplates	1,254,400	(Note 11)	870,240	-	-	870,240	(46,379)	39.13	(18,146)	902,001	-	(Note 21)
Zhejiang Uni-Champion Logistics Dvpt. Ltd.	Distribution and storage	187,720	(Note 12)	180,826	-	-	180,826	9,054	56.64	5,128	106,911	-	(Note 22)
President Chain Store (Taizhou) Ltd.	Logistics	281,580	(Note 13)	281,580	-	-	281,580	1,588	45.80	718	129,587	-	(Note 22)
Shanghai President Logistic Co., Ltd.	Logistics	62,720	(Note 13)	62,720	-	-	62,720	77,875	45.80	38,657	124,400	-	(Note 22)
President Chain Store (Shanghai) Ltd.	Operation of supermarkets	2,064,920	(Note 13)	2,144,996	-	-	2,144,996	(113,619)	45.80	(51,580)	73,250	-	(Note 22)
PCSC (Chengdu) Hypermarket Ltd.	Merchandise wholesale and retail	469,300	(Note 13)	406,504	-	-	406,504	(45,043)	45.80	(20,630)	35,618	-	(Note 22)
President Cosmed Chain Store (Shen Zhen) Co., Ltd.	Merchandise and retail	469,300	(Note 14)	285,326	-	-	295,326	1,942	45.80	889	30,448	-	(Note 22)
Shanghai President Trading Co., Ltd.	Sales of food and merchandise	278,477	(Note 13)	162,150	-	-	162,150	(1,477)	45.80	(676)	15,822	-	(Note 22)
PCSC (Sichuan) Hypermarket Ltd.	Merchandise wholesale and retail	657,020	(Note 13)	611,737	-	-	611,737	17,593	45.80	8,058	9,493	-	(Note 22)
Shanghai Cold Stone Ice Cream Corporation	Sales of ice cream	749,022	(Note 13)	749,022	-	-	749,022	(79,948)	45.80	(36,616)	1,546	-	(Note 22)
President (Sanghai) Health Product Trading Company Ltd.	Sales of nutritional supplements and cosmetics	94,080	(Note 15)	94,080	-	-	94,080	(26,296)	33.77	(9,105)	29,170	-	(Note 22)
Shanghai President Coffee Co., Ltd.	Sales of coffee and subsidiary of goods	364,093	(Note 13)	62,720	-	-	62,720	3,135,470	33.74	1,057,908	2,011,615	-	(Note 22)
Shan Dong President Yin Zuo Commercial Limited	Merchandise wholesale and retail	281,580	(Note 13)	127,897	-	-	127,897	20,099	25.19	5,072	94,306	-	(Note 21)
Beijing Bokelai Customer Co.	Consulting service	470	(Note 16)	-	-	-	-	(7)	22.91	(2)	10	-	(Note 22)
Duskin Shanghai Co., Ltd.	Sales of cleaning instrument	281,580	(Note 17)	21,003	-	-	21,003	(13,050)	2.04	-	403	-	(Note 22)
ScinoPharm (Changshu) Pharmaceuticals, Ltd.	Research, manufacturing and sale of materials for medicine	1,709,120	(Note 18)	1,709,120	-	-	1,709,120	(203,469)	47.34	(96,322)	219,650	-	(Note 22)
ScinoPharm (Kunshan) Biochemical Technology Co., Ltd.	Research, manufacturing and sale of materials for medicine	125,440	(Note 18)	116,816	-	-	116,816	2,956	47.34	1,399	212,447	-	(Note 22)
ScinoPharm (Shanghai) Biochemical Technology, Ltd.	Research, manufacturing and sale of materials for medicine	37,692	(Note 18)	37,692	-	-	37,692	(2)	47.34	(1)	9,525	-	(Note 22)
Tait Marketing & Distribution (Shanghai) Co., Ltd.	Sales of food and soft drinks etc.	4,704	(Note 19)	4,704	-	-	4,704	(2,449)	64.30	(1,575)	805	-	(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	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investments balance as of September 30, 2016	Accumulated remittance	Note
Tait Trading (Shanghai) Company Ltd.	Sales of food and soft drinks etc.	\$ 4,704	(Note 19)	\$ 4,704	\$ -	\$ 4,704	\$ -	64.30	\$ 159	\$ 2,003	\$ -	(Note 22)
United Advisor Venture Management Ltd. etc.	Manufacturing and sales etc.	10,078,932	(Note 20)	3,012,380	-	3,012,380	831,434	-	179,993	3,318,553	-	(Note 22)
Ceiling amount of investment in Mainland China by MOEA (Note 23)												
Name of endorsees	Accumulated investment balance from Taiwan to Mainland China	Amount approved by MOEA	Investment method	Beginning investment balance from Taiwan	Payment	Ending investment balance from Taiwan	Net income (loss) of the investee	Percentage of ownership held by the Company (direct or indirect)	Investment gain (loss)	Investments balance as of September 30, 2016	Accumulated remittance	Note
Uni-President Enterprises Corp.	\$ 25,683,656	\$ 35,956,579	(Note 19)	\$ 4,704	\$ -	\$ 4,704	\$ -	64.30	\$ 159	\$ 2,003	\$ -	(Note 22)
Ton-Yi Industrial Corp.	6,369,122	11,578,338	(Note 20)	3,012,380	-	3,012,380	831,434	-	179,993	3,318,553	-	(Note 22)
President Chain Store Corp.	3,858,952	6,746,792	(Note 20)	3,012,380	-	3,012,380	831,434	-	179,993	3,318,553	-	(Note 22)
ScinoPharm Taiwan Ltd.	1,901,937	1,901,937	(Note 20)	3,012,380	-	3,012,380	831,434	-	179,993	3,318,553	-	(Note 22)
Tait Marketing & Distribution Co., Ltd.	160,438	163,574	(Note 20)	3,012,380	-	3,012,380	831,434	-	179,993	3,318,553	-	(Note 22)
Kai Yu Investment Co., Ltd.	193,240	342,206	(Note 20)	3,012,380	-	3,012,380	831,434	-	179,993	3,318,553	-	(Note 22)
President Packaging Corp.	116,632	116,632	(Note 20)	3,012,380	-	3,012,380	831,434	-	179,993	3,318,553	-	(Note 22)
President Pharmaceutical Corp.	94,080	94,080	(Note 20)	3,012,380	-	3,012,380	831,434	-	179,993	3,318,553	-	(Note 22)
Uni-President Cold Chain Corp.	93,058	93,058	(Note 20)	3,012,380	-	3,012,380	831,434	-	179,993	3,318,553	-	(Note 22)
Uni-President Dream Parks Corp.	50,176	50,176	(Note 20)	3,012,380	-	3,012,380	831,434	-	179,993	3,318,553	-	(Note 22)
Duskin Serve Taiwan Co., Ltd.	21,003	21,003	(Note 20)	3,012,380	-	3,012,380	831,434	-	179,993	3,318,553	-	(Note 22)
Nanfen International Corp.	19,537	19,537	(Note 20)	3,012,380	-	3,012,380	831,434	-	179,993	3,318,553	-	(Note 22)
President Tokyo Corp.	313,600	313,600	(Note 20)	3,012,380	-	3,012,380	831,434	-	179,993	3,318,553	-	(Note 22)
President International Development Corp.	2,288,484	2,477,910	(Note 20)	3,012,380	-	3,012,380	831,434	-	179,993	3,318,553	-	(Note 22)

(Note 1) Indirect investment in PRC through the existing company (Uni-President Hong Kong Holdings Ltd.) located in the third area.
(Note 2) Indirect investment in PRC through the existing company (President Enterprises (China) Investment Corp.) located in PRC.
(Note 3) Indirect investment in PRC through the existing company (Chang Green Capital Limited) located in the third area.
(Note 4) Indirect investment in PRC through the existing company (Cayman President Holdings Ltd.) located in the third area.
(Note 5) Indirect investment in PRC through the existing company (Uni-President Foodstuff (BVI) Holdings Ltd.) located in the third area.
(Note 6) Indirect investment in PRC through the existing company (Cayman Ton Yi (China) Holdings Ltd.) located in the third area.
(Note 7) Indirect investment in PRC through the existing company (Ton Yi (China) Investment Co., Ltd.) located in PRC.
(Note 8) Indirect investment in PRC through the existing company (Cayman Ton Yi Industrial Holdings Ltd.) located in the third area.
(Note 9) Indirect investment in PRC through the existing company (Wuxi Ton Yi Industrial Packing Co., Ltd.) located in PRC.
(Note 10) Indirect investment in PRC through the existing company (Cayman Fujian Ton Yi Industrial Holdings Ltd.) located in the third area.
(Note 11) Indirect investment in PRC through the existing company (Cayman Jiangsu Ton Yi Holdings Ltd.) located in the third area.
(Note 12) Indirect investment in PRC through the existing company (Uni-President Logistics (BVI) Holdings Ltd.) located in the third area.
(Note 13) Indirect investment in PRC through the existing company (President Chain Store Hong Kong Holdings Ltd.) located in the third area.
(Note 14) Indirect investment in PRC through the existing company (PCSC BVI (China) Drugstore Ltd.) located in the third area.
(Note 15) Indirect investment in PRC through the existing company (President Pharmaceutical (Hong Kong) Holdings Ltd.) located in the third area.
(Note 16) Indirect investment in PRC through the existing company (Book.com (BVI) Ltd.) located in the third area.
(Note 17) Indirect investment in PRC through the existing company (Duskin BVI (China) Holding Ltd.) located in the third area.
(Note 18) Indirect investment in PRC through the existing company (SPT International Ltd.) located in the third area.
(Note 19) Indirect investment in PRC through the existing company (Tait (H.K.) International Ltd.) located in the third area.
(Note 20) Indirect investment in PRC through the existing company (Chang Green Capital Limited, etc.) located in the third area.
(Note 21) Investment gains or losses were recognized based on reviewed financial statements.
(Note 22) Investment gains or losses were recognized based on unreviewed financial statements.
(Note 23) The ceiling amount is 60% of consolidated net worth.
(Note 24) 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 1:31.36; CNY:NTD 1:4.693.
Investment gains or losses were translated using the average rates for the nine-month ended September 30, 2016 as follows: NTD 1:32.40; CNY:NTD 1:4.913.