

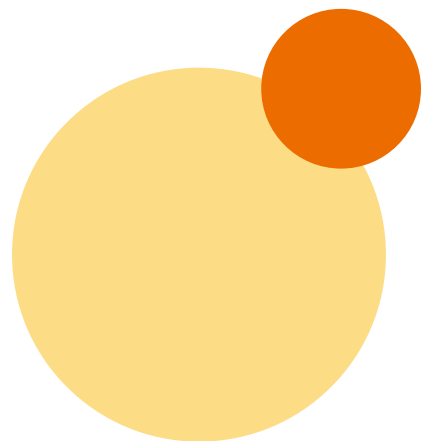
2022 ESG REPORT

永續報告書

Environment, Social and Governance Report







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Message from Management

Chairman

羅智先



Embracing Challenges and Heading Steadily Towards Sustainability

Attaining the Finest Era through Ongoing Progress

In 2022, epidemics, wars, inflation, and climate change were ubiquitous in everyday language. The epidemic remained a hindrance to our stability and sustainability, and the inflation stemming from the epidemic and war has drastically decreased our living quality. Despite facing severe inflation, Uni-President Enterprises, at the thought of the hardship impacting society as a whole, opted for a policy of freezing our product price. Consequently, our operations have experienced unprecedented stress. Fortunately, thanks to the support from our dear employees, families, and other stakeholders, we were able to demonstrate remarkable fortitude, contribute to the solidity of the industrial environment despite difficulties, and persist in our progress. Looking forward to the future, we will continue to be humble and uphold the business philosophy of working hard and be innovative as a means to promote sustainable development.

Finally, in October 2022, the two sides settled the legal battle involving oil products after eight years of debate. In keeping with its original commitment, Uni-President Enterprises donated the large compensation it has obtained for the cause of public welfare. The existence of Uni-President Enterprises and the industry are solely dependent on food safety. Food safety, being crucial to the health of consumers, is the uncompromising red line of Uni-President. Going forward, we will strive to upgrade our food safety practices and devote additional resources and expertise to meet Uni-President's commitment to food safety and bring it up to global standards.



Presidents

黃 釗 凱
李 清 田

On the environmental front, Uni-President has put in place a three-tier environmental audit to monitor and improve matters concerning air pollution, wastewater treatment, and waste management. Moreover, we have implemented a number of initiatives to save energy and reduce waste in order to abide by legal requirements and lessen the environmental impact of our operations. Aware of the present and pressing issue of net-zero emissions, Uni-President is revising its energy structure by increasing the amount of low-carbon energy it employs. We have completed the biogas-powered electricity generation plan at the Xinshih general plant and the photovoltaics plan of the Taichung general plant; going forward, we will also implement the photovoltaics plan at Xinshih Logistics. Furthermore, in line with the TCFD framework, we will continue to identify and evaluate climate risks and opportunities, with which we can devise a more robust operational model to reduce the impacts of global environmental changes on our operations.



"Integrity" is the fundamental of business operation and interaction among individuals; "brand management" is the ability to create a unique and lovable concept; "taste" delivers the extraordinary character and calmness and elegance of the outstanding brand. We will uphold this policy and work hard to convey the idea of a happy life within society. Ranking as one of the top 20 companies in Taiwan by market capitalization, Uni-President is cooperatively working alongside its group entities to further progress and improve. Seeking both financial success and social betterment, we strive to foster harmony and mutual prosperity among those in the industrial ecosystem. In adherence to this philosophy, Uni-President fulfills the value of its presence in society.

Entering our second 50 years, we implement "One Core and Four Gears" strategy with alignment with brand management as the core strategy, to build and develop an Asian distribution platform of life brands on the four strategic gears of manufacture & R&D; trade & logistics; experience & retail, and alliances & acquisition. Our management team is highly experienced, our profit model is solid, and we have a risk control system in place. We will keep improving the operational structure and ESG sustainable governance performance of the organization. In tandem with this, we are actively engaging with social trends, consumer expectations, and food safety regulations, and actively searching for resources within and outside our group to provide a wider variety of products and services.

The Uni-President Group's central aim is the vision of a sustainable future and the common good of society, while at the same time adhering to our management attitude of constant innovation and improving with the times. To achieve our commitment to stakeholders, we will put the "Integrity, Brand Management, and Taste" policy into play, as it is the highest purpose of sustainable management.

2022 Key Achievements



Managing a Transparent and Ethical Enterprise

- Awarded as one of the **Top 25 Global Brands** in Taiwan in 2022
- 2022 TCSA "**Taiwan Top 100 Sustainability Model Award**"
- 2022 TCSA "**Corporate Sustainability Report Award**" – **Silver**

Shaping a Safe and Healthy Food and Drink Culture

- Customer complaints on Food Safety Point 1 – **No anomalies**
- Drug residue in finished products – **No anomalies**
- **No violation** found during inspection conducted by government agencies
- A total of **18** products were selected as elderly-friendly products and **23** products attained the Health Food Certification Label
- A total of **21** products have passed the **A.A.certification**
- **10** products won the Superior Taste Award (ITI) ^{Note}
- **2** products won a gold Awards at the **Moscow International Salon of Inventions and Innovative Technologies (Archimedes)**
- **1** product won the **Taiwan Biotechnology Great Award**

Note: 6 products obtained ITI Awards in 2022 and 4 products by the end of 2023 Q1.

Commitment to Environmental Sustainability

- Continued to improve raw material output rate in 2022 with the output rate of **milk** reaching **96.80%**, **soybean** extraction rate reaching **98.98%**
- In 2022, scope 1 and scope 2 greenhouse gas emission intensity decreased by **2.01%**, water consumption intensity by **9.09%**, waste intensity by **7.03%**, and air pollution emission intensity by **21.43%**
- A grand total of **96,383 kWh** of renewable energy was produced in 2022, **8,029 kWh** of which was generated from photovoltaics, **74 kWh** from wind power, and **88,280 kWh** from biogas. In addition, in February 2023, the installation of an 88 kWh photovoltaic system in Taichung general plant was finished.
- In 2022, we kept up with our plastic reduction initiatives to lower the utilization of packaging materials, and the projects implemented yielded an outcome of a total reduction of **1.35 tons** of plastic.

Building a Healthy and Happy Workplace

- Ranked by yes 123 job bank as one of the **top 5 members of "traditional industry" fresh graduates most want to join**
- Safety and Health Family of Yung kang General Plant **won an Excellence Award in the 2022 Safety and Health Family Performance Awards**
- Safety and Health Family of Xinshih General Plant **won an Outstanding Award in the 2022 Safety and Health Family Performance Awards**
- Yung kang General Plant, Xinshih General Plant, and Yangmei General Plant were awarded the Badge of Accredited **Healthy Workplace by the Ministry of Health and Welfare**

Creating a Healthy and Happy Tomorrow

- 47 celebrities and county/city leaders responded to the 80–90 cm Waistline Measurement Day on social media platforms, reaching **43.88 million** followers; **582,000** free waistline tape measures were given away.
- Conducted **6 lectures** on preventive medicine, with a turnout of more than **1,500 people**, and finished filming **48** educational videos on preventive medicine.
- Organized "**My Plate, My Health Color**" online diet quiz to convey nutrition knowledge to the public, with a **total of 170,000 participants**.
- In 2022, a total of **NT\$4.868 million** was invested in the scholarship for economically-underprivileged outstanding college students, talent empowerment and after-school programs for rural schools, and the empowerment projects for the physically challenged, benefiting **about 225 students, 20 schools, and 5 physically challenged groups**.
- A total of **NT\$3 million** was spent on sponsorships for teachers and meals requisite for the after-school programs in rural schools, benefiting a total of **16 classes**; dairy products as part of school meals were sponsored to **246 schools**, benefiting **8,291** disadvantaged students.
- Promoted community canteens for the elderly – in 2022, the event was conducted in **30** communities, benefiting **1,340** seniors.
- Donated **NT\$4.168** million in materials to the social welfare department of **20** county and city governments, benefiting about **27,768** families; donated **NT\$510,000** worth of epidemic prevention materials to **10** county and city governments, benefiting **5,340 people**; provided **NT\$8.94 million** in emergency relief funds to families of disaster victims, benefiting a total of **811 households**, about **3,244 people**.

Introduction

Sustainable Management



ESG Committee

Material Topic Analysis and Response

Stakeholder Engagement

Sustainable Value Chain

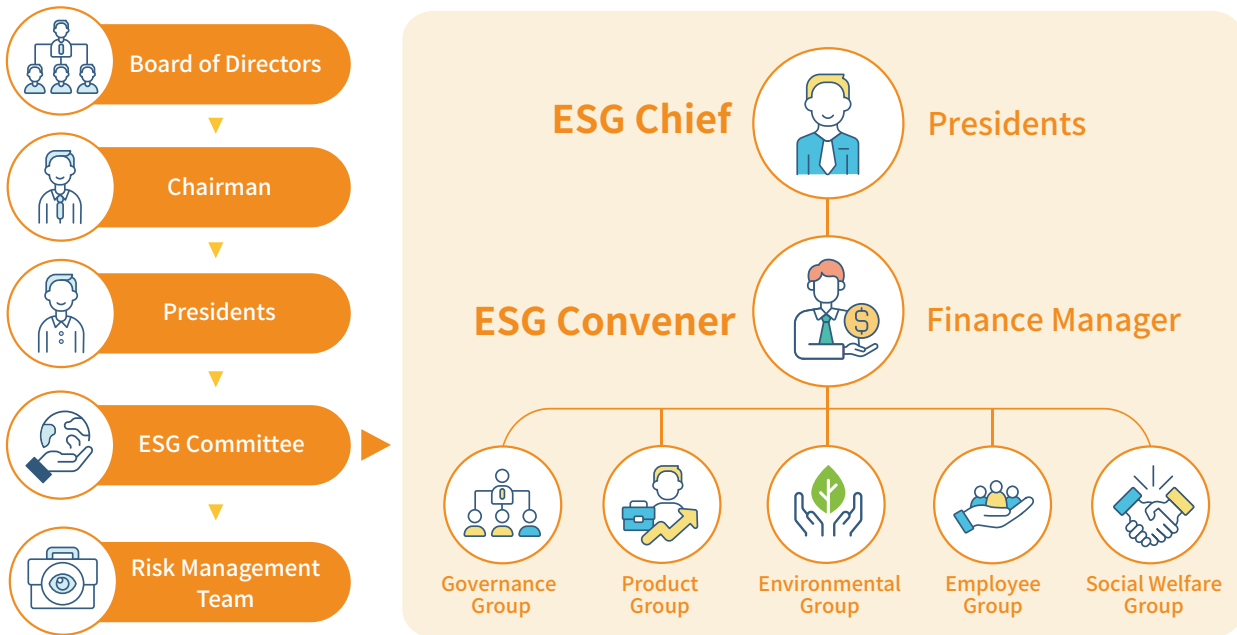
Respond to sustainability initiatives
in a proactive manner

Sustainable Management ESG Committee

(GRI 2-12、GRI 2-13、GRI 2-14、GRI 2-16)

The management responsibility of companies in social, environmental and economic aspects is to help companies create common value with society to further improve the sustainability competitiveness of companies. Therefore, we will progressively implement social responsibilities within the organization with respect to the directions and objectives specified in the Uni-President Sustainable Development Code of Practice. In 2017, we formally established a "CSR Committee," renamed the "ESG Committee" in 2022. The Committee is chaired by the Presidents and convened by the Head of the Finance Group. There are five functional groups under the Committee, namely corporate governance, products, environment, employees and social welfare. The committee, formed of senior executives from various fields, meets annually to review the progress of sustainable development work and decide the aims of upcoming sustainable initiatives. The five functional groups of the committee operate separately, and develop corresponding plans and projects in compliance with the policies and targets set by the committee, while also being responsible for controlling and tracking progress on a regular basis and reporting to the ESG Committee.

Uni-President
Enterprises
Corporation
Sustainable
Development Code
of Practice



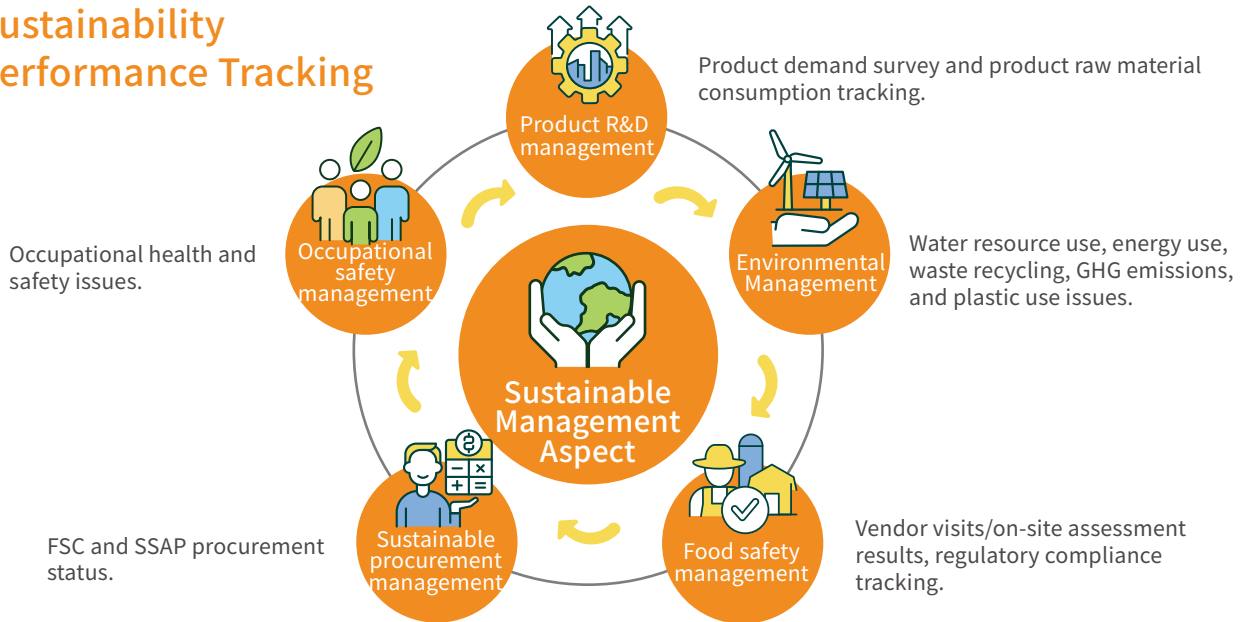
The ESG Committee is Uni-President's main division for sustainable development. Externally, the committee is accountable for examining Uni-President's corporate sustainability reports and recognizing sustainable matters of interest to stakeholders; internally, it is responsible for drafting corporate sustainability policies, key performance indicators, goals, and plans for each functional group and reviewing the implementation thereof. Aside from such periodical activities, the committee assesses progress in the five areas, namely, product R&D management, environmental management, food safety management, sustainable procurement management, and occupational safety management, on a quarterly basis through the evaluation of 16 sustainable management indicators.

In 2022, the committee presented 4 issues related to sustainable development to the board of directors. The proposals covered the following content: (1). Implementation of the greenhouse gas inventory and verification initiative; (2). Evaluation of the current year's sustainable development work, including implementation progress and future work priority and plan; and (3). Enforcement of risk management policies. The Board of Directors pays attention to ESG and risk management implementation results, and urges the management team to make adjustments when necessary and the Committee takes in the views of the Board to strengthen the items needing adjusted.



On November 9, 2022, the board of directors resolved to integrate ESG-related indicators into the evaluation of the Company's Presidents' performance.

Sustainability Performance Tracking



Material Topic Analysis and Response

(GRI 2-29、GRI 3-1、GRI 3-2)

By referring to the guidelines provided by GRI Standards 2021, Uni-President has created a methodical system for recognizing key stakeholders and sustainability issues. Meanwhile, we also inventoried and identified the actual and potential positive and negative impacts of each sustainable issue on the Company, manage them, and set goals accordingly, so as to gain a basis for compiling the sustainability report.

Step 1

Identifying stakeholders

Perform an inventory on stakeholders and build an effective communication channel according to the relationship between stakeholders and Uni-President

Step 2

Preliminary inventory on sustainability topics

Summarize global sustainability trends, issues concerning the industry, Taiwan's local policies, and Uni-President's future development strategies and perform preliminary inventories on 12 potential material topics

Step 3

Analysis of the extent of concern and impact level of sustainability topics

To ascertain the extent of stakeholders' worry towards each sustainable topic, we administered both internal and external surveys, evaluated the actual and potential positive and negative influences of each sustainable topic on the economy, environment, and society, and finally conducted an exhaustive appraisal of the degree of impact.

Step 4

Confirmation of material topics

By reviewing the results of step 3, we identified the previous 5 issues as material topics for 2022 and reported the same to the ESG Committee.

Step 5









Responding to material topics

Responses to material topics for 2022

1

Identifying stakeholders

We conduct identification based on "the degree of significance of stakeholder influence on Uni-President." and "the degree of dependence of Uni-President on stakeholders" and have compiled various types of stakeholders, as follows:

| Stakeholder Type | Significance to Uni-President |
|---|--|
|  <p>Fund providers (Including banks, shareholders, and professional investors)</p> | <p>Fund providers help the business operations and the sustainable development of Uni-President through injections of capital. Uni-President treats all fund providers with fairness, and discloses honest and transparent information.</p> |
|  <p>Consumer</p> | <p>As consumers are our main source of revenue, it is our duty to provide them with safe and delicious food. By utilizing Group resources, we fulfill the typical customer needs through the Group's resources, making life better and more convenient.</p> |
|  <p>Government</p> | <p>Regulations promulgated by the government guide the development of industries through authorities. At Uni-President, we understand and proactively manage all laws and regulations. When the government needs inputs from the industry, we respond proactively.</p> |
|  <p>Employees</p> | <p>At Uni-President, we regard our employees as the foundation of the Company. In order for the Company to align with the trends of the day, we provide a comprehensive education and training mechanism and a work environment that is based on dignity and equality. We also take workplace safety seriously to attract more outstanding people in order to nurture them for future development needs, so that they will grow and thrive with the Company.</p> |
|  <p>Suppliers</p> | <p>As suppliers are key partners for Uni-President to develop a food safety mechanism, they are selected through various types of internal assessments. We also enhance food safety awareness in the food industry through the coaching of suppliers.</p> |
|  <p>Third-party certification authorities</p> | <p>Third-party certification authorities are important partners for us to examine our performance. Uni-President has attained third-party certifications in terms of financial, environmental or food safety performance so as to gain information credibility. We continue to improve and refine our internal operations through third-party certifications.</p> |
|  <p>Academic units</p> | <p>The academic unit is one of our partners when it comes to innovation and research and development. We continue to keep a sound and close relationship with academic units so that we can continue our academic research and implement it in the industry.</p> |
|  <p>Public interest groups</p> | <p>As a part of society, profitability is not only our top priority. We also take responsibility in enhancing the prosperity of society as a whole. We utilize our core functions and strive to support public charities, while increasing the public's awareness on health.</p> |

2

Preliminary inventory on sustainability topics

- United Nations Sustainable Development Goals (SDGs)
- Topics of GRI Standards/special topics for the food industry
- Sustainability Accounting Standards Board (SASB^{Note}) – Food industry standard
- Material topics for the food industry in Taiwan and overseas
- Value chain influence
- Uni-President's sustainability vision and strategy

Potential material sustainability topics

- Operational environment management
- Climate change
- Packaging Material Management
- Food safety
- Responsible marketing and labeling
- Occupational health and safety
- Nutrition and health management
- Talent development and management
- Social welfare and charity
- Economic performance
- Corporate Governance
- Ethical management

註：Sustainability Accounting Standard Board

| Aspect | Topic | Its meaning for Uni-President |
|---------------------|------------------------------------|---|
| Economic Governance | Economic performance | The status of the Company's operating profitability, including financial information on the Company's operations, expenses and profitability, and government financial subsidies |
| | Corporate Governance | Governance framework, duty, system, and composition, selection of the governance unit, collective knowledge and performance evaluation |
| | Ethical management | We perform business activities based on the principles of fairness, honesty, trustworthiness and transparency. Meanwhile, we also assess corruption risks, anti-corruption policies and actions, so as to establish a corporate culture and a control mechanism for ethical management |
| Environment | Operational environment management | The management and status of the consumption and recovery of the Company's energy and raw materials use in operations, as well as the emissions and water resources. These include emission of ozone layer-depleting substances, nitrogen oxides (NOx), sulfur oxides (SOx), and wastewater, and generation of waste situation, management actions, greenhouse gas emissions and reductions, etc. |
| | Climate change | The impact on the Company's operations brought on by climate change, identification of risks and opportunities, management strategies and response actions of climate change |
| | Packaging Material Management | Package procurement, standard, use and packaging material reduction policy |
| Social | Food safety | <ol style="list-style-type: none"> 1. Assessment of the impact of products on consumer health and safety, food safety management systems, food safety education and training, product tracking and traceability, and food safety laboratory 2. New supplier management policy, including standards for food safety hazard risk assessment and environmental and social impact assessment |
| | Responsible marketing and labeling | Accurate product or advertising promotional information and labeling as well as clearly labeled ingredients |
| | Occupational health and safety | Occupational health and safety management, including accident investigation and handling processes, work safety inspections, employee examinations, Occupational Safety Committee management status, employee occupational safety training, and case study promotion |
| | Nutrition and health | Related management measures related to food health and nutrition, and sustainable food and nutritional care, diet, and culture promotion |
| | Talent development and management | In terms of talent cultivation planning and execution, in addition to the implementation of on-the-job training (OJT) by each unit, we also actively promote off-job training (OFF-JT), whose content includes legal compliance, food safety/occupational safety/environmental safety, brand marketing, business strategy and management, etc. Apart from that, we also provide a wide range of development courses like aesthetic taste and physical and spiritual growth. |
| | Social welfare and charity | Development and impact of operational activities imposed on local communities, communication and assessment, social welfare and care activities |

3

Analysis of the extent of the concern and impact level of sustainability topics

| Issue analysis | Survey subjects | Survey channels | Internal and external responses | Analysis |
|-------------------|---|---|---------------------------------|---|
| Extent of concern | Step 1 8 types of major stakeholders | Questionnaire survey, feedback of evaluation information, feedback from communication channels for the various stakeholders | 146 | Comprehensive analysis of the extent of concern regarding each sustainability topic |
| Impact level | Uni-President ESG Working Team Members | | 42 | Thorough examination of the positive and negative impact of every sustainability issue (likelihood of event, magnitude and scope of impact) |

| Aspect | Topic | Description of positive impact | Description of negative impact |
|---------------------|------------------------------------|--|---|
| Economic Governance | Economic performance | A reliable income stream helps the market to develop gradually, thus enhancing social and economic progress and creating job opportunities. | <ol style="list-style-type: none"> 1. Denying investors their rightful share of surplus jeopardizes their interests. 2. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights). |
| | Corporate Governance | Foster a corporate governance culture, grasp the Company's aims and obligations, and carry out regular internal relationship management and communication to ensure corporate development and amplify corporate competitiveness. | <ol style="list-style-type: none"> 1. A lack of a clear governance system results in inadequate governance and an increased business risk. 2. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights). |
| | Ethical management | Adopt ethical management practices to build corporate prestige, inspire investor trust, enable sound corporate practices, and strive for sustainable corporate operations | <ol style="list-style-type: none"> 1. When goodwill is impaired, investors will withdraw their investment and customers will not buy the company's products, leading to a decline in the company's ability to obtain funds and an increase in the risks of business operations. 2. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights). |
| Environment | Operational environment management | <ol style="list-style-type: none"> 1. Boost the utilization efficiency of energy, materials, and water to the fullest to guarantee a constant source of fresh water, cut down on waste creation, impede global warming even further, and help Uni-President transition to a more sustainable production system. 2. Focus on the prevention and management of pollution, advocate for the use of clean and secure water sources, and cut down the manufacturing's effect on air quality, thereby constantly shifting Uni-President towards a responsible production model. | <ol style="list-style-type: none"> 1. Failure to effectively manage the efficiency of use of water resources and materials leads to lack of energy and resource efficiency, which, when coupled with increasing greenhouse gas emissions in the production process, accelerates climate change. 2. Improper treatment of waste, wastewater, and air pollutants results in environmental pollution. 3. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights). |
| | Climate change | <ol style="list-style-type: none"> 1. Improve Uni-President's raw materials management resilience in the face of climate change by managing raw materials supply stability, developing substitute materials, and managing supply chain stability. 2. Introduce the TCFD framework to enhance Uni-President's climate actions, including risk reduction, adaptation, and impact reduction. 3. Institute a transition program to adjust to climate change while formulating a plan to cut GHG emissions and transition to low-carbon energy, thus moving Uni-President towards a more sustainable production model. | <ol style="list-style-type: none"> 1. Not taking quick action to manage climate change raises the potential of floods or droughts in the future, which could subsequently lead to production interruptions or supply chain disruptions 2. Failing to take climate change transformation actions causes the company to lose favor among investors and consumers, resulting in reduced revenue and difficulty in accessing funds from investors. 3. Not actively promoting greenhouse gas reduction plans and climate transition plans accelerates the process of global warming 4. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights). |

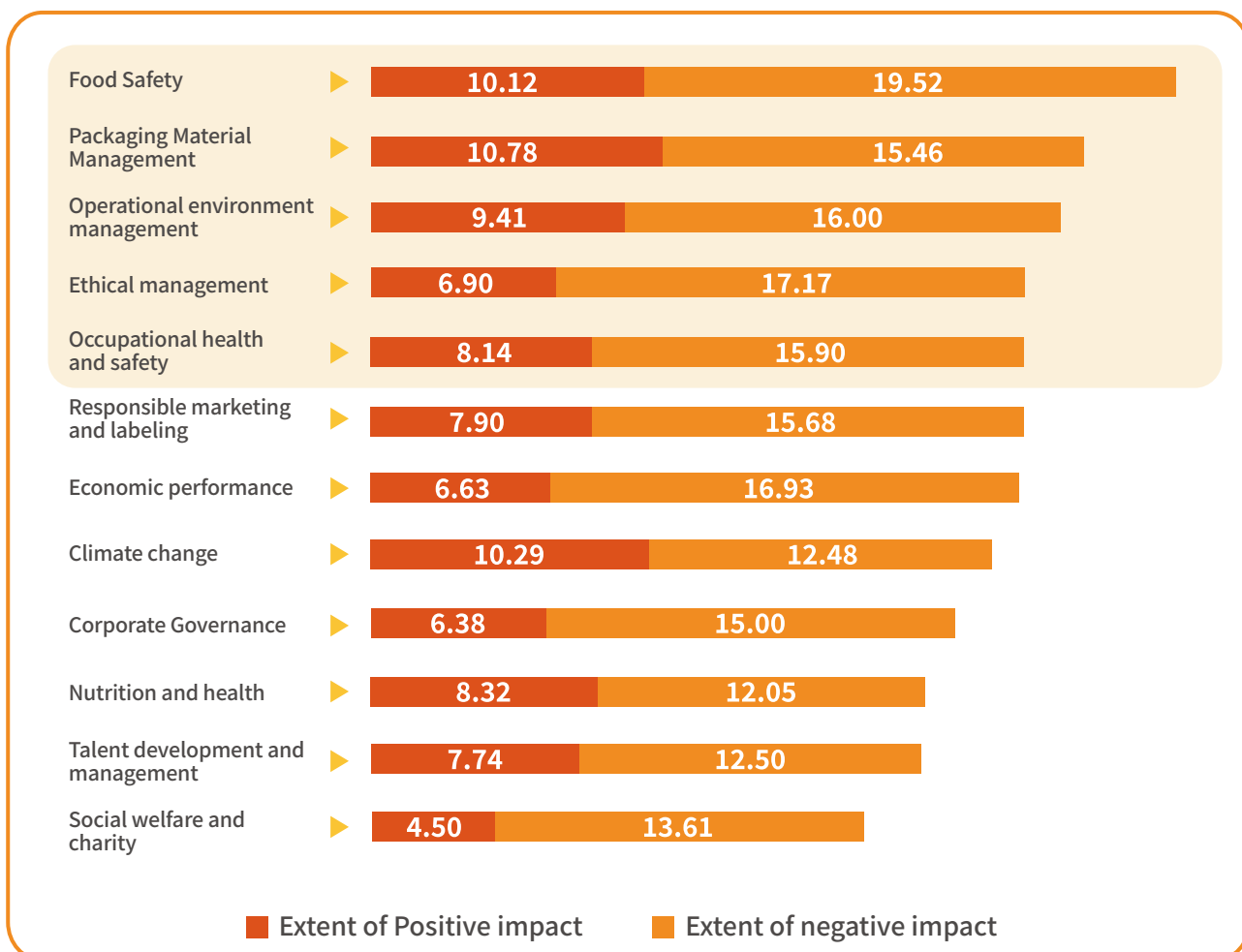
| Aspect | Topic | Description of positive impact | Description of negative impact |
|-------------|------------------------------------|--|--|
| Environment | Packaging Material Management | <ol style="list-style-type: none"> 1. Increase efficiency of resource utilization to facilitate the adoption of sustainable consumption and production models. 2. Increase the use of FSC-certified paper packaging materials, to restore and promote the sustainable use of terrestrial ecosystems 3. Cut down on the usage of plastics, switch to biodegradable ones, select plastics with a lower carbon footprint, and lessen the plastics that enter the environment, to safeguard water resources and creatures in the environment and encourage sustainable development. | <ol style="list-style-type: none"> 1. By neglecting to decrease the amount of plastic, the situation of marine debris and plastic particles will go from bad to worse, resulting in a lack of clean water sources and damage to marine ecology and resources. 2. Should plastics use not be actively reduced, consumers will have a negative opinion of the company's goods, causing a decrease in income. 3. The plan to promote the use FSC-certified paper packaging materials does not progress as expected, increasing the damage to the forest ecosystem. 4. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights). |
| Social | Food Safety | <ol style="list-style-type: none"> 1. Committed to zero food safety risk and active management of food product safety, Uni-President is able to move towards a sustainable and responsible food production model. 2. An impeccable food safety management system ensures the health and safety of consumers. | <ol style="list-style-type: none"> 1. Failure to actively manage product raw materials supply is likely to incur food safety risks during production, casting safety concerns to the company's food products. 2. If food safety isn't managed correctly, it can lead to adverse health effects for those who consume it, and cause public alarm. 3. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights). |
| | Responsible marketing and labeling | Enrich consumers' knowledge of the food by responsibly labeling product ingredients and nutrition, as a way of showcasing Uni-President's responsible food production model. | <ol style="list-style-type: none"> 1. Exaggerating product information misleads consumers into making purchases, resulting in loss of goodwill or consumer confidence. 2. Imprecise, incomplete, or incorrect labeling hampers consumers' understanding of product information, casting doubts over products. 3. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights). |
| | Occupational health and safety | <ol style="list-style-type: none"> 1. Take action to promote health and maintain occupational safety in order to preserve the physical and mental health of our workforce. 2. Create a pleasant work environment to ensure employees' physical and mental wellbeing. | <ol style="list-style-type: none"> 1. Without providing a safe workplace and necessary tools, occupational accidents will occur, putting employees' physical and mental health at risk. 2. Omitting health checks can have catastrophic effects on the wellbeing of employees exposed to hazardous circumstances. 3. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights). |
| | Nutrition and health | <ol style="list-style-type: none"> 1. Uni-President endeavors to create nutritional and healthy food to address malnutrition and end hunger. 2. Direct product development towards less salt, sodium, and sugar to enhance consumer nutrition and health. | <ol style="list-style-type: none"> 1. Failure to enhance the healthfulness of products may lead customers to continue to consume foods high in salt and fat content, thus increasing their risk of health issues. 2. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights). |
| | Talent development and management | <ol style="list-style-type: none"> 1. Set up a training program to equip personnel with the necessary skills that are required in the workplace, in order to enhance overall productivity. 2. Assist employees in career development to enhance personal growth alongside organizational development, thereby enhancing organizational competitiveness | <ol style="list-style-type: none"> 1. Mismatching employees with jobs leads to low organizational efficiency and hampers operations. 2. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights). |

| Aspect | Topic | Description of positive impact | Description of negative impact |
|--------|----------------------------|--|---|
| Social | Social welfare and charity | <ol style="list-style-type: none"> The Taiwan Millennium Health Foundation advocates for and supports social education, research and development, and international academic exchanges regarding nutrition, health care, and preventive medicine. The social welfare foundation supports and solves issues related to disability, emergency relief, medical care, schooling unaffordability, childcare, and elderly care, and thus improves the benefits to the wider society. | <ol style="list-style-type: none"> Poor communication links with close-by communities Free services bears on the development of existing industries. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights). |

4 Confirmation of material topics

Factor in the extent of positive and negative impact (occurrence possibility and impact scale and scope) of each sustainability topic based on the comprehensive analysis conducted by the ESG Working Team, and then rank the materiality of each sustainability topic based on extent of their positive and negative impact by considering the extent of stakeholders' concern over each of them, thereby identifying and determining the top 5 material topics for 2022.

Sustainability topic impact assessment



| Economic Governance | Environment | Social |
|--|---|--|
| <ul style="list-style-type: none"> ★ Ethical management Economic performance Corporate Governance | <ul style="list-style-type: none"> ★ Packaging Material Management ★ Operational environment management Climate change | <ul style="list-style-type: none"> ★ Food safety ★ Occupational health and safety Responsible marketing and labeling Nutrition and health Talent development and management Social welfare and charity |

★ denotes material topics. Compared with 2021, the material topic additionally added in 2022 was "Occupational Safety and Health"; the material topic "Regulatory Compliance", though de-listed as the material topic for 2022, was disclosed according to "GRI 2 General Disclosure 2021: 2-27" .

5 Responding to material topics

After analyzing the materiality of topics, each material issue was confirmed by the internal units of Uni-President. Each responsible team then assessed the completeness, scope of impact, boundary and the collection and reporting period. By doing this, we have met and responded to the important information and performance concerned by stakeholders. Each department prepared this report with respect to the principles of completeness, responsiveness, and stakeholder inclusiveness to ensure that the information regarding material issues is accurately disclosed in the report.

After preparing the report, departments continue to examine and review the report to ensure that the information and performances contained in this report are not inappropriately or unfaithfully presented. Departments also prepare the report for the following year with reference to the review result of this report.

| Material topics | Corresponding Chapter and Page No. | |
|------------------------------------|--|---|
| Food Safety | 2.1 Bring Assuring Dining Experience and Food Safety: A Chronological Review 2.2 Food Safety Management | 45-46 47-56 |
| Packaging Material Management | 3.5 Packaging Materials Management | 106-107 |
| Operational environment management | 3.1 Environmental Management Responsibility 3.2 Climate Change and Energy Management 3.3 Water Resources Management 3.4 Pollution prevention and management | 78-86 87-96 97-103 104-106 |
| Ethical management | 1.3 Insist on Ethical Management | 34 |
| Occupational health and safety | 4.2 Occupational health and safety | 119 |



The Impact of Material Sustainability Topics to the Value Chain of Uni-President

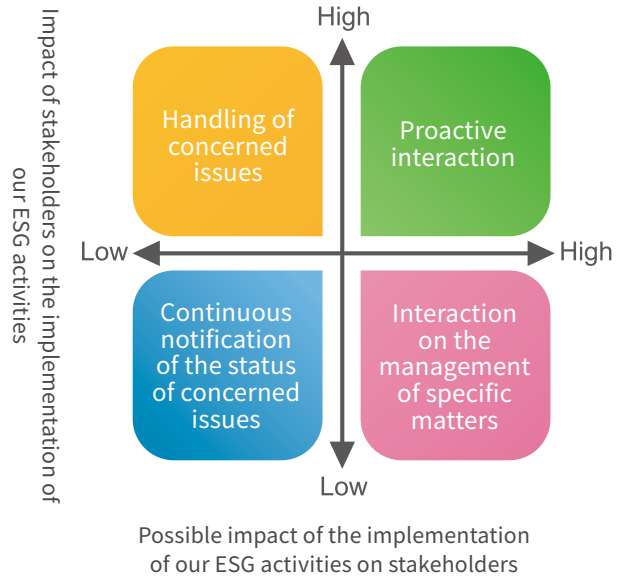
| Material Topic | Value chain | | | | | | | | GRI Topic |
|------------------------------------|-------------|----------|----------------|------------|----------|---------------------------|----------------|------------------------|---|
| | Employees | Consumer | Fund providers | Government | Supplier | Certification authorities | Academic units | Public interest groups | |
| Ethical management | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | GRI 205: Anti-Corruption |
| Packaging Material Management | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | NA |
| Operational environment management | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | GRI 302: Energy GRI 303: Water and Effluents GRI 305: Emissions GRI 306: Waste |
| Food safety | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | GRI 416: Customer Health and Safety |
| Occupational health and safety | ✓ | | | ✓ | ✓ | | | | GRI 403: Occupational Health and Safety |











Stakeholder Engagement

(GRI 2-29)

Responding to the needs of stakeholders is the foundational for Uni-President to implement sustainable development. This year, we have identified eight types of stakeholders. According to their influence on Uni-President's ESG activities and the degree of influence by Uni-President's ESG activities, we have proposed four major engagement approaches. By doing this, we effectively respond to issues concerning stakeholders and have acquired their suggestions. The communication status of each stakeholder was reported at the board meeting held on May 11, 2023. The following table is this year's material sustainability topics, sustainability topics that are of priority or concern to shareholders, as well as the performance of the engagement of stakeholders.



| Stakeholders | Topics concerned | Communication Frequency and Method | 2022 Communication Performance |
|--|---|--|--|
|  Capital Providers | <ul style="list-style-type: none"> Economic performance Ethical management Food safety Operational environment management | <ul style="list-style-type: none"> Hold a shareholders' meeting each year Occasional investor conferences Announce major information as required by the competent authority Regularly publish financial statements/ annual reports/ ESG report Official website information disclosed Contact: Investor Relations: Mr. Fang TEL: 06-253-6789 ext. 6510 Corporate Relations Management Team: Ms. Wu TEL: 02-8786-6888 ext. 2536 | <ul style="list-style-type: none"> Released financial statements each quarter 103 major pieces of information released 8 domestic and international investor conferences 1 shareholders' meeting Released 2021 ESG report |
|  Consumer | <ul style="list-style-type: none"> Responsible marketing and labeling Food safety Ethical management | <ul style="list-style-type: none"> Official website and brand marketing network Regular release of ESG report Consumer Service Hotline 0800-037-520 Consumer Service Email customer@mail.pec.com.tw | <ul style="list-style-type: none"> Satisfaction survey of the Consumer Service Center reached 93.95 points Released 2021 ESG report |
|  Employees | <ul style="list-style-type: none"> Food safety Economic performance Responsible marketing and labeling Occupational health and safety | <ul style="list-style-type: none"> Announcement of management policies, rewards, punishments, and changes. Regular labor-management communication meetings/labor unions Regular Occupational Safety and Health Committee Meetings Training center/internal recruitment/job rotation Periodic Welfare Committee meetings and publishing of financial statements Periodic publishing of Uni-President monthly magazines and ESG report Internal food safety hotline Contact: Human resources: hr@mail.pec.com.tw | <ul style="list-style-type: none"> 4 labor-management meetings 4 Occupational Health and Safety Committee meetings Union participation rate of 100% Released 12 Uni-President monthly magazines |

| Stakeholders | Topics concerned | Communication Frequency and Method | 2022 Communication Performance |
|--|---|---|---|
|  Suppliers | <ul style="list-style-type: none"> • Food safety • Ethical management • Occupational health and safety | <ul style="list-style-type: none"> • Communication meetings from time to time / Irregular inspection and guided assistance • Evaluation, plant visit and guidance mechanism/audit management • e-Procurement system announcement • Supplier grievance channels • Regular release of ESG report • Reporting system for ethical violations <p>https://www.uni-president.com.tw/other_service/box_2.asp</p> | <ul style="list-style-type: none"> • Performed occasional visits on 13 suppliers • Performed annual assessments on 152 suppliers • Performed food safety risk inspection on 54 internal plants, outsourcing plants and QC/ research units |
|  Government | <ul style="list-style-type: none"> • Corporate governance • Ethical management • Operational environment management • Food safety • Occupational health and safety | <ul style="list-style-type: none"> • Regular compliance audits • Support for social events/initiatives • Assist in the formulation of related regulations • Regular release of ESG report • Contact: Media Contact of the Public Affairs Office: Mr. Yao TEL: 06-253-6789 ext. 6297 | <ul style="list-style-type: none"> • 457 products were established on the track and trace system as required by food safety-related laws and regulations • Released 2021 ESG report |
|  Public interest groups | <ul style="list-style-type: none"> • Ethical management • Nutrition and health • Social welfare and charity | <ul style="list-style-type: none"> • Held and participated in charity events, emergency assistance/education/nutrition projects for vulnerable groups • Periodic publishing of ESG report/ Uni-President Monthly magazines/ Foundation website and annual reports • Uni-President Social Welfare Charity Foundation Contact TEL: 06-2536789 ext. 8332 E-MAIL : noralieu@mail.pec.com.tw • The Taiwan Millennium Health Foundation Contact TEL : 02-87860996 E-MAIL : healthinfo@1000-love.org | <ul style="list-style-type: none"> • Emergency aid provided to 811 families throughout Taiwan • Supplies provided to 28,968 households throughout Taiwan • 7 "Value Concept Conveyance" campus seminars • 17 associates and brands of the group participated in the grand event, during which 582,000 waist measuring tapes were distributed. • For the online activity "Measure Your Waist to Keep Healthy" on 80-90cm Waist Measurement Day, approximately 50,000 people measured and logged their waist measurements. • Approximately 20,000 individuals took part in the free waistline and blood pressure check at the Millennium Blood Pressure Station in stores. • Released the annual Foundation report |
|  Third-party certification authorities | <ul style="list-style-type: none"> • Food safety • Packaging Material Management • Occupational health and safety | <ul style="list-style-type: none"> • Regular compliance audits • Regular communication meeting • Audit management | <ul style="list-style-type: none"> • Annual audit meeting |
|  Academic institutions | <ul style="list-style-type: none"> • Food safety • Nutrition and health • Responsible marketing and labeling | <ul style="list-style-type: none"> • Participate in external ratings • Participate in research programs/ seminars • Official website/brand marketing network • Regular release of ESG report • Consumer Service Hotline and Email | <ul style="list-style-type: none"> • Won 2022 TCSA "Taiwan Top 100 Sustainability Model Award" and "Corporate Sustainability Report Award – Silver" • Held 6 preventive medicine seminar, which was attended by over 1,500 people. • A total of 48 educational video clips on 14 health themes were broadcast at the Online Health Afternoon-Tea Party. |

Sustainable Value Chain

As "integrity and hard work, innovation and improvement" is our management motto, we handle matters adhering to the principle of "integrity" and follow our corporate spirit of "hard work." At Uni-President, we constantly "innovate and improve" our products and management system. By providing consumers with well-thought-out and comprehensive products and services, we have laid the foundation for the development of a corporate sustainable business. Whether it is raw material traceability, food production and packaging, logistics and distribution, or customer health, we are committed to integrating the spirit of sustainable governance into our daily operations and rely on the joint cooperation of all our stakeholders. By taking this approach, we have built a sustainable value chain and achieved the vision of "a lifestyle industry that is inseparable from the people" with the key element being "everyone doing their part in the management of Uni-President."

Philosophy and Strategy

| |  Sustainable governance blueprint |  Shaping a Safe and Healthy Food and Drink Culture |  Commitment to Environmental Sustainability |  Building a Happy and Healthy Workplace |  Creating a Healthy and Happy Tomorrow |
|---------------------|--|--|--|---|--|
| Core Concepts | Our R&D mission is to provide "safe, tasty and healthy food" for consumers. Based on this, we have built various safety management models for food raw materials to ensure the safety and health of consumers. | As "performing above and beyond regulations" is a management cornerstone, we proactively adopt various environmentally friendly actions. Through our role and positioning, we aim to share our industrial experience and technology with the value chain. | Adhering to the motto of "professional cultivation, career development and lifelong learning," we create a reasonable, safe and fair work environment. Meanwhile, we also share management results with our employees. | We integrate our core competencies to create a better life and society with "caring for the socially disadvantaged" and "promoting the prevention of lifestyle disease concepts" as our starting point. | |
| Management Strategy | <ul style="list-style-type: none"> Care for the health and safety of customers Implement food safety audits Proactively promote product R&D and innovation, while refining products and satisfying consumer needs | <ul style="list-style-type: none"> Promote energy conservation and carbon reduction projects and manage reduction goals Implement water resources management Promote pollution prevention Introduce and evaluate the most optimized, environmentally friendly and functional packing materials | <ul style="list-style-type: none"> Implement work safety – self-protection, mutual protection, and guardianship Build a learning atmosphere in the organization to improve the health of employees and increase human capital Implement employee equal care | <ul style="list-style-type: none"> Through the Uni-President Social Welfare Charity Foundation, we aim to promote the six major objectives: disability, emergency relief, medical care, schooling, childcare, and elderly care. Promote social education, research and development, international academic exchanges that foster the idea of nutritional health and preventive medicine through Taiwan Millennium Health Foundation | |
| SDGs Response |  SDG 2: 2.4  SDG 12: 12.6、12.8  SDG 15: 15.2 |  SDG 6: 6.3、6.4  SDG 12: 12.4-6、12.8  SDG 13: 13.1、13.3 |  SDG 7: 7.3、7.a  SDG 8: 8.5、8.8 |  SDG 3: 3.d  SDG 5: 5.1 |  SDG 1: 1.5  SDG 4: 4.5  SDG 2: 2.1、2.2  SDG 10: 10.2 |

Short-, medium-, and long-term goals








◆ Shaping a Safe and Healthy Food and Drink Culture


 Target surpassed  Target achieved  Target missed

| 2022 target | 2022 Target Achievement Status | Short-term target (2023) | Mid-to Long-term Goal (2025) |
|--|---|--|--|
| Customer complaints on Food Safety Point 1 – No anomalies |  | Customer complaints on Food Safety Point 1 – No anomalies | <ul style="list-style-type: none"> • Implement 3-point food safety management • Strengthen the promotion of food safety culture of all affiliated companies • Continuously improve source management and strengthen independent management of suppliers • Continue to improve the quality and taste of existing products • Improve three major product categories including fresh food, bakery, and nutrition through product R&D |
| The number of points for Food Safety Point 2 issues decreased by 10% from the same period last year. |  (Note) | The number of points for Food Safety Point 2 issues decreased by 10% from the same period last year. | |
| Drug residue in finished products – No anomalies |  | Drug residue in finished products – No anomalies | |
| Public sector audits – No violations |  | Public sector audits – No violations | |


Note: Mainly due to the smell of the packaging raw materials and the anomaly in products; we have tracked suppliers showing anomalies, demanded that they make improvement, and visited them regularly, so as to enhance supplier management.

◆ Commitment to Environmental Sustainability

| 2022 target | 2022 Target Achievement Status | Short-term target (2023) | Mid-to Long-term Goal (2025) |
|--|---|---|--|
| <ul style="list-style-type: none"> • The annual average power saving rate of each general plant is >1% • Lower the GHG emission intensity of Scope 1 and 2 by 1.5% per year |  | <ul style="list-style-type: none"> • Average power saving rate was 2% • A 2.01% drop in Scope 1 and Scope 2 greenhouse gas emission intensity was observed | <ul style="list-style-type: none"> • The annual average power saving rate of each general plant is >1% • Lower the GHG emission intensity of Scope 1 and 2 by 1.5% per year |
| The waste recycling rate in the production plant is kept at 95% or higher |  | The waste recycling rate in the production plant was 95.48% | The waste recycling rate in the production plant is kept at 95% or higher |
| Annual COD average intensity below 48 mg/L |  | COD average intensity was 31.46 mg/L | Annual COD average intensity below 48 mg/L |
| Continue to enhance raw material utilization rate, with soybeans of 98.00%, tea of 93.00% and fresh milk of 96.85%. |    | The utilization rate of soybeans and tea was at the standard, and the rate of fresh milk production was 96.80%, up 0.01% yoy. | Continue to enhance raw material utilization rate |
| <ul style="list-style-type: none"> • Promote plastic circular economy on par with international trends. • The product is designed in the direction of simplification of packaging materials that are easy to recycle |  | <ul style="list-style-type: none"> • Built a PET recycling system and finished production line test • Reduced annual plastic consumption by 1.35 tons through newly launched projects | <ul style="list-style-type: none"> • Introduce at least one product packed in R-PET packaging materials • Reduce annual plastic consumption by 10 tons through newly launched projects |

| 2022 target | 2022 Target Achievement Status | | Short-term target (2023) | Mid-to Long-term Goal (2025) |
|---|---|--|---|--|
| <ul style="list-style-type: none"> Continue to optimize the efficiency of water consumption in each plant Introduce water saving programs, while monitoring water conditions and continuing to optimize response measures and management mechanisms |  | Save the consumption of fresh water by 39,150 tons | <ul style="list-style-type: none"> Continue to optimize the efficiency of water consumption in each plant Introduce water saving programs, while monitoring water conditions and continuing to optimize response measures and management mechanisms | Continue to optimize the efficiency of water consumption in each plant |

◆ Building a Happy and Healthy Workplace

| 2022 target | 2022 Target Achievement Status | Short-term target (2023) | Mid-to Long-term Goal (2025) |
|--|---|--|--|
| Diversified talent in Uni-President |  | Diversified talent in Uni-President | Diversified talent in Uni-President |
| Create a reasonable and fair workplace |  | Create a reasonable and fair workplace | Create a reasonable and fair workplace |
| Disaster-free workplace |  (Note) | Disaster-free workplace | Disaster-free workplace |

Note: Mainly due to one occupational accident in which the left index finger of an employee at work was inserted into the slit at the side of the conveyor belt, resulting in a tear to the front end of the finger. In response, we have introduced protective measures to narrow the slit, publicized the case, and conducted safety education and training.

◆ Creating a Healthy and Happy Tomorrow

| 2022 target | 2022 Target Achievement Status | Short-term target (2023) | Mid-to Long-term Goal (2025) |
|---|---|---|---|
| Promote the support program of the disadvantaged based on the six major objectives: disability, emergency relief, medical care, schooling, childcare, and elderly care to fulfill corporate social responsibility |  | Promote the support program of the disadvantaged based on the six major objectives: disability, emergency relief, medical care, schooling, childcare, and elderly care to fulfill corporate social responsibility | Promote the support program of the disadvantaged based on the six major objectives: disability, emergency relief, medical care, schooling, childcare, and elderly care to fulfill corporate social responsibility |
| Raise the awareness of prevention over treatment to reduce the risk of chronic diseases |  | Teach the public how to tell the 5 metabolic syndrome indicators from their waist circumference readings | Continue to boost the public's awareness of metabolic syndrome indicators, and further urge them to implement regular waist measurement habits, to achieve the purpose of prevention over treatment and reduce the risk of developing the three chronic diseases, namely, hypertension, hyperglycemia, and hyperlipidemia |

Respond to sustainability initiatives in a proactive manner

As we strive for the promotion of sustainability, not only do we implement internal governance, we also proactively participate in various external organizations to keep abreast of global sustainability trends to be a leader in industry development. Uni-President is the founding member of the Taiwan Corporate Sustainable Forum (TCSF) in 2008 and Taiwan Business Council for Sustainable Development (BCSD) and we continue to dedicate ourselves to implement corporate sustainability and corporate social responsibility management in Taiwan.

At the same time, we demonstrate our dedication on sustainability through actions with international standards. As for packaging, we recognize, support and use FSC™ certified packaging materials. The packaging of Uni-President's "MineShine" series were the first aseptic cartons in Taiwan to be certified by the FSC™. As for the implementation of responsible procurement of raw materials, we have purchased soybeans certified by the Soy Sustainability Assurance Protocol (SSAP) since 2018.

Meanwhile, we continued to strengthen our corporate image of health, environmental protection and animal care. In October 2021, we officially announced that non-regulatory animal testing was banned. To comply with Animal Protection Act and applicable bylaws, the testing of animal in the current stage of the certification of health food is reviewed and passed by the "Institutional Animal Care & Use Committee" to carry out experimental design and humane management.

| Initiative/ Participated Projects | Description |
|--|---|
| Participate in the Taiwan Corporate Sustainability Forum | The Taiwan Corporate Sustainable Forum (TCSF) is a flexible platform jointly organized by 20 domestic representative enterprises; members of the Forum regularly communicate and organize forum activities on sustainability issues beyond the regulations to promote cross-industry learning and industrial integration. This Forum focuses on providing the latest global sustainability news and building a Taiwan Vision 2050 Project. The Taiwan Vision 2050 Project was put together by the World Business Council For Sustainable Development (WBCSD). Members of the TCSF set up various workshops from local perspectives, and discussed with experts, scholars and internal employees to build Taiwan Vision 2050. |
| Support on the use of FSC™ certified packaging materials | The standard of the international nonprofit organization FSC™ (Forest Stewardship Council) is currently recognized as the highest standard for the sustainable procurement of lignocellulosic biomass to assess whether forest management units actually implement the "responsibility of forest management." The purpose is to guarantee to consumers that the wood fibers in the aseptic carton pack can be traced from the supply chain to its source in the forest, and that the cardboard used in the aseptic carton pack comes from FSC™ certified forests and other controlled sources. The FSC™ certifications are well supported by all sectors of the community, including NGOs and corporations, which all provide mechanisms and standards corresponding to the green consumption, in order to ensure the sustainable development of resources. |
| Procurement of soybeans certified by the Soy Sustainability Assurance Protocol (SSAP) | The U.S. Soybean Sustainability Assurance Protocol (SSAP) is a nationwide system that is audited by third parties that verifies sustainable soybean production. The third-party sustainability certification for management practices is based on a national system of sustainability and conservation laws and regulations combined with careful implementation of best production practices by the nation's 302,963 soybean farms. The guidelines involve six major aspects including crop rotation, soil turning reduction, and land conservation, which can also achieve multiple effects such as energy saving, carbon reduction, as well as water and soil conservation. |
| Banning of non- statutory animal testing | As a means to be in line with international research trends while caring for the welfare of animals, Uni-President does not sponsor or commission/outsource third parties to carry out animal testing that are not required by laws or regulations. The application for health food policy will be prioritized by research experiments for human consumption and we do not sponsor or commission/outsource third parties to carry out animal testing. If it cannot be avoided, the animal testing unit will be asked to adhere to the 3R principles (replace, reduce and refine). To comply with the Animal Protection Act and applicable bylaws, the testing of animals in the current stage of the certification of health food is reviewed and passed by the "Institutional Animal Care & Use Committee" to carry out experimental design and humane management. |

About Uni-President

(GRI 2-1、GRI 2-6、GRI 2-28、GRI 201-1)

From a flour mill to an international group, not only has Uni-President been keeping up with the times to strive for innovation, but it has also been a leader in terms of trends.

With a goal of deepening our Asian market and entering the global market, at Uni-President, we will practice our business policy of "taking advantage of the trends, understanding the conditions of the market and improving techniques." As well as this, we will be committed to our operating philosophy of "hard work and focused management" and an attitude of "not being impetuous" to go along with social trends, consumer expectations and food safety regulations. Furthermore, will take a proactive approach to discover and create the resources available within the Group to provide diverse products and services, maximizing the Group's overall effectiveness and jointly creating maximum value.

Company profile

| | |
|----------------------------------|--|
| Industry | Food Industry |
| Total No. of Employees | 5,578 employees(Note) |
| Date of Establishment | August 25,1967 |
| Total Consolidated Assets (NT\$) | 551,399,914,000 |
| Main businesses | Manufacturing, processing and sales of flour, feed, oil, instant noodles, cold foods, beverages, dairy products, bread, sauce, meat products, ice products and imported foods, as well as international trade, and baked food manufacturing. |
| Head Office Location | No.301, Zhongzheng Rd.,Yungkang Dist.,Tainan City 710401 |
| Capital (NT\$) | 56,820,154,000 |
| Regions of operations | Asia and the Americas |

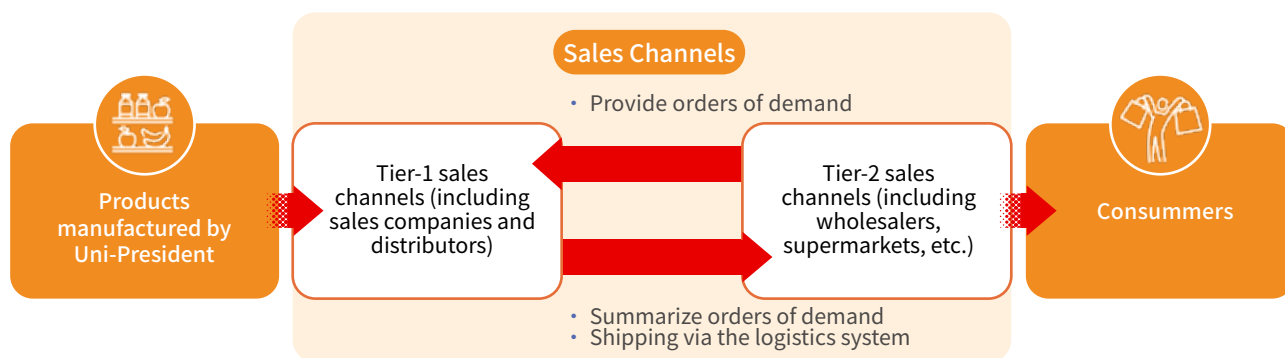
Note: The employee count is calculated using the permanent and temporary employees in service on December 31, 2022.

The value chain of food industry



Uni-President, a member of the food manufacturing industry, consolidates and concentrates on the growth of its food products and managerial arrangement both locally and internationally. It engages in a variety of industries across the upstream, midstream, and downstream of the food industry chain. Uni-President mainly has Provisions, Food-for-Life, Dairy and Beverage, General Foods, Baking Business and technical groups, etc. It produces feed, aquatic feed, household edible oil, flour, frozen prepared food; dairy products and soft drinks like tea, water, juice, and coffee; instant noodles, soy sauce condiments, and bakes such as bread and pastries.

Uni-President's products are marketed through downstream sales channels, which are divided into tier-1 sales channels (including sales companies and distributors) and tier-2 sales channels (including wholesalers, supermarkets, etc.) based on whether there is a direct sales relationship. Uni-President in the upstream and its "tier-1 sales channels" and "tier-2 sales channels" in the downstream forge a pyramid-like production and sales relationship, jointly and mutually augmenting business by forming an alliance by signing contracts and collateralizing mortgage rights.



Business Strategy

A sound financial and economic foundation is one of the cornerstones of a company's sustainability. The production, sales, people, development, money invested by a company as well as its operating activities and effective risk control are also key concerns of stakeholders.

At Uni-President, we divide our business strategy into short-term and long-term plans. In terms of our short-term business strategy – we continue to build our position in the industry by strengthening brand value, optimizing production benefits and allocating highest value-added product structures and marketing resources to enhance profitability. In the meantime, we will also ensure we have a full grasp of stakeholders' needs, while implementing ethical management and corporate social responsibility.

In terms of long-term operational development, to initiate the growth momentum for the second 50 years of Uni-President, the Company continues to adopt the business strategy of "One Core and Four Gears." With "brand management" being the strategic core, we have set "creating maximum operational value for the Company" as a long-term Management Target, and "manufacture+R&D," "trade + logistics," "experience + retail," and "alliance and acquisition," in order to build an Asian distribution and lifestyle platform. We strive to become a benchmark group of global food marketing companies.

In addition to continuing to stabilize the infrastructure and organizational capabilities of all markets, we will strengthen the construction of operational systems and cultivation of human resources. By doing this, we are able to improve the quality of life while creating the economic value that should be created in pursuing "sustainable success" and "eternal progress."



Financial Information (Including Tax)

Unit: NT\$ million

| | 2020 | 2021 | 2022 |
|-----------------------------------|---------|---------|---------|
| Consolidated revenue | 447,320 | 473,502 | 524,832 |
| Consolidated gross margin | 154,030 | 156,106 | 167,650 |
| Consolidated net profit after tax | 30,801 | 28,796 | 26,526 |

Accountant Rotation and Independence and Eligibility

Each year, we take the initiative to assess the independence and eligibility of our certified accountants. This year, the results were submitted to the Audit Committee on March 7, 2023 and the Board of Directors on March 9, 2023 for review, which were approved. The certified accountants of PwC Taiwan were in line with Uni-President's independence and eligibility assessment criteria (see page 55~56 of the 2022 annual report). There is also a duty rotation policy within PwC Taiwan to maintain the independence and eligibility of certified accountants.

Tax Governance

As tax governance is our top priority, we abide by all relevant tax laws and regulations. Moreover, we have especially established the "Tax Policy" and related tax management duties. Our tax governance guidelines are filing tax with honesty, assessing and responding to tax risks, keeping open and honest communication, as well as information transparency.

The income tax paid in the past three years is as follows. In addition, the taxation policy can be downloaded from the company's website at <https://www.uni-president.com.tw/index.asp>

Unit: NT\$ thousand

| Standalone income tax expense paid | 2020 | 2021 | 2022 |
|------------------------------------|---------|---------|---------|
| | 749,961 | 616,829 | 645,533 |

Economic performance

Unit: NT\$ thousand

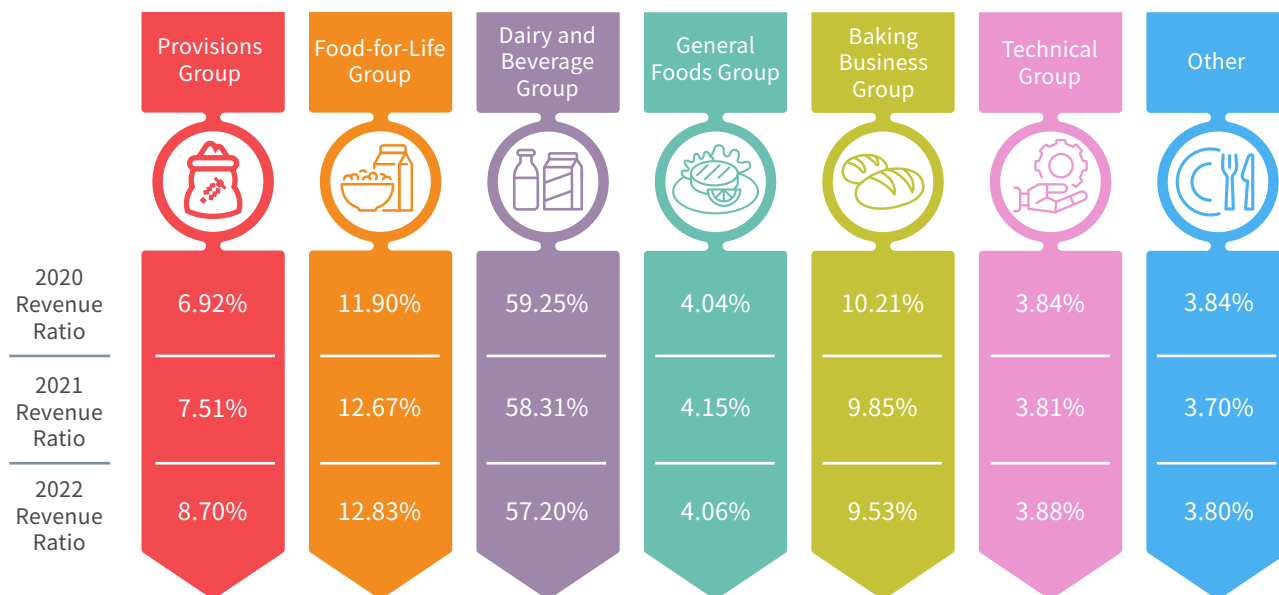
| Type | 2020 | 2021 | 2022 |
|---|------------|------------|------------|
| Direct economic value generated | | | |
| Revenue (Note 1) | 60,177,018 | 58,924,206 | 61,102,407 |
| Direct economic value allocated | | | |
| Operating costs | 25,949,759 | 27,122,825 | 32,020,640 |
| Employee wages and benefits | 8,238,454 | 7,932,685 | 7,784,462 |
| Payments to providers of capital (Note 2) | 14,661,101 | 15,757,253 | 15,909,684 |
| Payments to the government by country | 2,186,486 | 1,956,277 | 2,723,030 |
| Community investments | 15,496 | 11,511 | 144,971 |
| Economic value retained | 9,125,722 | 6,143,655 | 2,519,620 |

Note 1: Including operating revenue, interest income, dividends, rents, royalty income, and share of profits and losses of subsidiaries, affiliated companies and joint ventures recognized under the equity method in 2022 (NT\$15,648,835,000).

Note 2: Including the distribution expenses of earnings and dividends of NT\$15,341,442,000 in 2022

Product Revenue Ratio

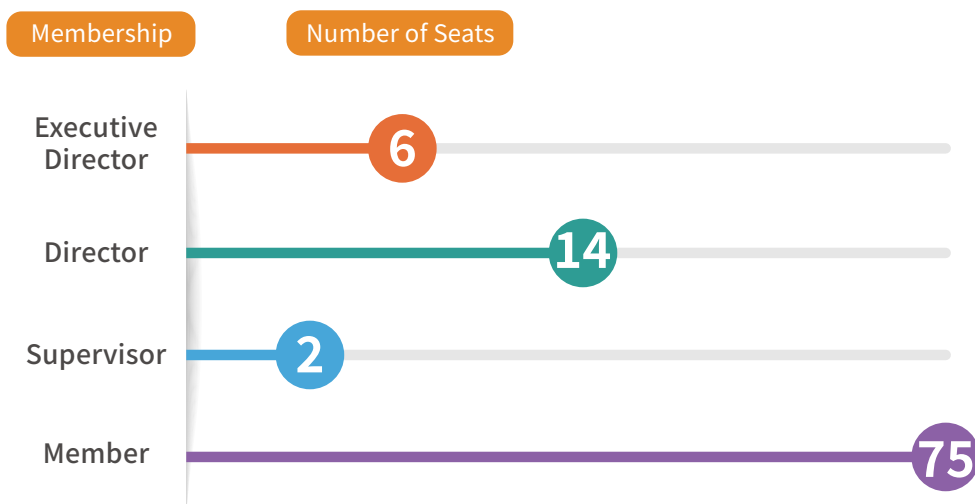
Uni-President's products are mainly divided into seven groups, including Provisions Group, Food-for-Life Group, Dairy and Beverage Group, General Foods Group, Baking Business Group, Technical Group, and others. Among them, the Dairy and Beverage Group and the Food-for-Life Group are our main products which accounted for 70.03% of total revenue. While the Provisions Group, Food-for-Life Group, Technical Group and other had a slight increase in 2022 in revenue ratio compared to the previous year.



Participation in Foundations and Associations

Adhering to the concept of social harmony and mutual assistance, we take a proactive approach in participating in relevant business associations and international organizations. In doing so, we further build mutual cooperation relationships through meetings and exchanges. Uni-President proactively participates in a total of 52 business associations and international organizations, such as the Straits Economic & Cultural Interchange Association, Taiwan Quality Food Association (TQF), BCSD Taiwan, and the Taiwan Flour Mills Association. Besides serving as a general member, we also hold 97 seats of executive directors, directors, and supervisors in some organizations.

Association Membership



1 Managing a Transparent and Ethical Enterprise



1.1 Transparent and Ethical Enterprise Commitment

1.2 Implementation of Corporate Governance

1.3 Insist on Ethical Management

1.4 Strict regulatory compliance

1.5 Risk Management Control

1.1 Transparent and Ethical Enterprise Commitment

(GRI 2-23~25、GRI 3-3)

As "integrity and hard work, innovation and improvement" is our management motto, we handle matters by adhering to the principle of "integrity" and follow our corporate spirit of "hard work." At Uni-President, we constantly "innovate and improve" our products and management system to cope with trends and increase our competitiveness. This way, not only can the public's material and quality needs be fulfilled, but their needs of the spirit, culture and mind can also be met.

| | |
|---|---|
|  <p>Material Topic</p> | Ethical management |
|  <p>Policy and Commitment</p> | <ul style="list-style-type: none"> • In order to establish a corporate culture of ethical management and a good risk control mechanism, the Company, by referencing the Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies and the Ethical Corporate Management Operating Procedures and Code of Conduct promulgated by the Taiwan Stock Exchange (TWSE), have formulated our own regulations and rules, including Uni-President Ethical Corporate Management Best Practice Principles, Uni-President Procedures for Ethical Management and Guidelines for Conduct, and Summary for Uni-President Enterprises to handle disclosure of material inside information. All company activities and business relationships must abide by the above policy commitments, among which the Ethical Corporate Management Best Practice Principles and the Uni-President Procedures for Ethical Management and Guidelines for Conduct were promulgated by a resolution of the Board of Directors and submitted to and reviewed by the Audit Committee, procedures that are applicable mutatis mutandis to any amendment thereafter. • Carry out business activities based on principle of fairness, honesty, trustworthiness and transparency. • Abide by the laws and regulations of the countries and regions in which we operate our businesses, with regulatory compliance being the minimum standard. • Enhance the promotion of ethical management and implement it in daily task execution. • We have collaborators like vendors and engineering manufacturers comprehend our principles of business ethics and culture and sign a document of agreement that forbids any form of bribery and corruption. |
|  <p>Goal</p> | <ul style="list-style-type: none"> • Deeply plant the Ethical Corporate Management Principles into the Company's corporate ethics and culture to enhance its reputation, while pursuing sustainable management. • Create a sound regulatory compliance culture, and uphold integrity and discipline so as to foster the Company's robust operations. |
|  <p>Action Plan</p> | <ul style="list-style-type: none"> • Allocate sufficient manpower and financial resources and establish a dedicated Ethical Corporate Management Practice Team to promote ethical management. • Proactively focus on the development of foreign and local ESG measures and regulations, and adjust the Company's internal systems and business operations accordingly. • Pay attention to internal and external ethical management-related cases and strengthen related inspections and promotions when necessary. • Enhance the promotion of ethical management and implement it in daily task execution. <ul style="list-style-type: none"> -To the Board of Directors: Routine annual promotion at the board meeting. All directors were briefed on ethical management topics in 2022. -To all employees: Launch related courses at the Uni-President Corp. Training Institute to reinforce regulatory compliance concepts. At the same time, the Ethical Corporate Management Practice Team sends ethical management-related measures and cases to all employees through emails and promotes ethical management in Uni-President monthly magazines. • In 2022, both the signing rate of the letter of commitment by construction project contractors and the signing rate of the letter of commitment by suppliers as required were 100%. |
|  <p>Evaluation Mechanism</p> | Report to the Board of Directors on the implementation status of ethical management and regulatory compliance on an annual basis. |
|  <p>Grievance Mechanism</p> | An independent reporting email (6487@mail.pec.com.tw) and hotline have been set up for internal and external personnel. |

1.2 Implementation of Corporate Governance

(GRI 2-9~2-11、GRI 2-15、GRI 2-17~2-20)

A sound corporate governance system helps reduce a company's operational risks and improve its corporate competitiveness, and is a foundation for sustainability. The competitiveness of a company is based on a robust board structure and transparent and real-time financial information, as well as its existing ethical culture and effective internal audits.

Corporate governance poses a certain degree of importance to the stakeholders and Uni-President. Stakeholders are concerned if a company has comprehensive and transparent corporate governance in order to strengthen company performance while taking into account the interests of each stakeholder and protecting the rights and interests of shareholders.

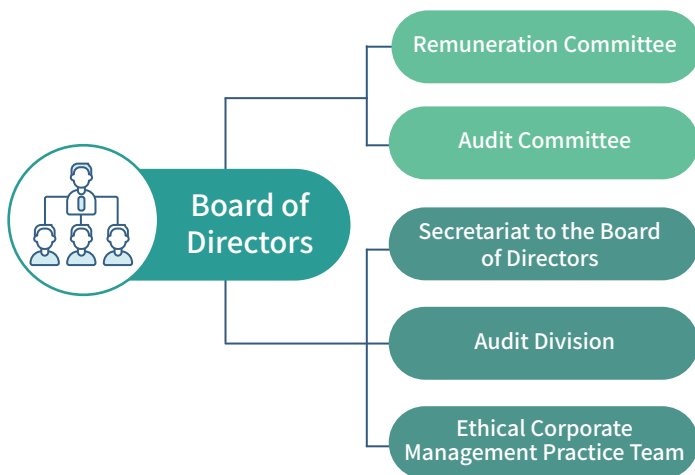


【Uni-President Enterprises Corporation Corporate Governance Principles】

The Uni-President Enterprises Corporation Corporate Governance Principles aim to enhance and implement corporate governance, while responding to the development trends of international and domestic corporate governance systems. These Principles are reviewed and updated on a regular basis in order to improve the effectiveness of corporate governance. The contents of these Principles are based on the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies jointly formulated by Taiwan Stock Exchange and Taipei Exchange, hoping to establish a robust company system.



1.2.1 Corporate Governance



Board of Directors

The company adopts the candidate nomination system for the election of its directors; directors are elected by the shareholders' meeting from the director candidates shortlist and votes are counted based on the cumulative voting method stipulated in Article 198 of the Company Act. According to Uni-President's Procedures for Election of Directors, the composition of the board of directors should take into account the diversity of gender, age, nationality, culture, professional knowledge, and skills. It is advisable that directors concurrently serving as company officers not exceed one-third of the total number of the board members, and that an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs.

The current board of directors, consisting of 13 individuals, was voted into office at the shareholders' meeting on May 31, 2022. The board includes 10 general directors (2 of whom are female) and 3 independent directors. Please refer to P.20-P.25 of the Company's 2022 annual report for detailed information on directors, including their background, professional ability, and the list of current positions held in the Company and other companies.

Each year, the board of directors take courses on corporate governance, business operations, laws and regulations, finance, and sustainable management to stay up to date. Such courses include "Up-to-Date Business Models", "ESG Sustainability Trends", "How Board of Directors Monitor ESG Risks", and the "Economy in the Post-Convergence Era".



2022 Hours of the Board's Further Education and Meeting Situation

- The total hours of the Boards further education is 129, an average of 9.9 hours per director.
- A total of 10 meetings were held, with an average attendance rate of 98.46% for all directors.

(Period: from 2022/1/1 to 2023/3/15)

Director Performance Evaluation

We have formulated the "Regulations Governing the Board Performance Evaluation" to implement corporate governance while improving the functions of the Board of Directors. We also establish performance targets to strengthen operational efficiency. The Company's board of directors shall conduct an internal board performance evaluation every year. For relevant evaluation procedures, please refer to the Uni-President Enterprises Corporation Regulations Governing the Board Performance Evaluation. Many evaluation indicators are highly linked to corporate governance and corporate sustainable development to ensure the sustainability of the Company.



Uni-President Enterprises
Corporation Regulations
Governing the Board
Performance Evaluation



Board of Directors

- Participation in the operation of the company
- Improvement of the quality of the board of directors' decision making
- Composition and structure of the board of directors
- Election and continuing education of the directors
- Internal control



Individual board members

- Alignment of the goals and missions of the company
- Awareness of the duties of a director
- Participation in the operation of the company
- Management of internal relationship and communication
- The directors professionalism and continuing education
- Internal control



Remuneration Committee and Audit Committee

- Participation in the operation of the company
- Awareness of the duties of the functional committee
- Improvement of quality of decisions made by the functional committee
- Makeup of the functional committee and election of its members
- Internal control

2022 Director Performance Evaluation Results

The overall evaluate shows that each director has provided suggestions and views according to their expertise and views and made effective contributions to the Board of Directors. The Board operates well, and its members have sufficient understanding of the company, the management team and the industry which is in line with good corporate governance practices.



Corporate Governance Officer

To improve the effectiveness of the Board, we set up a "Corporate Governance Officer" in 2018 as the top Officer in charge of corporate governance-related affairs. The Officer's duties include handling matters associated with board and shareholders meetings in accordance with laws, preparing minutes of board and shareholders' meetings, assisting in continuing education of each director and providing information required for directors to carry out duties.

In 2022, the corporate governance Officer received 30 hours of corporate governance courses, in order to not only improve and enrich the relevant professional knowledge, but also to develop and implement the corporate governance practice. For more information on the Corporate Governance Officer, please see Corporate Governance Framework Disclosure on Uni-President's official website on

<https://www.uni-president.com.tw/invest/index.html>

Remuneration Committee

According to the Company's Remuneration Committee Charter, Remuneration Committee members shall be appointed by a resolution of the Board of Directors; the committee shall comprise three members, more than half of which shall be independent directors; and an independent director shall be elected as convener by all committee members. All members of the fourth and fifth Remuneration Committee are independent directors. More information on the committees can be found on page 67 of the 2022 annual report.

According to its expertise, the Remuneration Committee formulates and regularly reviews the policies, systems, standards and frameworks of the performance evaluation and remuneration of directors and managerial officers. Based on the Company's business performance and the impact of the organization's management on the social and environment, the remuneration for directors and managerial officers are regularly evaluated and formulated to deepen Uni-President's corporate ethics and culture, pursuing sustainable management.

Remuneration Policy

Annually, the Remuneration Committee and the Board of Directors assess and inspect the rationality of the performance appraisal and remuneration of directors and managers. Reasonable remuneration is given by considering individuals' performance achievement rate and contribution to the Company, the Company's overall operating performance, industry future risks, and development trends; by timely review of the remuneration system depending on the actual operating conditions and relevant laws and regulations; and by factoring in the Company's current corporate governance trend. Doing so helps the Company strike a balance between sustainable management and risk control. Please refer to p.42~43 of the 2022 annual report for the company's remuneration policy/standard/ combination/established procedures, and their relevance to business performance and future risks.



With a view to demonstrate the organization's focus on sustainable progression, execution performance will be taken into consideration as part of the presidents' performance assessment, beginning from 2023.

Additionally, according to the Company's Articles of Incorporation, the Company shall allocate no less than 2% of the profits earned during the current year for the purpose of employees' compensation and no more than 2% of the same for directors' remuneration. The Company's Articles of Incorporation must be approved by the shareholders' meeting; the distribution of employee compensation and director's compensation is reported each year at the next annual shareholders' meeting.

Audit Committee

The Audit Committee of the Company is composed of all independent directors. Independent directors are elected via the candidate nomination system by the shareholders' meeting from the shortlist of independent director candidates. To learn more about the third and fourth Audit Committees, please turn to page 48 of the 2022 Annual Report. The main duty of the Audit Committee is to assist directors in fulfilling their roles in compliance with the Company Act, the Securities and Exchange Act and other related laws. It also assists directors in improving the supervision of the Company's accounting, financial reporting and internal control practices.



2022 Audit Committee Meetings

- A total of 10 meetings were held
- Actual attendance rate of the convener and members was 100

(Period: from 2022/1/1 to 2023/3/15)

Secretariat to the Board of Directors

The duty for the Secretariat to the Board of Directors is to convene annual general shareholders meetings, board meetings, audit committee meetings, investment management committee meetings, as well as their elections, operations and related affairs concerning corporate governance.

Audit Division

An "Advisory Service Group" and "Risk Management Group" have been established in the audit division. Each year, the audit division proposes an annual audit plan based on the risk assessment results to ensure the effective continuous operation of the internal control system, strengthen corporate governance and establish corporate risk assessment and risk management mechanisms. The audit division conducts monthly audits and produces an audit report consisting of working drafts and related information, while also promoting corporate governance from the perspective of sustainable corporate development.

Ethical Corporate Management Practice Team

The Ethical Corporate Management Team is responsible for promoting ethical management, anti-corruption, anti-bribery and regulatory compliance, while also reporting to the Board of Directors on the implementation status and performing advocacy. Launch related courses at the Uni-President Corp. Training Institute to reinforce regulatory compliance concepts. At the same time, the Ethical Corporate Management Practice Team sends ethical management-related measures and cases to all employees through emails and promotes ethical management in Uni-President monthly magazines.

Avoidance of conflict of interest

As stipulated in its Rules of Procedures for Board of Directors' Meeting (Article 16), Ethical Corporate Management Best Practice Principles (Article 19), and Corporate Governance Principles (Article 32), Uni-President demands that directors avoid conflict of interest. When a proposal at a given board of directors meeting concerns the personal interest of, or the interest of the juristic person represented by, any of the directors, the concerned director shall state the important aspects of the relationship of interest at the given board meeting. If his or her participation is likely to prejudice the interest of the Company, the concerned director may not participate in discussion of or voting on the proposal and shall recuse himself or herself from the discussion or the voting, and may not exercise voting rights as proxy for another director.

1.2.2 Real-Time Disclosure of Transparent Information

Uni-President's operation closely connects with the situation of overall social economics. In order to protect the rights of the cooperation's stakeholders, transparency and integrity are crucial factors to the company. We must do our best to provide diverse channels to deliver the message to and communicate with stakeholders, and present significant information in various, transparent, and instant ways, so as to consolidate the connection and communication between the company and its stakeholders. Open, transparent and timely financial and non-financial information are disclosed in both Chinese and English, enabling language-barrier-free access for all stakeholder to the Company's information.



Financial Information

A financial report is published on a quarterly basis in both Chinese and English; Uploaded to the Stakeholders section on the Company's website and make announcement on the Market Observation Post System. Annual reports, shareholders' meeting handbook and shareholders' meeting minutes are available in both Chinese and English for stakeholders.

Please see the website:

<https://mops.twse.com.tw/mops/web/t146sb05>

<https://www.uni-president.com.tw/invest/index.html>



Non-financial Information

The ESG report is compiled in accordance with the GRI Standards and the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies. The Chinese and English version of the report is disclosed on the MOPS and Company's dedicated ESG Website for all stakeholders.

Please refer to the Company's website:

<https://www.uni-president.com.tw/ESG/index.html>



Other

We prepare both Chinese and English versions of important resolutions of the Board and the Company's rules (e.g. Charter, Procedures for Election of Directors) and disclose them on the Company's official website for users' reference.

Please refer to the Company's website:

<https://www.uni-president.com.tw/invest/index.html>

1.3 Insist on Ethical Management

(GRI 205-2、GRI 3-3)

Ethical management is extremely important to stakeholders and companies. Unethical practices of a company may result in lower operating efficiency, loss of capital, and affect the trust between stakeholders, further seriously impacting a company's sustainability.

To establish a corporate culture and risk control system based on ethical management, a dedicated Ethical Corporate Management Practice Team was formed to report to the Board of Directors the implementation status of ethical management on an annual basis. An independent internal reporting mailbox and hotline have been set up for internal and external personnel. We keep a close eye on the changes in the management environment, while reviewing and amending principles, operating procedures and conduct guidelines related to ethical management on par with the government's policy. At the same time, we emphasize domestic and foreign case studies through education and training and emails. We integrate the promotion of ethical management concepts into our daily operations and shape a compliance culture of internal regulations and adhere to integrity and discipline in order to pursue sustainability. In 2022, there were no reports of any facilitation fees or political contributions received by the audit division.



2022 Ethical Management-Related Implementation

Signing of the Letter of Commitment for anti-bribery

- 4,016 suppliers (including raw materials, maintenance, repair and operation services) signed the Letter of Commitment to prohibit bribery and bribery issues. The signing rate of suppliers who are required to sign a letter of commitment was 100% in 2022, with the majority (over 98%) being local companies.
- 867 construction project contractors signed of the Letter of Commitment for anti-bribery. The signing rate of construction project contractors who are required to sign a letter of commitment was 100% in 2022, with the majority (over 99%) being local companies.

Internal and external education and training related to ethical management issues ^{Note1}

- To the Board of Directors:
 - The average training hours per director totaled 9.9 hours
 - To all employees: Launch related courses at the Uni-President Corp. Training Institute to reinforce regulatory compliance concepts.
 - A total of 54,152 employees received training
 - A total of 131,513.3 training hours

Promotion related to ethical management issues ^{Note 2}

- To the Board of Directors: Routine annual promotion at the board meeting. All directors were briefed on ethical management topics in 2022.
- To all employees: The Ethical Corporate Management Practice Team sends ethical management-related measures and cases to all employees through email and promotes ethical management in Uni-President monthly magazines.

Note: 1.The courses are of ethical management regulatory compliance, food safety and hygiene management and testing, accounting systems and internal controls.
 2. Ethical management briefing covers insider trading and anti-corruption topics.

1.4 Strict regulatory compliance

(GRI 2-27)

Uni-President takes a proactive approach on ESG laws and regulations and adjusts its internal systems and operations accordingly. We also abide by the laws and regulations of the countries and regions in which we operate our businesses, with regulatory compliance being the minimum standard. In addition, we also strive for the implementation of the "5S standards," namely food safety, occupational safety, environmental safety, information security and financial safety in order to create a sound regulatory compliance culture, and uphold integrity and discipline so as to foster the Company's robust operations.



Violations and Subsequent Improvement in 2022

In 2022, there were no major violations on the part of Uni-President ^{Note}

| Violation Aspect | Violation of Regulations | Plant | Reason | Fine | Improvement |
|----------------------|------------------------------------|--|---|--------------------------------|---|
| Occupational safety | Occupational Safety and Health Act | Yungkang General Plant | An area of one meter around the flange joint of the once-through boiler's natural gas pipeline in the boiler room is considered an explosion-proof zone (Zone 2). The water supply motor system in this locality is not designed with an explosion-proof structure suitable for the segmentation of hazardous areas at the installation site. | A NT\$60,000 fine was imposed. | <ol style="list-style-type: none"> Upgrades to the natural gas detection and ventilation system have been made in the once-through boiler area. The boiler area was surveyed for safety hazards and segmented. |
| Occupational safety | Occupational Safety and Health Act | Xinshih General Plant | An area of one meter around the flange joint of the boiler's natural gas pipeline in the boiler room is considered an explosion-proof zone (Zone 2). A fire broadcast amplifier in this locality is not designed with an explosion-proof structure suitable for the segmentation of hazardous areas at the installation site. | A NT\$60,000 fine was imposed. | <ol style="list-style-type: none"> The fire broadcast amplifier was moved to the non-explosive area of the boiler area. The boiler area was surveyed for safety hazards and segmented. |
| Environmental safety | Air Pollution Control Act | Yungkang General Plant - Hanbao TMR Center | The opacity of smoke emitted by a 650-US self-use diesel vehicle was 1.1 m-1, going beyond the emission standard of 1.0 m-1 in terms of particulate pollutant pollution. | A NT\$5,000 fine was imposed. | <ol style="list-style-type: none"> On January 16, 2023, the vehicle successfully passed a re-inspection after adjustments had been made to the engine and new parts for the diesel pump had been put in. Set to spend NT\$6,000 thousand for a new car that meets the Euro 6 standard in 2024, to substitute the aging vehicle. |

Note: The definition of material violations is set at NT\$1 million with reference to the Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities.

1.5 Risk Management Control

(GRI 2-23)

Our risk management covers governance, environmental and social aspects. According to potential risks of each related unit, we identify, analyze and measure risks so as to be able to further respond to them through adequate management methods. By supervising and improving the risk management plan, risk control is centrally managed and hierarchically executed according to the characteristics of risks and their impact levels, ensuring that they are effectively controlled at all times.

1.5.1 Risk Management Mechanism

In 2020, the Board of Directors passed the "Risk Management Policy" to be used as the main basis for Uni-President's risk management.



Risk Management Organizational Structure



- Board of Directors: The top unit of the Company's risk management in charge of approving, reviewing and supervising the Company risk management policy. Its objective is to ensure the effectiveness of risk management in accordance with laws and regulations, while promoting and implementing overall risk management.
- ESG Committee: The Committee is responsible for overall risk management. It sets risk control priorities according to internal and external changes and resolutions made by the Board of Directors. It is also responsible for reporting the implementation status of the risk management policy to the board of director each year, as well as proposing necessary advice for improvement.
- Risk Management Team: The Team reviews the risk control report of all units and follows up the progress of implementation and improvement. It also summarizes the execution status of each unit's risk management and submits a report to the ESG Committee.

Policy and Procedures



Uni-President performs periodic risk assessment each year and formulates a risk management policy for various risks, covering mechanisms such as management objectives, organizational structure, authority and responsibility attribution, and risk management procedures which are implemented accordingly. By doing so, the Company's risks can be effectively identified, balanced and controlled so that risks arising from operating activities are controlled within an acceptable range.


Scope and Measures


The risk management policy of Uni-President manages all potential strategic, operational, financial and hazard risks that may affect operations and profitability. The management scope includes but is not limited to the following categories: operational risk, market risk, food safety risk, environmental and occupational safety risk, legal compliance risk, financial risk, human resources risk.

Management Mechanism and Its Operation



The Risk Management Team evaluates internal and external risk environment on a regular basis to establish risk management priorities, sets up implementation plans and countermeasures. Through regular evaluation, the authority and responsible unit of each risk category is responsible for risk monitoring in order to prevent and control related risks. The Risk Management Team reports to the Board of Directors on the risk environment and the adopted risk control measures as well as the state of operations of risk management.

| Risk Category | Risk Description | Risk Management Procedures and the State of Its Operations | Corresponding Chapter |
|---|--|---|---|
|  <p>Market Operation</p> | <ul style="list-style-type: none"> Not being able to respond to changes in consumer behavior in a timely manner, impacting performance. If the business model does not progress on par with trends, new generations of consumers or retailers will be lost, posing an unfavorable situation to the company's sustainable business operation. | <ol style="list-style-type: none"> Marketplace and consumption trends (e.g., shift of diet habit and threat from imported goods) have changed. We will keep adapting the product structure in consonance with market conditions and refining the marketing model. The outbreak of the epidemic has hastened the transformation of the channel structure, with e-commerce becoming more and more significant (the rate of Taiwanese people of all ages engaging in online shopping has risen). We aim to hasten the fostering of e-commerce competencies. To guarantee product freshness and quality in the face of market turbulence, it is essential to be able to rapidly react to different situations and balance production and sales. | About Uni-President 2022 Annual Report "Operation Highlights" |
|  <p>Food Safety</p> | <ul style="list-style-type: none"> Fail to properly control food safety and hygiene that leads to potential hazards to consumer health and safety. Neglecting to keep up with the latest food-related laws and regulations resulted in products that were not compliant. | <ol style="list-style-type: none"> The Food Safety Committee is established and holds regular meetings to review and resolve matters related to food safety and quality management. Fortify the control on the risks of food safety. Since 2018 Uni-President has set annual management goals regarding customers' food safety complaints and drug residue in finished products Formulate the audit policy of affiliates to improve their food safety management. Install the Food Safety Center Rapid Alert System (FSCRA) to collect related information on the Company's products. All responsible units are notified immediately so that a response can be made accordingly. The "Product Regulatory Change Management Process" has been established to evaluate the impact of regulatory changes and adopt the corresponding measures to ensure that all of Uni-President's products are in compliance with relevant law and regulations to avoid damage to consumers' health and our goodwill. | Chapter 2. Shaping a Safe and Healthy Food and Drink Culture |

| Risk Category | Risk Description | Risk Management Procedures and the State of Its Operations | Corresponding Chapter |
|---|--|--|--|
|  <p>Environmental and climate change risk (Environmental Safety)</p> | <ul style="list-style-type: none"> A major violation of environmental protection regulations will impact the image of the enterprise and brand. In the case of extreme weather conditions, there is potential for damage to machinery, raw materials, or goods, resulting in financial losses for the Company. | <ol style="list-style-type: none"> Pursuant to the guidance of the Task Force on Climate-related Financial Disclosures (TCFD), the Company has implemented a corporate climate risk and opportunity management framework, and performs annual assessments of risk and opportunity management strategies, goals, and outcomes. All factories follow the ISO14001 environmental management system and have had their compliance verified externally. Meanwhile, the Company also carries out three-level environmental protection inspections, investigating and rectifying issues concerning air pollution, wastewater, waste, and toxic chemicals, so as to ensure compliance with regulations Introduce the ISO14064-1 greenhouse gas inventory system and product carbon footprint to gain an insight into the greenhouse gas emission of the organization and devise a corporate carbon management plan for the future. Provide educational and training opportunities, as well as disseminate pertinent knowledge, to increase employees' understanding of environmental conservation and climate change, thus augmenting the company's ability to manage environmental risks and tackle climate risks. Implement engineering and management techniques to lessen the environmental repercussions of operations, forestall contamination, curtail pollution, and heighten the effectiveness of raw material utilization, which can minimize environmental and climate change dangers and create fresh opportunities. Promote various energy conservation and waste reduction projects to achieve air pollution, waste and wastewater Management Targets, reducing the impact of operations on the environment. | <p>Chapter 3. Commitment to Environmental Sustainability</p> |

| | | | |
|--|--|---|--|
|  <p>Occupational Safety (industrial safety)</p> | <ul style="list-style-type: none"> Fail to comply with the Standard Operating Procedures (SOP) that results in employee injuries. Fail to comply with the requirements stipulated in the Occupational Safety and Health Act. | <ol style="list-style-type: none"> Introduce ISO 45001/CNS 45001 occupational safety and health management systems to ensure the management of the employee's safety and health. Promote different types of occupational safety education and training, as well as case promotion to increase the employee's awareness of occupational safety. Industrial Safety Office and General Plant/Industrial Park conduct an industrial safety inspection on a periodic basis to jointly prevent occupational hazards through guidance and inspections. Regularly implement inventories on safety and health-related regulations. By doing this, the requirements or related matters of amendments to regulations are conveyed to each unit to perform regulatory identification for amendments to related standards. | <p>Chapter 4. Building a Healthy and Happy Workplace</p> |
|--|--|---|--|



| Risk Category | Risk Description | Risk Management Procedures and the State of Its Operations | Corresponding Chapter |
|--|--|---|---|
|  <p>Information Security</p> | <ul style="list-style-type: none"> Systems or devices with EOS lead to hacking, causing company losses. Abnormalities of information security equipment or system authority, leading to information security protection mechanism vulnerability. The company may suffer losses from hackers or viruses due to staff's lack of knowledge pertaining to information security. | <ol style="list-style-type: none"> Formulate and announce the information security policy, and concurrently establish a Chief Information Security Officer, the Head of the Information Security Unit, and an Information Security Team for improved information security protection. Develop the information security management system, and acquire the ISO 27001 certification. Information risk management is conducted according to the information security risk assessment and management operating procedures on an annual basis to identify and analyze information security risks and evaluate their levels. Improvement plans are also proposed for high-risk items. Replacement of EOS system and devices. Perform backup exercises and account inventories to ensure the effectiveness of the information security protection mechanism. Annually host information security-related education and training sessions and social engineering drills to bolster employees' knowledge of information security. | <p>1.5.2 Information Security Management, p.156-158 on the 2022 Annual Report</p> |
|  <p>Financial Risk (Financial Safety)</p> | <p>Market risk, credit risk and liquidity risk may pose adverse effects on the Company's financial status and financial performance.</p> | <ol style="list-style-type: none"> Relevant risk management policies have been formulated to manage financial risks through close cooperation of internal operating units. We adopt a prudent manner regarding changes in interest rates and exchange rates and keep a close eye on the trend of domestic and foreign market interest rates as well as capital needs. We also allocate a floating/fixed financing ratio and pay close attention to exchange rate fluctuations, while controlling foreign currency exposure in a stringent manner. Formulate explicit credit policy, by which the credit risks of transaction counterparties are closely monitored before and after transaction. Maintain sufficient available credit lines at all times to ensure sufficient funds for operations | <p>1.5.3 Financial risk, p.181 on the 2022 Annual Report</p> |



1.5.2 Information Security Management

Information Security Policy

To satisfy the requirements of the Company's current operations, future development, external partners, customer demands, and related governmental regulations, Uni-President has devised an "Information Security Policy" as a framework for establishing information security goals. Doing so makes it clear as to what the scope of information security management is, what control measures are in place, and what risks and opportunities the Company is facing, so as to build a complete, feasible, and effective information security management system, thereby best ensuring the Company's information security.

Uni-President safeguards company and personal data confidentiality through an information security system, regular data and system backups, and virus/hacker control, so as to meet personal data laws and regulations.

Information Security Mechanism Management Matters:



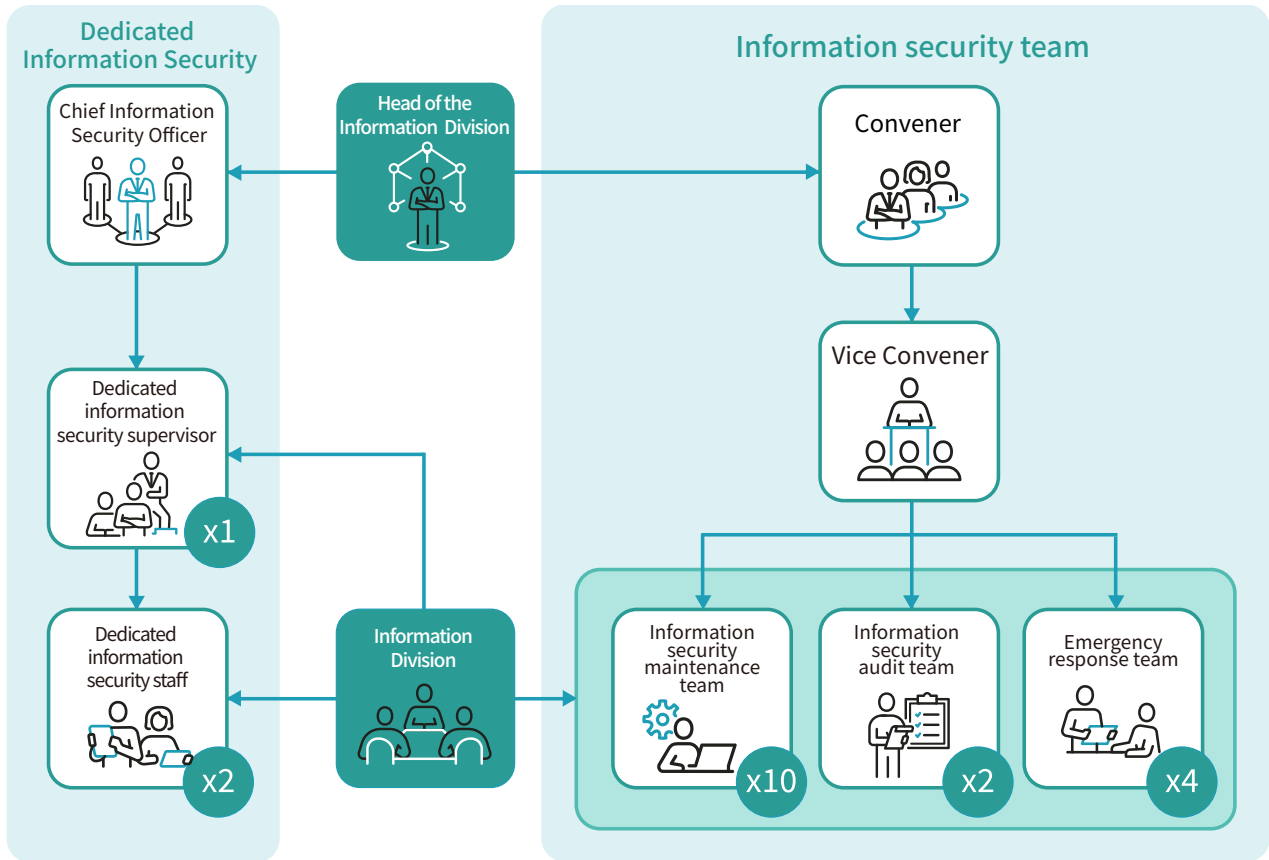
Responsible unit

Uni-President Enterprises established the "Information security team" in 2012 with the head of information division serves as the convener to take on the tasks of organizing information security management structure and making decisions of information security system guidelines. There are three teams under the "Information security team", namely Information security audit team, Information security maintenance team, and Emergency response team. In order to strengthen information security management and ensure the confidentiality, integrity and availability of the Company's information as well as protecting personal data, In 2012, the "Information Security Policy" was established in accordance with ISO27001. The company's information security system has also obtained third-party verification and passed the ISO27001 international standard certification. The validity period is 2022/4/24 ~ 2025/4/16.

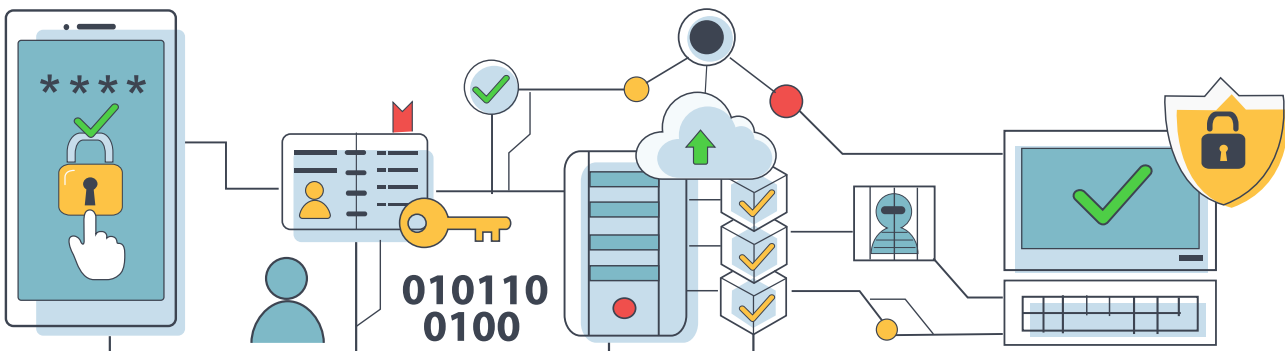
Adhering to the rules of the Financial Supervisory Commission, the Company also appointed a Chief Information Security Officer, a dedicated information security supervisor, and two dedicated information security staff. The Chief Information Security Officer is the head of the information division and the information security supervisor and personnel are members of the information security maintenance team. They are mainly responsible for allocating adequate manpower and equipment, plan and monitor the information security system, and implement information security maintenance operation, so as to further ensure implementation of information security risk assessment and management, ensure the confidentiality, integrity, and availability of the Company's information assets, and protect personal data.



Dedicated Information Security Unit and Information Security Team



| | |
|---------------------------------------|---|
| Information security maintenance team | To plan and to promote information security management |
| Information security audit team | To plan, execute and follow-up improvement measures of information security audit |
| Emergency response team | To plan, drill, and make contingency operations in the event of a disaster |



Management mechanism and track records

Information security protection and management track records in 2022



| Category | Item |
|---------------------------------|--|
| Certification | Passed the ISO27001 three-year re-certification |
| Promotion | Information security promotion to all employees on monthly basis |
| Drill | Malicious email engineering drill and intranet ServerFarm firewall planning |
| | Backup network switchover drill |
| | To cope with the epidemic dynamics, a total of 8 off-site work drills were held in 2022 |
| | Drills and data backup on a regular basis; disaster recovery drills for core systems on a regular basis |
| Vulnerability Scan | External web pages vulnerability scan |
| | Important hosts and network devices vulnerability scan |
| Upgrade of devices and programs | Refresh Firewall Anti Virus & IPS Updates as frequent as once an hour to improve the protection capability |
| | Install MDR onto the main hosts of the Information Division and the computers of important managers to enhance threat detection and prevention |
| | Upgrade the anti-virus software version continuously using the software patch released by the software publisher |
| | As for cyber security, upgrade the version of Forti network firewall to improve cyber security protection capability |
| | AD server upgrade |
| | Upgrade database to avoid the database end-of-support (EOS) issue and information security issues spotted via vulnerability scanning |
| Other | Join TWCERT and response in information security information |



Management performance



1.The information security risk assessment results indicate no material risk that would impact operations.



2.There is no major disaster/accident indicated in the information security incident report.



3.Application for account access is strictly reviewed, and account authority is regularly reviewed, with the review results indicating compliant with management indicators.



4.The results of host vulnerability scanning meet the management indicators.



5. 2022 personal information security and information security-related Training:
-A total of 3,233 training hours
-A total of 1,300 employees received training



6.In 2022, a total of 1 management review meeting and 7 information security group meetings were held, reaching the following important resolutions:

- Appointed a Chief Information Security Officer, a dedicated information security supervisor, and two information security staff as required by the Financial Supervisory Commission.
- Assess and plan for ISO/IEC 27001:2022, a new version
- Stop using computers with Windows 8.1 operating systems within the Company to avoid the potential of attacks from hackers or virus. (The EOS date for Windows 8 was 2023/1/10)

Financial Risk

Financial risks include price risk, credit risk, and liquidity risk arising from changes in exchange rate or interest rate. To cope with the various financial risks, Uni-President has formulated relevant risk management policies, effectively controlling the impact of exchange rate fluctuations on cash flow and asset values; we also pay attention to domestic and foreign financial market trends to reduce the impact of interest rate fluctuations on financials.

The Board of Directors has set up a written policy towards the overall risk management, and provided written policies for specific scope and matters, such as the exchange rate risk, interest rate risk, credit risk, use of derivative and non-derivative financial instrument, and utilization of the remaining current fund. In accordance with the policy approved by the Board of Directors, risk management is carried out by the Finance Group through working closely with the Company's internal operating units to identify, evaluate and hedge financial risks. For more information on financial risks, please refer to the p.181 on the 2022 Annual Report.



2 Shaping a Safe and Healthy Food and Drink Culture



2.1 Bring Assuring Dining Experience and Food Safety: A Chronological Review

2.2 Food Safety Management

2.3 Supplier Management

2.4 Responsible Production Management









2.5 Product R&D and Innovation

2.6 Responsible Marketing and Labeling

2.1 Bring Assuring Dining Experience and Food Safety: A Chronological Review

(GRI 3-3、GRI 416-2)

Adhering to the spirit of product innovation, our top priority is customer health and safety. Moreover, we continue to develop safe and delicious products and are committed to new product research and development as well as related technology innovation or introduction, creating a variety of innovative and revolutionary leading products. To implement and uphold "food safety", Uni-President has continuously poured resources and honed its professionalism every year, to provide consumers with high-quality and safe products.

| Material Topic | Food safety |
|---|--|
|  <p>Corresponding GRI indicators</p> | <p>GRI 416: Customer Health and Safety</p> |
|  <p>Policy and Commitment</p> | <p>"Zero Food Safety Risk" is Uni-President's core value and commitment</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"> <p>Food Safety Policy of Uni-President</p>  </div> <div style="text-align: center;"> <p>Quality Assurance Policy of Uni-President</p>  </div> </div> |
|  <p>Goal</p> | <ul style="list-style-type: none"> Establish 3-point food safety management and drug residue goals to strengthen food safety and quality management. Construct a food safety culture and implement food safety awareness to all employees while shouldering the responsibility of food safety as required by consumers. <p>※See the "Sustainable Value Chain" chapter for the annual management goals and the goal-fulfilling status.</p> |
|  <p>Action Plan</p> | <ul style="list-style-type: none"> Set up a Food Safety Center (FSC) and organize a Food Safety Committee that connects the food safety control of all departments to reduce food safety risks. Establish a quality control laboratory and a food safety laboratory, while proactively gaining TAF and TFDA certifications to strengthen food safety testing capabilities. Formulate a supplier management policy and improve supplier management through on-site assessments, remote video assessment and raw materials supplier visits. Each production plant runs international food safety management systems such as ISO 22000 and FSSC 22000 certification to improve the management capabilities of plants. |
|  <p>Evaluation Mechanism</p> | <ul style="list-style-type: none"> Form a Food Safety Audit Team to periodically perform internal and external food safety risk monitoring inspections according to the annual plan, ensuring the implementation status of food safety controls. Continue to maintain the validity of international food safety management systems and laboratory certifications. Comply with food-related laws and regulations Report to the Board of Directors on the implementation status of ethical management and regulatory compliance on an annual basis |
|  <p>Grievance Mechanism</p> | <ul style="list-style-type: none"> Establish a Consumer Service Center and provide consumers with multiple channels (0800 hotline, official website, service mailbox and retailer feedback) for product inquiries and complaints. Set up an internal food safety hotline to provide employees with a channel for product-related reporting or complaints. We also have an independent internal reporting mailbox and hotline in place. |

Uni-President Food Safety Milestones



2.2 Food Safety Management

(GRI 3-3 \ GRI 416-1)

Food is a necessity for all mankind, and food safety issues alone are enough to cause a stir in society. As we were established over five decades ago, we have extended our businesses from meeting the basic living needs of consumers to taking care of their daily life and providing multiple services for everyday life. As well as this, we have become a leader in the industry that fulfills every aspect of people's lives.

Faced with the high expectations of society and consumers for the food industry, our food safety control system is based on the consistent management regulations. We ensure the safety and health of all products that are provided for the public from the perspective of the value chain, including traceability of raw materials, manufacturing, retail channels, and customer services. We also aim to have great influence on the food industry and bring the industry a positive development.

2.2.1 Creating a food safety management mechanism

At Uni-President, we ensure food safety. The Food Safety Committee coordinates group management and perform audits on affiliates with the Group's system. In addition, we integrate food safety-related information through the FSC Rapid Alert System (FSCRA) and the Regulatory Identification System. At the same time, we also have a dedicated food safety hotline in place to encourage colleagues to jointly implement the food safety policy.



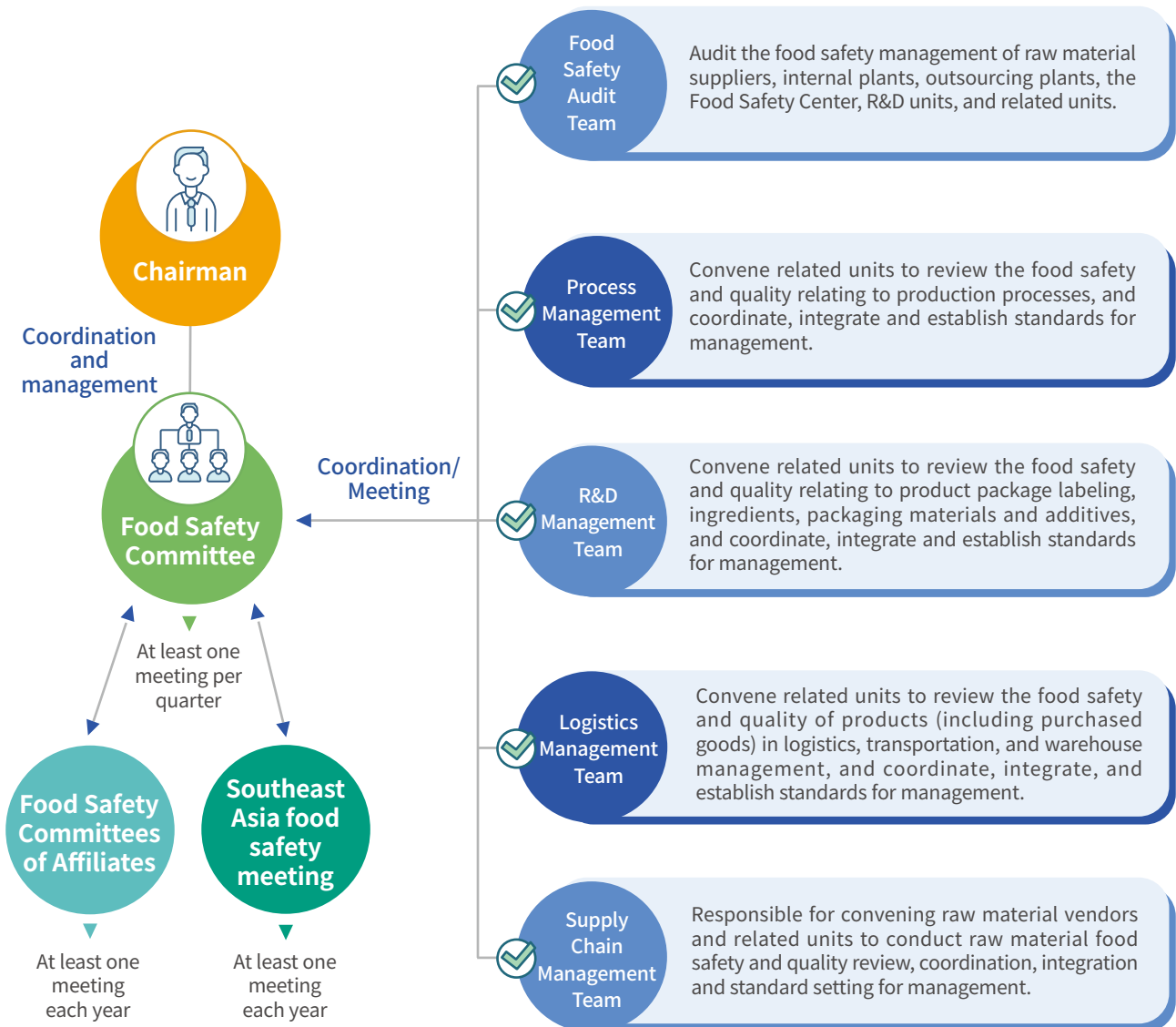
Food Safety Committee

The chairman of Uni-President is the convener of the committee and appoints the head of the Food Safety Center, Purchasing Division, Logistics Group, Commercial R&D Institute, Technical Group, each business unit, Food Safety Audit Team, and Public Relation Office as members. The Food Safety Committee set up five groups and held at least one food safety meeting every quarter to discuss and resolve matters related to food safety and quality management. Uni-President establishes operating procedures of the Food Safety Committee in accordance with the "Organizational Structure and Operating Procedures of the Food Safety Committee," which covers 100% of our product types.



The Food Safety Committee held 36 food safety meetings in 2022. 1 Group food safety meeting was held on December 28, 2022 and 1 Southeast Asia food safety meeting was held on January 11, 2023.

Procedures, Teams and Responsibilities of the Food Safety Committee



Each group will hold a review meeting according to their duties and needs on a monthly basis

Food Safety Core Work Priority

Since 2018, Uni-President has set goals each year for tracking and grading customer complaint incidents as well as drug residue management. These goals are distributed into five working groups to implement management targets and performance tracking. To allow more accurate management performance inspection, since 2019, the frequency of incidents have been included in the weighted calculation as a management evaluation indicator. By using the number of points as the management evaluation indicator, the security control risk caused by the target setting of the number of incidents in the past is improved. In 2022, there were no violations in public sector audits; there were no anomalies in drug residue in finished products and in customer complaints on Food Safety Point 1; customer complaints on Food Safety Point 2 decreased by 5% compared to the same period last year. Abnormal events will necessitate irregular visits to suppliers.

The Core Working Practices of Food Safety Management

| Item/Objective | Tracing and grading of customer complaints | Drug residue management |
|------------------------|--|---|
| Management Focus | <ul style="list-style-type: none"> Food Safety Point 1: Incidents that would potentially cause significant harm to the human body Food Safety Point 2: Incidents that would potentially cause minor harm to the human body Food Safety Point 3: Events apart from Food Safety Point 1 and 2 | Drug residue in finished products |
| Working Teams | Supply Chain Management Team, Process Management Team, R&D Management Team, Food Safety Audit Team, Logistics Management Team | Food Safety Audit Team, R&D Management Team, Supply Chain Management Team |
| Implementation Details | Production process, R&D, suppliers, warehousing and delivery, quality control and inspection, and project improvement | Supplier source management, pesticide and animal drug residue testing and continuous improvement and optimization of projects |

Audits on Affiliates

In addition to coordinating Uni-President Groups management system by the Food Safety Committee, we also perform audits of affiliates to help with their improvements. Thus, we prepare an annual audit plan for affiliates at the beginning of each year, and these audits are performed in accordance with the "Affiliate Food Safety System Evaluation Items." In 2022, Uni-President's seven affiliated companies were audited, including President Chain Store Corporation, Uni-President Organics Organization, Uni-President Natural Industrial Corporation, President Pharmaceutical Corporation, President Nisshin Corporation, President Kikkoman Inc., and Tait Marketing and Distribution Co., Ltd. With the promotion of the policy for our food safety core work priority, affiliates and suppliers have gradually strengthened their management measures. The total score for audits performed on affiliates increased by 0.34 points from 2021. All deficiencies found during the audit were tracked and improved in the fourth quarter of 2022.



2022 Audit Results of Affiliates

The total score for audits performed on affiliates increased by 0.34 points from 2021.



Affiliate Food Safety System Evaluation Items



2022 Statistics of Audit Defective Items

0%

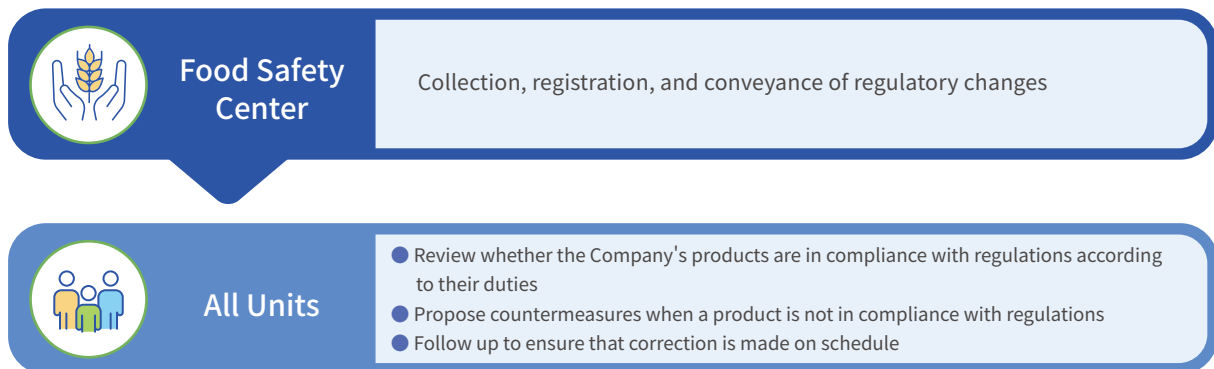
- Management and Compliance 0%
- Supplier Evaluation Management 0%
- R&D and Design Management 0%
- Nonconforming Product Management and Traceability Management 0%
- Food Protection/Emergency Response Management 0%



Regulatory Identification System

In a bid to get a hold on constantly changing food safety regulations, we have set up a "Product Regulatory Change Management Process." Moreover, we perform identification and inventory with the Regulatory Identification System through the FSC and related units. At the same time, we evaluate the impact of regulatory changes in relation to safety, hygiene, quality, and testing methods and propose countermeasures immediately to ensure all products are in compliance with laws and regulations. By doing this, we are able to effectively control food safety risks and prevent damage to consumer health and the Company's business reputation.

Product Regulatory Change Management Process



In 2022, the Food Safety Center supervised 91 cases of food-related regulatory changes, which covers all product categories (100%). The Food Safety Center initiated 85 regulation identifications in accordance with regulatory changes. These 85 cases have been closed before January 3, 2023; 6 unclosed cases were still pending review or revision of the standard document. They all will be confirmed and revised before the enforcement date of the regulations, and are expected to be finished on December 31, 2023. The Act Governing Food Safety and Sanitation and its enforcement rules promulgated by the Taiwan Food and Drug Administration (TFDA), Ministry of Health and Welfare, are the major laws and regulations applicable to Uni-President products. Please visit the TFDA website for details regarding related laws and regulations <https://www.fda.gov.tw/TC/law.aspx?cid=62> °



Initiated 91 regulations identification cases based on changes in regulations

- ✓ 85 regulations identification cases have been closed
- ✓ 6 cases are expected to be confirmed and amended before 2023/12/31

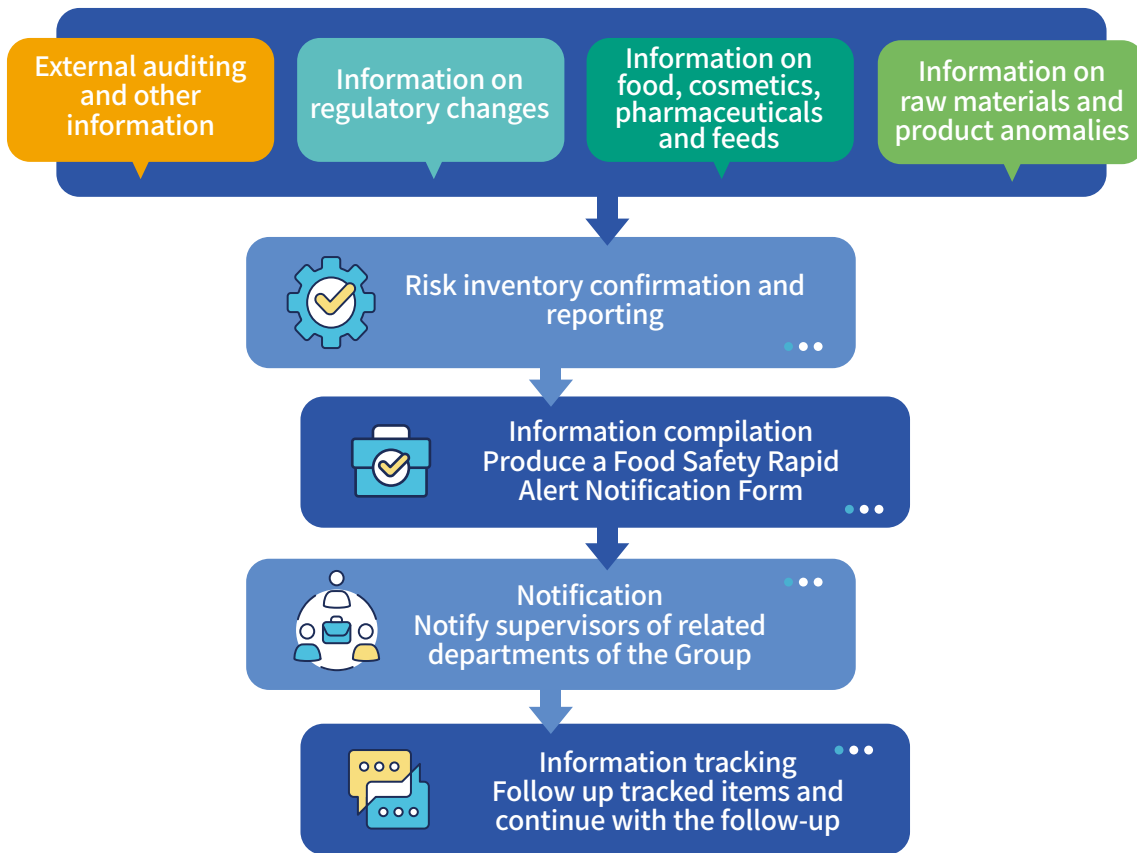
In 2022, we were not subject to fines due to violation of the "Act Governing Food Safety and Sanitation" or related enforcement rules, regulations, or guidelines, and there was no product required by the competent authority ^{Note} to be removed from shelves.

Note: The term "competent authority" refers to the MOHW, TFDA, or other local or central competent authorities.

The Food Safety Center Rapid Alert System (FSCRA)

In order to implement good communication on food safety and maintain the efficiency of the plant management mechanism, we have, since 2015, established the Food Safety Center Rapid Alarm (FSCRA) system. The FSCRA system collects information associated with our products on a daily basis and notifies all response units. Through the FSCRA, related units are able to propose countermeasures for food/cosmetics/pharmaceuticals/feeds.

Operating procedures



2022 List of notifications from the Food Safety Center Rapid Alarm System (FSCRA)

- Number of notifications in 2022: 365
- Proportion of product category affected: 100%
- Number of cases requiring follow-up: 24

The above mentioned cases have been tracked and solved before January 4, 2023.

Food Safety Hotline

For product safety and label content, Uni-President has established "Regulations for Encouraging Colleagues to Engage in and Maintain Product Safety" to encourage employees to report any concerns regarding advertisement, labels, ingredients, and legal inconsistencies of current Uni-President products through the hotline or mailbox. These reports are processed by the Audit Division, after which, the Food Safety Committee will conduct an investigation alongside related units. Depending on the significance of the report, the responsible units will review and take the necessary actions.

Furthermore, we provide protection and rewards to the employee making the report. The maximum reward can be up to NT\$7.5 million. Employees can express their opinions on all company food products (100%) on the food safety hotline. In 2022, the food safety hotline received a total of 6 employee feedback cases reporting issues with nutrition labeling, manufacturing location information, and information on product literature. Upon receiving feedback from staff, the Company will launch a comprehensive inquiry to verify the feedback. However, 5 cases were verified to be not misstated or missed, 1 case was determined to be related to incorrect labeling of place of manufacture on the online shopping platform.



2022 Contents of employees' calls to the food safety hotline and improvement measures

- Summary of the call: The information on place of manufacture indicated on the online shopping platform differed from the actual one.
- Improvement measure: The product packaging bore correct information on the place of manufacture, but the online shopping platform administrator misstated the place of manufacture. Subsequently, the Business Unit regularly checked and demanded that the online shopping platform administrator better the management performance.

2.2.2 Building Food Safety Professional Capacity

Food safety has been Uni-President's ongoing and persistent commitment and our ultimate goal is to raise our food safety standards to international levels. Given this, not only have we invested in high-standard professional equipment, but we also make an effort to enhance food testing capabilities and strengthen professional talent. To build food safety professional capabilities, apart from strict internal food safety, we also provide testing services to external parties to help spread our influence of food safety to the outside world, contributing to food safety standards in Taiwan.

Certified Laboratories and Testing Items

As a means to strengthen the control capabilities of food safety, we continue to invest in equipment and additional testing items to enhance our ability. In addition to establishing QC laboratories in each production plant, the FSC has also set up a food safety laboratory. Moreover, efforts have been made for each laboratory to attain TFDA and TAF certifications. For more information on certified laboratories, please refer to appendix- ESG information – TFDA- and TAF-Certified Laboratories.

Raw materials and finished products are examined together by both the Food Safety Center and the Quality Control Section based in each factory. If the results of inspection of the incoming materials do not meet the requirements listed in the specifications, the Quality Control Section will decide them to be unfit and reject them. The Quality Control Section will issue a raw materials anomaly liaison sheet to the purchasing unit to prod the supplier to put forward improvement and prevention measures, desiring to enhance the reliability of supply quality.

In 2022, the QC Section and Food Safety Laboratory compiled a total of 219 groups of practical testing items (excluding the test items for projects commissioned by external clients) for ingredients, materials, and finished products. These items include the physical and chemical properties and safety factors. Testing methods have been certified by the TFDA or the TAF. In addition, testing is conducted with respect to the methods established by the Ministry of Health and Welfare and the Bureau of Standards, Metrology & Inspection or internationally accepted test methods (e.g. AOAC).



As of December 31, 2022, up to 634 testing items of Uni-President's laboratories have been certified by the TAF and TFDA as food-related testing items.

Note: Please refer to the "List of TFDA- and TAF-Certified Items" in this report for certified items.



Anomaly Form of Finished Products and Materials Inspection in 2022

- Anomaly rate for finished products: 0.10%
- Anomaly rate for raw materials: 0.25%

Note: The ratio of the number of cases of anomaly in finished products and raw materials identified in a test performed by the Quality Control Section in 2022 to the total number of tests of finished products and raw materials performed by the Quality Control Section in 2022.



2022 Food Safety Management Expense Statistics

- Food safety control expenses ^{Note 1} : NT\$326.84 million
- Percentage of net sales revenue in the standalone financial statements : 0.70%
- Investment expenditure on R&D and testing equipment ^{Note 2} : NT\$22.21 million

Note 1: Food safety control expenses include laboratory expenses and external inspection fees

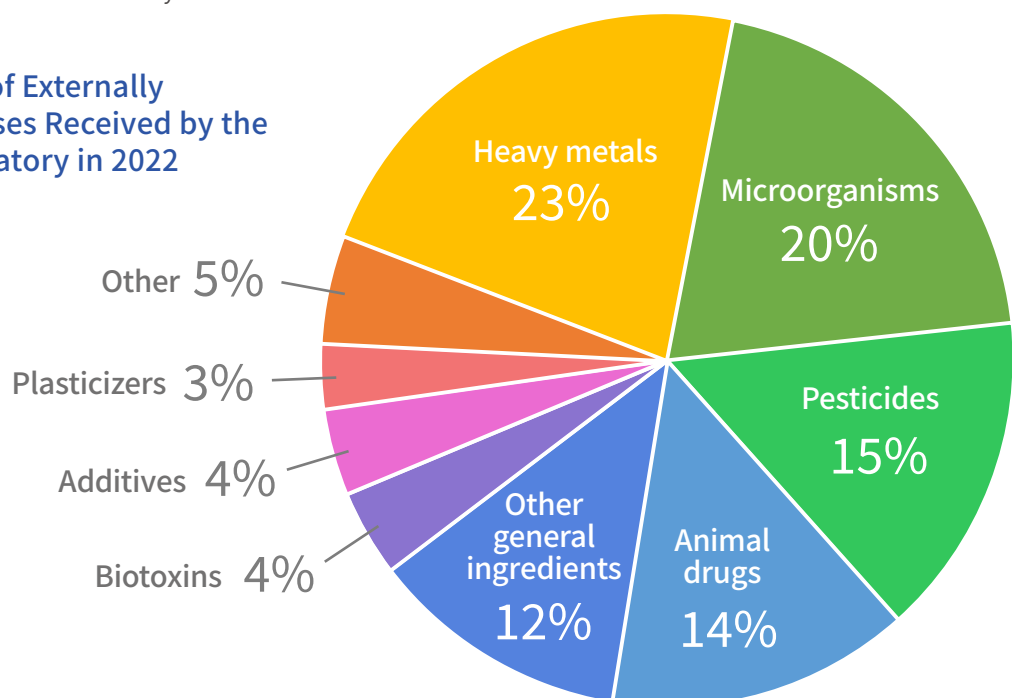
Note 2: Expenditure includes the equipment investment of Commercial R&D Institute, Food Safety Center, and Technical Group



Expand Food Safety Testing Influence

In order to meet the demands of food safety service in Taiwan, not only do we apply strict measures on ourselves within the Company, but we also share lab technology and resources in related industries by undertaking testing from external units, including food manufacturers, suppliers, schools, catering industry, and agricultural associations. Of these external testing cases commissioned in 2022, most were for heavy metals, microorganisms, pesticides and animal drugs. Uni-President will continue to improve its lab software and hardware facilities as well as the professional testing capabilities of its employees, further contributing to Taiwan's food safety.

Analysis of Types of Externally Commissioned Cases Received by the Food Safety Laboratory in 2022



2.2.3 Cultivate food safety talent

Capacity Test Comparison

To ensure the quality of food safety inspection and the capabilities of the inspection unit upon performing tests, we conduct capability comparison between inspection units through test standards, test conditions and homogeneous samples. Finally, the test results from each inspection unit are compiled, analyzed and evaluated so as to understand the inspection capabilities of the Group's production plants, quality control and OEMs. The autonomous management capacities of inspections are also optimized according to the capacity inspection comparison results.

Professional licenses and education and training

Uni-President attaches great importance to professional food talent and encourages employees to acquire relevant food licenses to improve their knowledge in the food industry. We have established the "Rewards and Allowances for License and Certificate Acquisition," which applies to all Uni-President employees. As of December 31, 2022, a total of 145 employees obtained food safety certifications.

Furthermore, to reinforce the soft power, increase food safety awareness, and enhance the food safety knowledge among our employees, we continue to arrange courses related to food safety, hygiene management and testing. At the same time, we strive to develop the external counseling ability of the FSC staff. In 2022, the number of participants in food safety training reached 14,387, with a total training of 27,949.8 hours.



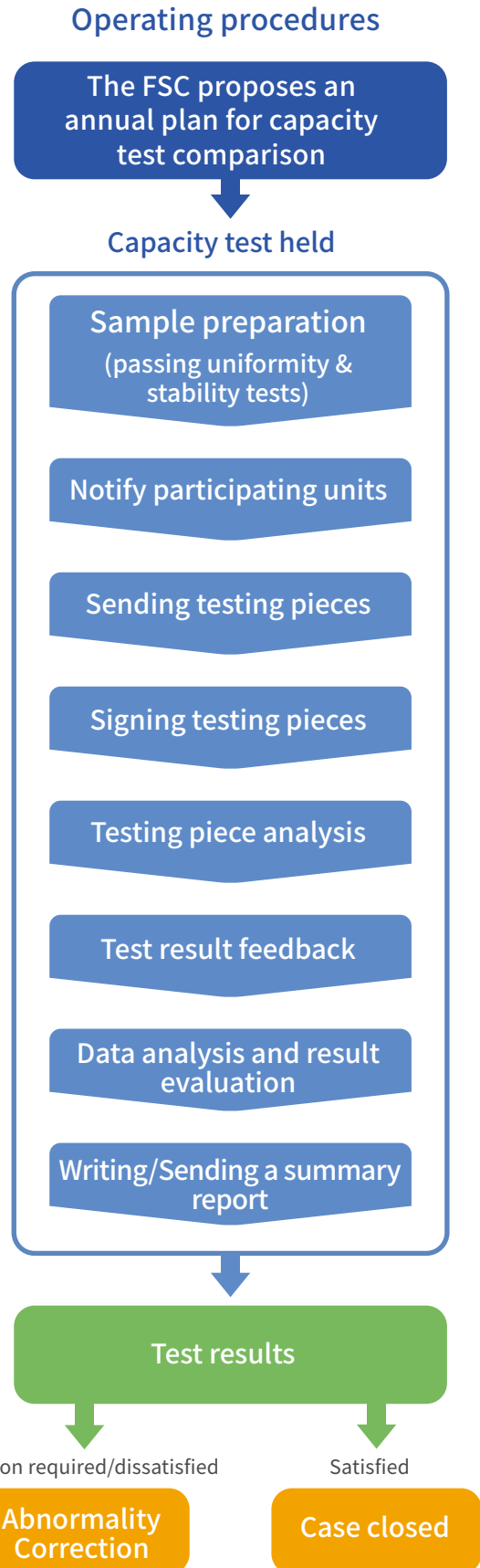
2022 Food Safety Education and Training

- ✓ 14,387 employees received training
- ✓ Total 27,949.8 training hours



In 2022, as many as 145 personnel obtained food safety-related certificates, an increase of 3.6% compared with 2021

Note: For professional licenses attained within the past 3 years, please refer to Appendix – ESG Information – Food Safety-related Certificates and Licenses





External education and training

In an attempt to increase food safety awareness among the public, we have opened education and training courses available for Uni-President's affiliates, OEMs, raw material suppliers. Through these courses, Uni-President's accumulated experience of food production and quality management for the past five decades can be shared, making an effort to increase the awareness of quality management in society and the food industry.

Routine external courses (13 courses in total)

1. Instrument calibration and plant management practice training class
2. Food plant cleaning and disinfection practice course
3. Courses on vector control practices management in food factory
4. Food microbiological testing course
5. Food sensory evaluation and practical application course
6. Food plant cross-contamination prevention practices
7. ISO 22000:2018 food safety management system clause training and revision practice course
8. Auditor training practical class
9. Food plant sampling and statistical application class
10. Courses on environmental monitoring and management practices in food factory
11. One point lessons given in food factory
12. Training on the seven basic quality control tools in food factory
13. Courses on rectifying and managing anomalies in food factory

2022 customized business classes (7 courses in total)

1. Preliminary training courses on the seven basic quality control tools
2. Intermediate training courses on the seven basic quality control tools
3. Preliminary training courses on food sensory evaluation and practical application
4. Intermediate training courses on food sensory evaluation and practical application
5. Courses on rectifying and managing anomalies in food factory
6. Foot Plant vector control practice training course
7. Foot Plant environmental monitoring and management course

★ **A total of 139 people attended the class.**



2.3 Supplier Management

(GRI 2-6、GRI 308-2、GRI 414-2)



In order to provide consumers and society with high quality and safe food products, we make an effort to maintain the taste of our products and reduce food safety hazards. At the same time, we also strive to reduce the use of additives to eliminate food safety risks. The importance of supplier management to stakeholders and Uni-President is undeniable.

2.3.1 Supplier Management Mechanism

Uni-President produces a wide variety of products with complex raw materials. We manage suppliers in the production supply chain by establishing the Supplier Code of Conduct and management requirements. Moreover, we effectively reduce food safety risks through on-site assessments, remote video assessment, raw materials supplier visits and supplier traceability checks, as well as a comprehensive track and trace system.

Supplier management strategy

At Uni-President, we ask our suppliers to respect employees, value workplace safety, and take the responsibility for society and the environment. They are also required to comply with the laws and regulations of the countries and regions in which they operate. Moreover, suppliers are encouraged to require their upstream suppliers to endorse and adopt related guidelines.

| | | |
|--|---|---|
|  Code of Conduct | Code of Ethic | <ul style="list-style-type: none"> • Meet regulatory requirements • Ethical management • Confidentiality obligation • Intellectual property rights protection |
| | Labor and Safety | <ul style="list-style-type: none"> • Compliance with relevant regulations • Labor rights protection • Provide a healthy and safe workplace • Occupational Safety and Health Management |
| | Social and Environmental Responsibility | <ul style="list-style-type: none"> • Compliance with relevant regulations • Encourage green procurement • Emphasis on operational environmental responsibility |
|  Management Requirements | Qualification Review | <ul style="list-style-type: none"> • All suppliers of raw materials must be approved by the evaluation team before procurement. • Must be registered on the "Food Business Registration System" |
| | Quality Management | <ul style="list-style-type: none"> • Food raw materials and packaging suppliers who come into contact with food must acquire ISO 9000, HACCP, ISO 22000 or FSSC 22000 food safety management system certification. |
| | Contract Performance System | <ul style="list-style-type: none"> • CSR terms must be incorporated in the procurement agreement. It may be terminated or revoked immediately when any violation of the CSR policy is involved. |

Supplier Management Aspect

Through the three major aspects, we review and track deficiencies to improve our grasp of raw material quality as well as supplier operating standards in order to strengthen the control over food safety.

In 2022, due to the continuous impact of the epidemic, many on-site assessments and inspections of suppliers were affected. In response to the impact brought about by COVID-19, while at the same time keeping on top of the food safety management of high-quality products, we have been conducting remote video assessments. Apart from documents and records which are reviewed, we examine the implementation of plant management focus using video tools. As well as this, we also use mobile phones to directly video or photograph the key points of production sites as an additional aid to assessment.

| Management Aspect | Audit Method |
|-------------------|--------------|
|-------------------|--------------|



Audit of Operational Procedures

Document review

Execution frequency: From time to time

- Suppliers of unprocessed agricultural, livestock and aquatic ingredients

On-site assessment/remote video assessment

Execution frequency: Audit frequency is determined by risk

- Domestic food suppliers
- Primary processing plants of agricultural and livestock products
- Traders
- Overseas manufacturers
- Traders (packing plants) of food-grade detergents/chemicals
- Suppliers of food-grade detergents/chemicals



Maintenance of Material Quality

Visits to raw material suppliers

Execution frequency: From time to time

- Domestic food suppliers
- Primary processing plants of agricultural, livestock and aquatic products
- Traders

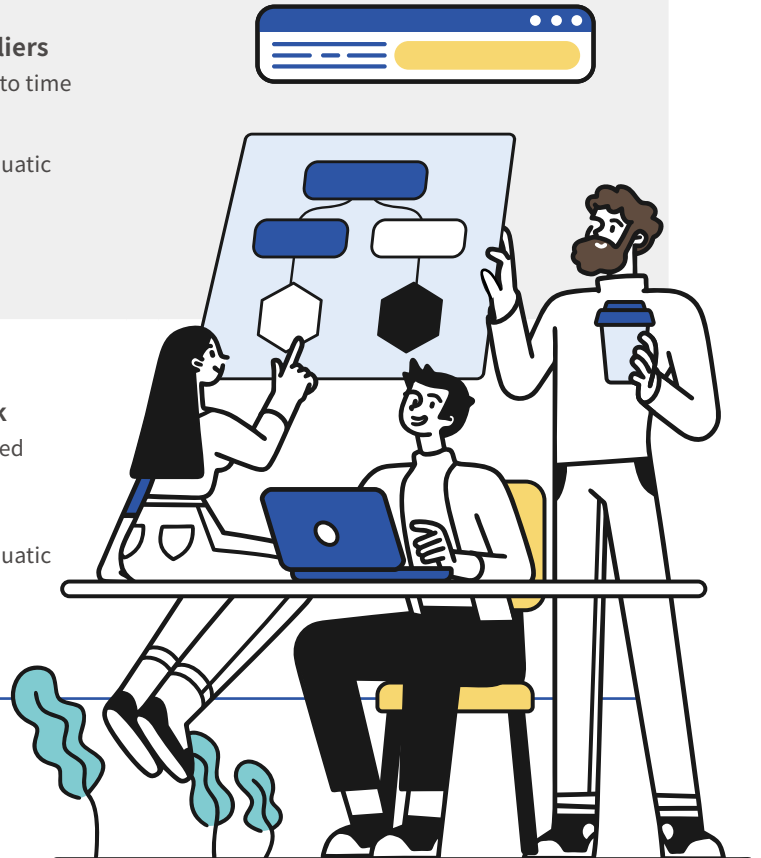


Specific Audit Topic (Audit by the Food Safety Audit Team)

Supplier Traceability Check

Execution frequency: Unscheduled audits without warning

- Domestic food suppliers
- Primary processing plants of agricultural, livestock and aquatic products
- Traders



On-site assessment / remote video assessment

We have formulated the "Supplier Assessment Procedures" in accordance with the "Regulations on Good Hygienic Practice for Food" and the "Regulations on Food Safety Control System." Assessment items of these Procedures are applied based on the type of the suppliers.



Supplier Assessment Items

| Suppliers of food-grade detergents/chemicals | Domestic food suppliers |
|---|--|
| <ul style="list-style-type: none"> • Management and Regulations • Process and product control • Nonconforming product management and traceability • Environmental health • Employee health and safety • Facilities and Equipment • Disease vector management • Product Protection and Emergency Response • Inspection and testing • Warehouse and transportation • Corporate social responsibility | <ul style="list-style-type: none"> • Management and Regulations • Critical control point and hazard analysis food safety systems • Process and product control • Nonconforming product management and traceability • Environmental health • Employee health and safety • Facilities and Equipment • Disease vector management • Food safety and emergency response • Inspection and testing • Warehouse and transportation • Corporate social responsibility |
| Primary processing plants of agricultural, livestock and aquatic products | Traders (packing plants) of food-grade detergents/chemicals |
| <ul style="list-style-type: none"> • raw materials, management • Quality and supply capacity • Plant Health and Safety • Process management | <ul style="list-style-type: none"> • General Management • Warehouse and Transportation Management • Packing process management • Waste management |
| Overseas manufacturers | Traders |
| <ul style="list-style-type: none"> • raw materials, additives, processes, products, and other food safety management | <ul style="list-style-type: none"> • raw materials management • Supply capacity |

In 2022, 152 out of 569 food raw materials suppliers applicable to the Supplier Evaluation SOP completed the on-site or video evaluation, a 26.7% evaluation completion rate. A score over 60 and without significant deficiencies is required to pass the evaluation. Evaluation items include whether the food safety and hygiene management systems are ineffective and whether the food has immediate safety hazards and can be improved immediately. All suppliers passed the assessment.

Note 1: The 569 suppliers were food raw materials suppliers who had business dealings with the Company in 2022 included suppliers not subject to the Supplier Assessment Procedures. (e.g., OEM factories, dairy farmers).

Note 2: The 152 suppliers include the number of food raw material suppliers trading with us in 2022 and undergoing an on-site or a video evaluation in accordance with the "Suppliers Evaluation Procedures", excluding the number of suppliers subject to a book review, e.g., suppliers of raw agricultural/livestock/aquatic products and suppliers importing commodities by themselves (such as: wheat, corn, etc.).

Note 3: Video assessments are performed due to COVID-19.

After the assessment, suppliers are requested to fill in the "Raw materials Suppliers Onsite Guidance and Improvement Follow-Up Form" and report the improvement of deficiencies within one week. Suppliers not listed in the qualified supplier list after the review may be subject to another assessment based on the root cause of deficiencies and follow-up result of the improvement. They may be listed as new suppliers when approved.

On-site assessments performed on overseas suppliers were completed in 2016, with each one passing the assessment. According to Risk Control Principles, as there were no recent major risk incidents, on-site assessments were not performed for overseas suppliers in 2022. When necessary, on-site assessments will be proposed for overseas suppliers in the future.

2020–2022 On-site Assessment Percentage

| On-site Assessment | 2020 | 2021 | 2022 |
|---|-------|-------|-------|
| A. Number of all raw material suppliers ^{Note 1} | 540 | 543 | 569 |
| B. Number of suppliers applicable to the Supplier Assessment Procedures | 336 | 401 | 416 |
| C. Number of domestic suppliers that performed on-site/video assessments ^{Note 2} | 135 | 168 | 152 |
| Ratio of on-site/video assessments to all suppliers (=C/A) ^{Note 3} | 25.0% | 30.9% | 26.7% |
| Ratio of on-site/video assessments to suppliers applicable to the Supplier Assessment Procedures (=C/B) | 40.2% | 41.9% | 36.5% |


Note1: Food raw material suppliers who had business dealings with the Company for the year included suppliers not subject to the Supplier Assessment Procedures. (e.g., OEM factories, dairy farmers).

Note 2: The suppliers include the number of food raw material suppliers trading with us in 2022 and undergoing an on-site or a video evaluation in accordance with the "Suppliers Evaluation Procedures", excluding the number of suppliers subject to a book review, e.g., suppliers of raw agricultural/livestock/aquatic products and suppliers importing commodities by themselves (such as: wheat, corn, etc.).

Note 3: Video assessments are performed due to COVID-19.

Visits to raw material suppliers

We periodically perform on-site assessments not only to evaluate whether the operating procedures of suppliers are in compliance with Uni-President's standards, but we have also classified anomalies in raw materials during incoming acceptance into Food Safety Point 1, Point 2 and Point 3, while conducting corresponding management and tracking.

| Classification of Anomalies of Raw materials During Incoming Acceptance | Management Method |
|--|---|
|  <p>Food Safety Point 1 Food Safety Point 2</p> | The Food Safety Audit Team carries out a supplier on-site visit and follows up improvement |
| <p>Food Safety Point 3</p> | The QC Section will determine whether or not to initiate unscheduled visits, and based on the key points of the visit, the "Audit Form for Unscheduled Visits on Raw materials Suppliers" will be established. During the visit, if one of the items fails to reach certain qualification criteria, it will be deemed a deficiency. Suppliers with deficiencies are required to complete the Quality Improvement Tracking Form for Raw materials Suppliers within one week. |

Results of visits to raw material suppliers in 2022

| Object for visits | Subject for visits |
|---|--|
| Suppliers of raw materials rejected by QC for nonconformities during the incoming acceptance, or suppliers of raw materials (excluding raw cheese farmers) with anomalies found during production | Audit the management of materials/processes/ finished products/others. |

2022 results of the visits

In 2022, the QC Section audited 13 suppliers in 20 visits. Process management was the main cause of defects. Corrections of all defects had already been completed before January 5, 2023.

Supplier Traceability Check

With reference to the "Food Trace and Track System," the Food Safety Audit Team formulated the "Inventory of Traceability on Level 2 Raw materials and Production Inspection Measures for Suppliers." Traceability and production audits are conducted based on the type of manufacturers and traders. There are four audit topics. Among them, the production history check" refers to the raw materials used by suppliers in production, meaning traceability check for level 2 raw materials. Inventory items include import declarations, import licenses, certificates of raw material origin, COA (Certificate of Analysis), shelf-life, food safety testing reports.

| Audit Topic |
|---|
| <ul style="list-style-type: none"> ✓ Production history check ✓ Production process check (for manufacturers) ✓ COA of testing report check ✓ GHP (Good Hygienic Practices) management (including warehousing) check |



In 2022, the Food Safety Audit Team audited 278 suppliers in 744 visits. Good Hygiene Practice (GHP) was the main defect. Corrections of all defects were all completed by December 31, 2022.

Construction of the Food Trace and Track System

With reference to the "Regulations Governing the Trace and Track System of Foods and Relevant Products" promulgated by the Ministry of Health and Welfare, food operators are required to record and trace the supply source or product flow of food and related supply processes. Uni-President has already established traceability data in the written or digital format from raw materials suppliers to outgoing shipments of the finished products on the next level. Uni-President has conducted traceability in accordance with the "Food Traceability Management System" established based on internal regulations, which covers 100% of our product types (excluding livestock and aquatic feed).



In 2022, Uni-President has developed the Food Traceability Management System with a total of 457 products, accounting for 100% of all Uni-President food products (excluding feed for livestock and aquatic animals). We also achieved 100% development of the Food Traceability Management System and use of electronic receipts according to the legal requirements.

The complete data has been uploaded to the Ministry of Health and Welfare's "Food Traceability Management System (Ftracebook)" (<https://ftracebook.fda.gov.tw>).



Uni-President Group's Supply Chain Information Sharing Platform

As a means to integrate the Group's supply chain resources, the Group's supply chain information sharing platform was planned and created in 2021. Information on current qualified suppliers is integrated and provided to affiliates with access to it. By doing this, not only can repeated assessments of affiliates be reduced, the chance for the Group to use unqualified suppliers is at the same time decreased. Furthermore, the compilation of deficiencies from the Group's supplier assessments can help the Group focus on food safety management priorities.

Application Mechanism :

- (1) Information of qualified suppliers from assessments conducted by all affiliates/ a list of suppliers that the Company no longer trade with or will not trade with is filed in the platform to integrate the Company's partners.
- (2) The supplier information and assessment status is available on the platform for all affiliates.
- (3) All affiliates engage in exchanges on a regular basis and review current assessment measures (including using the report that has been assessed by the Group).

Benefits :

- (1) Quick and accurate search for the Group's qualified suppliers
- (2) Reduce the management procedures and operation of repeated evaluations
- (3) Reduce the risk of using new suppliers that are not on the Group's qualified supplier list

2.3.2 Supplier Counseling

As a means to implement control over food safety risks, Uni-President takes a proactive approach to conduct supplier management by performing assessments and audits. Abnormalities occurring during the process are listed as projects for management and counseling for improvement. To reduce food safety risks of suppliers, improvements we make are: source management, workflow optimization, process optimization, equipment enhancement, and pollution prevention of personnel. At the same time, based on the principle of achieving mutual benefit, we continue to reinforce our suppliers to exert our influence as an industry leader.

| Project | Counseling content |
|---|---|
| Project on providing guidance to suppliers planning to build a factory | Vendors are inexperienced when it comes to factory construction planning and food safety. Through discussions on six themes (building facilities, storage areas, production areas, energy requirements, quality control laboratories, and equipment acceptance), we offer proposals and resources to help vendors in terms of hardware (building facilities, environmental requirements, traffic planning) and software (personnel training) requisite for construction of a new factory, so that the new factory to be constructed can meet the requirements of laws and regulations and the FSSC 22000. |
| Project on remote teaching and counseling on microbial cross-contamination in ready-made food factory | To cope with the challenges that come with the pandemic, we provide vendors with remote teaching courses on microbial cross-contamination and in-factory guidance service in their ready-made food factories. By examining the five streams, namely, human traffic, materials traffic, equipment traffic, airflow, and water flow, throughout the factory for microbial cross-contamination, we walk trainees through re-examining the current situation and having in-depth discussions to identify in-factory issues, thereby prodding them to think about improvement measures and continue to autonomously manage their factory. |
| Vector Control Tutoring Project | We have designed specialized professional courses tailored to the needs of vendors, addressing the control of vectors and insects in the coffee bean industry. The courses are differentiated according to the level of technical proficiency, and are divided into vector index investigation and contract management, management of vector insect traps, and three no's vector control management. We examine vendors' conduct on-site, help them spot systematic issues, and provide them with optimization suggestions. |
| Project on establishment of a sensory evaluation mechanism | We tailor-make professional teaching materials and carry out on-site instruction and training. The curriculum is split into three stages: elementary, intermediate, and advanced, in order to assist trainees in gradually developing their understanding of evaluation and creating a solid foundation. In addition to setting up a foundation in knowledge, we also have drills and activities that involve rice elements to develop personnel's professional skill in sensory evaluation. We also walk vendors through establishment of a professional evaluation team, as a means of establishing an autonomous management mechanism. |



2.4 Responsible Production Management

To reduce food safety risks, Uni-President has set up a sound food safety management system and supervises the management effectiveness of each production plant by attaining various production management verifications. We also implement food processing hygiene management in each plant through the self-audit mechanism and monitoring of the Food Safety Audit Team.



Information on responsible production management

- In 2022, Uni-President had 24 production sites located in Yungkang General Plant, Xinshih General Plant, Taichung General Plant, Yangmei General Plant, Chungli General Plant, and Hukou Park, consisting of 23 food plants and one feed plant.
- In 2022, Uni-President sold a total of 1,294,679 metric tons of products.

2.4.1 International Food Safety Management System

Our food production plants have attained various international food safety management certifications. In addition to TQF being the basic certification system required by each plant, based on the foundation of the ISO 22000, FSSC 22000 has higher specification requirements and is a management mechanism endorsed by the Global Food Safety Initiative. Uni-President's food plants have all attained the FSSC 22000 verification apart from essential oil plants, which have attained the ISO 22000 certification.



Uni-President's food production plants have attained the following certifications :



- HACCP (Hazard Analysis and Critical Control Point)
- CAS (Certified Agricultural Standards)
- ISO 9001 (Quality Management System)
- TQF (Taiwan Quality Food Association)
- ISO 22000 (Food Safety Management System)
- FSSC 22000 (Food Safety System Certification)

For detailed product certifications of each plant, please refer to the FSSC 22000 certified items in the Appendix ESG Information – "food products of plants certified by ISO 22000 and FSSC 22000 in 2022."



In 2022, food products certified by FSSC 22000 accounted for 99.98% of Uni-President's total food products.

Note : The percentage of certification was calculated from dividing the total number of FSSC 22000 certified food products by the total output of food products (unit: the minimum packaging unit of each food product).

2.4.2 Plant Self-inspection System

Not only do we improve management standards of all plants through the food safety management system, but we have also established a self-audit system based on the type of the production plants to minimize production risks.

2022 Self-audit Standards and Achievements

| Plant Type | Management Standards | Inspection Status |
|-------------|---|--|
| Food Plants | <p>We have established the "Internal Food Plant Quality Audit SOP" based on the "Regulations on Good Hygiene Practice for Food" to implement a three-level management audit mechanism.</p> <ul style="list-style-type: none"> Level 1: Plant self-audit Level 2: Audits on all food plants are performed by general plants Level 3: The Technical Group reviews the audit of all general plants and evaluates the need for spot checks based on the risk | <p>Level 2 Audits</p> <ul style="list-style-type: none"> Total number of food manufacturing plants: 23 Number of on-site audited manufacturing plants: 23 Proportion between the number of on-site audited plants and affected products: 100% <p>Level 3 Audits</p> <p>Owing to the effects of the epidemic in 2022, plant audit was put on hold.</p> |
| Feed plant | We have established the "Internal Quality & Food Safety Audit Procedures" in reference to ISO 9001 and ISO 22000. | 100% ^{Note} |

Note: In 2022, there was only one feed production plant, which had internal audits completed.

2.4.3 Food Safety Risk Monitoring Audit

In addition to the self-audit of each plant, we also conduct food safety risk monitoring and audits for internal plants, OEM plants and QC/research units by the Food Safety Audit Team combining the Group's food safety core work priority. By doing so, we can ensure the implementation of food safety control of each production and QC/research unit. The implementation status is reported directly to the President's office, hoping to achieve the goal of zero food safety risk. As of the end of 2022, a total of 54 units were audited, with 341 deficiencies found. The deficiencies mainly include improper preservation and placement of raw material, unclear labeling of raw materials, and malfunctioning hardware and equipment. Uni-President will track the progress in improvement in deficiencies one by one until improvement has been completed for all deficiencies.

2022 deficiencies related to food safety risk in the production and QC research units



| Unit | Food Safety Point 1 management | Food Safety Point 2 management | Food Safety Point 3 management | Drug residue management of raw materials and finished products | Subtotal |
|------------------------|--------------------------------|--------------------------------|--------------------------------|--|----------|
| Internal plant | 0% | 0% | 50% | 0% | 50% |
| Internal QC Unit | 0% | 0% | 5% | 0% | 5% |
| Internal Research Unit | 0% | 0% | 2% | 0% | 2% |
| OEM Plant | 0% | 1% | 42% | 0% | 43% |
| Subtotal | 0% | 1% | 99% | 0% | 100% |

2.4.4 Investment in Equipment Optimization Process

Foods are manufactured through complex processes and as we manufacture a variety of products, we must reduce the number of human operations during the process in order to keep foods safe. We have introduced automation technology to improve manufacturing efficiency. Meanwhile, we have also upgraded our inspection equipment to further reduce complicated manpower work in order to ensure that food safety control and operational quality is enhanced.

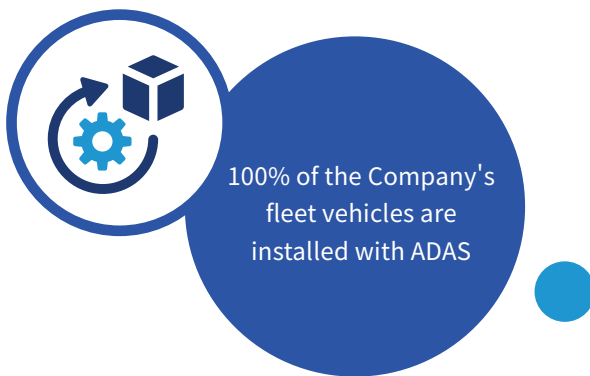
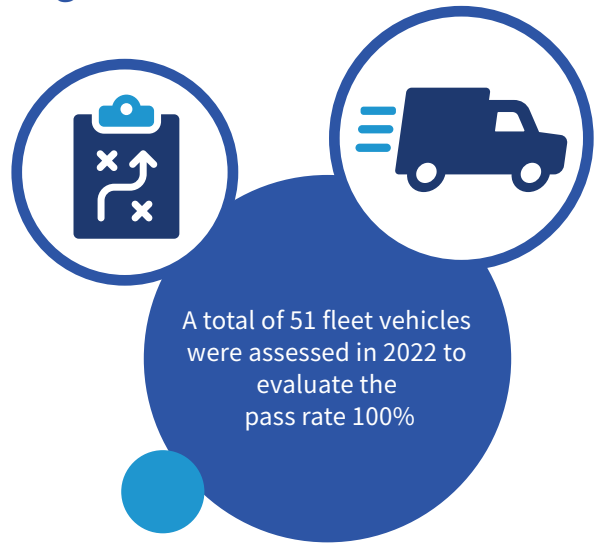
Introduction of Equipment to Strengthen Inspection Capabilities

| Equipment Name | Benefits after Implementation |
|--|---|
| <p>Automatic Colony Counter</p>     | <p>✓ Optimizing the speed of microbial count plate reading action</p> |

| Equipment Name | Application Benefits |
|---|--|
| <p>Automatic microbial rapid screening instrument (VIDAS Automatic Immunology Analyzer)</p>  | <p>✓ Shorten the time requisite for test for staphylococcus aureus enterotoxin in dairy products, thereby safeguarding product safety in time</p>  |

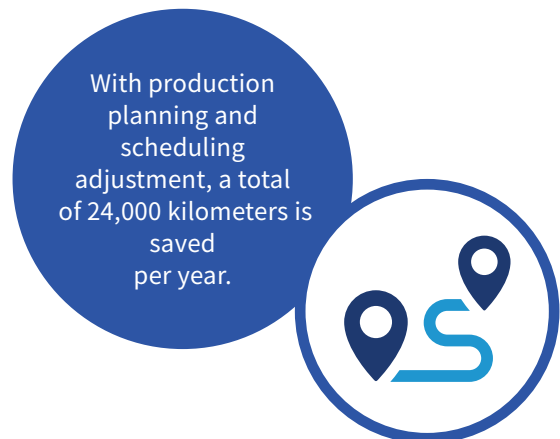
2.4.5 Strengthen Logistics Service Management

In 1996, Uni-President established a distribution company to integrate the Company's business and logistics activities, while at the same time managing sales and channel marketing management. With respect to business – we have the most robust sales team with products spanning room temperature, refrigerated and low temperature. We are committed to fulfilling customer needs for channel building, channel marketing and channel management. With respect to logistics – we have built first-tier and second-tier logistics services. We provide transportation, storage and distribution services with a central aim of satisfying our customers under the "punctual, correct, and high-value" principle. As a means to provide stable logistics services, Uni-President formulates evaluation standards, by which it regularly evaluates fleet vehicles in three aspects: personnel management, vehicle management, and operation management. In 2022, 51 fleet vehicles were assessed, with a pass rate of 100%.



We emphasize the importance of the safety and security of our fleets and follow the regulatory requirements. In 2021, the Advanced Driver Assistance Systems (ADAS), dash cams and vision assist systems were installed in all fleet vehicles. By doing this, we provide a safer working environment for our fleet vehicles. The installation ratio was 100% in 2022.

Apart from the introduction of safety equipment system aids, we have also integrated resources of relevant affiliates targeting transportation routes of logistics fleet vehicles, in an effort to make continuous optimization and adjustment. To illustrate, with regard to production scheduling, we enhance the performance of production scheduling to decrease the amount of goods traveling from south to north. This change can reduce mileage by 24,000 kilometers annually.



2.5 Product R&D and Innovation

With our overall product development principle being "fun, delicious food that is safe to eat," we make an effort to stay on top of health trends and cater to the needs of future consumers. Our current products are developed based on the low salt, low sodium and low sugar concept, with no sugar and less added sugar being our future development trend. Moreover, due to COVID-19, consumers nowadays pay more attention to what they eat. To keep pace with the changing requirements and preferences of consumers, Uni-President is devoted to creating alternative items, including fresh food products, home hotpot products, instant chicken breasts, refrigerated and frozen noodles.



Information on Patents

Our R&D and technology units often work with affiliates. President Chain Store Corporation is licensed to use patented products in its ready-made meal products and Uni-President Enterprises (China) investment Corporation is licensed to use patented products in their instant noodle products.

Our R&D unit will continue to promote and develop design services, with a development goal of expanding intellectual property performance.



By the end of 2022

Patents were obtained

530

Invention **173**

New Patent **286**

Design **71**



in 2022

Patents were obtained

27



Green trademark

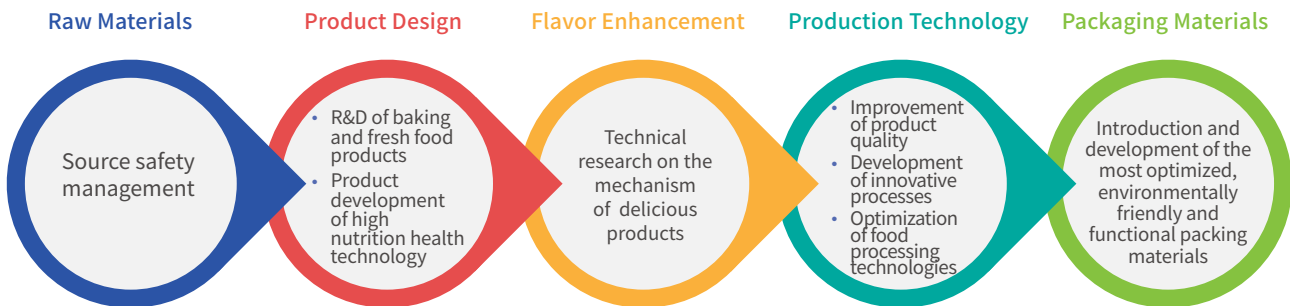
While innovating new products and technologies or improving existing ones, Uni-President is also actively pursuing green trademarks. We top the list of application for green trademarks of "Pollution Control", "Waste Management", "Reuse/Recycling", "Energy Conservation", "Energy Products", "Environmental Awareness", and "Climate Change". To learn more, see the Analysis of Industries with Green Trademark published by the Intellectual Property Office of MOEA in 2023. All of these illustrate Uni-President's commitment to attaining environmental sustainability.



2.5.1 R&D Strategy and Goal

The awareness of health and environmental protection among the general public has increased in recent years, leading to food safety being the focus of all industries. In the Group, food safety issues have always been the most important. On par with the business strategies, our top priority is to ensure consumer "food safety." Due to this, not only have we built a model for managing the safety of various food raw materials, but we have also further combined our core R&D capabilities. For that reason, we hope to become the leader in the industry while serving as a benchmark, guiding Taiwan's food industry towards the direction of innovative development and technology. While we create new products for consumers, our strategy also incorporates the current environmental awareness to proactively reduce the impact on the environment.

Key R&D Strategy for Value Chain :



Product R&D and Management Targets for the Coming Year

| Management Target | 2022 Achievement Status | 2022 Key Achievements | 2023 Targets | Mid-to Long-term Goal |
|--|--|---|--|---|
| Technical research on the mechanism of delicious products | Achieved and under continuous improvement. | <ol style="list-style-type: none"> 1. Development of spicy pepper pasta 2. Jih-di dumplings with plant-based meat fillings 3. To develop new refrigerated cake and snack products 4. To develop new yogurt products milk 5. To develop Taiwan orange juice | <ol style="list-style-type: none"> 1. Development of light meal products 2. Development of nutritional products for senior citizens 3. Development of new fermented milk 4. Development of savory bakes 5. Development of room-temperature lemon fruit tea | Development towards product refinement and continuous improvement of product quality and flavor. |
| R&D of technology for new bakery, fresh food and high nutrition healthy products and processes | Achieved and under continuous improvement. | <ol style="list-style-type: none"> 1. To develop non-fried noodles 2. To improve and upgrade bag technology 3. To refine technology for room-temperature plant milk 4. To build a low-temperature extraction technology | <ol style="list-style-type: none"> 1. Advancement in non-fried noodle technology 2. Advancement in the technology of room-temperature bakes 3. Advancement in the technology of fermented milk strains 4. Non-thermal processing technology for tea extraction 5. Technology for preserving the flavor of fruit tea | Meet consumer demands and improve three major product categories including fresh food, bakery, and nutrition through product R&D. |



2.5.2 Diversified Dietary Trends to Take Into Account Both Health and Taste

As Taiwan's population ages with fewer children, lifestyles are also changing with people tending to eat out nowadays. In addition, with the arrival of the post-pandemic era and consumer's increased health awareness, dietary needs have become more diverse. Due to this, we have taken on the challenge to help consumers to move towards a healthy lifestyle. Given this, product development will require more innovation and we make an effort to develop various types of products aiming to cater for the needs of different consumer groups. In doing this, we hope to become the best partner for people's healthy-eating life.

| Health Trends | Description | Number of Products |
|---|---|--|
| Health Food Certification | To fulfill consumer's healthy diet and enhance product value, we continue to develop and maintain products (including improving gastrointestinal functions, controlling lipidemic levels, reducing body fat formation, adjusting body to reduce allergic reactions, boosting immunity, regulating blood sugar levels, and delaying aging) with various health effects with reference to the health effects announced by the Ministry of Health and Welfare. | 23 products |
| Elderly-friendly Products | We will continue to improve the quality of existing products designed for the elderly while taking into account their dietary habits and bodily functions, in respect to taste, convenience and nutrition, in the hope to enhance understanding on product functionality related to consumers. | 18 products |
| Sugar-free/no additional sugar products | According to a survey conducted by the Health Promotion Administration, excessive sugar intake not only causes tooth decay, but it also triggers insulin resistance, increased obesity, the chances of metabolic syndrome, while also elevating blood pressure, blood sugar, blood lipids, and increasing the risk of cardiovascular disease. It accelerates body aging and is suspected of increasing the risk of cancer. | 27 products |
| Salt and sodium reduction | Studies have pointed out that excessive salt intake can lead to high blood pressure and cardiovascular disease. Extra intake of 1 gram of salt per day (about 1/4 teaspoon) prompts the risk of obesity by over 28%. Taking into account that people may neglect their sodium intake, we are proactively reducing sodium content in our products to provide the public with healthy choices. | None of our 36 products exceed 2,000 mg of sodium per serving. Sodium intake is advised at 2,000 mg per day by the Food and Drug Administration. |
| Plant-based meat products | As consumers become more conscious of environmental protection and health, we are continuing to develop plant-based meat products. Compared to animal meat, plant-based meat helps prevent intake of excessive cholesterol and saturated fat. We are dedicated to delivering diversified products that promote health and nutrition for consumers. | 1 product |





Jih-di dumplings with plant-based meat fillings

Plant-based meat: Plant-based meat tailor-made to give a chewy texture to fillings

Rich in vegetable: Cabbage adds flavor, jelly ear makes it smoother, and mushrooms offer a full-bodied taste.

Mild and moist: The fragrance of sesame oil and pepper is complemented by the addition of aged ginger, producing a juicy and complex flavor.



2022.05 We adopted the modified atmosphere packaging (MAP) method to replace deoxidizer. This breakthrough in preservation technology not only minimized the wastage of deoxidizer consumables, making it more eco-friendly, but also brought greater ease-of-use for customers to enjoy.



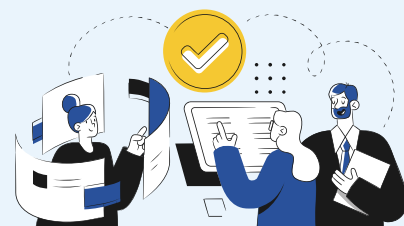
Brewed non-fried noodles

With the hustle and bustle of life, instant noodles have become a delicious and convenient option for people looking to quickly alleviate their hunger. Through 15 years of testing with dough, we have managed to maintain the complete wheat aroma using special wheat species and unique milling technology. Our Taiwanese-exclusive hot air ducting technique is combined with a 9-stage made-in-Japan dryer to imitate the craftsman's techniques, namely, "massaging, kneading, pinching, squeezing, tugging, tossing, hauling, dragging, and slicing". Such step-wise process yields the flavor of handmade, sun-dried noodles, making the texture of the noodles akin to that of sun-dried noodles. In doing so, we have broken through the shackles of traditional instant noodles and created a new generation of noodles - brewed non-fried noodles, enabling consumers with a hectic lifestyle to relish the taste of freshly prepared noodles with a few brewing steps.



World Instant Noodles Association, WINA

In 1997, Uni-President Enterprises became a part of the World Instant Noodle Association and was selected as a member of the governing council. In collaboration with the global food industry, we are attentive to, advocate, and support the standards and food safety related to instant noodles. Through regular meetings and activities held by the association, we exchange knowledge about food technology R&D, supply chain security, and other related topics, aiming to enable consumers to enjoy delicious and nutritious instant noodles with peace of mind.



Health Concept Products

LP33 No Sugar Added Functional Yogurt

Consumers can consume the sugar-free product to supplement the patented LP33 bacteria in their daily diet, enabling them to maintain a good physical condition.



Strong Oolong Tea/ Japanese Green Tea

Containing strong catechins, sugar-free, calorie-free, and obtained health food certification



Uni Sunshine Sugar-free & Hi-fiber Soymilk

Produced from EU non-GMO, food-grade soybeans, this product offers superior plant-based protein. Added with dietary fiber, it also provides a feeling of fullness and stimulates intestinal movements.

Health Food Certification

- ✓ Helps lower total blood cholesterol
- ✓ Helps increase blood HDL cholesterol
- ✓ Helps alleviate risk factors associated with cardiovascular disease.



Xinbei chicken essence

- ✓ This product has been duly recognized as an elderly-friendly product, offering senior citizens a sense of security when consuming it.
- ✓ The Health Food Society of Taiwan presented the product with the Innovation Award, signifying a great appreciation of its design.
- ✓ Carefully-picked nourishing ingredients: Red dates, wolfberry, fish maw, bearded tooth mushroom, Taiwan native chicken, and compound ingredients simmered for a prolonged period to break down the chicken's protein into smaller molecular amino acids, making it easier to digest and absorb.



Sugar reduction products

La Gauche de la Seine - Cafe Mandheling

To meet the heightened health consciousness of our customers, we have lowered the sugar content of existing products by 32%, enabling them to enjoy delicious food without exceeding their recommended sugar intake.



Apart from heeding to the dietary trends and health of consumers, we likewise persist in keeping an eye on the pet breeding environment and health requirements, and have since developed professional natto probiotic formula. Assured of the intestinal health benefit of the product, in 2022 we further released the health function series for it.

Petlife - Health Function Series

"Worry-Free Good Mood Formula" is the first-ever stress-relieving kibble in Taiwan. It contains naturally-sourced tryptophan, and GABA synthesized by lactic acid bacteria certified as safe to eat by GRAS in the United States; The two components are instrumental in synthesizing serotonin (happy hormone) and relieving the pets' emotions and stress. A survey revealed that 99% of owners believe the product assists in taking care of their dogs' emotional troubles.



Committed to optimizing its products, as always, Uni-President has upgraded its technology and food flavor, and has been recognized with external recognition and awards, making its quality products visible to the world. The following external certifications and medals were achieved in 2022:

A.A. certification

A certification promoted by the Anti Additive Clean Label Organization, a global independent and impartial certification body. A.A. advocates and promotes "Anti Additive, healthy and sustainable". A.A. adopts "Clean Label" as the principle for implementation and promotion. Apart from advocating the cutting down of additives in food and other items, A.A. demands conspicuous and understandable labeling so that consumers can easily assess the amount of additives in them and steer clear of dangerous substances.



Uni-President
Enterprises
A total of
21 products
have passed the
A.A.
certification

Superior Taste Award (ITI)

A team of judges, consisting of the world's leading flavor experts, conduct a "blind taste" to analyze products, including vision, smell, taste, texture, and mouthfeel. Finally, products are awarded under three evaluation criteria according to the rating (one star to three stars).



Uni-President
Enterprises
10 products
won the Superior
Taste Award
(ITI) Note

Note: 6 products obtained ITI awards in 2022 and 4 products by the end of 2023Q1

Moscow International Salon of Inventions and Innovative Technologies (Archimedes)

The Moscow International Salon of Inventions and Innovative Technologies (Archimedes) is jointly planned and hosted by the Moscow City Organization VOIR and The International Innovation Club "Archimedes". Aiming to stimulate invention and creation, boost patent licensing, activate the market, and promote innovative products, it is one of the largest innovation forums in the world. All the prizes of the exhibition have been chosen carefully by the expert committee and the international jury in order to pick the most remarkable and unique pieces.



Uni-President
Enterprises
2 products
won a gold medal at the
Moscow International
Salon of Inventions and
Innovative
Technologies
(Archimedes)

Taiwan Biotechnology Great Award

This is a selection conducted by the Taiwan Association of University Professors, which encourages enterprises to upgrade their industries and enhance their product competitiveness. The professor group selects companies that contribute to society, achieve sound operations, and performed exceptionally in terms of marketing, research and development, service, and quality, and commends them.

Through the selection process, professors interact with manufacturers, so that companies can understand the advantages and disadvantages of their marketing, research and development, quality, and service, and that professors can provide advice and assistance that will enable companies to continue to grow and increase their international competitiveness.



Uni-President
Enterprises
1 product
won the Taiwan
Biotechnology
Great Award

2.6 Responsible Marketing and Labeling

(GRI 417-2、GRI 417-3)

At Uni-President, we have always adhered to the spirit of ethical management and are committed to using its core competencies to create higher value for our products. We hold a sincere attitude when it comes to communicating with consumers and provide accurate product information in order to avoid misunderstandings with our products. Based on this notion, we use "responsible marketing" as our Management Target and adopt stringent standards from product labels to after-sales service so as to protect consumers' rights.

2.6.1 Product Labeling and Creative Review

In the age of innovative marketing, we uphold the principle of transparency and we do not boast. The government's laws and regulations only provide the minimum standards. When it comes to labeling of raw materials and ingredients, we adopt high standards and have set up a "Packaging Label Review Process." All business groups, the Commercialization R&D Institute, Strategic Marketing Group, the Production Plant, and the QC unit of the FSC are combined to jointly establish 2-tier inspection of key points of primary and secondary review in order to carry out review of package labeling and advertising terms. The review covers trademarks, brand and product names, ingredients and nutrition labels, content weights, factory addresses, shelf life and conditions, place of origin, certification marks, etc.

We understand that product labeling and marketing innovation are the first product information obtained by consumers. By correctly understanding a product, can misunderstanding be avoided. In 2022, out of the 1,091 items reviewed, 809 were approved and 282 were rejected due to the omission or error of labeling of text or ingredient.

- Name of product
- Ingredients
- Date of expiry
- Storage life
- Storage condition
- Manufacturer
- Nutrition label
- Allergen information



| Review Contents | Responsible Unit |
|--|--|
| Reasonable wording, company services and image, and trademark approval | Strategic Marketing Group- brand management, trademark management unit |
| Correct labelling and information used is scientifically reasonable | Commercialization R&D Institute, QC Unit of the FSC, Production Plant |



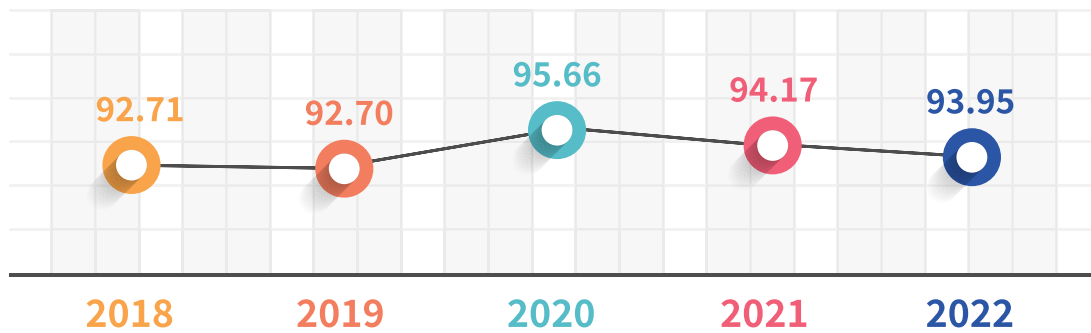
| 2022 Product Labeling Review | |
|------------------------------|----------------------------|
| Items were reviewed: 1,091 | |
| • Items were approved: 809 | • Items were rejected: 282 |

2.6.2 Consumer Inquiry Service

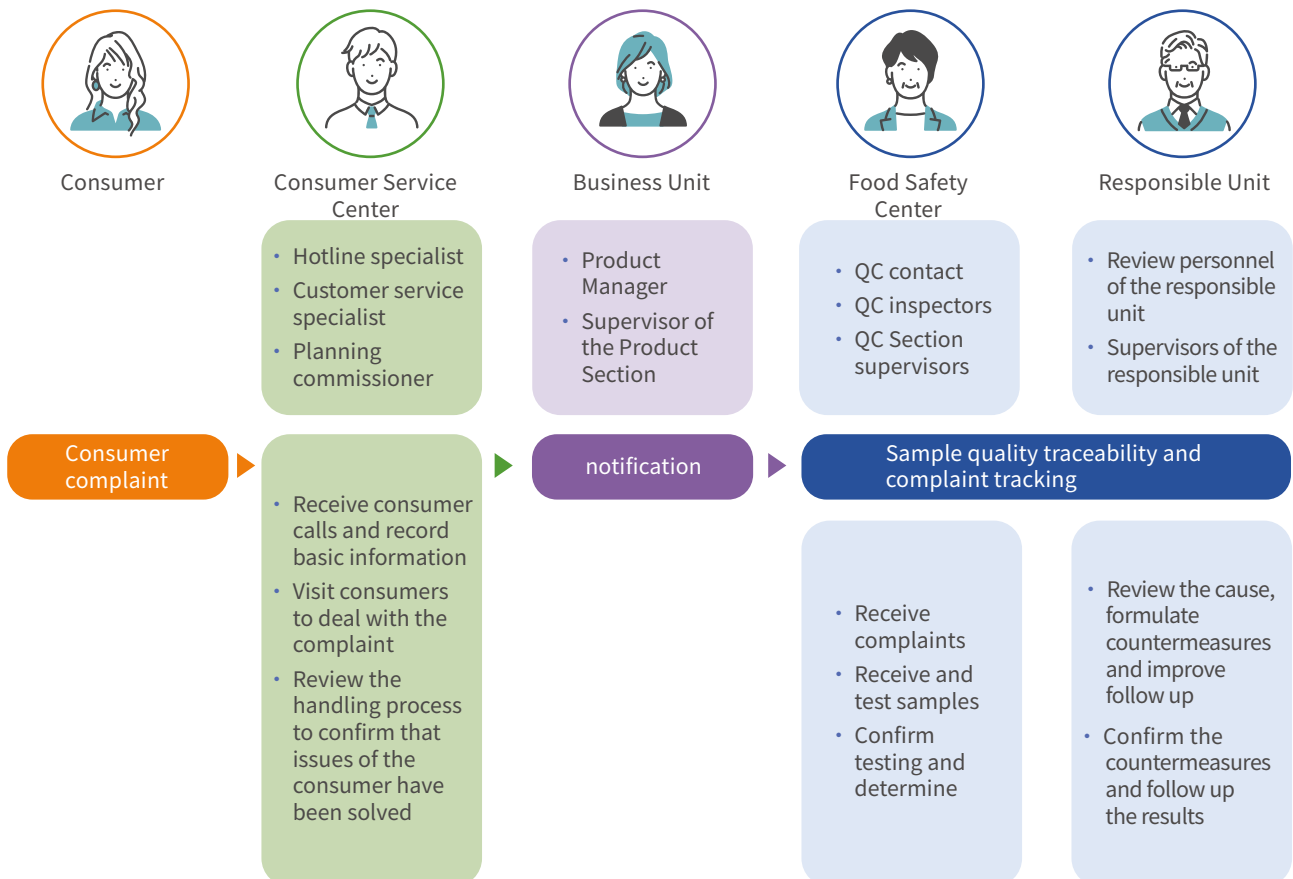
The Consumer Service Center receives comments from our customers via multiple channels (0800 hotline, official website, service mailbox, retail feedback). For those who call us, we vow to return the call within one hour and aim to close a general customer complaint case within 24 hours. We provide consumers with product consulting services, while collecting the views and opinions of customers regarding the use of products. Constructive suggestions will be transformed into practical actions through our systematic management system, enabling us to develop more products that meet the needs of the consumer.

The Consumer Service Center conducts a satisfaction survey after a case is closed in order to evaluate whether the customer is happy with the service provided. This will help us improve and provide better services in the future. We started to refine the calculation method for our satisfaction survey in 2021. The original weighting method was adjusted and we now adopt the method that the difference in scores across all levels is equalized. We continue to uphold an honest and responsible attitude so that consumers can enjoy first-rate satisfaction and services.





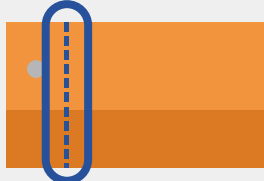
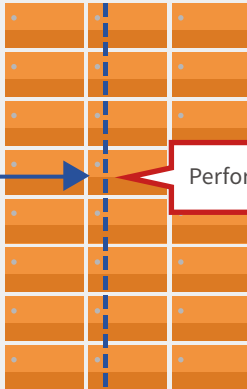
Satisfaction Score



Consumer Service Center Complaint Handling Process



Take in the feedback of consumers

| Issues Received | Understand the Reason | Optimize Measures |
|---|--|---|
| <p>The shrink film around the carton of products is not easily detached.</p> | <p>The PE shrink film outside the carton has been perforated, but the varying depths of the dots may impair the ease of tearing.</p> | <p>To ensure that the perforations have the same depth, we have changed the punching tool from a two-dimensional 30-degree tool to a three-dimensional 20-degree tool.</p> |
| <p>Before</p> <p>Tools before improvement</p>  <p>Perforations before improvement (schematic diagram)</p>   <p>Perforations</p> | | <p>After</p> <p>Tools after improvement</p>  <p>20 degree chamfer on sides</p> <p>Perforations after improvement (schematic diagram)</p>   <p>Perforations</p> |



3. Commitment to Environmental Sustainability



3.1 Environmental Management Responsibility

3.2 Climate Change and Energy Management


3.3 Water Resources Management

3.4 Pollution Prevention and Management

3.5 Packaging Materials Management

3.1 Environmental Management Responsibility

(GRI 3-3、GRI 301-1、GRI302-3)

| Material Topic | Operational Environment Management |
|---|--|
|  <p>Policy and Commitment</p> | <p>Develop environmental management policies covering six aspects of "Legal Compliance, Pollution Prevention, Green Procurement, Performance Management, Communication Mechanism, and Continuous Improvement" as the highest guidelines of environmental management.</p>  <p>Environmental Policy Uni-President Enterprises Corporation</p>  |
|  <p>Goal</p> | <p>Develop annual management targets based on the management projects concerning energy conservation, carbon reduction, waste reduction, and wastewater discharge to minimize their impact on the operating environment. ※See the "Sustainable Value Chain" chapter for the annual management goals and the goal-fulfilling status.</p> |
|  <p>Action Plan</p> | <ul style="list-style-type: none"> • Introduce ISO 14001 and make all documents and operating processes subject to verification by a third-party certification unit on a regular basis. • Perform greenhouse gas (GHG) inventory annually in accordance with the ISO 14064-1 inventory process. • Regularly track the revision of government environmental laws and regulations and update the same, and formulate response plans. • Establish a sustainable procurement system and clearly state in the procurement policy that green products should be given priority and gradually introduce sustainable raw materials. • Each plant to take the initiative to introduce energy conservation, carbon reduction, water saving programs and waste recycling programs to reduce the environmental impact arisen from the production process. |
|  <p>Evaluation Mechanism</p> | <ul style="list-style-type: none"> • Continue to maintain the effectiveness of the ISO 14001 management system. • Comply with environmental laws and regulations. • Review the annual achievement rate for energy conservation, carbon reduction, waste reduction, and wastewater management targets. |
|  <p>Grievance Mechanism</p> | <p>Establish environmental communication and management processes, and make the Administrative Service Division and the Environmental Protection Team responsible for internal and external communication affairs. Stakeholders may report environment related matters via the contact number of each production plant. As the plant receives the relevant information, the communication management process will be initiated to handle the issue according to the type of the issue.</p> |



Material Topic

Packaging Material Management



Policy

Introduce and develop optimal environmentally friendly and functional packaging materials; proactively promote lightweight packaging materials and reducing plastic packaging using in our products.



Goal

Use eco-friendly materials and implement plastic packaging reduction.

※ See the "[Sustainable Value Chain](#)" chapter for the annual management goals and the goal-fulfilling status.

Responsibility
and Resource

Create a Packaging Material Technology Team within the Commercialization R&D Institute to improve and advance product packaging materials.



Action Plan

- Use FSC-certified paper materials as paper-based packaging materials, and continue to evaluate the feasibility of putting them in use in the production line.
- Collaborate further with external organizations on researching and developing technologies for the decomposition or recycling of plastic to explore more application opportunities.

Evaluation
Mechanism

- Continue to implement the project to reduce plastic components in packaging materials, thereby reducing plastic consumption.
- Persist in advancing lightweight packaging technology to lessen the weight of product waste.

Grievance
Mechanism

The Consumer Service Center receives comments from our consumers via multiple channels (0800 hotline, official website, service mailbox, retail feedback). Gain insight into customers' thoughts regarding product packaging materials, and then provide feedback to the Packaging Material Technology Team; convert feasible suggestions into actions of packaging material reduction and plastic reduction through systematic management.

Environmental Management Performance for the Past 3 Years

| Environmental Management Performance | Unit | 2020 | 2021 | 2022 |
|--|---|-------|-------|-------|
| Water Consumption (Water Withdrawal) Intensity | Thousand cubic meters / \$10 million | 1.00 | 0.99 | 0.90 |
| Waste intensity | Metric tons / \$10 million | 9.05 | 8.39 | 7.80 |
| Air pollution emission intensity | Metric tons / \$10 million | 0.017 | 0.014 | 0.011 |
| Self-Operating GHG emission intensity ^{Note2} | Metric tons of CO ₂ e / \$10 million | 37.72 | 36.25 | 35.52 |
| Power intensity | GJ / \$10,000 | 0.35 | 0.35 | 0.34 |

Note:

1. The denominator of each type of environmental management performance is the sales revenue of Uni-President for the current year
2. The numerators for the self-operating GHG emission intensity of Uni-President are GHG emissions of Scope 1 and Scope 2 for past years

3.1.1 Environmental Management Mechanism

(GRI 103-2 、GRI 103-3)

At Uni-President, we adopt a group management approach, taking into account the development trends of global environmental issues and the direction of Taiwan's environmental policies, while combining key issues faced by Uni-President and each of our affiliated company. Our environmental management is based on the ISO 14001 environmental management system, and we entrust a third-party verification company to conduct an inspection on documents and operating procedures to ensure correct implementation of the plant's internal environmental management system. We have established a management team for environmental risks that require proactive management such as GHG emissions, energy usage and water resource issues for project-based management.

Uni-President has formulated six major aspects of the environmental management policies as the highest principle guiding environmental management. Currently, all general plants in Taiwan have passed the new environmental management system ISO 14001:2015 certification. Moreover, each general plant has set further annual targets and management plans as the Company's priorities in order to continuously improve environmental management performance.



Uni-President Environmental Management Policies



Legal Compliance:

- We abide by the government's environmental regulations and stakeholder concerns and formulate the Company's environmental regulations.
- Supervisors at all levels lead by example and perform supervisory duties to ensure that the Company is on par with regulatory requirements.



Pollution Prevention:

- We implement source management right at the product development stage to implement waste reduction, energy conservation, waste to resources, recycling, clean production, and green logistics and transportation, in order to reduce emissions and mitigate ecological and environmental impacts.
- We also establish the environmental management system (ISO 14001), implement greenhouse gases (GHGs) inventory (ISO 14064-1), and quantify and communicate the carbon footprint of products (PAS2050 or ISO 14067).



Green Procurement:

- By establishing a green procurement mechanism, implementing supply chain management, and prioritizing green material procurement, we help suppliers reduce wastage and pollution.



Performance Management:

- We establish objectives for environmental improvement, implement active and passive performance indicator management, improve management performance, and disclose relevant information regularly.



Communication Mechanism:





- We establish communication and consultation channels and communicate our environmental policy to all members within the organization and stakeholders for them to understand their responsibilities.
- We also disclose environment-related information, raise the environmental awareness of stakeholders, and make improvements based on the opinions of stakeholders.



Continual Improvement:

- To popularize environmental training and strengthen the awareness of all employees.
- To implement the environmental protection system and standards as well as systemic management for continuous improvement.

Main targets, subjects and introduction programs for ISO 14001 in 2022

| Management Target | Introduction Program | Annual Management Achievement |
|--|---|---|
|  <p>Enhancement of environmental protection awareness</p> | To provide environmental and general training and education | 180 employees – hours/year |
| | Monthly environmental texts | 12 sessions/year |
|  <p>Meet regulatory requirements</p> | To implement level 3 auditing on environmental protection parameters | 23 deficiencies identified in internal audit and 1 violation on environmental protection |
| | Carbon emissions inventory guidance and verification | Complete Uni-President's greenhouse gas inventory and obtain external verification |
| | Shaft odor control | Yungkang General Plant The restaurant has installed air pollution control devices to reduce the smell to less than 500. |
| | Improvement in aeration efficiency of biological treatment system | Chungli General Plant Maintained the dissolved oxygen level in the wastewater treatment system to meet the requirement |
|  <p>Reduction of wastewater/waste</p> | Sludge treatment optimization and reduction | Yangmei General Plant Completed installation of a sludge dryer in the wastewater treatment facility to treat the biomass resource derived from food sludge Hukou Park Optimization of sludge concentration treatment |
| | Waste plastic packaging for food recycled and reused | Hukou Park Reinforced the separation and classification of waste plastic food-packaging materials to lower the possibility of inclusion of unwanted materials. |
| | Optimization of the pickling temperature during the CIP process for semi-finished barrels in the sterilization area | Xinshih General Plant Reduced annual steam consumption by 60 tons Reduced annual water consumption by 4,000 tons |
| Improvement in recycling and reuse of process water | | |
|  <p>Reduction of energy consumption</p> | Project of energy efficiency improvement for air compressor systems and chilled water mainframes in the plants | A total of 1,877,154 kWh/year electricity of all general plants was saved |
| | Project to improve the energy efficiency of in-plant cooling towers | |
| | Project to improve the efficiency of in-plant freezers and motors | |

2022 Uni-President Environmental Footprint

Increased utilization of raw materials



Fresh milk production rate reached **96.80%**



Soybean production rate increased to **98.98%**



Tea leaves wastage reduced by **5.17%**

Ingredients/materials input(tons)

| | |
|---|---------|
| • Milk, powdered milk | 143,902 |
| • Soybeans (nongenetically modified beans + for feed) | 9,721 |
| • Tea leaves | 1,974 |
| • Coffee beans | 8,653 |
| • Sugar | 27,986 |
| • Flour | 42,623 |
| • Beef | 1,064 |
| • Palm oil | 5,860 |
| • Pork | 3,661 |
| • Wheat | 110,992 |
| • Corn | 82,104 |



Energy saving



Reduced electricity by **7,349.08** thousand kWh



Reduced **531.38** natural gas by thousand cubic meters

Energy consumption (GJ)

| | |
|------------------------------------|-----------|
| • Purchased electricity | 1,601,648 |
| • Fuel oil | |
| • Diesel | |
| • Biodiesel | |
| • Petroleum | |
| • Natural gas (NG) | |
| • Liquefied petroleum gas (LPG) | 347 |
| • Self-generated green electricity | |



Water saving



Reduced by **39.15** million liters

Water resources consumption (million liters)

| | |
|--------------------------|-------|
| • Total water withdrawal | 4,198 |
| • Surface water | 365 |
| • Municipal water | 3,676 |
| • Underground water | 157 |





| Waste generation (tons) | |
|--------------------------------------|--------|
| • General waste | 1,643 |
| • Recyclable waste (sludge) | 5,837 |
| • Recyclable waste (animal waste) | 42 |
| • Recyclable waste (tea residue) | 6,592 |
| • Recyclable waste (wastepaper) | 1,971 |
| • Recyclable waste (waste plastic) | 196 |
| • Recyclable waste (soybean residue) | 10,463 |
| • Recyclable waste (other) | 9,660 |
| • Organic experimental waste liquid | 2.26 |

**Waste
Recycling rate
95.48%**

| GHG emission (ton of CO ₂ e) | |
|--|---------|
| Greenhouse gas emissions from own operations | 165,792 |

| Air pollution (metric tons) | |
|--------------------------------------|-------|
| • VOCs | 2.66 |
| • Nitrogen oxides (NO _x) | 33.97 |
| • Sulfur oxide (SO _x) | 0.08 |
| • Particulate matters (PM) | 15.96 |

**GHG emission
intensity**

- Self-operations (Scope 1 and Scope 2): **35.52** metric tons CO₂e/10 million
- Value chain (Scope 3): **306.47** metric tons CO₂e/10 million

| Wastewater discharge (million liters) | |
|---------------------------------------|-------|
| Wastewater | 3,114 |

**Average COD
equivalent reduction
of 98.21%**

3.1.2 Green Procurement and Sustainable Materials

In Uni-President's environmental management policy, green procurement and sustainable materials are important responsibilities and commitments to sustainable development. We give priority to green products upon procurement and emphasize on environmental protection, energy conservation and carbon reduction of the supply chain. By putting our green procurement mechanism into good use, we hope to gradually reduce the environmental impact caused by our operations. Since 2013, Uni-President has been awarded the Private Enterprise Green Procurement Excellence Award by the Environmental Protection Administration of the Executive Yuan. Our total green procurement amount totaled NT\$1.318 billion in 2022, an increase of 10.94% compared to the previous year. In addition, since 2019, Uni-President has been purchasing paper-based packaging materials bearing the FSC™^{Note} mark. The ratio of FSC™ procurement amount accounted for 38.50% of the total procurement amount of paper packaging materials in 2022.

Note: FSC™ (Forest Stewardship Council™), founded in 1993, is an independent non-governmental organization (NGO) established by global environmental groups, timber trade organizations, foresters, local residents and certification institutions. FSC™ forest certification is one of the most recognized forest certification standards in the world.

| Year | 2020 | 2021 | 2022 |
|--|-------|-------|-------|
| Amount of green procurement (Unit: NT\$ million) | 1,162 | 1,188 | 1,318 |



With respect to raw materials, we continue to keep a close eye on domestic and international material trends, while gradually introducing the procurement of relevant certified raw materials for our key ingredients. Summarized as follows:

| Category | Certification content | Certification mark |
|---------------------------|---|---|
| Paper packaging materials | FSC™ certification |  |
| Soybean | Non-GMO Project Verified |  |
| Palm oil | Roundtable on Sustainable Palm Oil (RSPO) certification |  |

Sustainable Soybean Procurement

The U.S. Soybean Sustainability Assurance Protocol (SSAP) is a system for sustainable soybean production widely used in the U.S and is audited and certified by a third party. The SSAP can further reduce the impact of soybean production on land use, reduce soil erosion, increase energy efficiency and reduce GHG emissions. As soybeans are an important raw material for our products, the proportion of SSAP soybeans purchase amount in the past 3 years accounted for more than 30% of all soybeans purchased. The purchase volume in 2022 was 3,519 metric tons, up 23.19% from 2021.

Sustainable Palm Oil Procurement

As a means to improve the use of sustainable palm oil, Uni-President makes inventories on the products that use palm oil, while also ensuring the source of main suppliers. At present, the inventory results show that the main product that uses palm oil is instant noodles. As palm oil is mainly supplied by our affiliated company President Nisshin, and as a member of the RSPO, President Nisshin has attained a certification by a third party certification company. Uni-President has been purchasing RSPO palm oil since 2022, and will continue to pay attention to this issue to improve product sustainability.

Sustainable Tea Management and Local Procurement

Consumers have a deep affection for the tea products of Uni-President. To ensure food safety and fulfill its commitment to sustainability, Uni-President has its Commercialization R&D Institute formulate rules for purchasing tea leaves, and actively promotes local procurement to reduce the carbon footprint resulting from transportation of raw tea leaves. In 2022, Uni-President's local procurement amounted to about 1,200 tons.

In terms of tea leaves management, Uni-President adopts multiple measures that ensure the safety, quality, and stable supply of tea leaves and the health of consumers. By adhering to the MOHW's "Standards for Pesticide Residue Limits in Foods", Uni-President manages its tea leaves. To protect food safety for consumers, it keeps track of changes in regulations at all times to provide the needed aid to vendors and farmers, thus helping to ensure rational management of tea raw materials. In addition, Uni-President has implemented a complete traceability system; all tea leaves can be traced back to the tea garden. Uni-President will continue to improve the sustainability of our tea products while safeguarding consumer health through our strict food safety inspection mechanism.

Note: Local procurement is defined as first-tier suppliers in Taiwan, without taking in account the location of second-tier suppliers.

Sustainable coffee beans management and procurement

Over the last few years, the worldwide craving for coffee drinks has been on the rise. To guarantee the quality of its coffee beans and remain committed to sustainability, Uni-President has established principles for the purchase of green coffee beans. The main point of the principles is to ensure food safety and consistency in quality, so as to give consumers safe and dependable products. When it comes to specific measures, each batch of green beans must be inspected for pesticide residue to meet food regulations.

Uni-President's actions to procure coffee beans are as follows:

By purchasing Taiwan's local green coffee beans, we not only reduce the carbon footprint resulting from raw material procurement, but also promote the growth of Taiwan's coffee supply chain.



By establishing a traceability system for purchased specialty coffee beans, we can fully trace them back to the processing plant or estate in the production area, thereby ensuring product quality.



Uni-President continues to pay attention to Rainforest Alliance-certified coffee production regions or estates and evaluates the purchase of Rainforest Alliance-certified coffee beans, aiming to provide consumers with more sustainable coffee drinks.



In the future, Uni-President will continue to enhance green coffee beans procurement management, promote the concept of green production, and ensure the food safety of coffee beans through the production and sales history of green coffee beans; doing so safeguards food safety for consumers while providing them with quality and sustainable coffee products.

3.1.3 Environmental Protection Expenditure

We strive to alleviate the burden on the environment during the process of producing and providing services. For the past 3 years, the average environmental expenditures were NT\$442.589 million. The amount of expenditure in 2022 increased by 6.29% from 2021, mainly due to the purchase of a new sludge dryer worth NT\$13.633 million in the Yangmei General Plant. For the data of environmental expenditures for the past 3 years, Please refer to Appendix – ESG Information.

3.1.4 Raw Material Utilization Rate Improvement

(GRI 301-1)

To promote a green economy, we continue to optimize raw material utilization rate. We introduced a number of technologies in the product process in 2022. These technologies included wear and tear reduction in the production line of raw materials for fresh milk and improvements in soybean and tea extraction technology. In doing so, production capability has improved compared to past years, to further reduce resource consumption.

Fresh Milk

In 2022, the production rate of fresh milk was 96.80%, a 0.01% improvement from the same period in 2021, avoiding a loss of 12.07 tons of milk. Our objective for 2023 is to maintain a 96.85% raw material production rate, and improve it further through our batch production loss reduction project.

Soy Milk

This year, by continuing to improve soybean extraction technology, we achieved an optimal production efficiency of 98.98% after adjusting the parameters of the bean grinder and the ratio between water and beans. The goal of achieving a soybean extraction rate of 98.40% by 2025 has been surpassed ahead of time.


Tea leaves


With respect to the improvement of the tea extraction rate, the production line and research personnel jointly tested different tea extraction conditions by making adjustments to the extraction parameters of the tea extraction rate and the ratio of water volume and tea leaves (tea-water ratio), while also extending the stirring time. Different combinations were tested to gain the best extraction conditions. The experiment in 2022 revealed that the amount of tea leaves lost could be further decreased by 5.17%.

Established smart production lines

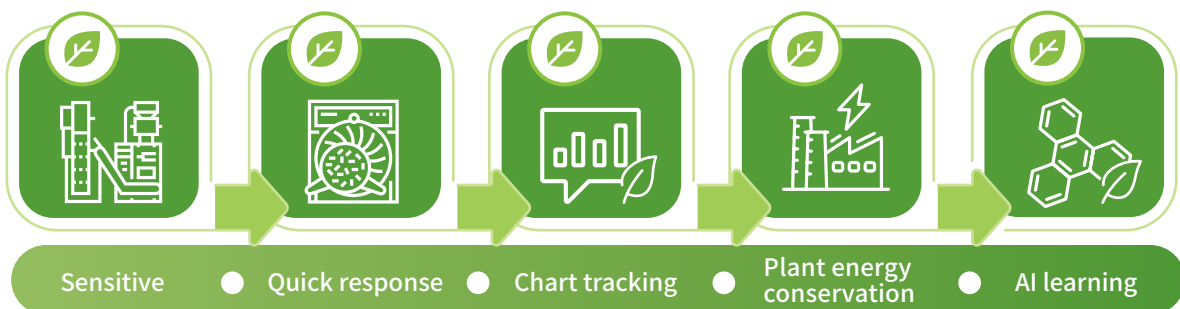
At Uni-President, we keep a close eye on smart production to improve the efficiency of product manufacturing. We have applied for the pilot program to the Ministry of Economic Affairs for testing the smart production of the tea drink production line. The main items for the smart production system cover: electronic in-plant forms and energy-saving control mechanism, which are expected to constantly innovate and improve the production technology of products and achieve the effect of proper utilization of energy resources. We expect to gradually promote this experience onto other production lines once the program is proven to be successful. By doing this, we will fully facilitate transformation of production lines with Industry 4.0 smart production systems. Our primary establishment scheme has two primary concentrations.



 Connect data at the raw material end, the process end, and the quality control end to the monitoring system

 Guarantee that the actual operational parameters at the end of the process can be implemented accurately in line with the standards

Uni-President smart production lines



3.2 Climate Change and Energy Management

(GRI 302-1、GRI302-2、GRI302-4、GRI 305-1、GRI 305-2、GRI305-3、GRI 305-4、GRI 305-5)

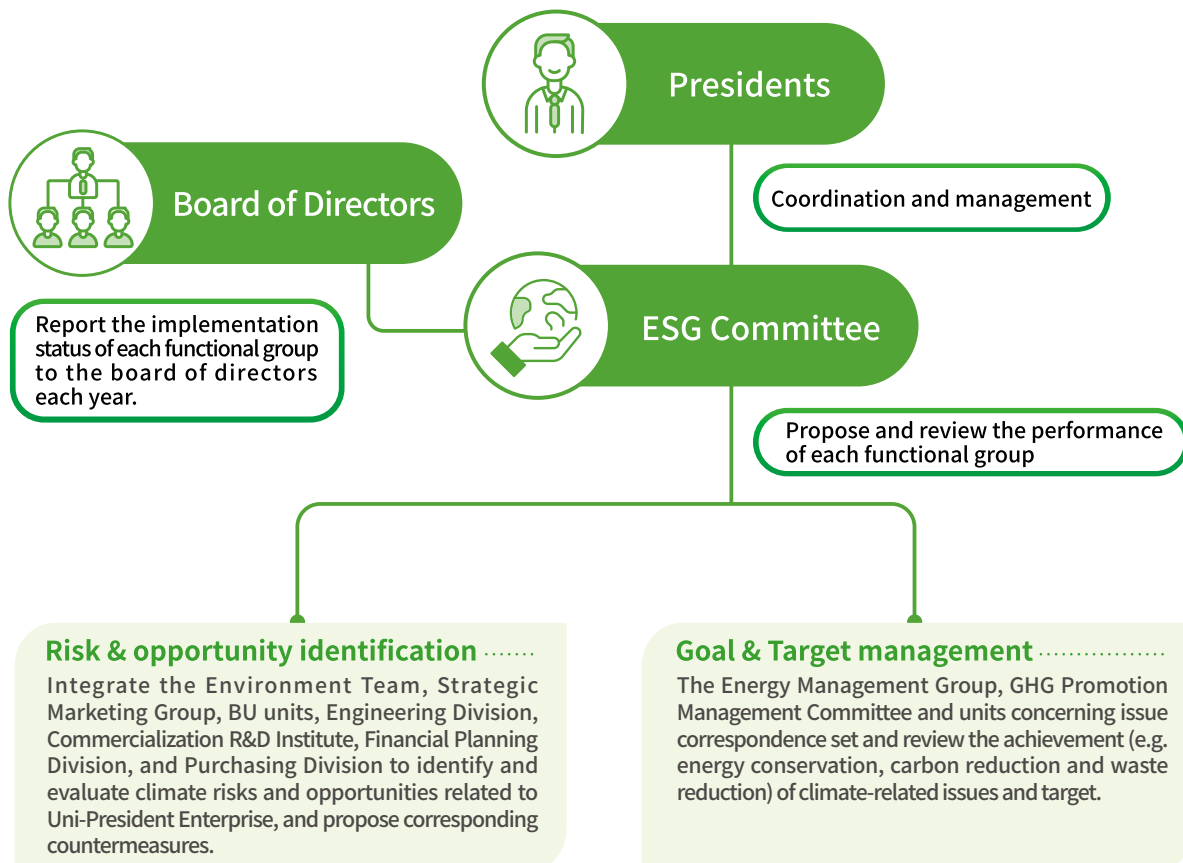
Many climate-related natural disasters have occurred in recent years, including forest fires in Western U.S., heavy rainfall and severe flooding in Western Europe, heat waves in North America, and floods in Henan Province, China. Not only have these natural disasters caused operational losses for many companies, but they also directly affect the daily lives and properties of many people. According to the 2022 report of the Intergovernmental Panel on Climate Change (IPCC), climate change has caused widespread adverse impacts on both the natural environment and human society. We must not only do our utmost to stop the continuous global warming through practical actions such as carbon reduction, but we also must improve our ability to adapt to present and future shocks.

When it comes to climate change risk challenge, no one should step aside, and that includes Uni-President. In the past, not only have we done our utmost to save energy and reduce carbon in our plants, but to reinforce our climate risk control mechanism, we adopted the disclosure and management framework prescribed in the task force on climate-related financial disclosures (TCFD) in 2020. This assess and reviews the impact posed by climate change, which enables us to develop short-, medium- and long-term governance strategies for climate changes issues in order to respond to the impact brought by climate change.

3.2.1 Climate Risk Governance

At present, the governance structure for our climate change issues is coordinated and monitored by the President. The ESG Committee controls and manages related issues and assesses their impact. Each year, the Committee reports to the Board meeting on the implementation status of each functional group. Based on the business scope and management development of Uni-President, the Committee conducts an overall assessment of the risks and opportunities arising from climate change in order to propose appropriate response strategies. By doing so, the impact brought about by climate issues on the business is reduced and the operational resilience in climate-related issues enhanced.

Uni-President Climate Change Risk Governance Framework



Note: BU units include Dairy and Beverage Group, Baking Business Group, Provisions Group, General Foods Group, and Food-for-Life Group.

3.2.2 Assessment and management of, and response to, climate risks and opportunities

In an attempt to understand the impact of climate change on company business, strategies and financial planning, through a three-stage approach, we have identified five major climate risks and one major opportunity. For a detailed methodology of the assessment, please refer to our 2020 CSR report. We re-analysis of industries and issues in 2022 and further review and adjust our response to and management of issues arising from climate risks and opportunities.



Response and Management of Climate Risk and Opportunity Issues

| Climate risks and opportunities | Potential impact to Uni-President | Time interval |
|--|--|---|
|  <p>Physical risks</p> <p>Increase of severity of extreme weather events such as typhoons, floods and droughts</p> | <p>Faced with increasing probability of extreme weather events, our supply chain for raw materials may lead to disruption, or we may need to increase the number of days for storage of raw materials and products due to droughts or water scarcity. In addition, extreme weathers may cause damage to our plant equipment, raw materials or products, and road disruptions may result in difficulties in transporting raw materials or power or water outages, which may affect the production.</p> | <p>Short-term (less than three years)</p> |
|  <p>Transformation risk</p> <p>Requirements and monitoring of existing products and services</p> | <p>As there is growing emphasis on sustainable products, we may begin to impose related regulations on products, or require reducing plastic used for packaging and product carbon footprint investigation. If our products are not labeled in accordance with related regulations, fines may be imposed due to violation, while the plastic reduction plan for product packaging and carbon management tool introduction will increase our R&D and product carbon management costs.</p> | <p>Mid-term (three to five years)</p> |
|  <p>Transformation risk</p> <p>Climate-related policy</p> | <p>The government is gradually amending its regulations for greenhouse gas emissions and renewable energy sources in response to the worldwide net-zero transformation. In 2023, Taiwan promulgated the Climate Change Response Act, setting the precedent for the imposition of carbon fees from 2024 to 2025. It is anticipated that Uni-President will be influenced by the effect of carbon fees, leading to a rise in production costs. In addition, big energy users are subject to renewable energy regulations, plus the self-government ordinances promulgated by Tainan City, Taichung City, and Taoyuan City as they pursue a low-carbon city; the ordinances stipulate that big energy users install a certain proportion of renewable energy capacity locally. Having production factories in all three cities, Uni-President expects itself to face increased equipment installation cost and production cost.</p> | <p>Mid-term (three to five years)</p> |






Financial impact

Adaptive management strategy

Management Target

| | | |
|---|--|---|
| <ul style="list-style-type: none"> Increasing the number of days for storage of raw materials/products requires additional rented warehouses results in an increase in costs Disruptions in the transportation of raw materials or products results in an increase in warehousing costs Equipment damage results in asset value damage Damages in raw materials or products results in an increase in operational costs and decrease in revenue | <ul style="list-style-type: none"> Production process adjustment, change the order of production according to material shortage and water shortage time For intermittent production of products, the priority is to produce products with a short shelf life of raw materials. Establish a Water Resources Response Team to monitor the water consumption efficiency in the plant Sign a water supply agreement with water suppliers to give priority to supplying water to the plant in the event of water shortage In the event of a Level 1 water shortage, initiate response measures such as switching plants for production or production reduction Rent generators for power outages Avoid flooding areas when selecting plant locations Take out disaster insurance policy for plants to reduce financial impact Plan emergency response mechanisms and regularly conduct risk assessments Purchase raw materials from different production areas to diversify risks | <ul style="list-style-type: none"> Monitor water conditions and continue to optimize response measures and management mechanisms Continue to optimize the efficiency of water consumption in each plant and introduce water saving projects Diverse tea raw material supply establishment Stable high quality and quantity of domestic and overseas dairy sources Refine source safety management and reduce procurement risks of raw materials Maintain a good relationship with large international suppliers by obtaining quotations and procuring from them Enhance the ability to procure outsourced services |
| <ul style="list-style-type: none"> Fines imposed due to violation of regulations results in an increase in operating expenses Product carbon footprint verification expenditures results in an increase in operating expenses Alternative materials and packaging R&D increase operating costs; at the same time, due to the light weight of products, waste treatment expenses are decreased | <ul style="list-style-type: none"> The Commercialization R&D Institute, FSC and Production Units immediately grasp new product packaging label policies, while making new labeling requirement in advance The "Packaging Label Review Process" has been set up. Each business unit, R&D unit, the Strategic Marketing Group, the Production Plant and the QC Unit of the FSC work together to prevent improper labeling and marketing There is also a "Packaging Materials Technology Team" in place for the research and development of lightweight packaging materials and material substitution | <ul style="list-style-type: none"> Product labelling is in compliance with regulatory standards Introduction of most suitable, environmental and functional packaging materials |
| <ul style="list-style-type: none"> Paying a carbon fee causes production costs to rise. Payment of violation fees results in an increase in operating expenses Due to renewable energy regulations, depreciation of equipment is increased (installation of renewable energy equipment), operating costs increased (procurement of renewable energy power certificates), or operating expenses increased (payment of allowance) | <ul style="list-style-type: none"> Inventory and performance evaluation of annual energy consumption and greenhouse gas emission of the organization Product carbon footprint introduction Energy conservation and carbon reduction project introduction Set up a biogas power generation equipment Installation of solar photovoltaic (PV) system | <ul style="list-style-type: none"> The annual average power saving rate of each general plant is >1% for 2020–2024. Uni-President manages each plant by their carbon emission intensity. If a plant has met the target for the current year, then its following year's target for carbon emission intensity reduction will be 1% lower than the current year's level. If a plant fails to meet the target for the current year, then its following year's target for carbon emission intensity reduction will be 2% lower than the current year's level. |

| Climate risks and opportunities | Potential impact to Uni-President | Time interval |
|---|--|---|
|  <p>Transformation risk</p> <p>Stakeholder concerns</p> | <ul style="list-style-type: none"> To increase consumers' awareness of sustainability, NPO and NGO organizations proactively promote carbon reduction, plastic reduction products and related actions to change consumption behaviors of consumers. If we do not make a timely response or launch related products, it may affect our product sales. Faced with the pressure of many sustainability ratings, a poor sustainability rating may affect the willingness as to whether an investor will make an investment, as well as the consumers' sense of brand identity. | <p>Mid-term (three to five years)</p> |
|  <p>Transformation risk</p> <p>Raw materials management resilience</p> | <p>Climate change may affect the stability of raw material supply, resulting in an increase in raw material costs or raw material supply chain disruption. Given this, we must improve the versatility of raw material resources to increase the stability of supply chain sources to respond to different risks.</p> | <p>Mid-term (three to five years)</p> |
|  <p>Opportunity</p> <p>Improve resource utilization efficiency</p> | <p>We continue to enhance product yields and reduce food waste through process improvement. At the same time, we promote waste recycling and reduction to improve waste treatment efficiency. By doing this, we increase the opportunities to create new markets while reducing waste treatment costs.</p> | <p>Short-term (less than three years)</p> |



| Financial impact | Adaptive management strategy | Management Target |
|---|---|---|
| <ul style="list-style-type: none"> If sustainability performance is poor, it may lower an investor's willingness for investment, further increasing borrowing costs A consumer's purchasing willingness is affected due to sustainability brand image or lack of sustainable products, resulting in a decrease in revenue | <ul style="list-style-type: none"> Continue to invest in the R&D of new types of bakery, fresh food, and high nutrition products and processes Proactively develop and expand lightweight and optimal packaging materials Carry out surveys on a regular basis to get hold of issues concerned by stakeholders Continue to invest in the research of the possibility of plastic reduction while maintaining the quality of products | <ul style="list-style-type: none"> Continue to refine quality products Introduction of most suitable, environmental and functional packaging materials |
| <ul style="list-style-type: none"> Unstable supply prices of raw materials result in an increase in operating costs Alternative material selection and R&D results in an increase in operating costs | <ul style="list-style-type: none"> Stable management of raw material sources Come up with different formulas to handle short-term shortages of raw materials. Frequently assess the availability of goods to bolster the stability of the supply chain. | <ul style="list-style-type: none"> Seek an alternative supplier of raw materials and a mechanism for substitute materials. Stable high quality and quantity of domestic and overseas dairy sources Refine source safety management and reduce procurement risks of raw materials |
| <ul style="list-style-type: none"> Waste treatment expenses are reduced as a result of the promotion of waste recycling and reduction of the weight of waste Due to the improvement of production efficiency, raw material consumption is reduced, decreasing operating costs | <ul style="list-style-type: none"> Installing sludge dryers and expanding the possibility of resource utilization of tea residue in the future Evaluate utilization of soybean residue and set up biogas power generation Resale of anaerobic sludge Carry out product process improvement through the technologies to reduce raw material consumption | <ul style="list-style-type: none"> Waste recycling rate over 95.0% |



3.2.3 Energy Consumption and GHG Emissions Management Performance

(GRI 302-1、GRI302-2、GRI302-4、GRI 305-1、GRI 305-2、GRI305-3、GRI 305-4)

Due to the rising global demand for carbon management while facing the global and domestic net-zero trend, we formally introduced the new ISO 14064-1:2018 inventory in 2021. By taking this approach, not only have we expanded the inventory scope, the internal GHG promotional team was also adjusted. Furthermore, through comprehensive inventory process and stringent external verification mechanisms, the management for direct and indirect GHG emissions is strengthened and the carbon management of Uni-President moves towards a new milestone.

In addition, we have an Energy Management Team in place to set management targets for each plant and to evaluate energy management incentives in groups. Evaluation is carried out based on the daily management achievements and annual energy-saving efficiency of each plant. The first place in each group will be granted an incentive to encourage their energy saving performance.



Uni-President Energy Conservation and Carbon Reduction Incentive System

At Uni-President, we have established an incentive system for improvement of energy conservation proposals. If an energy conservation proposal submitted by an employee meets the review criteria of the Review Committee, a grant will be given according to the improvement contents and energy conservation benefits. If carbon reduction benefits are recognized, NT\$1,738 will be granted for every ton of CO₂ emissions reduced. By taking this approach, we encourage all employees to work together towards energy conservation and carbon reduction. In 2022, incentives granted amounted to NT\$0.36 million.



Energy consumption status

In 2022, Uni-President consumed 1,601,648 gigajoules (GJ) of energy, of which 44.35% came from purchased electricity, and 0.02% from renewable energy. Moreover, natural gas takes up the majority of the direct energy consumption, making up 54.01% of the total energy consumption, indicating that electricity and natural gas are the principal sources of energy for Uni-President. For detailed energy consumption for the past years, please refer to energy consumption, non-renewable energy consumption and renewable energy generation in Appendix I – ESG Information.

Enterprises aiming to cut down on carbon are primarily tasked with reducing energy usage. Uni-President controls energy usage by establishing the power-saving rate for each plant. The average power-saving rate of the general plants in 2022 was 2.00%. In the future, Uni-President will intensify the management of each general plant's power-saving rates, hoping to reduce scope 1 and scope 2 emissions by 2030 by 38% from the 2005 level.

Meanwhile, to comply with renewable energy regulations, e.g., "Regulations for the Management of Setting up Renewable Energy Power Generation Equipment of Power Users above a Certain Contract Capacity" and the self-government ordinances for low-carbon cities promulgated by Tainan City, Taichung City, and Taoyuan City, Uni-President is also gradually improving the group's renewable energy transformation plan. In 2022, Uni-President generated 96,383 kWh of electricity through biogas-powered, wind-driven, and photovoltaic power generation facilities.

Going forward, Uni-President will dedicate resources to expanding renewable energy generation. The photovoltaic facility in Taichung General Plant was installed in February 2023 and a 2.05MW photovoltaic facility is planned to be installed in Xinshih Logistics Park in 2024.

GHG emissions

In the past, Uni-President performed GHG inventory management according to the government's policies. To be on par with the progress of GHG inventory standard conversion and global carbon management trends, inventories are made according to ISO 14064-1:2018 GHG inventory criteria in all plants and passed the external verification since 2021.

In 2022, we determined key indirect emission sources by following six significant principles for indirect emission source identification, namely: regulations and stakeholder expectations, ease of data acquisition, peer disclosure status, availability of emission coefficients, quantification of materiality and the possibility of reduction plans. In 2022, the total GHG emissions was 1,596,404 metric tons of CO₂e, and among this, the GHG emissions for Scope 1 and Scope 2 (self-operations) were 165,792 metric tons of CO₂e (account for 10% of the total emissions), while the GHG emissions for Scope 3 (value chain) were 1,430,612 metric tons of CO₂e (accounting for 90% of total emissions).

Of all the GHG emissions from self-operations (Scope 1 and Scope 2), 97,639 metric tons of CO₂e were the main emission source generated by purchased electricity, accounting for 59% of the GHG emissions from self-operations; followed by fixed emissions, including emissions generated from the use of fuel for power generation engines, boilers, and heaters, with emissions of 49,665 metric tons of CO₂e, accounting for 30% of the GHG emissions from self-operations.

The GHG emissions in the value chain this year covered upstream and downstream transportation and distribution, employee commuting, business travel, purchased goods, disposal of solid and liquid waste, downstream leasing assets and investments. Among these items, purchased goods were the main source of emissions with 1,013,657 metric tons of CO₂e, accounting for 71% of GHG emissions in the value chain; followed by emissions generated due to investments, with a total of emissions of 302,138 metric tons of CO₂e, accounting for 21% of GHG emissions in the value chain.

In 2022, the self-operating (Scope 1 and Scope 2) GHG emission intensity was 35.52 metric tons of CO₂e/per NT\$10 million of sales revenue. The greenhouse gas emission intensity of the value chain (scope 3) for this year is 306.47 metric tons of CO₂e per NT\$10 million of sales revenue. Going forward, we will keep an eye on and control the emission intensity, aspiring to eventually accomplish the aim of decoupling business growth from carbon emissions. For GHG emission data for the past 3 years, please refer to GHG Emission Data for the Past 3 Years in Appendix I – ESG Information.



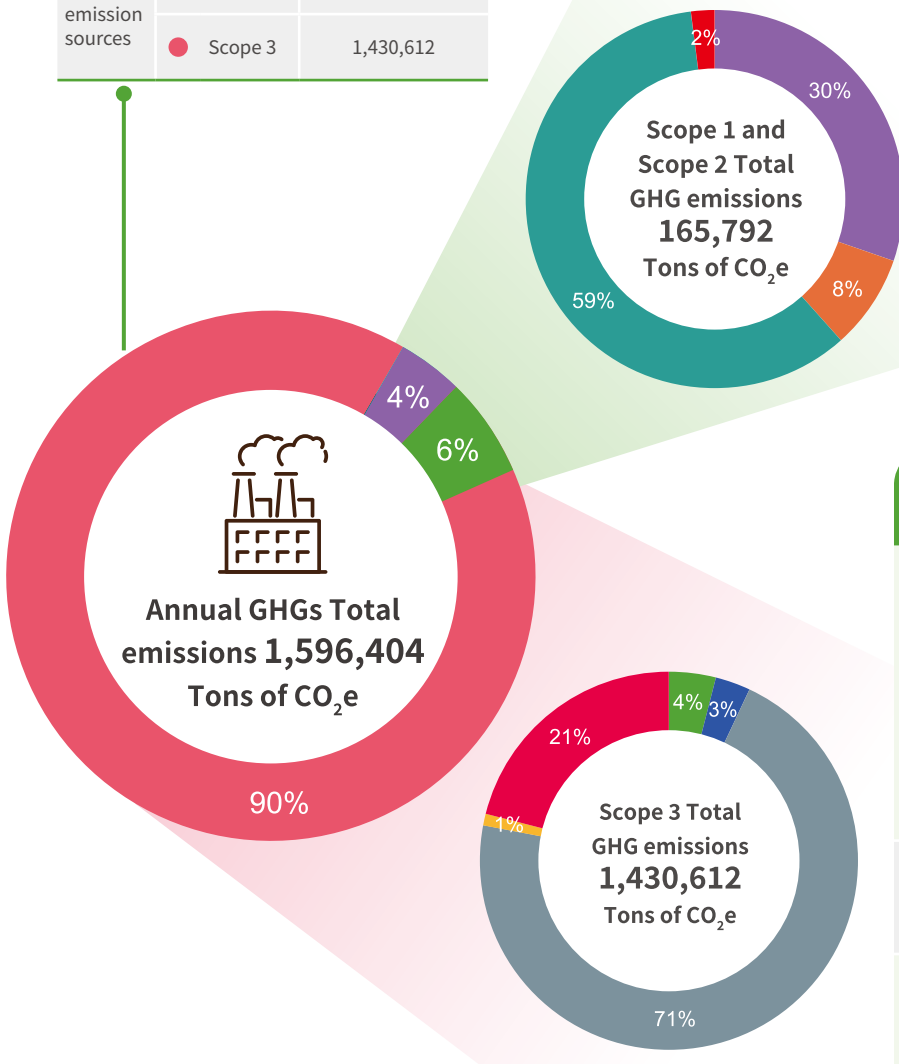
2022 GHG emissions of Uni-President



| Emission sources | | Emissions (metric tons of CO ₂ e) |
|---------------------------|---------|--|
| Direct emission sources | Scope 1 | 64,793 |
| | Scope 2 | 100,999 |
| Indirect emission sources | Scope 3 | 1,430,612 |

| Emission sources | | Emissions (metric tons of CO ₂ e) |
|----------------------|-----------------------|--|
| Scope 1 (Category 1) | Fixed emissions | 49,665 |
| | Mobile emissions | 659 |
| | Process emissions | 257 |
| | Fugitive emissions | 14,212 |
| Scope 2 (Category 2) | Purchased electricity | 97,639 |
| | Purchased energy | 3,360 |

| Emission sources | | Emissions (metric tons of CO ₂ e) |
|----------------------|--|--|
| Scope 3 (Category 3) | Upstream transportation and distribution | 52,434 |
| | Downstream transportation and distribution | 42,735 |
| | Employee commuting | 3,086 |
| | Business trips | 830 |
| Scope 3 (Category 4) | Purchased goods | 1,013,657 |
| | Disposal of solid and liquid waste | 3,651 |
| Scope 3 (Category 5) | Downstream leasing assets | 12,081 |
| | Investments | 302,138 |



Note:

- The scope of inventory in 2022 included Yungkang General Plant, Xinshih General Plant (including ice general plant and cold food plant), Taichung General Plant, Yangmei General Plant (including Rueifang Mineral Water Plant) and Chungli General Plant (including Madou Bread Plant), TMR, logistics warehouses, Taipei branch, Kaohsiung Office, Neihu Office, Wugu Office, and Hukou Park (including the ice cube plant). Moreover, we also completed inventories using the operational control approach, as required by ISO 14064-1:2018, with the data verified by SGS.
- Types of GHG covered: CO₂, CH₄, N₂O, HFCs, SF₆
- In response to the ISO 14064-1: 2018 criteria, we conducted identification and inventory for Scope 3 (category 3-6) emission sources for the first time in 2021. Given this, we have set 2021 as the base year.
- At present, the electricity emission factor announced by the Bureau of Energy of the Ministry of Economic Affairs is applied to purchased electricity. The electricity emission factor in 2022, which was 0.495 kg CO₂e/kWh, was used as the calculation parameter. Other emission parameters are mostly adopted from the "Greenhouse Gas Emission Factor Management Table 6.0.4" announced by the Environmental Protection Administration in June 2019, and the applicable factors announced by the IPCC. Since the global warming potential (GWP) of various greenhouse gases have different impacts on the climate, the calculated emissions of various greenhouse gases from all emission sources are multiplied by the GWP value to convert into carbon dioxide equivalent (CO₂e). The GWP value is currently based on the 2021 IPCC Sixth Assessment Report, and might be changed in accordance with the regulations of government agencies in the future.
- We began to make inventories on Scope 3 GHG emissions since 2021 and the emission coefficients took reference from EPA's Product Carbon Footprint Information website, business database coefficients, academic papers, and similar goods or services of the public carbon footprint data. At present, our inventory items cover items that generate GHG emissions upstream and downstream transportation and distribution, employee commuting, business trips, purchased goods, disposal of solid and liquid waste, downstream leasing assets and investments.

3.2.4 Reduction Plans

(GRI 305-5)

To achieve the medium- and long-term reduction targets, we have replaced fuel oil with natural gas that causes low pollution. Each year, we implement energy-saving projects covering equipment replacement and modification, equipment parameter optimization, and production process control. In 2022 the energy savings projects of the plants were focused on replacing the water chiller and improving the operation of the system. Thanks to the energy-saving projects, 1,620 metric tons of CO₂e was diminished this year, saving NT\$8.42 million. Furthermore, to control the carbon footprint of products, we are persisting with carbon footprint label certification for 8 products. Tung-I Noodles - Minced Pork Flavor (85g) has been awarded the carbon reduction label.



2022 Product Carbon Footprint Label





Carbon footprint :
190.00g CO₂e / pack

Carbon Reduction Label

Carbon footprint :
380.00g CO₂e / pack




Carbon footprint for 300mL packages :
160.00g CO₂e / box

Carbon footprint for 375mL packages :
200.00g CO₂e / box




Carbon footprint for 300mL packages :
130.00g CO₂e / box

Carbon footprint for 375mL packages :
160.00g CO₂e / box




Carbon footprint for 300mL packages :
120.00g CO₂e / box

Carbon footprint for 375mL packages :
140.00g CO₂e / box

2022 Representative Energy Saving and Carbon Reduction Projects

Yangmei Dairy Product Plant No. 1 and Xinshih Beverage Plant No. 2 - Introduction of a new maglev water chiller



1,865.55 thousand kWh of electricity a year was saved, reducing 941.47 tons of CO₂e emissions, saving expenses by NT\$4.66 million.



- The old air-conditioned chillers were replaced with the latest energy-efficient magnetic levitation centrifugal chillers with system redundancy mechanism added. The power-saving of products per unit increased by more than 50%.



Xinshih Meat Plant - Improvement in the energy efficiency of the water chiller



703.60 thousand kWh of electricity a year was saved, reducing 353.00 tons of CO₂e emissions, saving expenses by NT\$2.12 million.



- The old air-conditioned chillers were replaced with the latest energy-efficient magnetic levitation centrifugal chillers with system redundancy mechanism added. The power-saving of products per unit increased by more than 50%.
- We optimized the settings of the water chiller system and the load correlated control system; we used the high-efficiency maglev water chiller as the central air conditioning unit, whose frequency conversion function can be utilized to adjust the load demand on the part of water chiller, thereby meeting the energy-efficiency requirements.



3.3 Water Resources Management

(GRI 303-1、GRI 303-2、GRI 303-3、GRI 303-4、GRI 303-5)

At Uni-President, we regard water resources as an important environmental and operational issue. Among our diversified products, beverage products such as juice, tea and dairy products are highly dependent on water in the manufacturing process. Although rainfall is abundant in Taiwan, with uneven distribution of water resources, coupled with frequent rainstorms and water shortages caused by climate change in recent years, the complexity of water resource management has further increased.

3.3.1 Water resource management strategies

(GRI 303-1)

To avoid the numerous risks to water resources, Uni-President has three standpoints, including resource development, resource saving and emergency response, which manage water resources based on the energy management team's hierarchical management system. We also hold regular meetings to discuss issues related to water resources, set up policies, and review the performance of water conservation, as well as integrate water conservation concepts into detailed planning, design, production and working environments via various means such as posters, slogans and training courses.

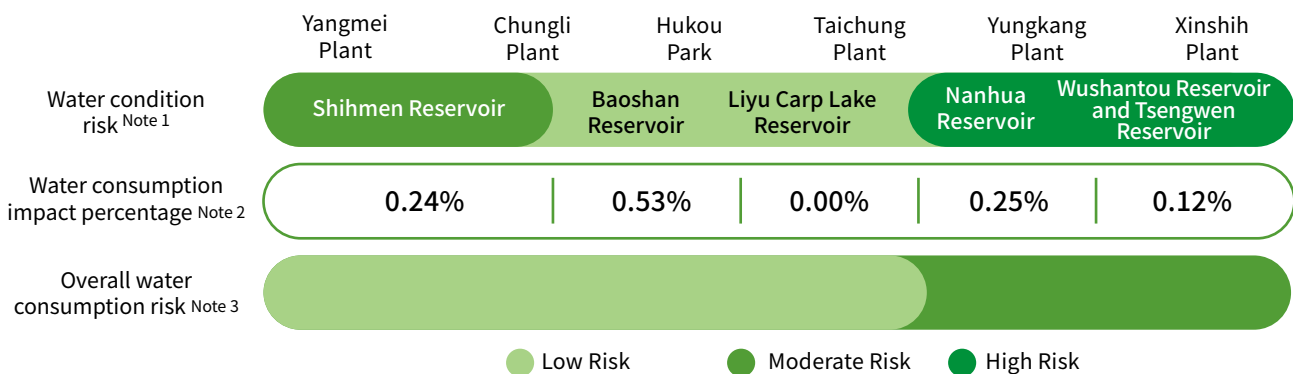
Water resource management strategies



Water resource risk identification and response

In the overall value chain, the "raw materials" and "manufacturing stage" of our products are highly related to water resources. Among them, raw materials come from crops, and as water, as an integral part of our products, is crucial for their production. To understand more about water withdrawal risk and its impact on the environment, we refer to the research data released by the National Science and Technology Center for Disaster Reduction to get an understanding of the probability of drought risk with each source of water withdrawal. Moreover, we also identify the overall water consumption risk of each plant with reference to the 2022 water consumption data. The results indicate the control of water conditions and production scheduling are management priorities.

Water consumption risk analysis of each plant



Note 1: Water condition risk data: With reference to the Disaster Risk Adaptation Platform.

<https://dra.ncdr.nat.gov.tw/Frontend/Disaster/RiskDetail/BAL0000022>

Note 2: Water consumption impact percentage: Water used by each plant in 2022/water supply data released by each reservoir in 2022

Note 3: Overall water consumption risk: The risk level identified after the combining of information on water condition risk data, water consumption impact percentage, and historical plant operation experience.

3.3.2 Risk Management for Water Resources





(GRI 303-2、GRI303-3、GRI303-4、GRI303-5)



Extreme weather makes it more difficult to manage water resource risks. Moreover, typhoons and rainstorms that hit Taiwan each year often lead to an increase in raw water turbidity or water risks such as water shortages caused by climate anomalies. These are risks that affect productivity. We have set up a water resources response team to prevent production losses caused by unstable water conditions. The supervisor of the Technical Group is appointed as the convener, and is responsible for cooperating with all relevant units and assigning work duties in order for different units to jointly develop response plans while strengthening the coordination among the emergency response team. We have also entered into a sales and purchase agreement with the water suppliers, agreed on reasonable transportation costs with water transportation operators, while effectively controlling the transportation schedule, ensuring that water is supplied during water shortages. In the event of a water shortage, we initiate related countermeasures according to the levels of water restrictions announced by the government. In doing so, we minimize operational losses caused by water shortages.

Water Resources Risk and Adaptation



| Risk Source | Risk Issue | Adaptation Action |
|-------------|--|---|
| Regulations | <ul style="list-style-type: none"> Response to laws and regulations Water consumption fee collection method Water Pollution Control Act | <ul style="list-style-type: none"> Establishment of the Water Response Team. Closely monitor the water consumption of each plant and water conditions in each area Acquire green building certification for new plant buildings Establish and monitor targets for discharged water quality |
| Disasters | <ul style="list-style-type: none"> Insufficient water resources Increased chance of heavy rainfall and floods | <ul style="list-style-type: none"> Establish natural disaster response standards and conduct regular emergency response drills Promote water conservation projects to enhance water use efficiency Rainwater recovery equipment installed in the new plant Establish water restriction and response plans |

Management mechanism and division of labor of the Water Resources Response Team

| | | |
|---|---|--|
|  Coordination and management | <ul style="list-style-type: none"> Decide on, announce, and implement countermeasures Coordinate the work and capture status | Technical Group |
|  Monitoring water consumption | <ul style="list-style-type: none"> Understand water demands and cultivate water sources Monitor water conditions in production areas and announce related information Establish the water shortage response plan of the general plant and coordinate production based on water consumption sequences | Engineering Division Production Plant |
|  Water scheduling | <ul style="list-style-type: none"> Dispatch water trucks Conclude transportation service agreement | Logistics Division |
|  Water price management | <ul style="list-style-type: none"> Conclude agreements on the unit price with water suppliers | Purchasing Division |

| | | |
|---|--|--|
|  <p>Monitoring water quality</p> | <ul style="list-style-type: none"> Control water quality and water truck safety | <p>Food Safety Center</p> |
|  <p>Water conservation measures</p> | <ul style="list-style-type: none"> Publicize and implement drinking water conservation measures in office buildings and dormitories. Promote and implement technologies for water conservation and recycling in the process. Implement technologies relating to water recycling | <p>Engineering Division Administrative Service Division Production Plant</p> |

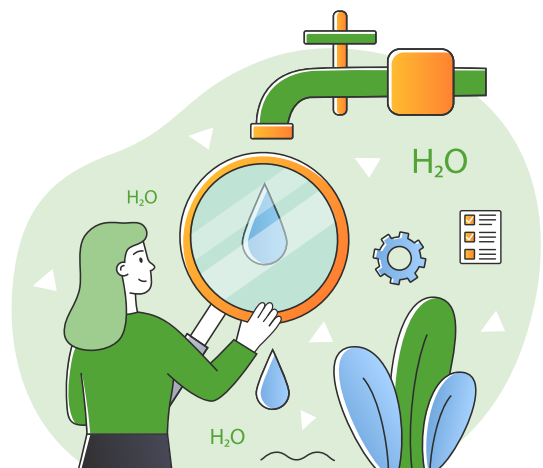
Water shortage countermeasures of Uni-President

|  <p>Water rationing measures</p> |  <p>Emergency response of Uni-President</p> |
|--|--|
| <p>Phase I</p> <ul style="list-style-type: none"> Reduce water supply pressure Stop water supply to non-urgent or unnecessary facilities | <ul style="list-style-type: none"> Increase the frequency of Water Supply Information Reports and online reporting of water consumption and storage to facilitate situation control |
| <p>Phase II</p> <ul style="list-style-type: none"> Stop high consumption water supply users Reduce water supply | <ul style="list-style-type: none"> Check the quality of well water and purchased water after phase II water rationing is announced Verify the status of other water sources, including capacity, water quality, and water rights |
| <p>Phase III</p> <ul style="list-style-type: none"> Stop water in turns by area or in all areas | <ul style="list-style-type: none"> Initiate the "Water Supply Emergency Response Mechanism." Manage purchased water, water transportation, and dedicated intakes, and test water quality and treat incoming water |
| <p>Phase IV</p> <ul style="list-style-type: none"> Fixed time and fixed quantity supply | <ul style="list-style-type: none"> Activate water storage equipment and increase storage Perform inter-plant dispatch, with the Hukou park in northern Taiwan and the Xinshi General plant in southern Taiwan as the dispatch centers to supply water to other complexes in a timely manner Adjust production processes and product prioritization, and increase normal temperature inventory |

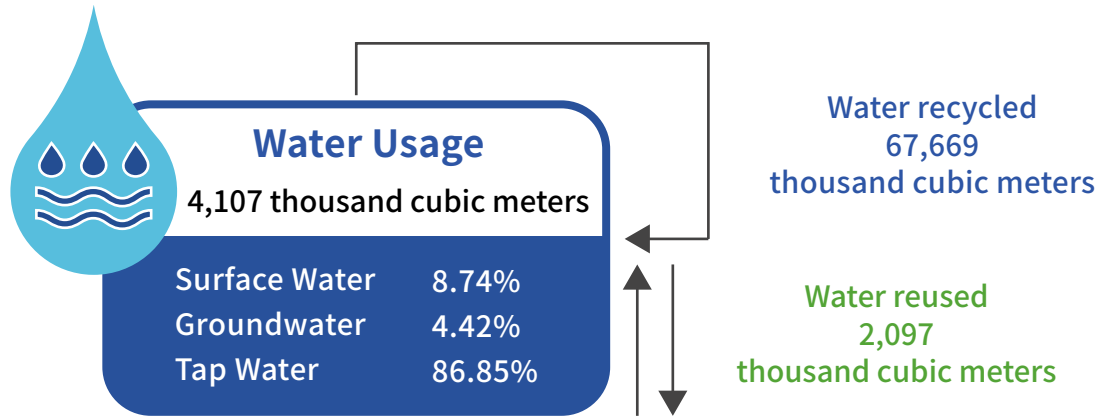
Water Consumption Status in Production Sites

In 2022, Uni-President's total water withdrawal amounted to 4,198 thousand cubic meters ^{Note}, and the total water consumption 1,084 thousand cubic meters ^{Note}. Water was withdrawn from various sources, with 87.57% from tap water, 8.69% from surface water, and 3.74% from groundwater. The total water discharge amounted to 3,114 thousand cubic meters, and the water withdrawal intensity for this year was 9.09% lower than that of 2021. For relevant data, see Appendix I Use of Water Resources for the Past Three Years.

Note: 1 thousand cubic meters of water = 1 million liters of water



Types of water used at production plants



Note:





1. Water for manufacturing includes water for soft water systems, boilers, and products
2. Water for public utilities includes water for cooling towers, washing towers, cleaning and pouring, and fire fighting
3. Water for household use includes water for drinking, washing and flushing toilets.
4. The water consumption here refers to the water withdrawal of the production plants.
5. 1 thousand cubic meters of water = 1 million liters of water.



3.3.3 Water Conservation Action

Apart from water that is required in production processes, we make an effort to promote efficient water usage in the plant through four water conservation strategies and introduction of water saving projects. These include water source development, process water source improvement, process water recycling, and end-of-pipe wastewater recycling.

Water Saving Strategy

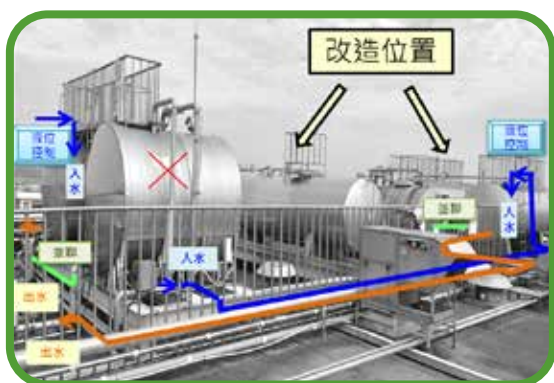
| | |
|---|---|
|  <p>Water source development</p> | <p>Rainwater: Rainwater recovery equipment installed in the new plant for cooling towers and flushing toilets Air-conditioning condensate: Recovered into the clean water system or used as refill water for cooling water towers</p> |
|  <p>Process Water Source Improvement</p> | <p>Select low-water-consumption machines and establish "Water Balance Management" to control the reasonable consumption of machines in each plant used as the reference of calculating the plant's water recovery rate and water saving rate</p> |
|  <p>Process Water Recycling</p> | <p>Extend the scope of water recovery and reuse, while reducing wastewater generation For instance: steam condensate recovery, RO wastewater, discharge water recovery, and finished barrel jacketed ice water recovery</p> |
|  <p>End-of-pipe Wastewater Recovery</p> | <p>According to the classification of the machine's wastewater nature, discharged water quality is checked from time to time, and is effectively treated and recovered by the wastewater treatment plant. For instance, acid and alkaline discharge from the manufacturing process is recovered into the clean water system or into the cooling water tower as secondary water after being treated and monitored.</p> |

2022 Water Saving Projects

Xinshih Dairy Plant No. 2 - Reuse of recycled process water

▶ A total of NT\$0.12 million was invested, saving 8.63 thousand cubic meters of water per year

- We remodeled two sets of 10-ton barrel tanks into recycled water storage tanks, increasing the recycled water volume by 719 tons per month while reducing the cost of soft water use and wastewater discharge.



3.3.4 Wastewater Management

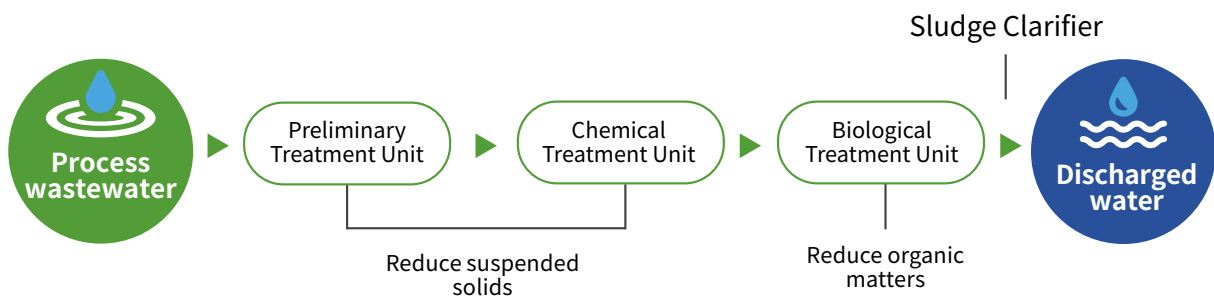
(GRI 303-2, GRI 303-4)

As Uni-President's wastewater is mainly organic, oil and grease, and suspended solids, we have set up wastewater treatment equipment for each plant. Wastewater is discharged after front-end pretreatment and biological treatment, or discharged to a legal outlet or into exclusive wastewater treatment plants in the industrial park. In order to comply with effluent standards, we have established strict standards in accordance with the government's laws and regulations. By doing this, we inspect the functions of wastewater treatment plants and the concentration of effluent in each plant. We have also set up targets for management on annual wastewater quality as the basis for assessing effectiveness.

In 2022, the total wastewater volume of all plants combined amounted to 3,114 thousand cubic meters. We are continuing to raise the bar on wastewater quality standards for each plant. The Chemical Oxygen Demand (COD) concentration targets for this year was set at an average of 48 mg/L. The average COD concentration in 2022 was 31.46 mg/L. TSS and BOD testing results this year were similar to those of past years, suggesting that the wastewater treatment performance of the plants has been stable.

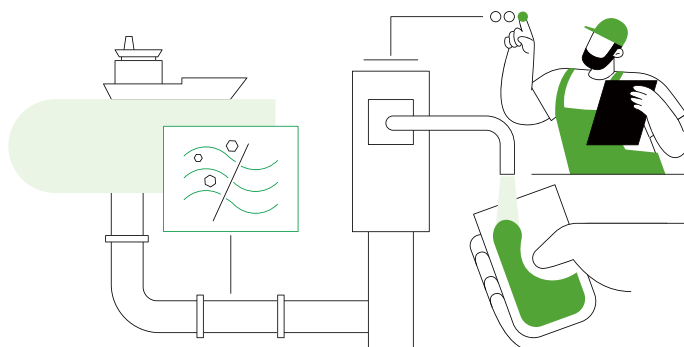
For this year, a project to enhance the waste water treatment system has been launched, with NT\$190,000 spent. Liuying TMR Center installed facilities which can reclaim water from scrubbers and dehydrators, capable of reducing 0.38 thousand tons of wastewater discharge.

Wastewater Treatment Process Schematic Diagram



Uni-President Wastewater Discharge Control Standards

| Uni-President Wastewater Discharge Control Standards | Effluent Quality Standard | Standards of Setting Uni-President Effluent Quality Target |
|--|---|--|
| <ul style="list-style-type: none"> • BOD \leq 22.5 mg/L • COD \leq 48 mg/L • SS \leq 22.5 mg/L | <ul style="list-style-type: none"> • BOD \leq 30 mg/L • COD \leq 100 mg/L • SS \leq 30 mg/L | <ul style="list-style-type: none"> • Our self-imposed strict regulations (75% of the regulatory limits) |





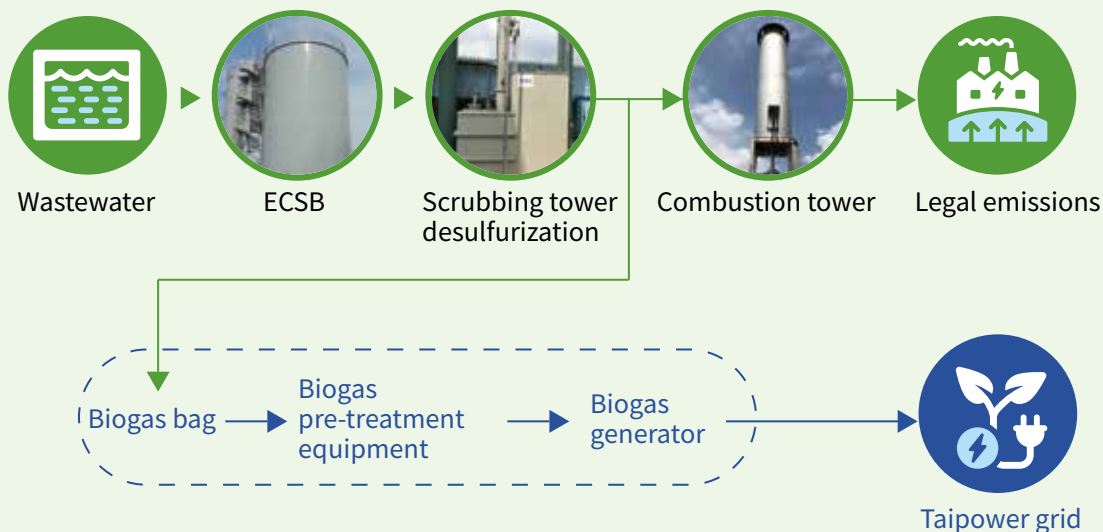
Xinshih Plant – Project of wastewater and biogas power generation

▶ Carbon emission reduced by 368 tons of CO₂e per year, increasing revenue by NT\$1.65 million

With circular economy and carbon reduction issues being the most pressing issues in the world at the moment, as a responsible company, we are dedicated to pollution reduction at source and waste recycling. We are aware that the high concentration of organic sugar-containing wastewater in the food manufacturing industry produces a large amount of biogas after treatment. Our old approach was to send biogas directly to the combustion tower for burning; however, according to domestic and international research, biogas collected for power generation can maximize the benefits of biogas and reduce methane emissions, posing a beneficial effect to GHG emission reduction.

In light of the environmental benefits of biogas power generation, the first biogas power generation system was installed in Xinshih Plant and completed in September 2022. The system collects methane from the wastewater treatment system for power generation. In 2022, the energy generated had attained 88,280 kWh, and it is forecast to reach 648,000 kWh in 2023. We anticipate to sell electricity back to TPC in February 2023.

Biogas power generation schematic diagram



3.4 Pollution Prevention and Management

(GRI 305-7、GRI 306)

3.4.1 Air Pollution Management

(GRI 305-7)

In the production processes of our products, air pollutant emissions are mainly PM, SO_x, NO_x and volatile organic compounds (VOCs). The pollutants may come from material processing, boiler combustion and wastewater treatment. To effectively collect air pollutants, we have installed cyclone dust collectors in the plants while strengthening equipment maintenance to improve equipment availability rate. At the same time, we plan to replace oil-fired boilers with natural gas boilers in all plants every year in an effort to largely reduce the generation of NO_x and SO_x.

The volume of volatile organic compounds (VOCs), sulfur oxides (SO_x), and nitrogen oxides (NO_x) in this year have all dropped significantly from 2021, mainly due to the boilers of Yung Kang General Plant being remodeled from fuel oil-driven to natural gas-driven, which decreased SO_x and NO_x significantly. On the other hand, VOCs decreased because the emission figure calculated by Hukou Park was converted from actual measurements. Emission of PM increased from 2021 mainly because of that the Hukou Park had adopted natural gas and that PM had been included in calculation. Going forward, we will keep tabs on the concentration of PM.

3.4.2 Waste Management and Circular Economy

(GRI 306)

At Uni-President, we manage waste from the perspective of the value chain as a whole. In terms of upstream value chain, we ensure proper treatment of waste by upstream suppliers through a supplier management system, while monitoring the waste flow of our OEMs. For our operating activities, we have established the "Waste Management Measures" to ensure that not only is all waste properly classified and managed, but waste must also be removed and treated in accordance with procedures and regulations. All waste generated in the process of our operation is disposed of by an outsourced vendor. Waste includes: general waste, food material waste, sludge, recycled packaging materials, and hazardous waste. The amount of waste produced in 2022 amounted to 36,406 metric tons, a 1.82% increase on the 2021 figure of 35,754 metric tons. To effectively reduce the amount of waste produced, we have incorporated circular economy thinking and established management KPIs for waste reuse. Since 2016, we achieved waste management objectives for six consecutive years. This year reached 95.48%. Specific examples of circular economy are as follows:

Soybean residue reuse

Uni-President is the first company in Taiwan to have obtained the certification of soybean as a byproduct in the manufacturing process by the Council of Agriculture. Not only this, but we were the first company in Taiwan to use soybean residue as a resource. Soybean residue generated in Xinshih General Plant is converted into feed for dairy cattle, saving waste removal costs while also bringing us new economic benefits. In 2022, we reused as many as 1,370 metric tons of bean dregs.

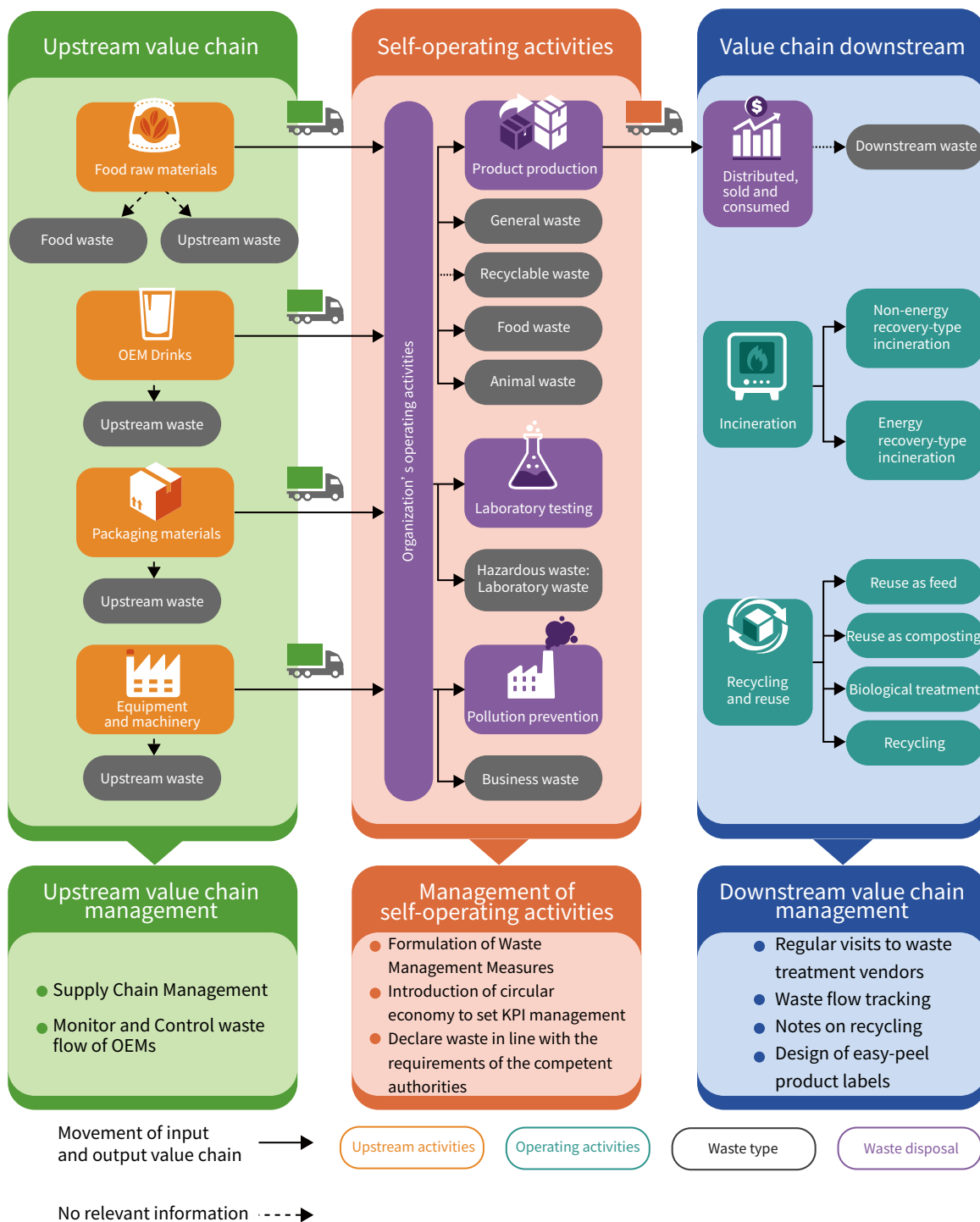
Decrease in moisture content of sludge and recycling of sludge

The sludge at the Yangmei General Plant had been composted before being transported to Yong Feng Yu for biomass energy treatment in 2022. The amount of sludge that can be reused is estimated to be 1,373 metric tons. Meanwhile, we also installed a sludge dryer in Yangmei General Plant, reducing the sludge's moisture content from 80% to 40%, thereby reducing the weight of sludge to be treated by 859 metric tons.

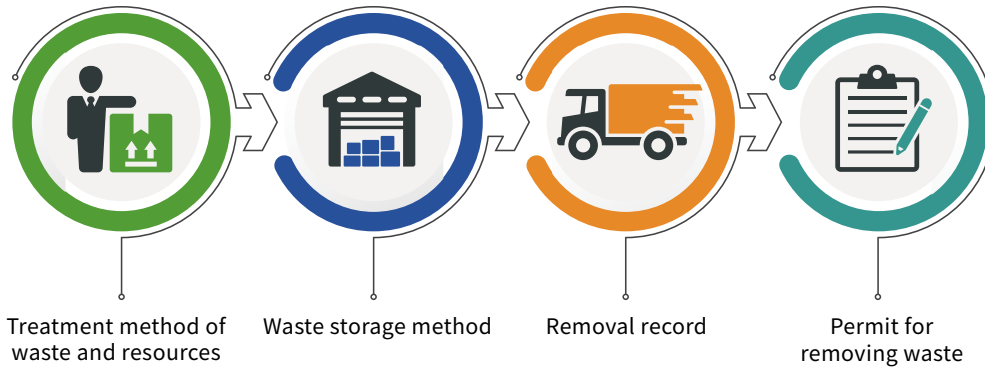


Finally, in terms of the downstream value chain, as we emphasize the proper waste removal by the vendor, waste generated by Uni-President is removed and recycled by a legal vendor. For waste that may be reused for food, we have clear regulations in place that prohibits its use in food reprocessing or to be used as food to ensure food safety. In addition, in order to strengthen the flow tracking of waste, we use a GPS system to clearly track and inspect the flow of waste, resources, and hazardous waste generated by each plant. The inspection includes treatment of waste and resources, waste storage approaches, disposal records, flow, and transportation licenses. In 2022, a total of 17 waste, resources, and hazardous waste treatment companies were inspected, with a total of 86 tracked. There were no violations discovered in the inspection and tracking results. In addition, we also clearly mark the waste sorting category on the products. Cha Li Won tea drink series, for instance, bear a easy peel removable label, thus minimizing the complexity of the recycling process.

Uni-President Value Chain Waste Flow Chart



Key Items for Waste Treatment Plant Inspection

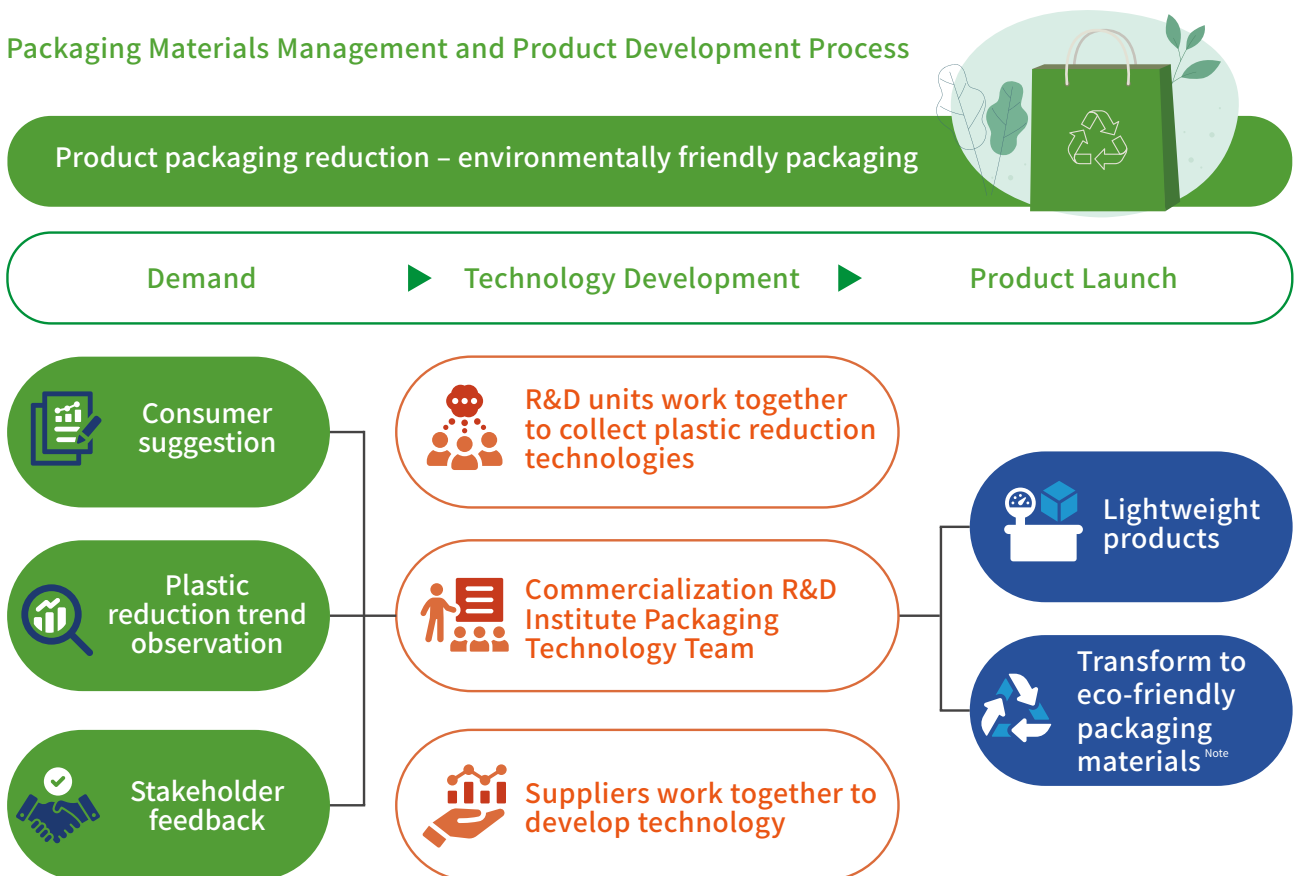


3.5 Packaging Materials Management

(GRI 301-1)

For many years, we have been making every effort to improve the sustainability of our product packaging materials. In response to the global trend of plastic reduction, waste reduction and recycling in recent years, the Packaging Technology Team takes a proactive approach to increase the use of environmentally friendly packaging materials and reduce packaging materials. Not only do we purchase internationally recognized sustainable and environmentally friendly packaging materials, we also regularly review the feasibility of optimizing existing product packaging materials. We proactively seek any possible plastic reduction methods to gradually reduce the use of plastic under the basis of ensuring food hygiene and safety.

Packaging Materials Management and Product Development Process



Note: The change to environmentally friendly packaging materials includes the use of reduced plastic products and environmentally friendly packaging materials. For example, polystyrene bowls of Imperial Bowl Instant Noodles have been changed to paper bowls.

Uni-President used 19,557 metric tons of plastic in its products in 2022, of which PET accounted for 63.14% of sole plastic packaging materials. To reduce plastic usage in packaging materials, we are actively employing four strategies: developing and testing R-PET bottles, optimizing packaging size, making containers lighter, and altering sales models. As a result, the projects implemented yielded an outcome of a total reduction of 1.35 tons of plastic.

Moreover, Uni-President collaborated with the subsidiaries of the Group in order to advance the PET recycling project this year. Uni-President and its subsidiary, President Packaging, partnered with upstream and downstream producers. Recycling machines developed by President Packaging were set up in the shops of President Chain Store for the purpose of recycling used PET containers. Concurrently, we have completed pilot introduction of the R-PET plastics. In 2023, we will evaluate the practical application of R-PET bottled products, thereby forming a closed loop of circular economy.

Going forward, Uni-President will persist in its efforts to reduce the use of plastic in packaging materials. Our aim is to create product packaging that uses a single type of material and is easy to recycle. We also evaluate the feasibility of introducing plant-sourced plastic materials or packaging new products using paper instead, so as to reduce product carbon footprint while decreasing the use of plastics in packaging materials.

| Aspects | 2022 Achievements | Picture |
|---|--|---|
|  <p>R-PET bottle development and testing</p> | <ul style="list-style-type: none"> This year, we have completed testing R-PET-bottled tea beverages and water for safety, suitability to be used in production line, product flavor, and color impact. There's no significant influence found on 25% R-PET content in the testing. |  |
|  <p>Optimize product packaging size</p> | <ul style="list-style-type: none"> Mai Dian Workshop substituted the prong inner bag with the flat bag used to hold its exclusive flour. This way, the bag length can be lessened from 270mm to 230mm, which can reduce plastic by about 1g (14.8%), or 0.5 tons per year. |  |
|  <p>Lightweight container</p> | <ul style="list-style-type: none"> Starbucks packed its Croissant Burger in PET inner liners, a container with an upper and a lower lid. By engaging a new supplier to optimize the mold of the containers, the weight of each unit can be reduced by 1g, leading to a savings of 0.4 tons of plastic per annum. The thickness of the bottom case of Jih Di Handmade Dumplings with Corn and Pork Fillings was reduced from 0.55mm to 0.5mm, reducing the weight by 1.0g per case, or 0.35 tons of plastic consumption per year. |  |
|  <p>Change in sales pattern</p> | <ul style="list-style-type: none"> We ceased to use the shrink film that had been used to wrap POWERMATE products into 6-can packs, reducing the weight of each carton by 2.08g, or 0.08 tons of plastic per year. We offered mineral water in cartons without labeling, reducing the use of plastic label by 0.43 tons in 2022 compared with ordinary carton-held bottled water. |  |

4. Building a Healthy and Happy Workplace



4.1 Talent Development Management

4.2 Occupational Health and Safety

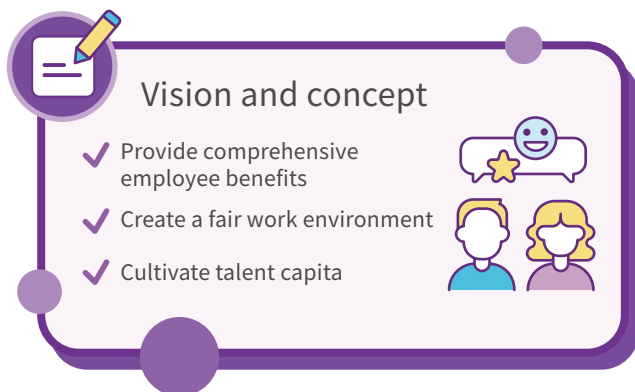
Building a Healthy and Happy Workplace

Employees are the most important assets of a company. At Uni-President, we regard employees as partners for our sustainability and systematically outline a blueprint for talent cultivation with a pragmatic and long-term management perspective. Our policy direction of human resources is to find the right talent for the right job, keep up with the times, and labor-management harmony and develop human resources programs based on this policy. We have a dedicated group in place to proactively recruit outstanding talent of all nationalities, with a central aim of integrity and competence upon recruitment. We strive to enable employees to play to their strengths in the right position so that they can grow along with the Company, creating a win-win situation.

4.1 Talent Development Management

(GRI 2-7、GRI 2-8、GRI 2-30、GRI 401-1~401-2、GRI 404-1~404-2、GRI 405-1)

We are a strong believer in "talent is the foundation that enables a company to grow." Based on the concept of "empowerment," we are committed to shaping a reasonable and fair workplace and we share business achievements with our employees, while providing diverse benefits. Furthermore, we abide by "professional cultivation, career development, and lifelong learning" principles, and deepen our talent capital by recruiting elites with different areas of expertise, achieving the objective of "right talent, right job," further strengthening the Company's competitive advantage. Meanwhile, we maintain open channels for labor-management communication. We also comply with the labor regulations to build a safe and diverse workplace, while prohibiting any violation against the dignity, human rights and any form of discrimination against employees to continue. By doing so, we hope to shape a robust business style and corporate culture, enhancing the competitive advantages of the employee and the Company.



| Management Target | Achievement Rate | 2022 Key Achievement |
|--|------------------|--|
| Create a reasonable and fair workplace | ✓ Achieved | Optimized internal management regulations and procedures |
| Diversified talent in Uni-President | ✓ Achieved | Recruited business partners and foreign employees regardless of their education, major through multiple recruitment outlets. |

4.1.1 Diversified Recruitment for Right Talent, Right Job

In order to satisfy the Company's requirement for personnel, Uni-President is still recruiting via a range of recruitment channels and approaches (both on-line and off-line). Specifically, the Group's business partners put effort into seeking out and hiring people with potential, without any regard to their academic background and specializations. We support and encourage local talent employment. In 2022, the percentage of Taiwanese employees was 36.29% in northern Taiwan, 1.90% in central Taiwan, 61.81% in southern Taiwan, and 0% in eastern Taiwan and outlying islands. The overall proportion was 97%. We recruited a total of 467 newcomers in 2022, accounting for 8.37% of the total number of employees; among them, 82 newcomers were recruited via the Uni-President Group Business Partner Recruitment Program. Our Group offers an extensive career platform for the talent, providing ample development opportunities in the consumer industry to further individual career progression and secure a brighter future.

Thanks to our robust management experience and competitive compensation and benefits, we continue to demonstrate our determination with respect to future investment and sustainable management. In doing so, employees are confident in the Company's current status and future, further increasing their loyalty to stay with us. In 2022, employees who left the Company accounted for 5.97% of the total number of employees. Among these, 18% were employees who retired due to their age. The employee turnover rate was 0.44% greater than in 2021, primarily caused by increased turnover precipitated by the intense competition in the labor market. We do not set age limits when it comes to human resource applications as we value competence and performance. Additionally, we expanded our recruitment of business partners and overseas talent in line with the business development in order to strengthen the integration of human resources and business, striving for the joint continuous growth of both individual career development and corporate development.

Composition of Employee

● Workforce Type Distribution by Gender

(GRI 2-7)

| | Male | Ratio | Female | Ratio |
|--------------------------------|--------------|---------------|--------------|---------------|
| Permanent employees | 3,390 | 60.77% | 2,138 | 38.33% |
| Temporary employees | 25 | 0.45% | 25 | 0.45% |
| Non-guaranteed hours employees | 0 | 0.00% | 0 | 0.00% |
| Total | 3,415 | 61.22% | 2,163 | 38.78% |

Note: The number of the employees is calculated based on the number of workers still in service on December 31, 2022.

● Workforce Type Distribution by Region

(GRI 2-7)

| | Northern Taiwan | Ratio | Central Taiwan | Ratio | Southern Taiwan | Ratio | Eastern Taiwan & Outlying Islands | Ratio |
|--------------------------------|-----------------|---------------|----------------|--------------|-----------------|---------------|-----------------------------------|--------------|
| Permanent employees | 2,040 | 36.57% | 102 | 1.83% | 3,386 | 60.70% | 0 | 0.00% |
| Temporary employees | 14 | 0.25% | 1 | 0.02% | 35 | 0.63% | 0 | 0.00% |
| Non-guaranteed hours employees | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Total | 2,054 | 36.82% | 103 | 1.85% | 3,421 | 61.33% | 0 | 0.00% |

Note : The number of the employees is calculated based on the number of workers still in service on December 31, 2022.

● Employee Age Distribution

(GRI 2-7)

| Number of Full-Time Employees – by Gender and Age | | | | |
|---|--------------|---------------|--------------|---------------|
| Age | Male | Ratio | Female | Ratio |
| <30 years old | 545 | 9.77% | 324 | 5.81% |
| 31–50 years old | 1,567 | 28.09% | 1,160 | 20.80% |
| >51 years old | 1,303 | 23.36% | 679 | 12.17% |
| Total | 3,415 | 61.22% | 2,163 | 38.78% |

Note 1 : The number of the employees is calculated based on the number of workers still in service on December 31, 2022.

Note 2: The Company had no part-time employees in 2022.

● Non-employee Workers

(GRI 2-8)

| Non-employee Workers – by Gender | | | |
|----------------------------------|--------|--------|--------|
| Male | Ratio | Female | Ratio |
| 18 | 42.86% | 24 | 57.14% |

Note: Non-employee workers are mainly dispatched manpower who engage in product promotion.

| Non-employee Workers – by Age | | |
|-------------------------------|------------------|---------|
| Age | Number of People | Ratio |
| <30 years old | 10 | 23.81% |
| 31-50 years old | 26 | 61.90% |
| >51 years old | 6 | 14.29% |
| Total | 42 | 100.00% |

| Non-employee Workers – by Region | | |
|-----------------------------------|------------------|---------|
| Region | Number of People | Ratio |
| Northern Taiwan | 16 | 38.10% |
| Central Taiwan | 6 | 14.28% |
| Southern Taiwan | 20 | 47.62% |
| Eastern Taiwan & Outlying Islands | 0 | 0.00% |
| Total | 42 | 100.00% |

● New Employees

(GRI 401-1)

| Number of New Employees – by Gender and Age | | | | |
|---|------|-------|--------|-------|
| Age | Male | Ratio | Female | Ratio |
| <30 years old | 217 | 3.93% | 128 | 2.32% |
| 31-50 years old | 81 | 1.46% | 36 | 0.65% |
| >51 years old | 5 | 0.09% | 0 | 0.00% |
| Total | 303 | 5.48% | 164 | 2.97% |

| Number of New Employees – by Region | | |
|-------------------------------------|------------------|-------|
| Region | Number of People | Ratio |
| Northern Taiwan | 138 | 2.50% |
| Central Taiwan | 4 | 0.07% |
| Southern Taiwan | 325 | 5.88% |
| Eastern Taiwan & Outlying Islands | 0 | 0.00% |
| Total | 467 | 8.45% |

Note: Ratio of new employees (%) = number of new employees in the category of the year/total number of permanent employees at the end of the year.

Terminated Employees

(GRI 401-1)

| Number of Terminated Employees – by Gender and Age | | | | |
|--|------|-----------------|--------|-----------------|
| Age | Male | Departure ratio | Female | Departure ratio |
| <30 years old | 65 | 1.18% | 37 | 0.67% |
| 31-50 years old | 54 | 0.98% | 31 | 0.56% |
| >51 years old | 111 | 2.01% | 32 | 0.57% |
| Total | 230 | 4.17% | 100 | 1.80% |

| Number of Terminated Employees – by Region | | |
|--|------------------|-------|
| Region | Number of People | Ratio |
| Northern Taiwan | 127 | 2.30% |
| Central Taiwan | 7 | 0.12% |
| Southern Taiwan | 196 | 3.55% |
| Eastern Taiwan & Outlying Islands | 0 | 0.00% |
| Total | 330 | 5.97% |

| Year | Turnover Rate |
|------|---------------|
| 2020 | 4.66% |
| 2021 | 5.53% |
| 2022 | 5.97% |



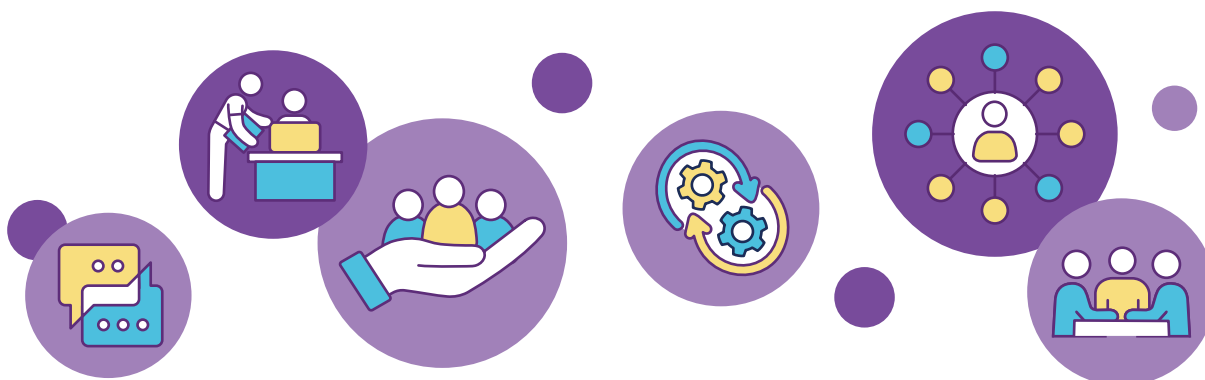
Note 1: In 2022, a total of 60 employees were at their retirement age.

Note 2: Ratio of terminated employees (%) = number of departed employees in the category of the year/total number of permanent employees at the end of the year

In an effort to create a fair working environment, we make an effort to ensure equal rights and interests of workers. In 2022, there were a total of 76 disabled employees, accounting for 138%^{Note 2} of the statutory number^{Note 1} and 1.36% of the total number of employees.

Note 1: According to Article 38, Paragraph 2 of the People with Disabilities Rights Protection Act, the private schools, groups and private institutions whose total number of employees is more than 67 shall employ disabled people with disabilities with capability to work and the number of employees with disabilities shall be no less than 1 percent of the total number of the employees and no less than 1 employee.

Note 2: Number of hired persons with physical and mental disabilities/% of statutory employment

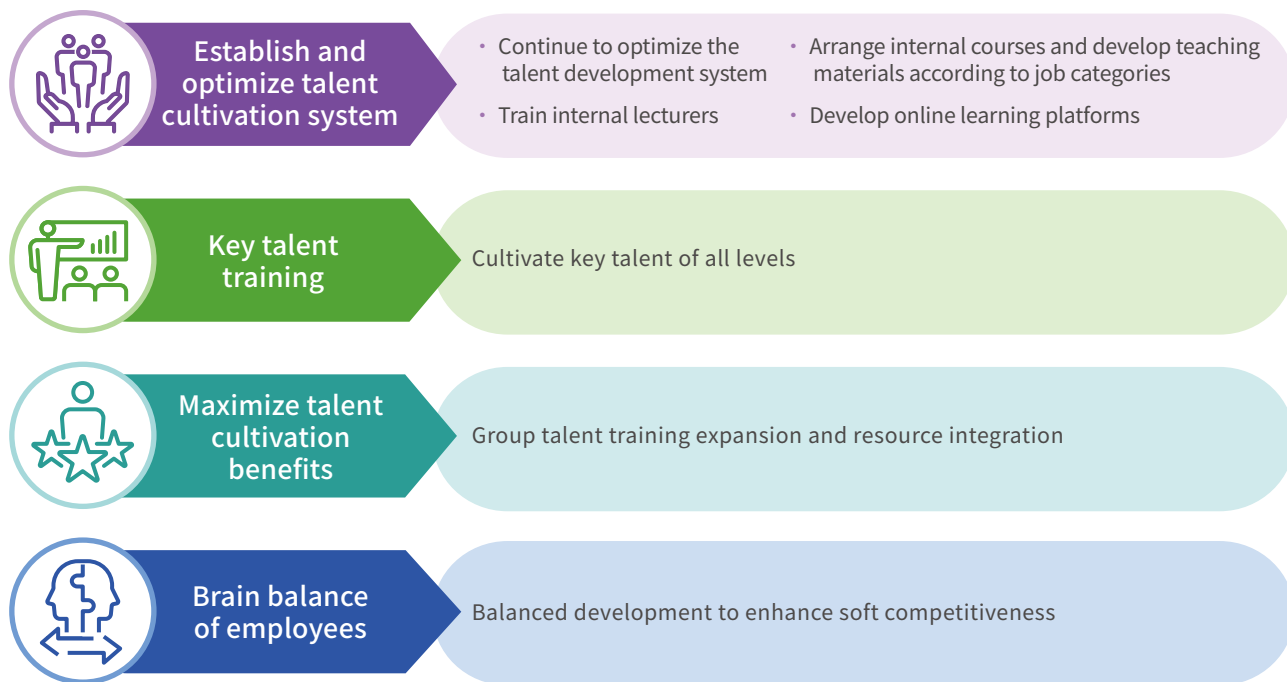


4.1.2 Building an Employee Career Development Platform

To keep up with Uni-President's growth, an organized training program for new recruits is conducted annually and improved accordingly to meet the Company's requirements. This training program encompasses frontline sales units (hands-on), hands-on experience in production units, internships at affiliates, and various educational topics. By engaging in an iterative cycle of learning and doing, they can build an understanding of customer wants, hone their sales talents, understand the production process, and refine their workplace aptitudes; by way of implementation, rotation, courses and propositions, they can effectively manage their diverse fundamental abilities. Review mechanisms and opinion exchange activities are used to complement the learning process, encouraging individuals to learn from each other and from themselves, thus allowing for the creation of more comprehensive and individualized programs of personal growth. In the meantime, the training model has been made even more flexible. By factoring in the Group's business partners' training objectives and job requirements, we extend learning from classroom to practical tasks, thus strengthening the correlation of training and work.

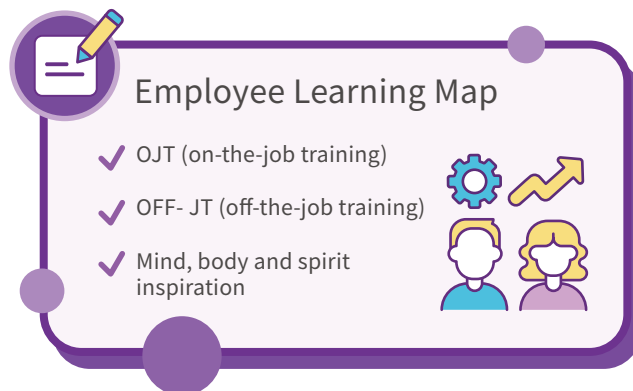
As a means of reinforcing talent cultivation, we continue to improve our systemic learning mechanism, while introducing new forms of learning tools and diversified virtual/real integrated learning types. Our employees are encouraged to improve their autonomous learning so that they are able to strengthen work capabilities and momentum at all times in order to increase competitiveness. The Company initiated home/remote offices. With this, we enhanced IT hardware and software as well as implementing electronic operating procedures. These approaches have enabled employees to simulate remote operations and team backup to ensure uninterrupted operations.

In addition, we have also developed relevant training regulations for employees at all levels. The minimum training hours per year for senior level managers, mid-level managers and base level employees are 36 hours, 30 hours, and 24 hours, respectively. In 2022, the training compliance rates were 96.3% for senior level managers, 96.7% for mid-level managers, and 97.1% for base level employees.



Employee Learning Map

Uni-President has formed an employee learning map. In addition to the basic OJT (including production technology training, business marketing training, human resources training, research and development, and financial accounting training), we also proactively implement OFF-JT that aligns the market with contents including regulatory compliance, food safety/occupational safety/environmental safety, brand marketing, management strategy and management. Aside from functional training, we also provide diverse self-initiative courses, covering contents including aesthetic taste, physical and mental growth, hoping employees enhance their literacy and inspire new ideas.



2022 Key Courses & Training Plan Effectiveness

In response to the trend of governance, we have planned six types of courses associated with the regulatory compliance of ethical management, food safety, accounting, environmental safety and information. By doing so, we help employees strengthen and improve relevant professional knowledge. In addition to in house training program, we also provide external courses. This enables our employees to be able to expand their horizons and broaden their perspectives, further maximizing the benefits of education and training. In 2022, we provided a total of 131,513.3 training hours received by 54,152 employees. The total amount of investment in employee learning resources was NT\$11 million, with an average investment of NT\$2 thousand per employee. We expect that colleagues can keep pace with the times and grow together with global trends.



| 2022 Important courses | Total number of hours | Total number of persons |
|--|-----------------------|-------------------------|
| I. Courses related to corporate ethical management and regulatory compliance, including corporate governance, management, corporate spirit and corporate culture | 34,074.0 | 9,580 |
| II. Courses related to food safety management and inspection | 27,949.8 | 14,387 |
| III. Courses related to accounting and internal control systems | 2,458.0 | 1,110 |
| IV. Related courses organized by the Board's secretariat and audit office | 1,185.0 | 266 |
| V. Courses related to environmental safety and health | 62,613.0 | 27,509 |
| VI. Courses related to personal data security and information security | 3,233.5 | 1,300 |



2022

- ✓ Total hours of training reached **131,513.3** hours.
- ✓ A total of **54,152** employees received training.





Uni-President has always been dedicated to the physical and mental health of its employees, as well as the stimulation of both hemispheres of the brain. Therefore, in addition to launching six major courses to embark on the corporate governance trends, by adhering to the three-product policy of Uni-President Group, of "brand, character, and sense of taste", we have established the "Aesthetic Taste Course" to increase soft power in the workplace and allow for a variety of life experiences, as well as the "Physical and Spiritual Development Course" that encompasses arts, humanities, and health and happiness. In addition, in terms of course types, we keep abreast of the latest learning trends by further adopting online digital tools; we promote digital learning and hybrid learning to enhance the flexibility and efficiency of self-directed learning for colleagues. Here is a selection of noteworthy course from the yearly courses that are both abundant and thrilling.

~~ Aesthetic Taste Course-Creating Meaningful Narratives from the Subtle Details of Space in Everyday Life ~~

Being the soft power for marketplace competition, aesthetic taste is also an important element and common requirement of Uni-President Group's three-product policy. Through the course, students will gain insight into the concepts of landscape design, city road plans, and architectural design, discover fresh interpretations of the ordinary space, and recognize the beauty concealed in diverse facets of living space.

[Modern Utopia in the City/ Shu Yuan Wu, Director of Motif Planning & Design Consultants]

Through the landscape design, the incorporation of flora, and the water reflection crafted in person, it perfectly highlights the consideration for the environment and the manifestation of beauty, to an extent that beauty is not only in the eye of the beholder, but also the feeling of joy it brings to the heart. Step out of the house to take in more admirable sights, build up your vitality, and then create your own utopia in the city.

[Crafting a Mini Dwelling Away from the uproar / Yuan-Yuan Lin, Founder of Yuan-Yuan Lin Architects]

With the aid of several systematic tools, we teach our colleagues how to devise a sensible aesthetic design, to transform abstraction into reality, to increase their horizontal thinking for the making of proposals, and to analyze the vertical development of specific topics. By using a systematic brainstorming approach, we aid employees in establishing an aesthetic framework.

[Endowing Space with Poetic and Brand Allure / Wu Tou, Founder of II Design]

The lecturer demonstrates how to infuse space with poetic meaning and emphasize the importance of spatial aesthetics by drawing on success and failure experience and highlighting the brand identity and cultural codes. He thinks that a well-designed space must demonstrate its historical background, communicate its central idea, and embody its spirit.

[Added Value from Brand Design / Feng Yu, Creative Director and Founder of IFOFFICE]

"Brand" and "aesthetics" are integral components of brand value. The creativity of aesthetic design evokes understanding and resonance among customers, thus forging brand image and bringing forth added value.





Yuan-Yuan Lin, the originator of Yuan-Yuan Lin Architects, demonstrated to everybody on how to conceive a minute living space distant from the uproar.



Wu Tou, the founder of II Design, articulated to the public how to imbue space with poeticism and brand allure.



Key Job Rotation and Experience Sharing

We build a key talent pool, perform routine job rotations, and encourage talent cultivation and skills succession in order to cultivate broad-minded thinking and management abilities. Our corporate ladder of advancement has two strands, executives and subordinates. Employees' qualifications and aptitudes are taken into consideration when determining the development of talents. Talents in management roles are transferred to a staff role to pass on experience while those in staff roles are promoted to management positions to embrace challenges. We persist in educating instructor teams internally, creating instructional resources and materials in-house, and passing on corporate wisdom and expertise. To mitigate the effects of senior employees retiring, we combat any arising experience gaps and ensure a smooth transition of knowledge.

4.1.3 Comprehensive Remuneration Benefits

We have established a competitive market remuneration system to provide employees with a better life and a better work environment. Since 2017, we have been included as a constituent of the TWSE RAFI® Taiwan High Compensation 100 Index. Meanwhile, we regularly carry out checks of differentiated wages and review market conditions to ensure that employees are provided with the protection they deserve. By doing this, we hope to enhance employee benefits and look after their basic family life, enabling them to see the value of their work so that they can grow and move forward with us.

Remuneration System

As Uni-President provides a reasonable and fair workplace, its remuneration system is designed to attract, motivate, retain and cultivate talent. In addition to the basic salary in compliance with laws and regulations, it is also based on company operations, and the job content, performance and contribution of each employee. We conduct differentiated salary evaluation, salary adjustment and bonus payment. We also perform regular salary market surveys and review our existing salary and bonus systems to ensure the Company's salary standards. Not only does this meet the labor market's salary standards, but it also helps us have more competitiveness in the labor market. We also adopt the principle of equal pay for equal work, such as equal starting pay for men and women as well as foreign and domestic workers.


The information on the average salary of full-time employees in non-management positions and the median salary of full-time employees in non-management positions in 2021 and 2022 is as follows. Bonuses for employees are allocated by the Company based on the surplus and profit of the current year; we intend to reinforce operations, raise employee salaries and perks, and distribute operating results to employees.

| Year | Full-time employees in non-management positions | Average salary of fulltime employees in non-management positions (NT\$ thousand) | Median salary of fulltime employees in non-management positions (NT\$ thousand) |
|------------|---|--|---|
| 2022 | 5,304 | 1,183 | 1,012 |
| 2021 | 5,297 | 1,217 | 1,043 |
| Difference | 7 | -34 | -31 |


Note: Full time employees in non-management positions are not managerial officers as defined in Letter Tai-Cai-Zheng (3) No. 0920001301 and whose working hours meet the specific normal hours required by the Company.

Welfare System


We have introduced comprehensive welfare policies for employees, covering hardware and software facilities and activities covering food, clothing, accommodation, transportation, education, and entertainment, in order to take care of employees and build a happy workplace. Our welfare measures include the following:



Welfare facilities
Staff dormitory, parking lot, canteen, lactation room, library, recreation room, social hall, billiard room, pool room, basketball court.



Benefits and allowances
Labor and health insurance, group insurance, employee travel subsidy, marriage subsidy, childbirth subsidy, child education subsidy, funeral subsidy, retiree allowance, birthday allowance, three major festival allowances, as well as fixed refurbished products and employee health examinations.



Other
Paid maternity leave (operators who are 32 weeks or over), statutory maternity leave, paternity leave, parental leave, refurbished products and staff discounts on Uni-President products.

Paid maternity leave
(operators who are 32 weeks or over)

Better than provided by regulation

Maternity leave

In line with regulatory requirements

Paternity leave

In line with regulatory requirements

Parental leave

In line with regulatory requirements

The Retirement Program

In compliance with labor standards act and labor pension act, the company designed employee retirement system to provide relevant issues about retirement, including the qualification of applicants involving employees who have worked over 15 years and reached age 55, over 10 years and reached age 60, and over 25 years, and contribution at minimum 6% of employees' monthly salary into the pension account based on employees' insurance level, as well as organization of pension supervisory committee to oversee the contribution and disbursement of the pension (in 2022, six meetings were held, 142 employees were retired under the old system with disbursement of NT\$457 million). To meet the pension for employees under the old system of labor standards act, the company contributes employees' monthly salaries to the pension account under the account of labor retirement supervision committee at Bank of Taiwan, while for pension applicable to employees under the new system of labor pension act, the company contributes 6% of the stated amount with respect to the labor pension level into employee's individual pension account at Bureau of Labor Insurance.

4.1.4 Smooth Labor–Management Communication and Employee Rights Care

At Uni-President, we attach great importance to employee relations and have been proactively setting up diverse two-way communication outlets – union representative meetings, sexual harassment prevention and control hotline, performance and grievance team, reward and discipline grievance procedures, labor-management meetings, emails, events, and internal and external publications. In addition, we support and abide by internationally recognized human rights standards and principles, including the Universal Declaration of Human Rights, United Nations Global Compact, and International Labour Organization, and Declaration of Fundamental Principles and Rights at Work. We also follow local laws and regulations to end all human rights violations. Our self-formulated human rights policy applies to all units within the organization. We treat employees and customers with dignity while continuously improving and enhancing the management of human rights-related issues.



Emphasis on Human Rights Issues

Furthermore, we pay extra attention to issues relating to human rights, including the ban on child labor and forced/ compulsory labor, the right to freedom of association, non-discrimination, bullying or harassment, and provision of a safe, hygienic, and healthy work environment. We have established rules and regulations on human rights-related topics (anti-discrimination, bullying and harassment), and ensure they are included in the education and training of new staff. In 2022, topics such as sexual harassment prevention, occupational safety regulations, gender equality and maternal health protection were covered in training sessions, with a total of 2,013 trainees and 3,273.5 training hours. No operating procedure of Uni-President violates human rights issues mentioned above. In addition to internal examination, we also specify human rights-related standards in the contract signed with suppliers (vendors), including prohibition of child labor, prohibition of forced labor and employee's freedom of assembly and association. Furthermore, we also conduct on-site audits on a regular basis in accordance with the assessment measures to ensure proper implementation of human rights protection. No violations of human rights occurred in 2022.

Labor–Management Communication and Performance Evaluation

To proactively protect the freedom of assembly and speech of our employees, we formed the Uni-President Trade Union over 40 years ago. As of the end of 2022, members of the Trade Union totaled 5,345, accounting for 96.7% of the total number of employees. The Trade Union's highest mission is to protect and fight for the rights and interests of its members and its results of negotiations are presented in a form of "Group Agreement," which was resolved and passed by the 12th board meeting of the 18th board held on 2020/11/11, with a validity period running from 2021/1/1–2023/12/21. By the end of 2022, all employees have signed "Group Agreement," with a signing rate of 100%. The employees and employers share high consensus and hold a labor-management meeting every 3 months. The labor side and the management side maintain two-way communication, continuing to construct a win-win situation with regards to labor environment and conditions.

In an attempt to promote labor-management interaction and communication, we perform a review and evaluation on employee career development once a year to help and understand the goals and plans for employee career development. In 2022, all employees of Uni-President, regardless of position and gender, received a regular performance appraisal.

4.2 Occupational Health and Safety

(GRI 2-24~2-25、GRI 3-3、GRI 403-1~403-9)

At Uni-President, we vow to construct a safe, comfortable, healthy and hygienic working environment and ensuring the safety of all employees is our work safety management principle. At the same time, we uphold the industrial environmental protection policy of "respect for life, work safety discipline, risk management, audit and counseling, performance management, safety culture, communication mechanism, and continuous improvement" in order to achieve the objective of "zero work accidents." As Uni-President values the safety and health of employees, we have formulated inclusive measures and implementations in terms of traffic safety for employees going to and leaving work, pre-employment physical examination as well as annual health examination. We also promote safety education, the maintenance and repair of machinery and equipment, the use of protective equipment, as well as establishing the work safety code for field operators. By taking this approach, we fully improve the overall safety quality and build a safe and comfortable work environment.



Material Topic

Friendly workplace environment; employees' physical and mental health



Policy and
Commitment

- All supervisors and staff must be accountable for keeping the equipment and personnel safe and clean under their charge, and striving for the objective of "zero accident and zero incident".
- Occupational safety is our responsibility. All employees, including stakeholders like contractors and outsourcees, should abide by government laws and regulations and by the Company's regulations on occupational safety. Supervisors of all ranks should demonstrate the proper conduct and complete their supervisory tasks.



Goal

0 major occupational accident



Action Plan

- Establish self-supervision of safety and health, put in place health management and health promotion, forestall any injuries or health-impeding events, recognize any gaps in the organizational structure and system, develop implementation abilities, and decrease workplace risks.
- Make safety and health training more widely available to enhance the safety awareness of all personnel; implement occupational safety systems and norms, systematically manage, and create a high-quality, safe, and healthy workplace.
- Advocate for projects aimed at enhancing risk management and reducing the risk of injury.
- Bolster the acuity and skill of personnel in the detection of safety risks.



Evaluation
Mechanism

- Implement three-level occupational safety audit system
- Present the Occupational Safety and Health Committee with updates on the performance of safety and health management on a quarterly basis, while tracking different management indicators.
- Present the outcomes of safety and health management implementation at the annual production and operation management meeting.



Grievance
Mechanism

The Company provides an internal whistle-blowing hotline (6912 or 6916) for its personnel.

4.2.1 Management Strategies

In an effort to enhance and implement occupational safety concepts amongst employees, we continue to promote various types of occupational education and training and case studies through systematic safety and health management and healthcare management. With respect to vendors, all contracted and outsourced operators working in Uni-President's plants are regarded as Uni-President employees. All employees are required to comply with the same safety and health regulations. We organize seminars to promote work safety to vendors, enabling both parties to communicate and exchange views. Construction safety inspection is carried out by the Work Safety Office, Engineering Department and Work Safety Section of the General Plant/Industrial Park. Through counseling and inspection, we prevent the occurrence of workplace disasters. Meanwhile, we also improve safety quality by implementing "self-protection, mutual protection and monitoring" to continue to make improvement, hoping to achieve the ultimate goal of a "disaster-free workplace."



Work Safety Goals, Implementation Status and Work Safety Budgets

| Management Target | Work Safety Goal | Work Safety Implementation Result | Work Safety Annual Budget |
|---------------------------------|--|---|--|
| Build a disaster-free workplace | (1) 0 occupational disasters (2) 0 work safety violations | (1) 1 occupational disaster (2) 2 work safety violations | 1.Yongkang General Plant: NT\$12.58 million 2.Xinshi General Plant: NT\$32.61 million 3.Taichung General Plant: NT\$1.00 million 4.Yangmei General Plant: NT\$15.52 million 5.Zhongli General Plant: NT\$9.63 million 6.Hukou General Plant: NT\$2.36 million Total NT\$73.70 million |

4.2.2 Occupational Health and Safety Management System

The occupational safety and health management system identifies hazards, assess risks and control hazards using safety observation techniques. It reduces the risk of occupational disasters to continue to improve operations while reducing the risk of occupational hazards to employees. Uni-President's Yongkang General Plant, Xinshi General Plant, Taichung General Plant, Yangmei General Plant, Zhongli General Plant, and Hukou General Plant have all passed ISO 45001 and CNS 45001. The scope of management includes all employees and workers, while the scope for workers includes outsourced vendors, raw material vendors, drivers, and temporary workers. Moreover, a production management system diagnostic meeting is held twice a year to carry out each department's work safety management report and exchange in order to proactively implement employee safety and health management care, increasing the corporate safety and health culture.

Occupational safety and health committees or meetings provide a platform for workers or labor representatives to consult on and take part in matters related to the occupational safety and health system, and information can be provided in a timely manner; managers of all ranks should eliminate and diminish any barriers to consultation and participation.

Worker consultations include



Determine the needs and expectations of stakeholders.



Establish an occupational safety and health policy.



Assign appropriate organizational roles, responsibilities, duties.



Decide how to fulfill statutory and other requirements.



Set goals, prepare the way to achieve them, and follow the plan of audit.



Decide on regulations for procurement, contracting, and outsourcing.



Determine what should be monitored, measured, and assessed.



Ensure continuous improvement.

Workers are allowed to participate in the followings:



Determine the mechanism for their engagement and obtainment of consultation.



Identify hazards and assess risks and opportunities.



Determine measures to eliminate hazards and reduce occupational safety and health risks.



Determine competency requirements, training needs, and training, and assess training.



Work out what should be communicated and how it should be done.



Establish regulatory protocols and ensure their successful implementation and application.



Investigate incidents and non-conformities and determine corrective actions.

ISO 45001 & CNS 45001 Occupational Safety and Health Management System Promotion



Policy Objectives

- ✓ Respect for life
- ✓ Work safety discipline
- ✓ Risk management
- ✓ Audit and counseling
- ✓ Performance management
- ✓ Safety culture
- ✓ Communication mechanism
- ✓ Continuous improvement

Occupational Safety and Health Committee

The Company has established an Occupational Safety and Health Committee for the entire company and general plants/industrial parks, with labor representatives accounting for thirty percent of all members, as required by the law. A Committee meeting is held every three months to review occupational safety and health-related matters. With the COVID-19 pandemic affecting the entire world this year, the Committee will continue to promote and adjust operations to minimize the impact of the outbreak. At the same time, through equipment inspection, operational environment survey, and employee health examination follow-up, the Committee aims to reduce the occupational safety and health risks of workers.




Total members in the Committee



Number of workers in the committee



2022 Important Resolutions of Uni-President's Occupational Safety and Health Committee



The Company's Safety and Health Committee

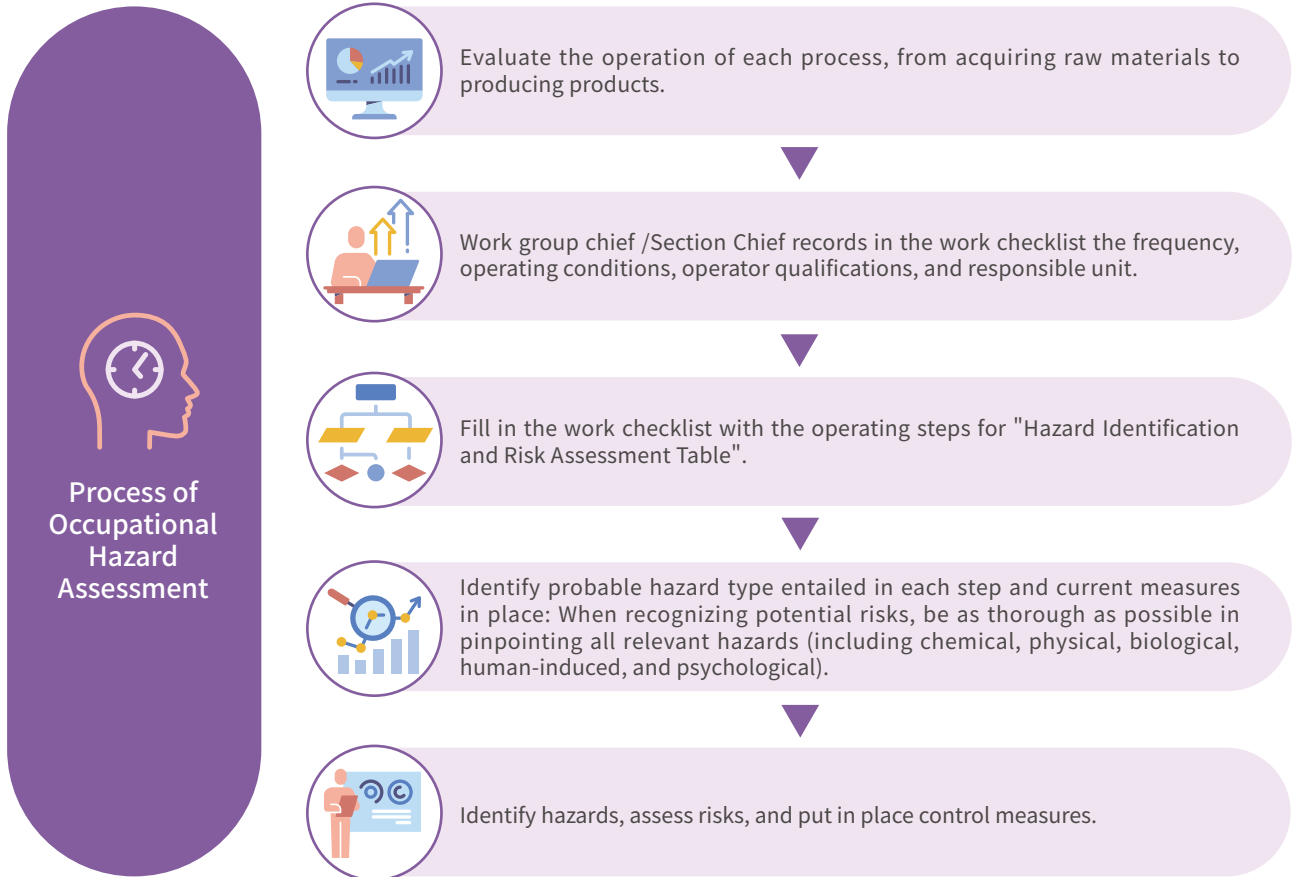
1. Progressively boost the safety of the environment and equipment, and reduce personnel's hazardous actions.
2. Look to outside specialists for technical counsel on hazardous areas, and finish improvements on time.
3. Keep promoting traffic safety and defensive driving instruction and reinforce workers' understanding of traffic safety and defensive driving to avoid traffic accidents.

Occupational Safety Performance

At Uni-President, we insist on promoting the ISO 45001 & CNS 45001 occupational safety and health management system. We use a technological safety and health management system, combining education and training, case study promotion, cross-check audits and independent proposals, and work safety experience perception activities to increase the safety awareness of all employees, while implementing graded guidance and audits. We will continue to implement the safety and health management system and regulations in order to enhance and improve management performance. Moreover, by implementing employee safety and health management care, we ensure zero work disasters.

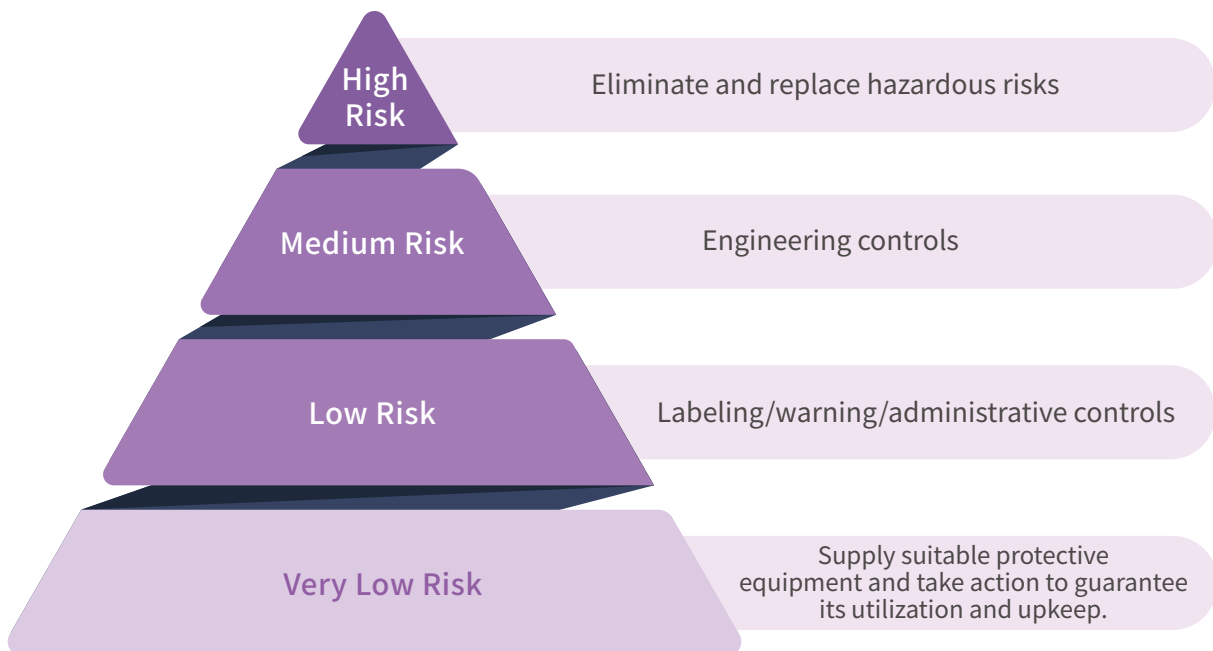
In 2022, the disabling injury frequency rate for employees was 0.08 and the disabling injury severity rate was 25; the disabling injury frequency rate for workers was 0.07 and the disabling injury severity rate was 23, considerably lower than the disabling injury frequency rate and disabling injury severity rate^{note} for the food and feed manufacturing industry announced by the Ministry of Labor in 2022. These figures show that the Company's occupational health and safety performance for this year was good. For more information, please refer to – ESG information – Safety and Health Analysis for Uni-President Employees/Workers.

Note: The disabling injury frequency rate for the food and feed manufacturing industry is 2.64 and the disabling injury severity rate is 125 in 2022. Reference source: [The Frequency-Severity Indicator \(FSI\) by Industry from 2020 to 2022](#) announced by the Occupational Safety and Health Administration of the Ministry of Labor.



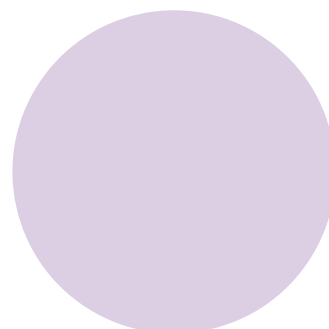
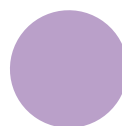
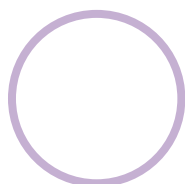
Uni-President evaluates potential hazards and risks annually, and offers a 6-hour course for risk assessment and internal audit personnel every two years. Doing so ensures personnel's capability to identify relevant hazards and consequences entailed in different operations; to verify existing protective measures, assess the severity of risk occurrence, and grade risks; to judge whether the risk can be mitigated by control measures; and to ensure continuous monitoring and measurement of residual risks left after improvement measures are implemented.

Risk Grading and Countermeasures

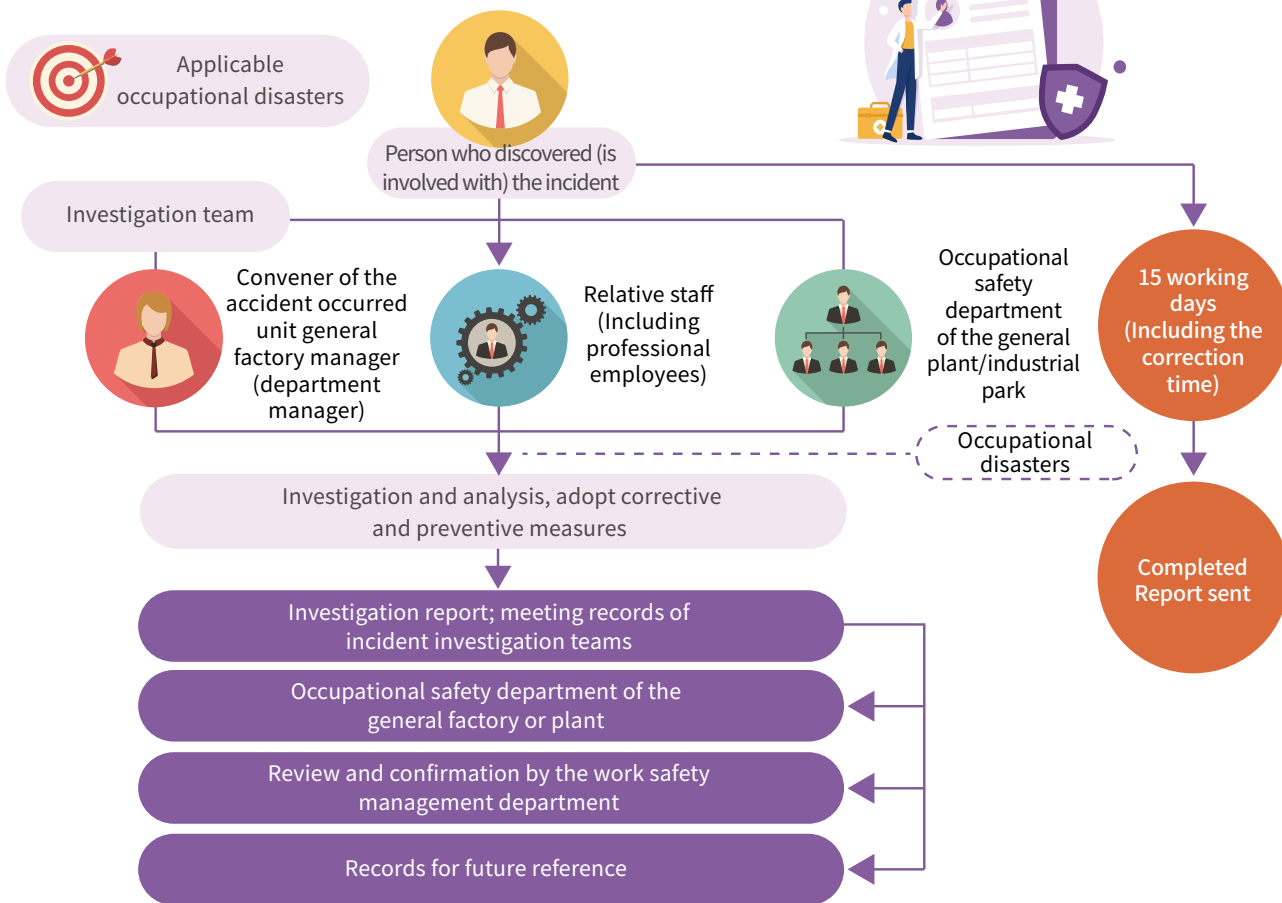


Risk Identification Results

| Risk Issue | Impacted Party | Impact Degree | Prevention/Mitigation Measures | Implementation Results in 2022 |
|--|---------------------------------|---------------|--|---|
| Fire and explosion risk | Plant staff | High risk | <ol style="list-style-type: none"> 1. Work with blast protection specialists to reduce risk and designate a hazardous zone. 2. Inspect deficiencies regarding explosion-proof electrical devices and make improvements according to the improvement plan. 3. Take part in training and educational courses regarding the utilization and installation of explosion-proof electrical equipment. | <ol style="list-style-type: none"> 1. Between March and July 2022, six on-site visits and construction project acceptances were carried out, culminating in the report on "Uni-President Risk Improvement and Hazardous Area Planning" being finalized. 2. By July 15, 2022, 61 deficiencies identified in areas prone to explosions had been improved. 3. Two educational and training courses were conducted, with 100 and 87 participants respectively. |
| Road safety for commuters and business travelers | Plant staff | Medium risk | <ol style="list-style-type: none"> 1. Hold Uni-President Traffic Safety Day every three months to raise awareness and conduct inspections. <ol style="list-style-type: none"> (1) Display the "Stop, Watch, and Listen" traffic safety advocacy video on the LED marquees and video walls in plants and set up flags at the entrance and exit of the security office. (2) The Occupational Safety Section utilizes the Line group to disseminate traffic safety reminders to colleagues. (3) Production line team leaders remind the production line operators to drive carefully upon leaving work. (4) Encourage arriving to work early to prevent running late. 2. Provide training courses on traffic safety and defensive driving. | <ol style="list-style-type: none"> 1. Inspections and publicity were conducted quarterly in the months of January, April, July, and October. 2. Held 2 sessions of courses on traffic safety and defensive driving: A total of 97 people took part in the Yongkang General Plant and Hukou General Plant. |
| Safety and health education and training for new hires | New hires and temporary workers | Low risk | <ol style="list-style-type: none"> 1. Safety and health education and training 2. General safety and health education and training | <p>The number of new hires received education and training in 2022:</p> <ul style="list-style-type: none"> • 467 native employees • 166 foreign employees • 50 fixed-term contract workers • A total of 683 persons |



Accident Investigation and Handling Process



| Major Types of Occupational Injuries | Number of Injuries (persons) | | |
|--------------------------------------|------------------------------|------|------|
| | 2020 | 2021 | 2022 |
| Other (physically unwell, being hit) | 1 | 0 | 0 |
| Caught by/rolled into machinery | 1 | 4 | 0 |
| Cut/slashed | 0 | 0 | 1 |
| Falls | 3 | 1 | 0 |
| Contact with high/low temperatures | 0 | 0 | 0 |

Explanation: There were no fatalities between 2020 and 2022.

At Uni-President, the occupational safety of employees is our top priority. We take a proactive approach to reduce the risk of occupational safety and health incidents through a number of action plans. Despite our efforts, one occupational injury occurred in 2022, a decrease of 4 incidents compared with 2021. We did our utmost to review this occupational injury to understand the cause of the incident and improve equipment and operating procedures, while strengthening education and training to prevent repetition. The main cause of occupational injuries this year was being cut and slashed. After review, we made improvements based on two aspects:

1. Equipment improvement : the iron plate that is under the conveyor belt extends to the rollers to narrow the gap.
2. Education and training : as part of their safety and health education and training, all personnel will be informed of any injury incidents to prevent similar events from taking place again.

4.2.3 Raise Occupational Health and Safety Awareness

Internal Education and Training

As a means to build and strengthen the Company's awareness regarding occupational safety, we have specially designed 15 SOP teaching proposals to lay an occupational safety foundation targeting work safety issues. These include fire safety equipment management, hot work management, emergency response management, employee health monitoring management, operating environment monitoring management, hazard assessment and risk evaluation as risk control management, hazard management, change management, confined space management, constructed work safety and health management, electrical safety management, outsourcing constructor safety and health management, safety observation management, forklift safety management and free radiation safety management.






2022 Courses related to occupational and environmental safety

- ✓ A total of **62,613** course hours
- ✓ A total of **27,509** employees participated in the courses

Sharing and Exchange

Uni-President has been in long-term collaborative relationships with Labor Affairs Bureaus of various counties and cities. By upholding the spirit of "large factories leading small factories," we provide "Safety and Health Family education and training" to contractors of the Safety and Health Family and plant managers as well as safety and health management personnel of Uni-President. Through experience inheritance, two-way communication and onsite counseling (counseling for family members suspended due to COVID-19), we help family members to establish a comprehensive safety and health management mechanism and improve occupational work safety facilities in order to prevent occupational disasters. By doing this, we can strengthen the capabilities of the Company to identify the characteristics of operational hazards and enhance prevention ability so that occupational safety and health concepts can be incorporated in their lives. In 2022, Uni-President received various work safety awards from government bodies, showcasing the Company's recognition for its efforts and achievements in occupational health and safety.

2022 Awards

| | | | |
|---|---|---|--|
| Yongkang General Plant – Safety and Health Family | → |  | 2022 Safety and Health Family Performance Excellence Award |
| Xinshi General Plant – Safety and Health Family | → |  | 2022 Safety and Health Family Performance High Distinction Award |
| Healthy Workplace Certification by Ministry of Health and Welfare | → |  | Health Promotion Mark in 2022 |



4.2.4 Building a Healthy Occupational Environment

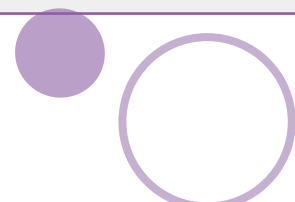
Health Examination, High Risk Occupational Disease and Management Response

We value highly the safety and health of our employees and perform employee health examinations on a regular basis. In 2022, we invested approximately NT\$8.37 million in employee health examinations. The health checkup institutions are entrusted by qualified hospitals recognized by the competent authority. The total number of health checkups in 2022 was 5,319 people. By looking at the 2022 annual employee health examination report, the medical staff assessed the high-risk employees, gave them health consultation and health education, or arranged for in-factory physicians to conduct health counseling, so as to track employees health problems. In 2022, the abnormal health checkup items can be attributed to engagement in two activities: high-risk operations and unhealthy lifestyles. For employees' abnormal health checkup results such as: high BMI, hearing loss, or metabolic syndrome, Uni-President responded by putting in place improvement measures. For details of anomalies and improvement measures, see the following table:

| The Main Cause of Health Checkup Anomaly | 2022 Health Checkup Anomalies | Reason | Improvement Measures and Countermeasures |
|--|-------------------------------|--|---|
| High-risk operation | Hearing impairment | This could be initially attributed to the soundscape in certain operating areas. To ascertain if there is a direct correlation between loudness and hearing loss, we will perform a health and safety assessment of the operating environment. | <ol style="list-style-type: none"> 1. Summarize the findings in a hearing test of colleagues exposed to noise environment over the years, so as to provide information for occupational physicians to determine hearing changes. 2. Arrange for employees to have a medical counseling with an occupational physician, who then gives health advice. If the physician recommends to wear hearing protection gears all the time and implement a hearing protection plan, employees may remain at their current post; however, the hearing test report must be re-examined half a year later. If the re-examination reveals hearing loss, they must be given another job away from the noisy area. 3. Wear hearing protection gears such as earplugs or earmuffs at all times while working 4. Management of time exposing to noisy working environment: Recording the time spent in the noise area is necessary when a person enters and exits, with no more than 4 hours of consecutive work allowed. |



| The Main Cause of Health Checkup Anomaly | 2022 Health Checkup Anomalies | Reason | Improvement Measures and Countermeasures |
|--|--------------------------------|---|---|
| Unfavorable lifestyle | BMI \geq 35kg/m ² | Poor dietary habits and lack of exercise | <ol style="list-style-type: none"> 1. List it as a single health management indicator item 2. Occupational nurses regularly track the health of on-site personnel 3. Implement health education and consultation 4. Schedule a doctor's visit |
| | Cerebrovascular disease | The main risk factors include hypertension, high blood glucose, and high blood cholesterol due to age, being a male, obesity, family history, smoking, high blood pressure, diabetes, and high blood lipid, lack of regular exercise, and unhealthy diet. | <ol style="list-style-type: none"> 1. Consult with resident physicians to conduct high-risk personnel rankings 2. Occupational nurses perform weekly on-site safety observation on high-risk personnel 3. Conduct an individual appointment or arrange an appointment with a physician based on the observation result to give health guidance and suggestions for work assignments 4. Stress the value of regular exercise 5. Teach personnel to use nitroglycerin tablets, known for their health benefits to the heart, upon outbreak of any cardiovascular disease |
| | High glycated hemoglobin | Abnormal absorption and conversion of dietary sugar | <ol style="list-style-type: none"> 1. Health instructions and consultation by occupational physicians and occupational nurses 2. Occupational physicians and occupational nurses both recommend that an in-depth examination and medication control be done at the hospital. |
| | High total cholesterol | Unhealthy diet habit (excessive saturated fat consumption) and genetics | <ol style="list-style-type: none"> 1. Give health education and health consultation to colleagues with high total cholesterol 2. Arrange for occupational physicians to give medical counseling or instructions, so as to give colleagues correct health concepts and provide them with medication treatment to reduce the risk of myocardial infarction or stroke |
| | Metabolic syndrome | Poor diet, alcohol abuse, and genetics | <ol style="list-style-type: none"> 1. Encourage colleagues to develop a healthy diet habit and intensify exercise 2. Organize courses on cardiovascular disease prevention to teach colleagues how to prevent development of metabolic syndrome 3. Arrange for occupational physicians to give medical counseling and health instructions, to give colleagues accurate health knowledge |



Health Promotion Services

In 2022, we held a number of health-promoting courses open to all employees and pertinent to issues such as noise, heatstroke, AED, and CPR, chronic diabetes prevention, breast cancer prevention, brain tumor prevention, myocardial infarction prevention, and so on. We also keep a close eye on the wellbeing of our staff at the factory from time to time, and issue monthly health magazines to raise employees' awareness of health and safety.

National Workplace Safety and Health Week

In 2022, Uni-President conducted education and training on CPR+AED first-aid practices, as well as health promotion courses. The courses included: the prevention of overwork and cardiovascular disease, occupational health promotion and management of new occupational diseases under the Occupational Safety and Health Act. By taking these approaches, we build a safe and healthy workplace for employees.



Furthermore, we also proactively organized health promotion activities mainly through lectures or field exercises. In addition, we went to various departments to deliver health education and disseminate epidemic information; lectures and courses in the area include, for example, "Prevention of Human-factor Hazards", "Understanding and Prevention of Diabetes", and "Prevention of Unlawful Infringement in the Workplace". Field exercises include "AED education and training" and "emergency response exercises," with a central aim of building a "healthy, secure and safety" working environment.

COVID-19 care

Uni-President has formed a COVID-19 Crisis Task Force to formulate prevention measures and conduct reviews and amendments on a rolling basis according to the COVID-19 prevention policy of the Central Epidemic Command Center. The planning and practices of the protection of employees are extremely stringent and comprehensive. Please refer to the "Guidelines to Prevent the Spread of COVID-19" announced internally from time to time. Moreover, Uni-President has also implemented a work division mechanism to reduce the chance of getting infection from crowding at certain times.

The Company has been working with psychologists of professional organizations for a long time to provide consultation services to help employees deal with physical and mental problems as well as their general stresses in daily life. At the same time, we also provide seminars for topics such as illness prevention, exercise, and stress relief, which we encourage all employees to take a part in, helping them manage and relieve stress.

5. Creating a Healthy and Happy Tomorrow



5.1 Preventive Medicine and Nutritional Care

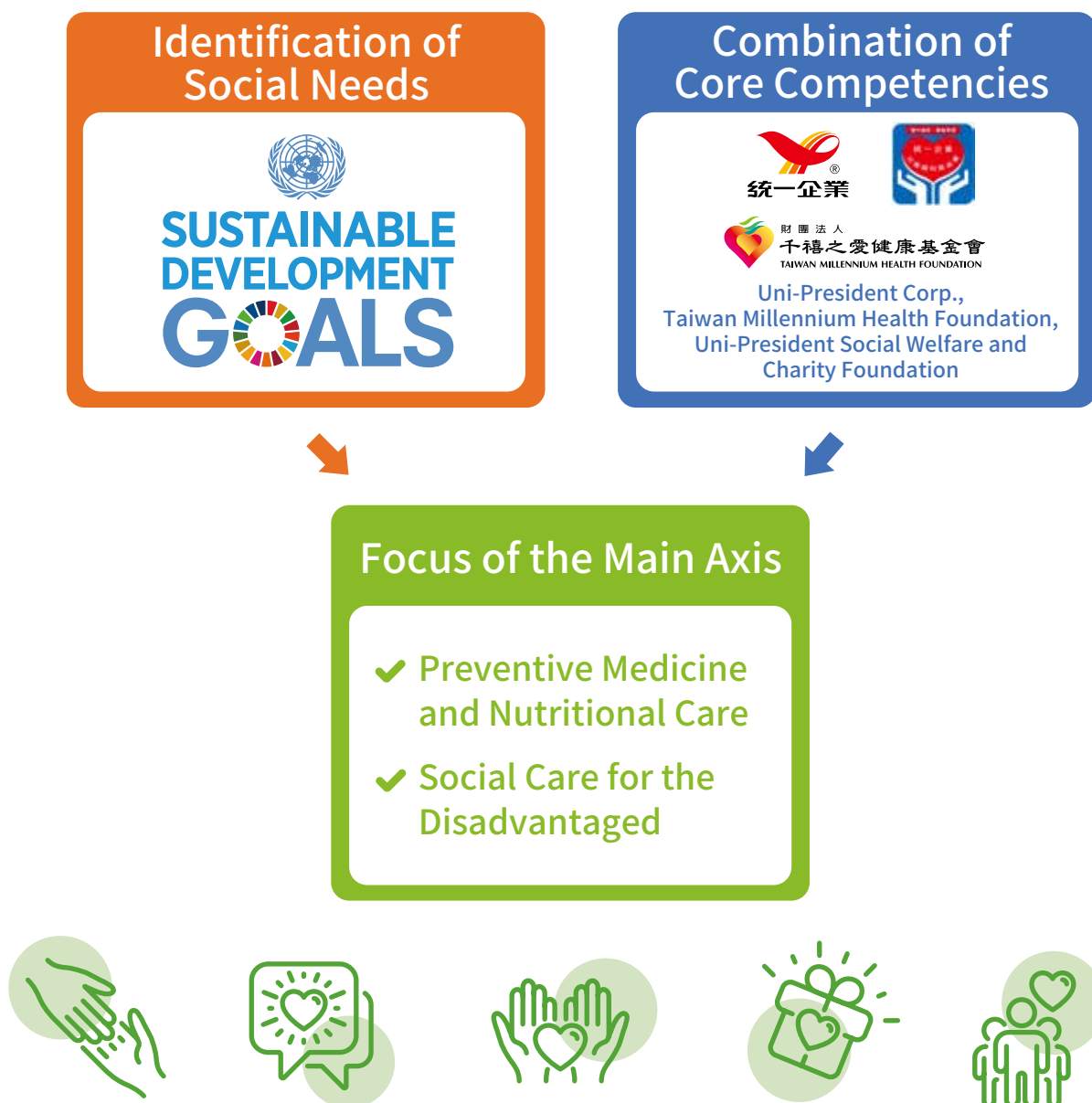
5.2 Social Care for the Disadvantaged

5.3 Connecting Uni-President Group to Expand Influence

Creating a Healthy and Happy Tomorrow

We abide by the principle of "what is taken from society should be used in society." The foundation of an enterprise's sustainable development is to be on par with government policies and social demands, as well as helping support social development according to the enterprise's core competencies. Based on the fundamental business, Uni-President Corp. cares for socially vulnerable groups and promotes the concept of prevention of lifestyle-related disease through the Uni-President Social Welfare and Charity Foundation (hereinafter referred to as the "Social Welfare and Charity Foundation") and Taiwan Millennium Health Foundation (hereinafter referred to as the "Millennium Health Foundation"). By linking the Group's companies, we encourage our colleagues to be closer to the public by caring for disadvantaged groups in society and promoting preventive medicine and nutritional care. Furthermore, we also provide required support for disadvantaged families, enhance the respect for and awareness of health among the public, and create a better life and society for the future. Additionally, our employees are dedicated to contributing their efforts to public welfare activities. While the efforts of our employees are rewarding, the Group's corporate culture can also be more integrated and recognized, as this is fundamental to corporate sustainability.

The Management Framework of Uni-President's Social Impact



5.1 Preventive Medicine and Nutritional Care

(GRI 413-1)

In an attempt to raise awareness of self-health management among the public, we aim to reduce the country's medical expenditures in response to the looming aging society. Based on its philosophy at establishment, the Taiwan Millennium Health Foundation promotes social education, research and development and academic exchanges to facilitate nutritional health and preventive medicine. By doing so, we hope to build up the concept of "prevention over treatment" in the public, further establishing a healthier diet and lifestyle to reduce the risk of chronic diseases and building a healthier society.

It has been an ongoing effort of the Taiwan Millennium Health Foundation to focus on "lifestyle diseases" that significantly affect the health of Taiwanese people. Among these diseases, the main theme of the campaign is "metabolic syndrome," a pre-morbid condition of three chronic diseases that account for more than one third of the top ten causes of death in Taiwan. Based on this, since 2006, the Foundation has adopted three major communication strategies: mass media, community outlets and school education. We have launched "Millennium Blood Pressure Stations" and "National Health Day" to foster the idea of "self-checking" targeting anyone aged between 35 and 55; promoted "80-90cm Waist Measurement Day" and "Health Campaign at the Campus" to raise the public's awareness of risk indicators; strengthened medical knowledge and education by holding a "preventive medicine seminar"; and held "My Plate, My Healthy Color" event to enhance nutritional awareness. By doing this, we have performed in-depth communication with the public, urging them to understand and pay attention to metabolic syndrome.

In light of Taiwan's aging society, the Foundation has been ramped up its efforts to educate senior citizens on the prevention of sarcopenia since 2018; it is encouraging senior citizens aged 50 and above to take muscle-strengthening exercises and to learn about nutrition so that they can prevent and battle sarcopenia, thereby avoiding disability and preserving their quality of life in their later years. "My Plate, My Health Color", a project launched in 2020 aiming to facilitate the understanding of the six essential nutrition in food, fully conveys the idea that a balanced diet is necessary for a healthy life. At the same time, in response to the advent of the post-epidemic era, the Millennium Blood Pressure Station additionally allows for storage of and inquiry about blood pressure value using one's commuter card or phone number, making it a more convenient experience. The Taiwan Millennium Health Foundation's 80-90cm Waist Measurement Day in 2021 set forth the slogan that "Keeping a thin waist, especially during epidemics, keeps the severe disease at bay"; the Foundation suggests a more active control of waist measurements and the three hypers especially during the epidemic for the purposes of doubling the efforts to combat the epidemic and ensure one's own health and that of their families. In 2022, in addition to continuing to raise the public's awareness that prevention is more effective than treatment when it comes to reducing the risk of chronic diseases, the Foundation once more launched the Health Campaign at the Campus; the campaign, educating school children on what constitutes a healthy diet and how to take the waist and calf circumferences of older family members, sought to foster an understanding of preventive health care from an early age and to spread the concept of proper metabolic syndrome prevention throughout households.

- Promotion of self-testing**
 - ★ Millennium Blood Pressure Station
 - ★ National Health Day
- Promotion of risk indicators**
 - ★ 80-90 cm Waistline Measurement Day
 - ★ Health Campaign at the Campus
- Medical knowledge education**
 - ★ Preventive Medicine Seminar
 - ★ Muscle Strength Reporting for Duty. A Vigorous Exercise
- Nutrition awareness improvement**
 - My Plate, My Healthy Color



Taiwan Millennium Health Foundation Annual Results on Preventive Medicine Promotion

| Purpose | Topic | 2022 Implementation Details |
|---------------------------------|---|--|
| Promotion of self-testing | Millennium Blood Pressure Station | <ul style="list-style-type: none"> 310 general-stations, providing free blood pressure monitors, waistline tape measures and health education leaflets. Allow the population to take their own waist, calf, and blood pressure measurements. 14 more Millennium Smart Blood Pressure Stations were added, taking the total to 34 stations. The public is able to store and query their blood pressure by using icash, EasyCard, iPASS or their personal mobile phone number as a carrier. |
| | National Health Day | <ul style="list-style-type: none"> 1,092 7-ELEVEN stores in Taiwan offered the service and over 20,000 people visited the stores to take measurement. |
| Promotion of risk indicators | 80-90 cm Waistline Measurement | <ul style="list-style-type: none"> For the first time, the National Health Insurance Administration was invited to participate, making the 80-90cm Waist Measurement Day the initial health promotion activity to be jointly participated by both the Health Promotion Administration and the National Health Insurance Administration. Approximately fifty thousand individuals entered their waist circumference readings in their Health Passbook. Invited 17 associates to jointly promote the 80-90cm Waist Measurement Day, and sponsored measuring tapes to 909 clinics that implemented the "Metabolic Syndrome Prevention and Control Program" of the Health Promotion Administration and the National Health Insurance Administration. |
| | Health Campaign at the Campus | <ul style="list-style-type: none"> 56 elementary schools opted in for the homework challenge to measure waist and calf circumference, and nearly 10,000 family health measuring tapes and measurement worksheets were handed out. 10 elementary schools took part in the Health Campaign at the Campus event where parents and children competed by filling in their waist measurements; the event reached about 20,000 students. |
| Medical knowledge education | Preventive Medicine Seminar | <ul style="list-style-type: none"> A collective of 6 physical lectures took place in Taipei, Taichung and Kaohsiung, with a turnout of 1,500+. From 2022, Online Health Afternoon-Tea Party videos clips were pre-recorded, and new video series on traditional Chinese medicine-based solar term-oriented health care, nutrition and health care were developed. A total of 14 series, or 48 "Online Health Afternoon-Tea Party" videos, were shot. |
| | Muscle Strength Reporting for Duty. A Vigorous Exercise | We created straightforward muscle strength exercises, and asked experienced coaches from organizations to film the instructional video of "Muscle Strength Reporting for Duty", attempting to offer the elderly safe and efficacious resistance exercises through video content, and to allow people to actually practice the exercises to ward off sarcopenia. |
| Nutrition awareness improvement | My Plate, My Healthy Color | <ul style="list-style-type: none"> Our "Food Star Contest" online voting event, with a total of over 170,000 votes, was organized to spread awareness about six common types of food and the importance of food diversity. We welcomed 6 renowned sports stars as health advocates to illustrate the five healthy colors. We spread the message through the online community to make the public aware that, in addition to food, exercise is critical for a healthy lifestyle. |



5.1.1 80–90 cm Waistline Measurement Day

The 80-90cm Waistline Measurement Day has been in place for 11 years. In 2022, to implement the waistline measurement, the event was themed on "Measure Your Waist to Keep Healthy" and further shifted its focus to "Fill in the waist circumference value". A total of 582,000 measuring tapes were handed out.

Aside from expanding cooperation with the Health Promotion Administration on national metabolic syndrome prevention and control activities, we also partnered with the National Health Insurance Administration's NHI Express app to reward people for recording their waist circumferences, making "80-90cm Waistline Measurement Day" the first health promotion activity promoted by both government agencies. The event stirred up people's knowledge of the risks, prompting them to combat metabolic syndrome. Nearly 50,000 people took part in the event.



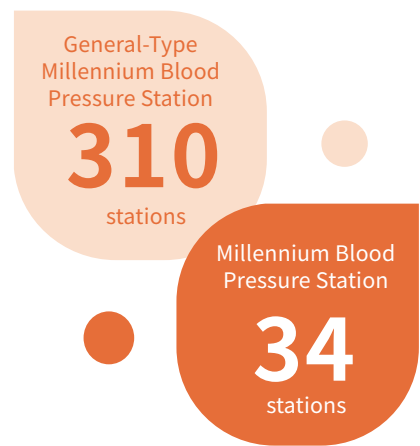
- ✓ The Group's 17 affiliated companies jointly promoted the 80–90cm Waistline Measurement Day on social media
- ✓ Reached 43.88 million people, up **22%** from 2021

In 2022, the Foundation called on well-known figures, including 11 county and city mayors, 14 county and city Public Health Bureaus and 36 influencers as well as fan pages of the Group's 27 affiliated companies. We imparted to the public the accepted waist circumference (90 cm for men and 80 cm for women) and associated health concepts to help them avoid the three hyperts and ward off metabolic syndrome. This activity reached more than 43.88 million Facebook fans, an increase of 22% compared to 2021.

5.1.2 Millennium Blood Pressure Station and National Health Day

Millennium Blood Pressure Station

According to the 2021 top 10 causes of death among Taiwanese people, metabolic syndrome is associated with heart disease, diabetes and hypertension, with a mortality rate of 31.9%. To provide equipment for community residents to prevent metabolic syndrome, we have worked with 7-ELEVEN's Good Neighbor Foundation since 2008 and established a Millennium Blood Pressure Station at selected 7-ELEVEN stores. The Millennium Blood Pressure Station provides free blood pressure monitors, waistline tape measures and health education leaflets. In step with the convenience brought about by a digital era, we established Millennium Smart Blood Pressure Stations in 2018. The public can easily check and save their blood pressure data by using icash, EasyCard, iPASS or their personal mobile phone number. To help citizens develop the habit of measuring blood pressure, in 2022, the Foundation applied the 722 principles of the Taiwan Hypertension Society, and held the "Measuring Blood Pressures for Free Salad" event at the Millennium Blood Pressure Station. Those who logged their blood pressure for 7 days out of 10 days and completed the knowledge challenge can earn a free box of salad.



National Health Day

Each year, the Millennium Blood Pressure Station holds the National Health Day at 7-ELEVEN across Taiwan; it is the largest self-organized community health screening event for metabolic syndrome in Taiwan. During the 2022 National Health Day, a physical event of "Measure Your Waist to Keep Healthy", people were invited to stores to actually measure waist circumference, calf circumference, and blood pressure. They were also encouraged to get into the habit of recording the measurements; instructed to record the same on the NHI Express app; and educated to maintain records for an extended period of time and observe fluctuations in value in order to prevent metabolic syndrome and sarcopenia. The stores not on the list of those with a blood measurement station were also invited to participate in the event this year to reach more customers. Stores across Taiwan were called on to participate in the event and more consumers were taught to take care of their own health.

1,092 7-ELEVEN stores in Taiwan offered the service and

over
20,000

people visited the stores to take measurement



5.1.3 Health Campaign at the Campus

Given that advocacy on metabolic syndrome carried out on adults in the past posed limited effects and the obesity rate among school children continues to rise, we decided to educate school children and cultivate them to become the "Family Health Chief." Through teaching school children how to measure waist circumference and measuring waist circumference of their parents (grandparents) as homework, we are able to achieve the purpose of parent-child co-learning about the prevention of metabolic syndrome. The schools with the highest number of students taking part will be selected for a chance for Open Chan to pay a visit to the school. To date, this campaign has worked with 21 counties and cities around Taiwan with Open Chan visiting 72 elementary schools, coaching over 320,000 parent and school children.

As the impact of the epidemic subsided, in 2022, the Foundation launched its "Open Chan's Health Campaign at the Campus to Combat Obesity", an event tailored to elementary school children. A total of 10 schools across Taiwan, or more than 20,000 school children, took part in the event, during which the teachers and students of each school were instructed to dance the healthy swing dance; the relaxed and pleasant atmosphere made a good learning experience, incentivizing them into developing healthy lifestyles, e.g., healthy diet and regular exercise.



Worked with

21 counties and cities
around Taiwan

and visited **72**
elementary
schools

Coached over

320,000

parents and school
children

5.1.4 Preventive Medicine Seminar

The Foundation strives to promote social education, research and development, international academic exchanges that foster the idea of nutritional health and preventive medicine. From 2011, the Foundation has regularly held seminars on preventive medicine to raise the awareness of "prevention over treatment." In 2022, a collective of 6 physical lectures took place in Taipei, Taichung and Kaohsiung, with a turnout of 1,500+.

In addition, in response to COVID-19 and the fact that people now tend to learn new knowledge online, the Foundation still runs the "Online Health Afternoon-Tea Party" program online, calling on doctors and nutritionists to film videos for online broadcast. In 2022, new video series on traditional Chinese medicine-based solar term-oriented health care, nutrition and health care were developed. A total of 14 series, or 48 "Online Health Afternoon-Tea Party" videos, were shot in the year.

48

online videos were recorded in 2022

6

seminars were held in 2022



5.1.5 My Plate, My Color

In 2021, the Foundation initiated the "My Plate, My Healthy Color" campaign to further raise awareness about the "My Plate" program of the Health Promotion Administration of the Ministry of Health and Welfare. The six colors representing the six categories of food on the Balanced Diet Image were matched with their respective nutritional and physical functions and turned into six simple-to-recall healthy colors, in order to assist people to recall the nutritional advantages of the six food categories.

In 2022, partnering with the Health Promotion Administration of the Ministry of Health and Welfare and the Agriculture and Food Agency of the Council of Agriculture of the Executive Yuan, the Foundation launched the "Food Star Contest", an online voting event aiming to elect the six food categories most popular and most unpopular with citizens so that they can learn about food categories and the importance of dietary diversity. 170,000 votes were amassed across Taiwan in just two weeks. The Foundation looked into the everyday nutritional intake and health hazards of the public, teaching them to use the "My Plate, My Healthy Color" concept to recognize the amount and nutritional value of the six major food groups they should be taking.



"Food Star Contest" online voting event

a total of over

170,000

votes across Taiwan



5.1.6 Muscle Strength Reporting for Duty, a Vigorous Exercise

The Foundation has been advocating the concept of prevention and treatment of sarcopenia since 2018, and is now calling on the middle-aged and elderly to get screened for it at the earliest. During the COVID-19 pandemic, in order to enable the elderly to do basic muscle strength exercises safely and effectively at home, the Foundation specially invited Han Te-Sheng, Director of the Medical Department of the Bei-Hu Branch of National Taiwan University Hospital, and its physical therapist team to advise on the production of "Muscle Strength Reporting for Duty", a vigorous exercise. Exercise movements were designed and demonstrated by coaches from BEIGN sport of President Being Corp., enabling the elderly to do muscle strength exercise with coaches at home.

Meanwhile, the Muscle Strength Reporting for Duty, a vigorous exercise, was endorsed by four academic societies, namely, The Taiwanese Osteoporosis Association, Taiwan Association of Gerontology and Geriatrics, Taiwan Academy of Physical Medicine and Rehabilitation, and Taiwan Association of Integrated Care. Through exercise certified by medical professionals and therapists, the public is encouraged to take the initial step to help prevent sarcopenia.

In addition, to facilitate the understanding of the sarcopenia's impact on life, the Foundation invited four actors/actresses, namely, Tzu-Yu Tseng, Shu-Han Liang, Min-Hsiung, and Shu-Chin Tseng who starred "Girl's Power", a long-lived Taiwanese soap opera, to perform sarcopenia sitcom and demonstrate the movements of muscle strength training.



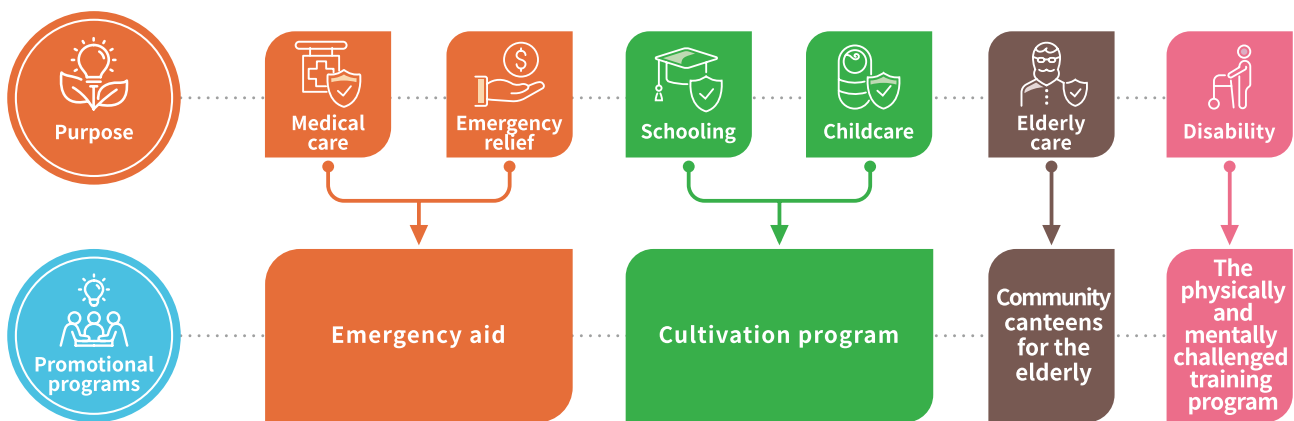
Muscle Strength Reporting for Duty, a Vigorous Exercise

- 15-minute tutorial video by coaches (18 movements in total)
- 3.5-minute advertising video by actors/actresses (7 movements in total)

5.2 Social Care for the Disadvantaged

(GRI 413-1)

With rapid change and the economic impact on Taiwan's society, many poor families are still in need of financial aid to rid poverty and become self-sufficient. In addition to donating funds and supplies to families in need, the Uni-President Social Welfare and Charity Foundation upholds the business vision of "a healthy and happy tomorrow." Furthermore, the Foundation carries out social welfare work in a positive attitude and believes that social benefits should also focus on meeting spiritual and mental needs other than just providing supplies. To help the disadvantaged in society, we continue to promote the six major objectives: disability, emergency relief, medical care, schooling, childcare, and elderly care through the Group's core expertise and abundant resources to fulfill our social responsibility, creating a better society.



Uni-President Social Welfare and Charity Foundation's Annual Performance on Caring for the Disadvantaged

| United Nations Sustainable Development Goal Indicators | Purpose | Topic | 2022 Implementation Details |
|--|---|--|--|
| | Emergency relief (emergency support and medical care) | Emergency assistance for families in need and emergency support for families of elementary and junior high school students in need across Taiwan | <ul style="list-style-type: none"> Benefited 811 families, or 3,244 people A total of NT\$8,940,000 spent |
| | | Taiwan-wide field visits to families in need | <ul style="list-style-type: none"> Total of 61 beneficiaries A total of NT\$657,000 spent |
| | | "In-kind donations" for the social affairs bureaus in 20 counties and cities in Taiwan | <ul style="list-style-type: none"> Benefited 27,768 families, or 111,072 people A total of NT\$4,168,000 spent |
| | | Anti-pandemic Support and Supplies Relief Initiative | <ul style="list-style-type: none"> Benefited 5,340 people A total of NT\$510,000 spent |
| | Empowerment (schooling, childcare, disability) | Arranging teachers and materials for afterschool clubs in remote areas Chiayi, Pingtung, Kaohsiung and Tainan | <ul style="list-style-type: none"> Total of 800 beneficiaries in Pingtung, Chiayi, Kaohsiung and Tainan A total of NT\$3,000,000 spent |
| | | An afterschool club support scholarship program provided to 16 classes in Chiayi, Pingtung, Kaohsiung and Tainan | <ul style="list-style-type: none"> The program benefited a total of 186 students A day trip for outstanding students A total of NT\$418,000 spent |
| | | Beverages (Ruisui Fresh Milk and Sunshine Soymilk) at lunch for schools with less than 50 students in Tainan, Kaohsiung, Pingtung, Chiayi, Yunlin, and schools with less than 40 students in Taitung | <ul style="list-style-type: none"> 264 schools, benefited 8,291 people A total of NT\$9,890,000 spent |

| 聯合國 永續發展指標 | Purpose | Topic | 2022 Implementation Details |
|--|--|--|--|
|   | Empowerment (schooling, childcare, disability) | Grants for tuition and fees of students from low-income families with outstanding performance | <ul style="list-style-type: none"> Benefited a total of 39 students A total of NT\$1,950,000 spent |
| | | Project of student talent development from 20 remote schools on Highway No.17 | <ul style="list-style-type: none"> Benefited 20 schools A total of NT\$2,000,000 spent |
| | | Empowerment program for the physically challenged | <ul style="list-style-type: none"> Benefited 5 organizations for the disabled A total of NT\$500,000 spent |
|   | Elderly care | Group meal program at 30 community canteens | <ul style="list-style-type: none"> Benefited a total of 1,340 seniors A total of NT\$1,800,000 spent |
|   | Charitable activities | Students and families from vulnerable groups watched three Uni-Lion baseball games | <ul style="list-style-type: none"> Benefited 240 people |
| | | The Group's companies and the Foundation jointly held large charitable events | <ul style="list-style-type: none"> Benefited 400 people |
| | | 3 Fun Learning Experience camps | <ul style="list-style-type: none"> Benefited 236 school children |
| | | Organized the "Clothes Pre-owned, Love Never Fade", one of the Group's for-benefit event | <ul style="list-style-type: none"> Benefited 1,200 people |
| | | Held the 3rd Farewell and Thanksgiving Party for outstanding college graduates | <ul style="list-style-type: none"> Benefited 10 people |
| | | Organized two culinary art instruction observation sessions | <ul style="list-style-type: none"> Benefited 900 people |
| | | Invited rural children from the after-school tutoring program to participate in multiple events, e.g., Dream Mall Open! Big Balloon Parade, Make Clothes Come True, and Open! Run. | <ul style="list-style-type: none"> Benefited 110 school children |
| 7 Value Concept Conveyance campus seminars | <ul style="list-style-type: none"> About 1,400 persons, including elementary school principals of the Education Bureau of Taichung City Government, Cheng Shiu University, National Chengchi University, National University of Tainan, Southern Taiwan University of Science and Technology, Feng Chia University, and medical staff of Kaohsiung Veterans General Hospital, were benefited. | | |

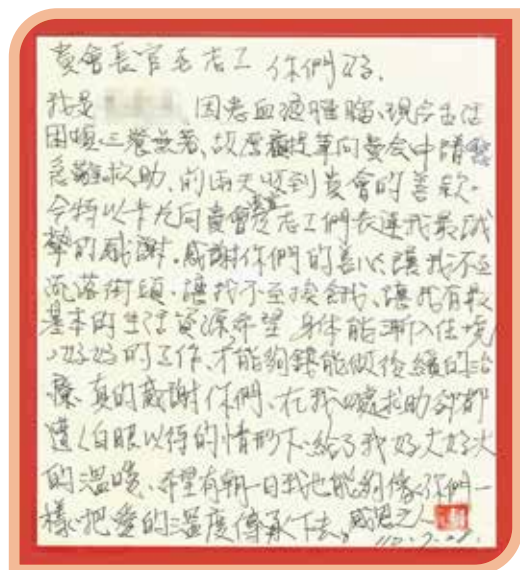
5.2.1 Emergency Relief

It has been an ongoing effort of Uni-President Social Welfare and Charity Foundation to care for society since 1978. With the changes in today's society, the Foundation has continued to use its corporate resources as well as the power of employees and volunteers to be involved in various charitable activities. These include Taiwan-wide field visits to families in need and provide relief funds. Moreover, we also make "in-kind donations" to the social affairs bureaus in 20 counties and cities, while planning and implementing various social engagement actions.

Through the donation of funds, supplies and medical resources, the Uni-President Social Welfare and Charity Foundation provides immediate help to victims of accidents. In 2022, a total of NT\$8,940,000 was spent to help 811 families (including families of high school and elementary school students in need). The Foundation also visited families in need around Taiwan. In 2022, 61 families were visited, with a total of NT\$657,000 spent. In 2017, we initiated the "in-kind donation" program, which was a joint effort with the Social Affairs Bureaus of 20 counties and cities in Taiwan. Through the media, it effectively links to the recipients and their families. In 2022, a total of NT\$4,168,000 was invested, benefiting 27,768 families.



Hualien County Food Bank



Tainan City Food Bank



Anti-pandemic Support and Supplies Relief Initiative

In 2022, the epidemic situation had not improved, causing a sharp rise in the number of confirmed cases and leaving many families struggling due to the economic downturn. Therefore, partnering with the bureau of social affairs of 10 counties and cities across Taiwan, the Social Welfare and Charity Foundation launched the "Anti-pandemic Support and Supplies Relief Initiative"; it additionally donated a season's worth of seasonings, noodles, drinks, and foods worth NT\$510 thousand in total, helping economically deprived families and families in need of relief due to the pandemic.

Please refer to the table below for the donation of anti-pandemic materials:

| Serial No. | Items | Specification | Quantity (Box) |
|------------|---|------------------|----------------|
| 1 | Uni-President Homemade Noodle Sticks | 12 packs / box | 46 |
| 2 | Uni-President Minced Pork Flavor Instant Noodles | 30 packs / box | 48 |
| 3 | Soybean Oil | 12 bottles / box | 10 |
| 4 | Uni-President Four Season Stew and Marinating Soy Sauce | 12 bottles / box | 6 |
| 5 | TP300 Milk Tea | 12 packs / box | 17 |
| 6 | Uni-President Science Noodle Snack | 40 packs / box | 19 |



Taitung County Government



New Taipei City Government

5.2.2 Program for Disadvantaged Families in Rural Areas

To respond to changes in the social environment and to solve poor learning and low academic achievement issues for students from disadvantaged families in rural areas, the Foundation sponsors three major aspects: afterschool club program, scholarships and talent development, to make up for insufficient family and school education. By providing school children with full learning and support, we also motivate their learning drive to achieve their goals. With limited resources, we discovered that the learning environment and education resources in rural areas were uneven, resulting in lower learning intensions and academic achievements of students in the rural areas. Due to this, we tried our utmost to invest our resources in programs for the disabled, those who struggle to learn, childcare, and the elderly in Yunlin, Chiayi, Tainan, Kaohsiung, and Kaohsiung.

The afterschool program for disadvantaged school children in 2022 covered 16 classes spanning Tainan, Kaohsiung, Pingtung, and Chiayi, with a total of NT\$3,037,000 afterschool funds, benefiting 800 disadvantaged school children. As well as this, the Foundation also provided 186 students with a total of NT\$456,000 in scholarships to recognize afterschool students with excellent academic performance, increasing their learning motive and autonomy, and organized scholarship-presenting ceremony and a half-day tour in Ten-Drum cultural village in Tainan.



To encourage and cultivate outstanding university students from poor backgrounds, we provide scholarships that enable them to concentrate fully on their studies, and to later give back to society in appreciation of the help they have received. From 2016, the Uni-President Social Welfare and Charity Foundation has been contributing tuition fees to each university student for 4 years totaling NT\$200,000. In 2022, a total of 39 university students were granted scholarships, totaling NT\$1,950,000.



In addition to basic subsidies for studies, we also strive to enable children to focus on learning without concerns for their nutrition so that they grow up healthily. Based on this notion, we continue to promote the “nutritional drink at lunchtime scheme” in elementary schools with less than 50 students in Tainan, Kaohsiung, Pingtung, Chiayi, Yunlin, and schools with less than 40 students in Taitung by providing nutritional drinks such as fresh milk and soymilk. In 2022, a total of NT\$9,890,000 was spent on the scheme, benefiting 264 schools and 8,291 children.

In addition, to help students boost their confidence, we invest in resources for the development of talented students through the Talent Development Program, assisting students discover their talent and find future goals. Furthermore, we provide life skills development and cultivation to the physically challenged for social inclusion and independent living. In 2022, the Uni-President Social Welfare and Charity Foundation spent NT\$2,500,000 on 20 schools and 5 early treatment groups in Tainan City, Kaohsiung City, Pingtung County, and Chiayi County to support school children in rural areas to develop their talents, as well as early treatment programs for children with physical disabilities in the western coast.



5.2.3 Community Canteens for the Elderly

Since 2018, the Uni-President Social Welfare and Charity Foundation have been following the Long-Term Care 2.0 program initiated by the Ministry of Health and Welfare. To improve the care of low-income households and the elderly living by themselves in rural communities, we promote eating with the elderly by combining community care centers. To promote active aging, we encourage the elderly to go outdoors, effectively improving their physical and mental health to further reduce the burden on the social economy and medical environment. A total of NT\$1,800,000 was invested in 2022 to implement the program at 30 community care centers, and 1,340 seniors benefited.

Since 2018, with the aim of giving the elderly a chance to experience richer, tastier, more nutritious and healthier meals, the Foundation has invited Uni-President chefs to carry out multiple culinary art instruction observation activities annually, hoping to enrich and share the culinary experience and improve the skills of the volunteer chefs at the courtesy meal station. In 2022, 2 culinary art instruction observation sessions were held, with a total of 18 volunteers from 18 communities participating. Due to the consideration of the epidemic situation, and after an approval from the occupational safety team had been obtained, all participants, each from one community, wore a face mask throughout the process when participating in the sessions. The meals cooked for instruction purposes were taken back to the restaurant of each community.



5.3 Connecting Uni-President Group to Expand Influence

(GRI 413-1)

By gathering the Group's companies for involvement, we at the same time establish a corporate volunteer culture, encouraging more employees to engage in charitable events.

5.3.1 A Touch of Home in Taiwan Party

The Uni-President Social Welfare and Charity Foundation has been focusing on issues regarding new immigrants. As a means to enable new immigrants to experience the cultural characteristics of their home country in Taiwan, the Foundation called on the Group's 3 companies including Uni-President, 7-ELEVEN, President Natural Industrial Corp. as well as 14 bodies from different businesses – a total of 17 sponsors – to hold the A Touch of Home in Taiwan party. A series of cultural booths, scavenger hunts and experience activities were designed, allowing school children and their parents (especially mothers) to reminisce about the culture, food, and costumes of their home country. We hope that they learn to be happy with what they have and that they share and be grateful. For this event, the Foundation invited 400 new immigrants from the New Immigrant Service Center in Chiayi as well as our long-term sponsorships of the talent development schools, afterschool clubs and children in the schoolchildren nutrition program to take part in this event. These new immigrants come from Vietnam, Indonesia, China, Cambodia, India, Malaysia, Mongolia, Sri Lanka, Myanmar and South Africa.



5.3.2 Clothes Pre-owned, Love Never Fade Event

Entering its 12th year this year, this event was held jointly by general plants of Uni-President and the Group's 17 companies, including President Chain Store Corporation, Ton Yi Industrial Corp., TTET Union Corporation, ScinoPharm Taiwan, Ltd., Mech-President Corporation, President Packaging Industrial Corp., President Professional Baseball Team Corp., and Uni-Wonder Corporation, which set up 21 cloth banks to gather used clothes and gave such clothes away to disadvantaged groups across Taiwan through Uni-President's event, namely, "Clothes Pre-owned, Love Never Fades". It took close to two months to plan, arrange and package everything for the event. Colleagues were encouraged to cherish their possessions and donate unfit or unworn winter and summer clothes or second-hand books to organizations in need. In this event, D.D. Angels from Home with Love in Tainan helped unpack one by one and classify the materials into used books or those for men, for women, or for children. A total of about 33,600 pieces of clothing, 3,500 used books, and hundreds of dolls collected were donated to 23 NPO social welfare institutions and were delivered by President Transnet Corp., benefiting more than 1,200 persons.



5.3.3 Arrangement of Extra-curricular Activities for Rural Students

▪ Fun Learning Experience Camp

To provide remote rural children with more learning opportunities and exposure to different cultures, beyond what they receive from their schoolwork, the Uni-President Social Welfare and Charity Foundation has held Fun Learning Experience Camps since 2019. Children from the afterschool club and talent class in rural areas were invited to playgrounds and beautiful scenic spots in Taiwan. By doing this, these children enjoyed themselves and had a wonderful holiday together. In 2022, a 2-day Fun Learning Experience Camp was organized for 236 schoolchildren from 8 afterschool clubs. The activity was sponsored by Bread Division and the Group's 4 companies including 7-ELEVEN, Uni-OAO Travel Service Corp., Tung Ho Development Corp. and 21 Century Co., Ltd.



▪ The Invitation to Uni-Lion baseball games

Together with Uni-President's Bread Division and President Professional Baseball Team Corp., we invited school children in 8 after-school tutoring classes and talent schools that we have sponsored for long to watch a professional baseball game. A total of 240 school children were invited to attend a total of 3 games. Through this, they can savor the combative stress of baseball matches and sense the unbending and never-surrendering sportsmanship.



▪ The Invitation to Dream Mall Open! Big Balloon Parade, Make Clothes Come True, and Open! Run

Working with Uni-President's Bread Division, President Chain Store Corporation, President Fair Development Corp., and 21 Plus, the Foundation invited a total of 110 rural school children from 4 after-school tutoring classes that it has been sponsored for a long period of time, to watch Open!Big Balloon Parade. They were also given Christmas gifts - new clothes of love, a ride on the Ferris wheel in the Dream Mall, and a delicious lunch at the 21 Plus, to satisfy their dreams. The next day, they also took part in the Open! Run event, where they can experience the funniest and most creative carnival-like event on the spot.



5.3.4 Value Conveyance Campus Seminars

To convey the value of public welfare to young students, we are dedicated to promoting the idea for young people to engage in public affairs. From 2016, we began planning seminars in various universities and colleges by inviting keynote speakers from the Group's companies to share their experience and professional knowledge with a central aim of expanding their diversified horizons. By doing so, we hope to inspire the young generation and in return they will care for society, serve the local community and contribute to society. In 2022, a total of seven seminars were organized at: elementary school principals of the Education Bureau of Taichung City Government, Cheng Shiu University, National Chengchi University, National University of Tainan, Southern Taiwan University of Science and Technology, Feng Chia University, and medical staff of Kaohsiung Veterans General Hospital, reaching 1,400 people.



5.3.5 The Integration of Uni-President Group Resources to Create Social Vitality

By utilizing group resources, Uni-President cooperates with local government units on relevant stimulation packages; by utilizing social influence as a group, Uni-President has made available a substantial quantity of useful materials and promotional tools to energize the regional economy and raise the number of travelers to Taiwan. We anticipate bidding farewell to the epidemic in unison with the public and expeditiously restoring the vitality prior to the epidemic.

▪ 2022 Taiwan Lantern Festival in Kaohsiung

Following the easing of the epidemic, the 2022 Taiwan Lantern Festival had become the most prominent event in Kaohsiung. Utilizing its vast resources, Uni-President Group was able to join forces to spread the word about the Taiwan Lantern Festival. In addition, Uni-President provided various materials needed for the event, including UNI Bread, UNI Sunshine, UNI Mine Shine, Cafe Plaza, and Science Noodles Snack for the event planner to hand out to participants. As for the joint publicity part, advertising videos were broadcast through President Chain Store Corporation's OPEN! CHANNEL, Uni-President vending machine advertisement, and Kaohsiung Dream Mall outdoor video wall to advertise Taiwan Lantern Festival. What's more, icash, which specifically sought to be licensed for its hero images, issued icash 2.0 memorial edition "Spotlight Kaohsiung, Taiwan", which was issued exclusively in 7-Elevens in Kaohsiung, starting from January 25, 2022 and actually served as another means of advertising.

The UNI Mine Shine brand was also designated a photo-taking and check-in area in the lantern area. There flagged the slogan "My Dear Friends - UNI Mine Shine Makes Just the Right Taste", a slogan conveying a youthful and vigorous atmosphere; tourists were allowed to take photos, check-in, and upload posts, increasing the exposure of the lantern festival and thereby attracting more tourists to take part in this local stimulation event.



▪ The OPEN! Big Balloon Parade and OPEN! RUN

"OPEN! Big Balloon Parade", an event organized by Uni-President Group and put on hold for two years, resumed on December 17, 2022. The OPEN! families and Uni-President Department Store's Sharing Popo, along with large modeled balloons featuring Uni-President's brands like A-Q Barrel Instant Noodle and UNI Mine Shine, were all at the parade, where Reisui Milk Ice Cream Bar was provided for tourists to sample. The event made another leisure activity during weekends.

Aside from the parade, UNI Mine Shine brand team also planned out the "UNI Mine Shine Night", where high school popular music clubs selected in advance and awarded monetary rewards and a year's worth of UNI Mine Shine tea staged a performance along with the OPEN! families and UNI Mine Shine's mascot Mai Bao; this was a chance for those high school students to showcase their musical talents and for promoting diversified learning.



Immediately after the parade, "OPEN! RUN" kick-started on December 18 at the track field of Kaohsiung Dream Mall; Uni-President's brands such as UNI Noodles, UNI Bread, Reisui Milk, Science Noodles Snack, New Feeling, and Pecos all participated enthusiastically. Products were slipped into the gift bags to be awarded to those finishing the road running; moreover, at the booth of each brand, samples were handed out and games were hardly absent. On the main stage, there was an on-going prize-quiz for interaction with tourists. By utilizing abundant corporate resources, e.g., provision of gifts and rewards and organization of game events, Uni-President gave tourists a more comprehensive event experience, successfully drawing in more tourists.



▪ Tainan and Kaohsiung New Year's Eve Party

The 2023 Tainan New Year's Eve party was held at the west side square of Yonghua Civic Center. Uni-President's brands including One More and Dabutie took part enthusiastically. Advertising videos were broadcast on the spot to draw attention, and, for promotional purposes, tourists were allowed to sample products at Dabutie's booth cart on-site on the New Year's Eve event site. Tourists making purchase on the spot were further allowed to take part in the "Draw a Lottery-Draw Good Luck" event, with all lots assigned a prize and those drawing a supreme fortune lot awarded a new carton of Dabutie. Tourists flocked in to take part.

The 2023 Kaohsiung New Year's Eve party was held again in the Dream Mall. This time themed on "Yawan Future City Concert" and enthusiastically participated by Uni-President's brands like UNI Mine Shine, UNI Bread, UNI Noodles, Reisui Milk, UNI Sunshine, and AB Yogurt. UNI Noodles Little Times Noodle Shop (小時光麵館) played games with audience on the stage of the New Year's Eve's party. The giant screens on both sides of the stage broadcasted a QR Code with the subtitle "2023 Little Times Noodle Shop (小時光麵館) New Year's Eve Present"; those who scanned the code and logged in had the chance to get giveaways, successfully arousing the interest among the audience on-site.



About This Report

(GRI 2-2、2-3、2-4)

This report is prepared in accordance with the "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" and the Global Reporting Initiative (GRI) GRI Standards 2021, and includes strategic guidelines such as complementary indicators for food manufacturing. With the five orientations, including Managing a Transparent and Ethical Enterprise, Shaping a Safe and Healthy Food and Drink Culture, Commitment to Environmental Sustainability, Building a Healthy and Happy Workplace, and Creating a Healthy and Happy Tomorrow, we will disclose Uni-President's views and countermeasures in the face of material issues during sustainable development.



Reporting period, boundary and scope

The main period of the published data in this report is from January 1, 2022 to December 31, 2022, with part of the data tracing back to related performances before 2022. The scope of this report is mainly focused on Uni-President's businesses in Taiwan, including the five general plants in Yung kang, Xinshih, Taichung, Yangmei, and Chungli, and Hukou park. During the period of this report, there was no significant change in the company's scale, structure or ownership, with no material impacts on the status of the report.

| Sustainability aspect | Reporting boundary |
|-----------------------|--|
| Economic | Yung kang General Plant, Xinshih General Plant, Taichung General Plant, Yangmei General Plant, Chungli General Plant, and Hukou Park |
| Environmental | Yung kang General Plant, Xinshih General Plant, Taichung General Plant, Yangmei General Plant, Chungli General Plant, and Hukou Park |
| Social | Yung kang General Plant, Xinshih General Plant, Taichung General Plant, Yangmei General Plant, Chungli General Plant, and Hukou Park |

The financial information provided in this report, denominated in NTD, has been audited by the CPA and is published in the annual report for the general shareholders' meeting. All non-financial data is provided by relevant internal departments and summary of performance of the items are required by the GRI Standards and Article 4 of the Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies. Greenhouse gas emissions are inventoried by ISO 14064-1:2018. The data for each indicator was collected, measured and calculated according to local regulations. International standards (such as ISO) are used where no local regulations apply. If there are no international standards available, then industry or applicable standards are used. The index in the report is compiled with only material issues identified, information on other topics are supplementary to our performance results of sustainable development.



Report Management Systems

Internal Audit

The heads of relevant departments review the accuracy of the content and information in each chapter, while the Board of Directors examine the current year's ESG (environmental, social and governance) implementation status, key performances and future work focus plans.

External Assurance

The Company engaged PwC Taiwan to provide limited assurance for the performance indicators (covering Yung kang General Plant, Xinshih General Plant, Taichung General Plant, Yangmei General Plant, Chungli General Plant, and Hukou Park) in this report in accordance with the Standard on Assurance Engagements No.3000 "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information", which was promulgated by the Accounting Research and Development Foundation by reference to ISAE 3000 (Revised).

This year, GHGs were inventoried in accordance with the ISO 14064-1:2018 inventory standard. The inventory data were verified by an entrusted third-party verification company (SGS Taiwan Limited).

Publication

Uni-President releases its ESG report annually and discloses it on its website at <http://www.uni-president.com.tw/ESG/index.html>. The sustainability report discloses policies and standards that will be adjusted periodically. To obtain the latest version, please go to the Company's website for updates.

- Current version: Released in July 2023
- Previous version: Released in July 2022



Contact

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ESG Committee

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ESG website : <https://www.uni-president.com.tw/ESG/index.html>

Some of the Group's publicly listed subsidiaries now regularly release their ESG report (sustainability report). Please scan the QR Code provided below to download their ESG report (sustainability report).



PCSC



Ton Yi Industrial



Tait



ScinoPharm



Appendix



| | |
|---------------|--|
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Appendix I – ESG Information

■ TFDA- and TAF-Certified Laboratories

- ✓ The Food Safety Laboratory and the QC Laboratory have obtained certification from the Taiwan Accreditation Foundation (TAF) and the Taiwan Food and Drug Administration (TFDA)

| | Food Safety Laboratory of the Food Safety Center | QC Laboratories | | | | |
|-----------------|--|-----------------|----------------|----------------|----------------|--------------|
| | | Yungkang QC Lab | Xinshih QC Lab | Chungli QC Lab | Yangmei QC Lab | Hukou QC Lab |
| TAF (ISO 17025) | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| TFDA | - | ✓ | ✓ | ✓ | ✓ | ✓ |

- ✓ List of TFDA- and TAF-Certified Items

| Laboratory | Food-related tests | | Non-food-related | |
|--|--|--|---|--|
| | TFDA-certified Items ^{Note 2} | TAF-certified Items ^{Note 3} | | |
| Food Safety Laboratory of the Food Safety Center | NA ^{Note 1} | <ul style="list-style-type: none"> • β2-agonists – 21 items • Tetracyclines – 7 items • Chloramphenicol – 4 items • Plasticizers – 18 items • Aflatoxin – 5 items • Heavy metals – 17 items • Nitrofurans metabolites- 4 items • Pesticides – 380 items | <ul style="list-style-type: none"> • Antibiotics and their metabolites – 16 items • Anticoccidial drugs – 5 items • Antioxidants – 11 items • Animal drugs – 48 items • Dimethyldithiocarbamate-1 item • Malachite Green, Crystal Violet and their Metabolites: 2 items | Heavy metals – 8 items (Applicable to environmental water) |
| QC Laboratory (Yungkang/ Xinshih/ Chungli/ Yangmei/ Hukou) | <ul style="list-style-type: none"> • Microorganisms – 16 items • Moisture – 2 items • Crude ash – 2 items • Caffeine – 1 item • Solids – 1 item | <ul style="list-style-type: none"> • Microorganisms – 37 items • General ingredients – 18 items • Preservatives – 17 items • Heavy metals – 1 item | Microorganisms – 1 item (Applicable to aquatic feed products) | |

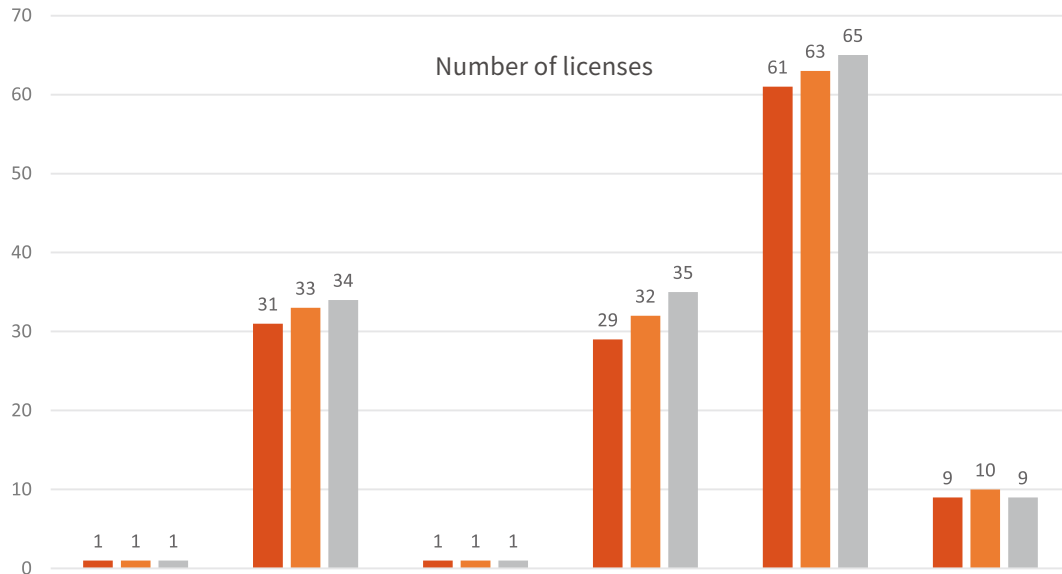
Note 1: The Food Safety Laboratory of the Food Safety Center has been certified by both the TAF and TFDA for nitrofurans metabolites and chloramphenicol. However, taking into account that TAF is more widely recognized internationally, after the TFDA certification expired in 2019, we stopped applying certifications for antioxidants, nitrofurans metabolites and chloramphenicol from the TFDA.

Note 2: Laboratories added new TFDA-certified items in 2020 – Xinshih Plant: Solids – 1 item, crude ash – 1 item; Hukou Park: Microorganism – 2 items. There were no new items in 2021 and 2022.

Note 3: Laboratories passed additional TAF certifications in 2022. The lab in Food Safety Center passed the certification test for 1 type of "arsenic" and 2 types of malachite green, crystal violet and its metabolite; and QC Laboratory passed the certification test for 1 type of mineral, 2 types of fatty acids, 1 type of moisture, 1 type of enterobacteriaceae, 1 type of heavy metals (lead), 2 types of yeast and mold, 2 types of Listeria monocytogenes and 1 type of Listeria.

Food Safety-related Certificates and Licenses

Professional Licenses and Certificates for the Past Three Years



| | Level B and C Food Testing Analysis Inspector | Level B certified technician in food testing and analysis | Level C certified technician in processing meat products | Level C certified technician in food testing and analysis | Food Technician | Dietician |
|------|---|---|--|---|-----------------|-----------|
| 2020 | 1 | 31 | 1 | 29 | 61 | 9 |
| 2021 | 1 | 33 | 1 | 32 | 63 | 10 |
| 2022 | 1 | 34 | 1 | 35 | 65 | 9 |

Latest Verification of the Management System of Each Plant

| Certification | Plant | Date of Acquisition of the Certification and its Validity |
|------------------|---|---|
| ISO 14001 : 2015 | Yungkang General Plant | 2022/12/24~2025/12/23 |
| | Xinshih General Plant | 2020/12/12~2023/12/11 |
| | Taichung General Plant | 2022/12/24~2025/12/23 |
| | Yangmei General Plant | 2021/12/15~2024/12/14 |
| | Chungli General Plant | 2023/1/22~2025/2/4 |
| | Hukou Park | 2023/2/6~2026/2/5 |
| ISO 22000 : 2005 | In 2022, all plants attained the ISO 22000 and FSSC 22000 food product certifications | |
| FSSC 22000 | | |

■ The plants' food products certified by ISO 22000 and FSSC 22000 in 2022

✓ Yungkang General Plant 1 and Plant 2:

| Certification | Corresponding General Plants | Chinese Certificate/Translation | Certificate Validity |
|---------------|------------------------------|--|----------------------|
| ISO 22000 | Yungkang General Plant 2 | Edible soybean oil (plastic bottle) | 2023/12/20 |
| FSSC 22000 | Yungkang General Plant 2 | Ready-to-eat chow mein (including instant noodles in bags, snacks and bowls), with seasonings, sauces and meat seasoning pouches | 2025/05/05 |
| | | Packets or bowls of non-fried instant noodles and rice noodles, with seasonings, sauces and meat seasoning pouches | |
| | | Dried uncooked noodles | |
| | Yungkang General Plant 1 | Flour | 2025/05/05 |
| | Yungkang General Plant 2 | Instant noodles (including in bags/bowls, seasonings/sauces in bags) | 2023/04/05 |

✓ Chungli General Plant:

| Certification | Chinese Certificate/Translation | Certificate Validity |
|---------------|--|----------------------|
| FSSC 22000 | Preservable loaf ^{Note} | 2024/01/08 |
| | Preservable bread, baked cake (vanilla cake and sponge cake), croissants, pan-cakes and steamed cake | |
| | Frozen cakes (cheesecake) and frozen croissant sandwiches | |
| | Frozen doughs | |
| | Preservable bread | 2024/01/23 |

Note: Plants that make preservable loaves are Hukou Park (2023/4/5) and Madou Bread Plant (2024/1/23)

✓ **Xinshih General Plant:**

| Certification | Chinese Certificate/Translation | Certificate Validity |
|--------------------------------|---|----------------------|
| FSSC 22000 | Refrigerated non-carbonated beverages, including tea beverages, coffee and cereal beverages in cartons. | 2025/04/11 |
| | Coffee beverages in glass | |
| | Cereal beverages in plastic bottles | |
| | Refrigerated fresh milk, dairy beverages and fermented milk in plastic bottles | |
| | Fermented milk in plastic bottles | |
| | Refrigerated fresh milk and dairy beverages in carton | |
| | Refrigerated fresh milk, flavored milk in glass | |
| | Refrigerated crème caramel in plastic cups | |
| | Non-alcoholic (non-carbonated) beverages in cartons | |
| | Non-alcoholic (non-carbonated) sterile beverages in PET bottles | |
| | Refrigerated sausages in plastic bags | 2023/03/16 |
| | Refrigerated/frozen cooked ham in plastic bags | |
| | Frozen cooked hot dog in plastic bags | |
| | Frozen dumplings | |
| | Frozen cooked meatballs | 2023/03/15 |
| | Refrigerated cooked dumplings and buns | |
| Ice cubes in plastic bags | | |
| Slushy in plastic cups | | |
| Popsicles in plastic packaging | 2023/03/15 | |
| Ice cream in cups and tubs | | |

✓ Yangmei General Plant:

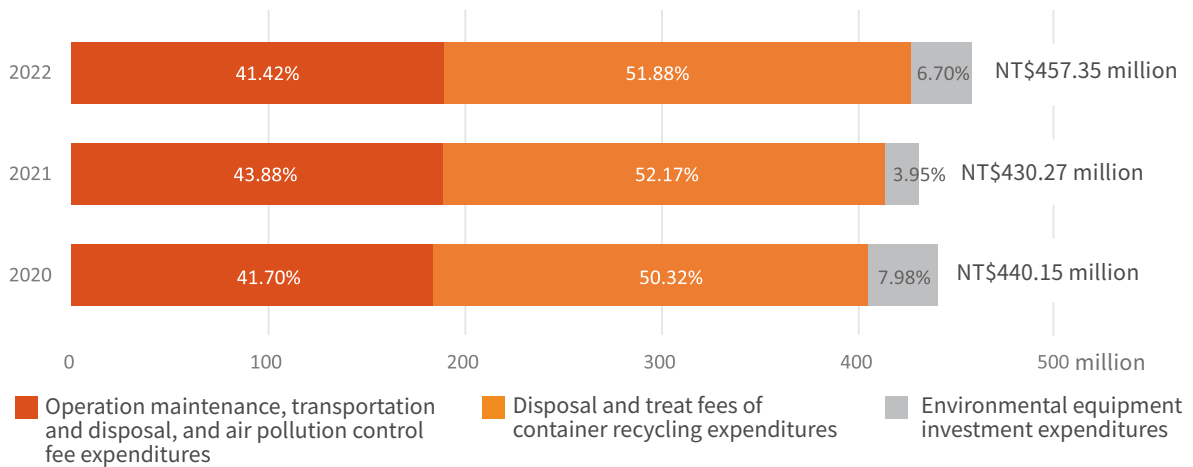
| Certification | Chinese Certificate/Translation | Certificate Validity |
|---------------|---|----------------------|
| FSSC 22000 | Refrigerated milk, flavored milk in cartons | 2024/04/18 |
| | Refrigerated fresh milk, flavored milk and fermented milk in PE bottles | |
| | Refrigerated yogurt, flavored milk in PP cups | |
| | Refrigerated non-alcoholic (non-carbonated) beverages in cartons | |
| | Refrigerated non-alcoholic (non-carbonated) beverages in PP cups | |
| | Refrigerated non-alcoholic (non-carbonated) beverages in PET bottles | |
| | Refrigerated crème caramel in PP cups | |
| | Refrigerated soy milk in PE bottles | |
| | Non-alcoholic (non-carbonated) beverages in cartons | |
| | Non-alcoholic (non-carbonated) sterile beverages in PET bottles | |
| | Drinking water, mineral water and alkaline water in plastic bottles | |
| | Edible ice cubes ^{Note} | |

Note: Plants that make edible ice cubes are Hukou Ice Cube Plant (2023/4/5) and Wugu Ice Cube Plant (2024/7/2)

■ Diverse Health Products

| Year | 2020 | 2021 | 2022 |
|--|------|------|------|
| Sugar-free or no additional sugar products | 23 | 27 | 27 |
| Noodle products containing sodium not more than 2,000 mg per serving | 31 | 31 | 36 |

■ Environmental Expenditures for the Past 3 Years



■ Energy Consumption

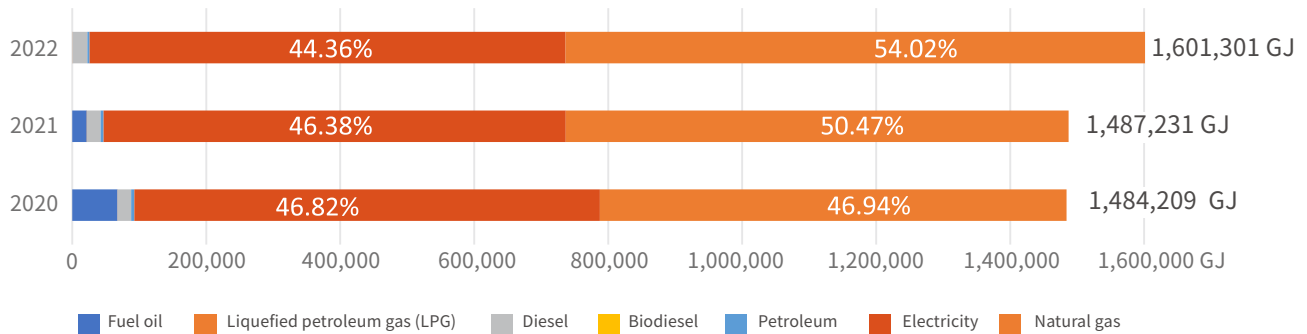
| Item | Subitem | Unit | 2020 | 2021 | 2022 |
|-----------------------------|-------------------------------|--------------|-------------------------|---------|---------|
| Non-renewable energy use | Electricity | thousand kWh | 192,982 | 191,533 | 197,250 |
| | Fuel oil | Kiloliter | 1,682 | 540 | 0 |
| | Diesel | | 552 | 554 | 633 |
| | Biodiesel | | 0 | 0 | 0 |
| | Petroleum | | 139 | 141 | 106 |
| | Liquefied petroleum gas (LPG) | | 6 | 4 | 10 |
| | Natural gas (NG) | | thousand m ³ | 20,800 | 20,644 |
| Self-generating green power | Solar PC power generation | kWh | 8,169 | 7,064 | 8,029 |
| | Wind power | | 0 | 71 | 74.1 |
| | Biogas power generation | | 0 | 0 | 88,280 |

Note:

The figures about energy consumption, non-renewable energy consumption, and renewable energy generation in a descending order in the following table, along with the diagram about water consumption in the past three years, are derived from inventory whose scope covers Yungkang General Plant (Yungkang Feed Factory No. 1, Yungkang Food Factory No.2, Hanbao TMR Center, Kaohsiung Office, Ligang TMR Center, Liuying TMR Center, Gaoping Logistics Center), Xinshih General Plant (Xinshih General Plant, Xinshih Frozen Prepared Food Factory, Ice Product Factory), Hukou Park (Management Center of Hukou Park, Wugu Ice Cube Factory), Yangmei General Plant (Yangmei Factory, Yangmei No. 2 Factory, Rueifang Mineral Water Factory), Chungli General Plant (Chungli General Plant, Taipei Branch, Linkou Logistics Center, Madou Bread Factory, Neihu Special Sales Office, Wugu Office) and Taichung General Plant.



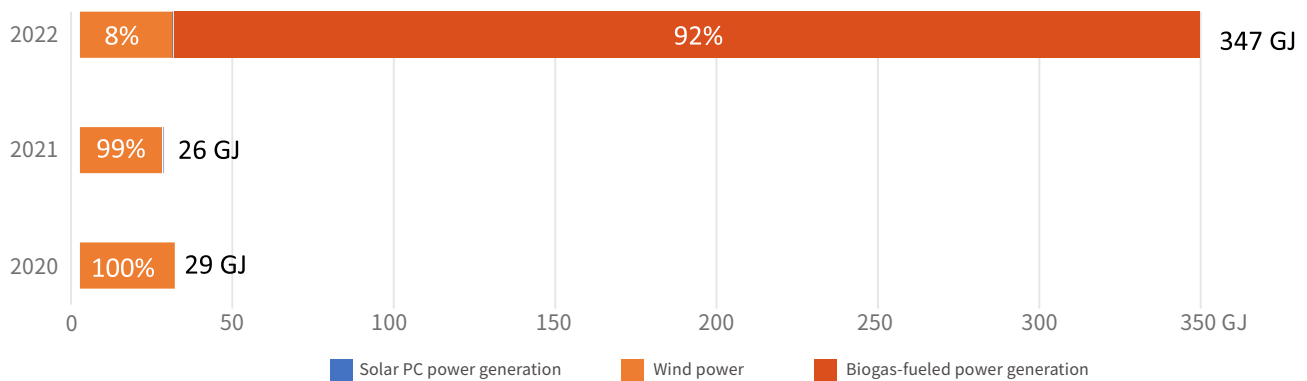
■ Non-renewable Energy Consumption (GJ)



Note:

The calorific value conversion coefficient is based on the most up-to-date Energy Heat Value Chart announced by the Bureau of Energy of the Ministry of Economic Affairs. The figure on natural gas was the average of the monthly calorific value consumption provided by the natural gas service. In addition, 1 kcal (kilocalorie) is equivalent to 0.000004187 GJ (billion joules).

■ Renewable Energy Generation



Note:

- All renewable energy generated in 2022 was consumed by ourselves.
- The calorific value conversion coefficient is based on the most up-to-date Energy Heat Value Chart announced by the Bureau of Energy of the Ministry of Economic Affairs. In addition, 1 kcal (kilocalorie) is equivalent to 0.000004187 GJ (billion joules).

■ GHG Emission Data for the Past 3 Years

| Item | Unit | 2020 | 2021 | 2022 |
|--|--|---------|-----------|-----------|
| Scope 1 (Direct emissions) | Metric tons CO ₂ e/year | 59,724 | 58,384 | 64,793 |
| Scope 2 (Indirect emissions_purchased electricity) | | 98,228 | 96,160 | 100,999 |
| Scope 3 (Indirect emissions_other) | | - | 1,391,235 | 1,430,612 |
| Total GHG emissions | | 157,952 | 1,545,779 | 1,596,404 |
| Scope 1 & Scope 2 GHG emission intensity | Metric tons CO ₂ e/\$10 million | 37.72 | 36.25 | 35.52 |
| Scope 3 GHG emission intensity | | - | 326.37 | 306.47 |

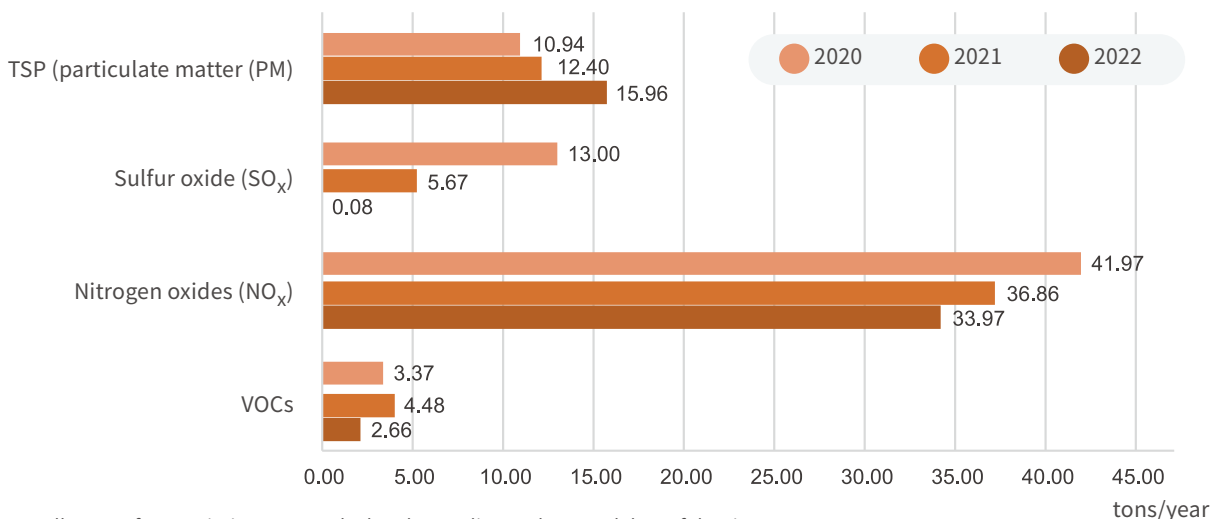
Water Consumption Resources for the Past 3 Years

| Item | Subitem | Unit | 2020 | 2021 | 2022 |
|-------------------------|--|-----------------------|--------------------------------------|-------|-------|
| Water withdrawal | Surface water (spring water) | thousand cubic meters | 159 | 140 | 166 |
| | Surface water (canal water/reservoir water) | | 295 | 370 | 199 |
| | Groundwater (well water) | | 23 | 62 | 157 |
| | Third-party water (tap water) | | 3,721 | 3,661 | 3,676 |
| | Total water withdrawal | | 4,199 | 4,233 | 4,198 |
| | Water withdrawal intensity | | thousand cubic meters / \$10 million | 1.00 | 0.99 |
| Water discharge volume | Wastewater discharge covering Yung kang Plant, Xinshih Plant, Taichung Plant, Yangmei Plant, Chungli Plant, and Hukou Park | thousand cubic meters | 3,237 | 3,228 | 3,114 |
| Water discharge quality | Average COD concentration | mg/L | 32.68 | 29.62 | 31.46 |
| | BOD | | 9.16 | 5.55 | 5.47 |
| | COD equivalent reduction | Thousand tons | 7.36 | 5.95 | 5.99 |
| | Average COD equivalent reduction | % | 98.58 | 98.42 | 98.21 |

Note:

- All water types are fresh water ($\leq 1,000$ mg/L TDS). Tap water supply is calculated according to the annual water bill, whereas surface water and groundwater are calculated according to the meter reading.
- According to the Aqueduct Water Risk Atlas developed by the World Resources Institute, Taiwan is not a global water stressed area. Our internal assessment suggests that none of our plants are located in a high water-risk area; however, Yung kang and Xinshih general plants were listed as being located in moderate water-risk areas this year.
- According to the location of each plant, wastewater is discharged in the sewage treatment plant of the industrial park or into the natural water body. Yung kang General Plant, Xinshih General Plant – Yanshui River; Yangmei General Plant – Shezi River; Hukou Park – Xinfeng River; Taichung General Plant – sewage treatment plant of Taichung Industrial Park; Chungli General Plant – sewage treatment plant of Chungli Industrial Park.
- Wastewater discharge volume is based on the water reading result and it must be classified as other water ($>1,000$ mg/L total dissolved solids) and that it is not being used by other organization. Moreover, according to the Aqueduct Water Risk Atlas developed by the World Resources Institute, Taiwan is not a global water stress area. Our internal assessment suggests that none of our plants are located in a high water-risk area; however, Yung kang Plant and Xinshih Plant were listed as moderate water-risk areas this year via an internal comprehensive assessment.
- The denominator of water withdrawal intensity is Uni-President's sales revenue for each year
- 1 thousand cubic meters of water = 1 million liters of water.

Air Pollution Emissions for the Past 3 years



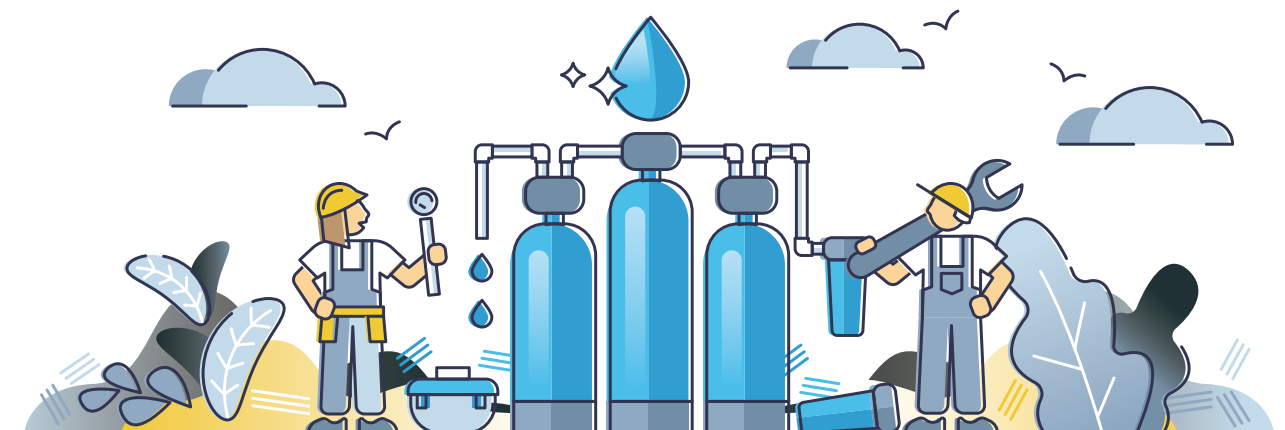
Note: All types of gas emissions were calculated according to the actual data of the site

■ Waste Generated and Disposed of for the Past 3 Years

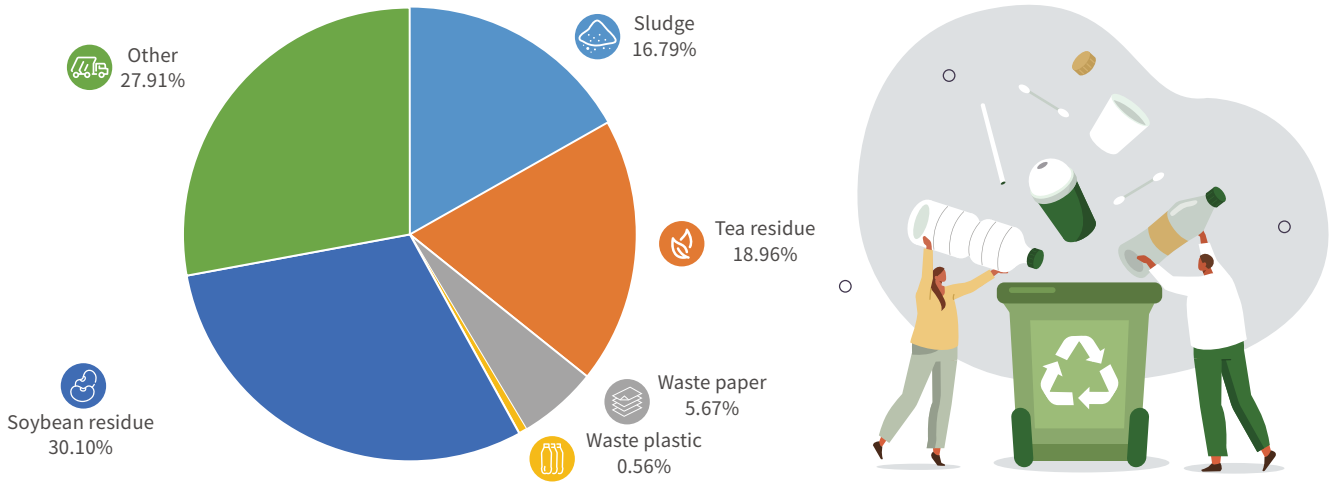
| Item | Subitem | Treatment method | Unit | 2020 | 2021 | 2022 |
|----------------------------|--|---|--------------------------|--------|-------|--------|
| Non-hazardous waste volume | General waste | Incineration (including energy recovery) | Metric tons | 1,540 | 1,554 | 1,643 |
| | Recyclable waste (sludge) | Biological treatment, composting | | 6,872 | 5,887 | 5,837 |
| | Recyclable waste (tea residue) | Fertilizers | | 6,949 | 6,698 | 6,592 |
| | Recyclable waste (wastepaper) | Recycling | | 1,875 | 1,927 | 1,971 |
| | Recyclable waste (waste plastic) | Recycling | | 166 | 182 | 196 |
| | Recyclable waste (soybean residue) | Feed | | 10,863 | 9,881 | 10,463 |
| | Recyclable waste (other) | Composting, reuse of raw materials, recycling | | 9,638 | 9,622 | 9,702 |
| Hazardous waste volume | Organic experimental wastes and pesticides | Incineration (including energy recovery) | | 2.99 | 3.00 | 2.26 |
| Waste intensity | | | Metric tons/\$10 million | 9.05 | 8.39 | 7.80 |

Note:

- All waste is disposed of by an outsourced vendor.
- Waste disposal methods are acquired through contracts with outsourced vendors or waste filing information.
- Sludge in recoverable waste includes organic sludge, food processing sludge; other recoverable waste covers animal waste, waste wood, food waste, waste cooking oil, and other recoverable waste that cannot be specifically classified.
- Hazardous waste in 2022 included organic waste liquid from lab and organophosphorus pesticides.
- The denominator of waste intensity is the Uni-President's sales revenue for each year.
- In 2022, Hukou Park executed the ISO 14001 projects by optimizing the sludge concentration efficiency of the sludge treatment facility, reducing sludge removal volume by 1.5 tons; by accurately sorting waste plastic bags, reducing waste plastic bags by 3%; and by optimizing the energy efficiency of ice making, saving 79,454 kWh/year. The said figures were verified by the Metal Industries Research & Development Centre.
- In 2021, (Hukou Park) ISO 14001 implementation plan – packaging bags for food reused, reducing garbage removal volume by 1%, verified by the Metal Industries Research and Development Centre.



2022 Ratio of Recyclable Waste by Type



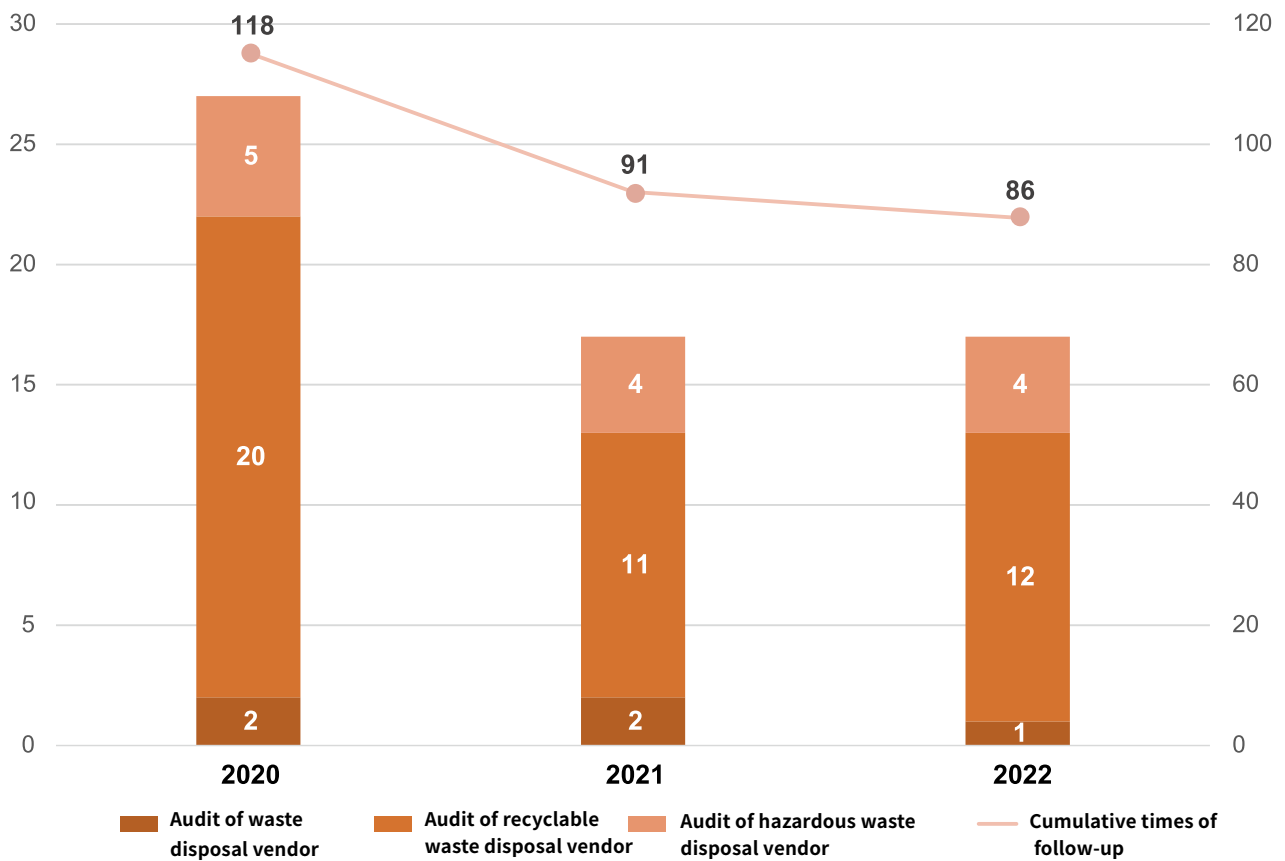
Note:

1. Recyclable waste for this year totaled 34,761 metric tons.
2. Waste disposal methods are acquired through contracts entered with outsourced vendors or waste filing information.
3. Recoverable waste (other) covers animal waste, waste wood, food waste, waste cooking oil and other recoverable waste that cannot be specifically classified

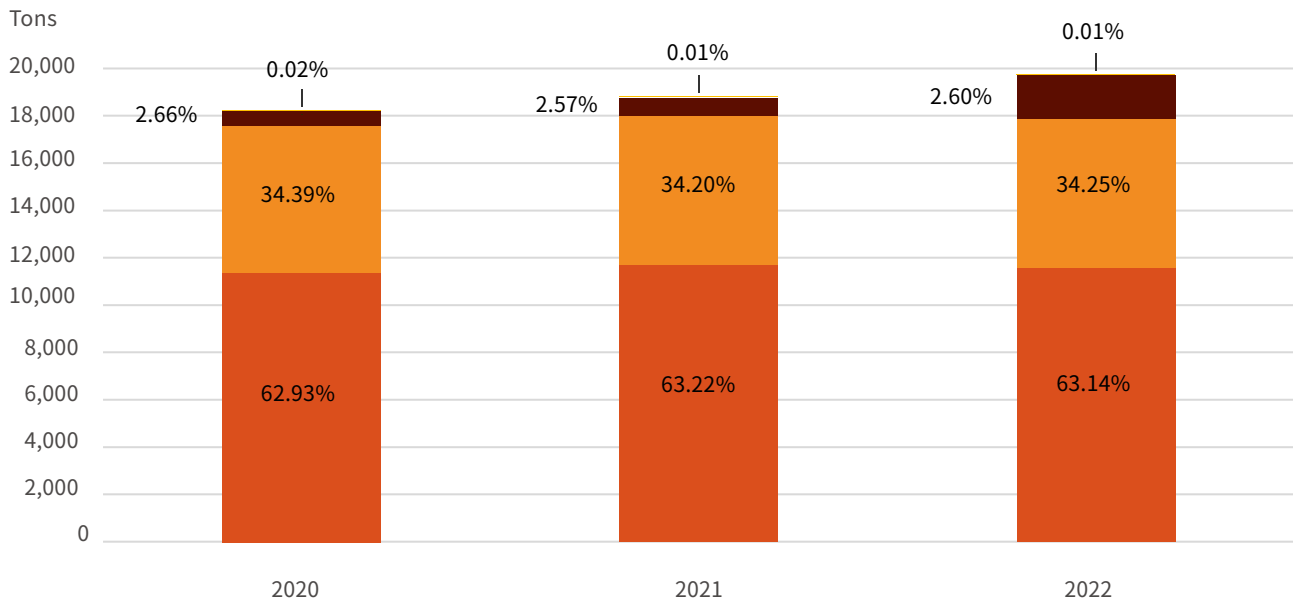
Tracking of Flow of Waste and Resources for the Past 3 Years

Number of Suppliers

Number of Times



■ Plastic Use in Products for the Past 3 Years



■ PET (drinks products, oil products)

■ PP/PE (Milk bottle, pudding cup, cups for coffee drinks)

■ Unexpandable PS (Containers for Duo-Duo and ice products)

■ PLA, composite material (ice cup, sausage box)

Note: Since 2021, oil containers were incorporated in the inventory of the use of PET plastics.



■ Number of employees

✓ Total Employees by Gender

| | Male | Female | Number of employees |
|------|-------|--------|---------------------|
| 2022 | 3,415 | 2,163 | 5,578 |
| 2021 | 3,343 | 2,118 | 5,461 |
| 2020 | 3,406 | 2,132 | 5,538 |

✓ Total Employees by Region

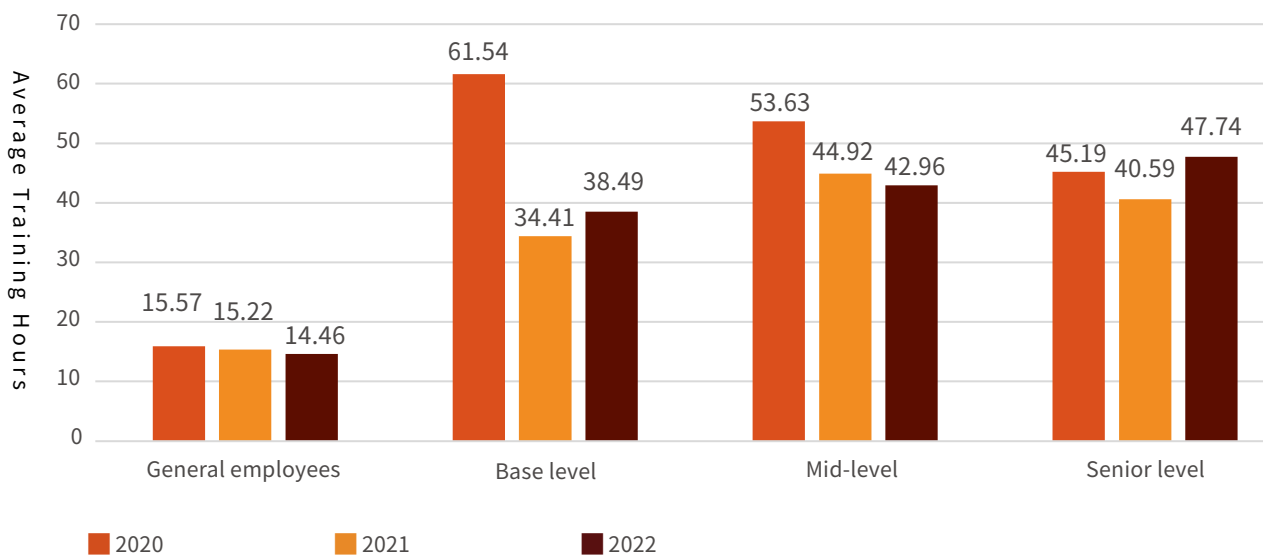
| | Northern Taiwan | Central Taiwan | Southern Taiwan | Eastern Taiwan & Outlying Islands | Number of employees |
|------|-----------------|----------------|-----------------|-----------------------------------|---------------------|
| 2022 | 2,054 | 103 | 3,421 | 0 | 5,578 |
| 2021 | 2,036 | 103 | 3,322 | 0 | 5,461 |
| 2020 | 2,052 | 112 | 3,374 | 0 | 5,538 |

✓ Variety of contract categories

| | 2020 | 2021 | 2022 |
|--|-------|-------|-------|
| By fixed-term contract or permanent contract | | | |
| Permanent employee | 5,433 | 5,407 | 5,528 |
| Temporary employee | 105 | 54 | 50 |
| By working hours | | | |
| Full-time employees | 5,538 | 5,461 | 5,578 |
| Part-time employees | 0 | 0 | 0 |
| Other | | | |
| Non-guaranteed hours employee | 0 | 0 | 0 |

■ Average Employee Training Hours for the Past 3 Years

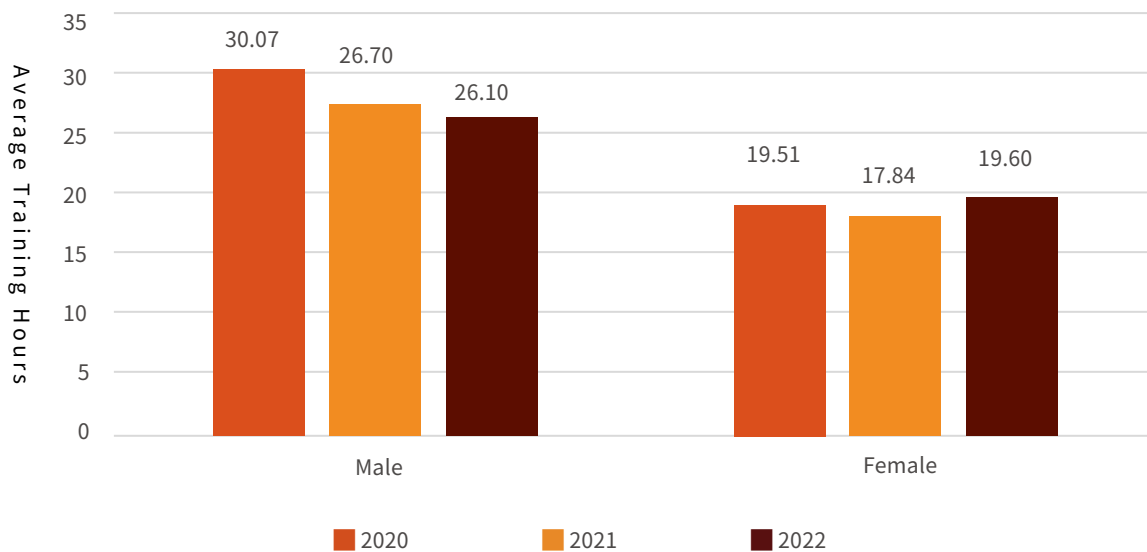
✓ By employee category



Average training hours = Total training hours for the year/Total number of full-time employees for the year



✓ By gender



■ Safety and Health Analysis for Uni-President Employees/Workers

| Employee Occupational Safety and Health Statistics | 2020 | 2021 | 2022 |
|---|------------|------------|------------------------|
| Total hours worked (unit: hours) | 10,844,125 | 11,544,393 | 12,022,452 |
| Persons affected by general occupational injury ^{Note 1} | 5 | 4 | 1 |
| Persons affected by severe occupational injury ^{Note 2} | 0 | 1 | 0 |
| No. of deaths | 0 | 0 | 0 |
| Total number of recordable occupational injuries (persons) | 5 | 5 | 1 |
| Number of working days lost | 479 | 546 | 305 |
| Deaths caused by occupational injuries ^{Note 3} | - | - | - |
| Rate of severe occupational injuries ^{Note 4} | - | 0.09 | - |
| Rate of recordable occupational injuries (Disabling Frequency Rate) ^{Note 5} | 0.46 | 0.43 | 0.08 |
| Disabling injury frequency rate of the food and feed manufacturing industry ^{Note 8} | 2.71 | 3.27 | 2.64 ^{Note 9} |
| Ratio of number of working days lost (Disabling injury severity rate) ^{Note 6} | 44 | 47 | 25 |
| Disabling injury severity rate of the food and feed manufacturing industry ^{Note 8} | 74 | 67 | 125 ^{Note 9} |
| Frequency-severity indicator ^{Note 7} | 0.14 | 0.14 | 0.04 |
| Frequency-severity indicator of the food and feed manufacturing industry ^{Note 8} | 0.45 | 0.47 | 0.57 ^{Note 9} |

| Occupational Safety and Health Statistics for Workers | 2020 | 2021 | 2022 |
|---|-----------|------------|------------------------|
| Total hours worked (unit: hours) | 11,569,06 | 12,351,226 | 12,822,077 |
| Persons affected by general occupational injury ^{Note 1} | 5 | 4 | 1 |
| Persons affected by severe occupational injury ^{Note 2} | 0 | 1 | 0 |
| No. of deaths | 0 | 0 | 0 |
| Total number of recordable occupational injuries (persons) | 5 | 5 | 1 |
| Number of working days lost | 479 | 546 | 305 |
| Deaths caused by occupational injuries ^{Note 3} | - | - | - |
| Rate of severe occupational injuries ^{Note 4} | - | 0.08 | - |
| Rate of recordable occupational injuries (Disabling Frequency Rate) ^{Note 5} | 0.43 | 0.40 | 0.07 |
| Disabling injury frequency rate of the food and feed manufacturing industry ^{Note 8} | 2.71 | 3.27 | 2.64 ^{Note 9} |
| Ratio of number of working days lost (Disabling injury severity rate) ^{Note 6} | 41 | 44 | 23 |
| Disabling injury severity rate of the food and feed manufacturing industry ^{Note 8} | 74 | 67 | 125 ^{Note 9} |
| Frequency-severity indicator ^{Note 7} | 0.13 | 0.13 | 0.04 |
| Frequency-severity indicator of the food and feed manufacturing industry ^{Note 8} | 0.45 | 0.47 | 0.57 ^{Note 9} |

Note 1 : Those with less than 180 lost workdays.

Note 2 : Those (excluding fatalities) with more than 180 lost workdays.

Note 3 : Rate of deaths caused by occupational injuries = No. of deaths*1,000,000/total hours worked.

Note 4 : Rate of severe occupational injuries = Persons affected by severe occupational injuries*1,000,000/total hours worked.

Note 5 : Rate of recordable occupational injuries = Total number of recordable occupational injuries (persons)*1,000,000/total hours worked.

Note 6 : Disabling injury severity rate = Lost days*1,000,000/total hours worked.

Note 7 : Frequency-severity indicator (FSI) = $\sqrt{\text{Injury frequency rate (FR)} * \text{Injury severity rate (SR)}/1,000}$.

Note 8 : As the number of non-employee workers is not significant, occupational safety performance related information is not disclosed.

Note 9 : Source: Frequency-severity indicator for 2022 is in accordance with the Occupational Safety and Health Administration, Ministry of Labor



Appendix II GRI Standard Content Index

■ Foundation disclosures : GRI 1 2021

Uni-President reports the information quoted in the GRI Content Index for the period from January 1 to December 31, 2022 in accordance with the GRI Standards.

| Topic | Disclosure | Page | Corresponding Section and Notes | |
|--|---|---|--|--|
| General Disclosure | | | | |
| The organization and its reporting practices | | | | |
| GRI 2: General Disclosures 2021 | GRI 2-1 | Organizational details | 24-25 About Uni-President | |
| | GRI 2-2 | Entities included in the organization's sustainability reporting | 150 About This Report | |
| | GRI 2-3 | Reporting period, frequency and contact point | 150-151 About This Report | |
| | GRI 2-4 | Restatements of information | NA Previous information not been re-edited | |
| | GRI 2-5 | External assurance | 184 Appendix VIII Limited Assurance Report Issued by the Accountant | |
| | Activities and workers | | | |
| | GRI 2-6 | Activities, value chain and other business relationships | 24-25 、 27 、 57 About Uni-President 2.3 Supplier management | |
| | GRI 2-7 | Employees | 110 、 163-164 4.1 Talent Development Management Appendix I ESG Information | |
| | GRI 2-8 | Workers who are not employees | 111 4.1 Talent Development Management | |
| | Governance | | | |
| | GRI 2-9 | Governance structure and composition | 30-33 1.2 Implementation of Corporate Governance | |
| | GRI 2-10 | Nomination and selection of the highest governance body | 30 、 32 1.2 Implementation of Corporate Governance | |
| | GRI 2-11 | Chair of the highest governance body | 30 1.2 Implementation of Corporate Governance | |
| | GRI 2-12 | Role of the highest governance body in overseeing the management of impacts | 9 ESG Committee | |
| | GRI 2-13 | Delegation of responsibility for managing impacts | 9 ESG Committee | |
| GRI 2-14 | Role of the highest governance body in sustainability reporting | 9 ESG Committee | | |
| GRI 2-15 | Conflicts of interest | 33 1.2 Implementation of Corporate Governance ^{Note} | | |

Note: For details about conflict of interest facing directors, please refer the Company's 2022 Annual Report, Directors' information, List of Directors Holding Positions Concurrently at the Company and at Other Company, List of Major Shareholders, Relationship between any of the Company's Top Ten Shareholders, and List of Main Suppliers and Clients Over the Past Two Years, and the 2022 Consolidated Financial Statements - Table 7 (Purchases or sales transactions with related parties reaching \$100 million or 20% of the Company's paid-in capital or more).

| Topic | Disclosure | Page | Corresponding Section and Notes | |
|---------------------------------|------------------------------------|--|--|--|
| General Disclosure | | | | |
| Governance | | | | |
| GRI 2: General Disclosures 2021 | GRI 2-16 | Communication of critical concerns | 9 ESG Committee | |
| | GRI 2-17 | Collective knowledge of the highest governance body | 30 1.2 Implementation of Corporate Governance | |
| | GRI 2-18 | Evaluation of the performance of the highest governance body | 31 1.2 Implementation of Corporate Governance | |
| | GRI 2-19 | Remuneration policies | 32 1.2 Implementation of Corporate Governance | |
| | GRI 2-20 | Process to determine remuneration | 32 1.2 Implementation of Corporate Governance | |
| | GRI 2-21 | Annual total compensation ratio | NA Given the consideration of internal confidentiality requirements, the information will remain undisclosed for now. | |
| | Strategy, policies and practices | | | |
| | GRI 2-22 | Statement on sustainable development strategy | 4-5 Message from Management | |
| | GRI 2-23 | Policy commitments | 29 、 36-43 1.1 Transparent and Ethical Enterprise Commitment 1.5 Risk Management Control | |
| | GRI 2-24 | Embedding policy commitments | 29 、 45-46 、 79-80 、 119 1.1 Transparent and Ethical Enterprise Commitment 2.1 Bring Assuring Dining Experience and Food Safety: A Chronological Review 3.1 Environmental Management Responsibility 4.2. Occupational health and safety | |
| | GRI 2-25 | Processes to remediate negative impacts | 29 、 45 、 75 、 79-80 、 119 1.1 Transparent and Ethical Enterprise Commitment 2.1 Bring Assuring Dining Experience and Food Safety: A Chronological Review 2.6 Responsible Marketing and Labeling 3.1 Environmental Management Responsibility 4.2. Occupational health and safety | |
| | GRI 2-26 | Mechanisms for seeking advice and raising concerns | 18-19 Stakeholder engagement | |
| | GRI 2-27 | Compliance with laws and regulations concerns | 35 1.4 Strict regulatory compliance | |
| | GRI 2-28 | Membership associations | 27 About Uni-President | |
| Stakeholder engagement | | | | |
| GRI 2-29 | Approach to stakeholder engagement | 18-19 Stakeholder engagement Material Topic Analysis and Response | | |
| GRI 2-30 | Collective bargaining agreements | 118 4.1 Talent Development Management | | |

| Topic | Disclosure | | Page | Corresponding Section and Notes |
|---|------------|---|---|--|
| Material Topics | | | | |
| GRI 3: Material Topics 2021 | GRI 3-1 | Process to determine material topics | 10 | Material Topic Analysis and Response |
| | GRI 3-2 | List of material topics | 15-16 | Material Topic Analysis and Response |
| Food Safety | | | | |
| GRI 3: Material Topics 2021 | GRI 3-3 | Management of material topics | 45 、 47-56 | 2.1 Bring Assuring Dining Experience and Food Safety: A Chronological Review 2.2 Food Safety Management |
| GRI 416: Customer Health and Safety 2016 | GRI 416-1 | Assessment of the health and safety impacts of product and service categories | 47-56 | 2.2 Food Safety Management |
| | GRI 416-2 | Incidents of non-compliance concerning the health and safety impacts of products and services | 45-46 | 2.1 Bring Assuring Dining Experience and Food Safety: A Chronological Review |
| Ethical Management | | | | |
| GRI 3: Material Topics 2021 | GRI 3-3 | Management of material topics | 29 、 34 | 1.1 Transparent and Ethical Enterprise Commitment 1.3 Insist on Ethical Management |
| GRI 205: Anti-corruption 2016 | GRI 205-2 | Communication and training about anti-corruption policies and procedures | 34 | 1.3 Insist on Ethical Management |
| Operational environment management | | | | |
| GRI 3: Material Topics 2021 | GRI 3-3 | Management of material topics | 78 | 3.1 Environmental Management Responsibility |
| GRI 302: Energy 2016 | GRI 302-1 | Energy consumption within the organization | 92 、 158 | 3.2 Climate Change and Energy Management Appendix I ESG Information |
| | GRI 302-2 | Energy consumption outside of the organization | 92 、 158 | 3.2 Climate Change and Energy Management Appendix I ESG Information |
| | GRI 302-3 | Energy intensity | 79 | 3.1 Environmental Management Responsibility |
| | GRI 302-4 | Reduction of energy consumption | 92 、 158 | 3.2 Climate Change and Energy Management Appendix I ESG Information |
| GRI 303: Water and Effluents 2018 | GRI 303-1 | Interactions with water as a shared resource | 97 | 3.3 Water Resources Management |
| | GRI 303-2 | Management of water discharge-related impacts | 97-99 、 102-103 | 3.3 Water Resources Management |
| | GRI 303-3 | Water withdrawal | 99 、 160 | 3.3 Water Resources Management Appendix I ESG Information |

| Topic | Disclosure | Page | Corresponding Section and Notes | |
|---|------------|--|--|---|
| Material Topics | | | | |
| Operational environment management | | | | |
| GRI 303: Water and Effluents 2018 | GRI 303-4 | Water discharge | 99 ∙ 102-103 ∙ 160 | 3.3 Water Resources Management Appendix I ESG Information |
| | GRI 303-5 | Water consumption | 99 | 3.3 Water Resources Management |
| GRI 305: Emissions 2016 | GRI 305-1 | Direct (Scope 1) GHG emissions | 93-94 ∙ 159 | 3.2 Climate Change and Energy Management Appendix I ESG Information |
| | GRI 305-2 | Energy indirect (Scope 2) GHG emissions | 93-94 ∙ 159 | 3.2 Climate Change and Energy Management Appendix I ESG Information |
| | GRI 305-3 | Other indirect (Scope 3) GHG emissions | 93-94 ∙ 159 | 3.2 Climate Change and Energy Management Appendix I ESG Information |
| | GRI 305-4 | GHG emissions intensity | 93 ∙ 159 | 3.2 Climate Change and Energy Management Appendix I ESG Information |
| | GRI 305-5 | Reduction of GHG emissions | 95-96 ∙ 159 | 3.2 Climate Change and Energy Management Appendix I ESG Information |
| | GRI 305-7 | Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions | 104 ∙ 161 | 3.4 Pollution prevention and management Appendix I ESG Information |
| GRI 306: Waste 2020 | GRI 306-1 | Waste generation and significant waste-related impacts | 104-106 | 3.4 Pollution prevention and management |
| | GRI 306-2 | Management of significant waste-related impacts | 104-106 ∙ 161 | 3.4 Pollution prevention and management Appendix I ESG Information |
| | GRI 306-3 | Waste generated | 104-105 ∙ 161 | 3.4 Pollution prevention and management Appendix I ESG Information |
| | GRI 306-4 | Waste diverted from disposal | 104-105 ∙ 161 | 3.4 Pollution prevention and management Appendix I ESG Information |
| | GRI 306-5 | Waste directed to disposal | 104-105 ∙ 161 | 3.4 Pollution prevention and management Appendix I ESG Information |

| Topic | Disclosure | | Page | Corresponding Section and Notes |
|---|------------|---|---|--|
| Material Topics | | | | |
| Packaging Material Management | | | | |
| GRI 3: Material Topics 2021 | GRI 3-3 | Management of material topics | 79 \ 106-107 | 3.1 Environmental Management Responsibility 3.5 Packaging Materials Management |
| Occupational health and safety | | | | |
| GRI 3: Material Topics 2021 | GRI 3-3 | Management of material topics | 119 | 4.2. Occupational health and safety |
| GRI 403: Occupational Health and Safety 2018 | GRI 403-1 | Occupational health and safety management system | 121 | 4.2. Occupational health and safety |
| | GRI 403-2 | Hazard identification, risk assessment, and incident investigation | 123-125 | 4.2. Occupational health and safety |
| | GRI 403-3 | Occupational health services | 127-128 | 4.2. Occupational health and safety |
| | GRI 403-4 | Worker participation, consultation, and communication on occupational health and safety | 121 | 4.2. Occupational health and safety |
| | GRI 403-5 | Worker training on occupational health and safety | 126 | 4.2. Occupational health and safety |
| | GRI 403-6 | Promotion of worker health | 129 | 4.2. Occupational health and safety |
| | GRI 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 124 | 4.2. Occupational health and safety |
| | GRI 403-8 | Workers covered by an occupational health and safety management system | 121 | 4.2. Occupational health and safety |
| | GRI 403-9 | Work-related injuries | 125 \ 165-166 | 4.2. Occupational health and safety Appendix I ESG Information |
| | GRI 403-10 | Work-related ill health | NA | In 2022, no worker, be they employees or non-employees, experienced any work-related ill health. |

| Topic | | Disclosure | Page | Corresponding Section and Notes |
|--|-----------|--|---|--|
| Non-Material Topic | | | | |
| GRI 201: Economic Performance 2016 | GRI 201-1 | Direct economic value generated and distributed | 26 | About Uni-President |
| | GRI 201-2 | Financial implications and other risks and opportunities due to climate change | 88-91 | 3.2 Climate Change and Energy Management |
| GRI 301: Materials 2016 | GRI 301-1 | Materials used by weight or volume | 86 \ 106-107 | 3.1 Environmental Management Responsibility 3.5 Packaging Materials Management |
| GRI 308: Supplier Environmental Assessment 2016 | GRI 308-2 | Negative environmental impacts in the supply chain and actions taken | 48-61 | 2.3 Supplier Management |
| GRI 401: Employment 2016 | GRI 401-1 | New employee hires and employee turnover | 111-112 | 4.1 Talent Development Management |
| | GRI 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | 117 | 4.1 Talent Development Management |
| GRI 404: Training and Education 2016 | GRI 404-1 | Average hours of training per year per employee | 114 \ 164-165 | 4.1 Talent Development Management Appendix I ESG Information |
| | GRI 404-2 | Programs for upgrading employee skills and transition assistance programs | 116 | 4.1 Talent Development Management Currently we do not provide transition assistance programs to facilitate the management of career endings resulting from retirement or termination of employment. |
| GRI 405: Diversity and Equal Opportunity 2016 | GRI 405-1 | Diversity of governance bodies and employees | 110 \ 163 | 4.1 Talent Development Management Appendix I ESG Information |
| GRI 413: Local Communities 2016 | GRI 413-1 | Operations with local community engagement, impact assessments, and development programs | 131-149 | 5.1 Preventive Medicine and Nutritional Care 5.2 Social Care for the Disadvantaged 5.3 Connecting Uni-President Group to Expand Influence |
| GRI 414: Supplier Social Assessment 2016 | GRI 414-2 | Negative social impacts in the supply chain and actions taken | 48-61 | 2.3 Supplier Management |
| GRI 417: Marketing and Labeling 2016 | GRI 417-2 | Incidents of non-compliance concerning product and service information and labeling | 74 | 2.6 Responsible Marketing and Labeling |
| | GRI 417-3 | Incidents of non-compliance concerning marketing communications | 74 | 2.6 Responsible Marketing and Labeling |

Appendix III

Table of enhanced disclosure items and assurance items according to Article 4 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies

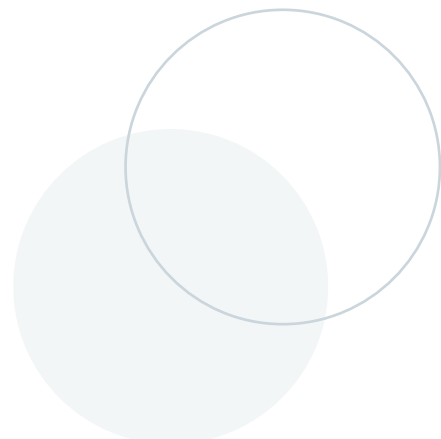
| Procedures | Item | Corresponding Chapter | Page | |
|------------|---------|---|---|--|
| Tables 1-1 | Item 1 | The evaluation and improvement regarding the company's personnel, work environment, hygiene management of facilities and quality control systems to improve food sanitation, safety and quality, as well as the significant product and service categories and the percentage affected. | 2.2 Food Safety Management 2.4 Responsible Production Management | 48 、 51 、 52 、 65 |
| | Item 2 | Types and times of incidents of violations of regulations governing the health and safety of products and services and the labeling of information on products and services; times of product recalls and weight of products recalled | 2.2 Food Safety Management | 51 |
| | Item 3 | The percentage of the purchasing in accordance with internationally recognized responsible production standards, categorized by standard. | 3.1 Environmental Management Responsibility | 84 |
| | Item 4 | The percentage of the production manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards. | 2.4 Responsible Production Management Appendix I – ESG Information | 64 、 155-157 |
| | Item 5 | The number and percentage of suppliers audited, and the audit items and results. | 2.3 Supplier management | 59 |
| | Item 6 | The product trace and track management conducted voluntarily or according to the applicable laws, and related products as a percentage of all products. | 2.3 Supplier management | 61 |
| | Item 7 | The food safety laboratories established voluntarily or according to the applicable laws, testing items, testing results, relevant expenses and the percentage of such expenses to the net revenue. | 2.2 Food Safety Management Appendix I – ESG Information | 53-54 、 153 |
| | Item 8 | Total energy consumption; percentage of purchased electricity; renewable energy consumption proportion | 3.2 Climate Change and Energy Management | 92 |
| | Item 9 | Total water withdrawal and total water consumption | 3.3 Water Resources Management | 99 |
| | Item 10 | Weight of products sold; number of production facilities | 2.4 Responsible Production Management | 64 |

Appendix IV

Task Force on Climate-Related Financial Disclosures (TCFD) and Index table of Climate-related Information of TWSE/TPEX Listed Companies

| TCFD-recommended disclosures | | Climate-related information of TWSE/TPEX Listed companies | Corresponding Chapter | Page |
|------------------------------|--|---|--|---------------|
| Governance | | | | |
| TCFD 1(a) | Describe the board's oversight of climate-related risks and opportunities | 1. Describe how the board and the management oversee and govern climate-related risks and opportunities. | <ul style="list-style-type: none"> • Preface ESG Committee • 3.2.1 Climate Risk Governance | 9 · 87 |
| TCFD 1(b) | Describe management's role in assessing and managing climate-related risks and opportunities | | | |
| Strategy | | | | |
| TCFD 2(a) | Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term | 2. Describe how the identified climate risks and opportunities will affect the company's business, strategy, and finances (in the short-, medium-, and long-term) | <ul style="list-style-type: none"> • 3.2.2 Assessment and management of, and response to, climate risks and opportunities | 88-91 |
| TCFD 2(b) | Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning. | 3. Describe the financial impact of extreme climate events and transition actions | <ul style="list-style-type: none"> • 3.2.2 Assessment and management of, and response to, climate risks and opportunities | 88-91 |
| TCFD 2(c) | Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2° C or lower scenario. | 5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors, and major financial impacts used should be explained. | <ul style="list-style-type: none"> • Scenario analysis was not used as an evaluation tool this year, yet the Company is assessing and planning to adopt it. | NA |
| Risk Management | | | | |
| TCFD 3(a) | Describe the organization's process for identifying and assessing climate-related risks | 4. Describe how the process of identification, assessment, and management of climate risks is integrated into the overall risk management system. | <ul style="list-style-type: none"> • Uni-President 2020 CSR Report 3.2.2 Climate Risk and Opportunity Evaluation p64-65 https://esg.sp88.tw/upload/pj/2022121014592778.pdf • 1.5.1 Risk Management Mechanism • 3.2.1 Climate Risk Governance • 3.2.2 Assessment and management of, and response to, climate risks and opportunities | 36-39 · 87-91 |
| TCFD 3(b) | Describe the organization's processes for managing climate-related risks. | | | |
| TCFD 3(c) | Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management. | | | |

| TCFD-recommended disclosures | | Climate-related information of TWSE/TPEX Listed companies | Corresponding Chapter | Page |
|------------------------------|--|--|--|--|
| Metrics and Targets | | | | |
| TCFD 4(a) | Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process. | 6. If a transition plan is in place to cope with climate-related risks, explain the plan content, and the indicators and goals used to identify and manage physical risks and transition risks. | <ul style="list-style-type: none"> Sustainable Value Chain 3.2.2 Assessment and management of, and response to, climate risks and opportunities 3.2.3 Energy Consumption and GHG Emissions Management Performance Appendix V State of Greenhouse Gas Inventory and Assurance | 21 、 88-91 、 93-94 、 176 |
| TCFD 4(b) | Disclose Scope 1, Scope 2 and Scope 3 (if applicable) GHG emissions and associated risks. | 9. State of greenhouse gas inventory and assurance | <ul style="list-style-type: none"> 3.2.2 Assessment and management of, and response to, climate risks and opportunities 3.2.3 Energy Consumption and GHG Emissions Management Performance Appendix V State of Greenhouse Gas Inventory and Assurance | 88-91 、 93-94 、 176 |
| TCFD 4(c) | Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets | 8. If climate-related goals are set, state the covered activities, scope of greenhouse gas emissions, the schedule timeline, and annual progress; if carbon offsets or renewable energy certificates (RECs) are used to achieve relevant goals, state the source and quantity of carbon credits or the quantity of renewable energy certificates (RECs). | <ul style="list-style-type: none"> Sustainable Value Chain 3.2.2 Assessment and management of, and response to, climate risks and opportunities 3.2.3 Energy Consumption and GHG Emissions Management Performance Appendix V State of Greenhouse Gas Inventory and Assurance | 21 、 88-91 、 93-94 、 176 |
| - | - | 7. If internal carbon pricing is used as a planning tool, state the basis for setting the price. | <ul style="list-style-type: none"> The Company did not employ internal carbon pricing as a planning tool this year but is assessing and planning to do so. | NA |



Appendix V State of Greenhouse Gas Inventory and Assurance

| Basic information of the Company | Mandatory Disclosures required by the Sustainable Development Roadmap for TWSE- and TPEX-Companies |
|---|---|
| <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Companies with a capital of more than NT\$10 billion; the steel industry; and the cement industry <input type="checkbox"/> Companies with a capital of at least NT\$5 billion but less than NT\$10 billion <input type="checkbox"/> Companies with a capital of less than NT\$5 billion | <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Inventory of the parent company's emissions <input type="checkbox"/> Inventory of emissions of subsidiaries in the consolidated financial statements <input type="checkbox"/> Verification of the inventory of the parent company's emissions <input type="checkbox"/> Verification of inventory of emissions of subsidiaries in the consolidated financial statements |

| Scope 1 | Total emissions (Metric tons CO ₂ e) | Intensity (Metric tons CO ₂ e/ \$10 million) | Verification body | Description of verification |
|--------------------------------|---|---|-------------------|--|
| Parent company | 64,793 | 13.88 | SGS Taiwan Ltd. | The Company applied the requirement of parent-company-only GHG emissions inventory in 2022. Uni-President conducted inventory by ISO 14064-1 : 2018, and had such inventory verified by a third party in 2023. |
| Scope 2 | Total emissions (Metric tons CO ₂ e) | Intensity (Metric tons CO ₂ e/ \$10 million) | Verification body | Description of verification |
| Parent company | 100,999 | 21.64 | SGS Taiwan Ltd. | The Company applied the requirement of parent-company-only GHG emissions inventory in 2022. Uni-President conducted inventory by ISO 14064-1 : 2018, and had such inventory verified by a third party in 2023. |
| Scope 3 (voluntary disclosure) | Total emissions (Metric tons CO ₂ e) | Intensity (Metric tons CO ₂ e/ \$10 million) | Verification body | Description of verification |
| Parent company | 1,430,612 | 306.47 | SGS Taiwan Ltd | The Company applied the requirement of parent-company-only GHG emissions inventory in 2022. Uni-President conducted inventory by ISO 14064-1 : 2018, and had such inventory verified by a third party in 2023. For information on Scope 3 emissions in 2022, please refer to p.94 "Uni-President Greenhouse Gas Emissions in 2022" in this report. |

Appendix VI Human Rights and Children's Rights

Uni-President Enterprises Corporation (hereinafter referred as "Uni-President") supports and abides by internationally recognized human rights standards and principles, including the Universal Declaration of Human Rights, United National Global Compact, and International Labour Organization, and Declaration of Fundamental Principles and Rights at Work. We also follow local laws and regulations to end all human rights violations. We also support the "Convention on the Rights of the Child" and protect the rights of children in accordance with the four basic principles of the Convention on the Rights of the Child. Our actions are as follows:

| Aspect of Children Rights | Corresponding Chapter | Page |
|---------------------------|---|-------------------------|
| Right to Life | 5.2.1 Emergency Relief 5.2.2 Program for Disadvantaged Families in Rural Areas (Nutritional Drink at Lunchtime Scheme) | 140-142 |
| Right to development | 5.2.2 Program for Disadvantaged Families in Rural Areas (After-school tutoring programs; scholarships; talent development of rural school children; empowerment of the physically challenged) | 141-142 |
| Right to participation | 5.3.3 Arrangement of Extra-curricular Activities for Rural Students -Fun Learning Experience Camp | 145 |
| Right to protection | 4.1.4 Smooth Labor-Management Communication and Employee Rights Care (Prohibition of Child Labor) | 118 |



Appendix VII 2022 Assurance Item Summary

| No. | Information Assured | Page | Reporting Criteria | Rules |
|-----|--|--------------------|--|--|
| 1 | <p>Uni-President establishes operating procedures of the Food Safety Committee in accordance with the "Organizational Structure and Operating Procedures of the Food Safety Committee," which covers 100% of our product types. The Food Safety Committee held 36 food safety meetings in 2022. 1 Group food safety meeting was held on December 28, 2022 and 1 Southeast Asia food safety meeting was held on January 11, 2023.</p> | 48 | <p>In accordance with "Organizational Structure and Operating Procedures of the Food Safety Committee", the organization established, the total number of committee meetings held in 2022, and the percentage of product categories affected.</p> <p>The scope of the proportion is based on the "Organizational Structure and Operating Procedures of the Food Safety Committee", the percentage is 100% when the scope covers all of the Uni-President's product types.</p> | Item 1 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". |
| 2 | <p>2022 List of notifications from the Food Safety Center Rapid Alarm System (FSCRA)</p> <p>Number of notifications in 2022 : 365</p> <p>Proportion of product category affected: 100%</p> <p>Number of cases requiring follow-up : 24 The above mentioned cases have been tracked and solved before January 4, 2023.</p> | 52 | <p>The total number of FSCRA notification in 2022, its tracking and completion status, as well as the percentage impact of all product categories.</p> <p>The scope of the proportion is based on the Procedures of the Food Safety Center Rapid Alarm (FSCRA) System, the percentage is 100% when the scope covers all of the Uni-President's product type.</p> | Item 1 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". |
| 3 | <p>Employees can express their opinions on all company food products (100%) on the food safety hotline. In 2022, the food safety hotline received a total of 6 employee feedback cases reporting issues</p> | 52 | <p>The total number of food safety complaints handled by the audit office in accordance with the Regulations for Encouraging Colleagues to Engage in and Maintain Product Safety, its implementation status, as well as the percentage impact of all product categories in 2022.</p> <p>The scope of the proportion is based on the Regulations for Encouraging Colleagues to Engage in and Maintain Product Safety, the percentage is 100% when the scope covers all of the Uni-President's product type.</p> | Item 1 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". |
| 4 | <p>We have established the "Rewards and Allowances for License and Certificate Acquisition," which applies to all Uni-President employees. As of December 31, 2022, a total of 145 employees obtained food safety certifications.</p> | 55 | <p>As of December 31, 2022, the total number of employees who obtained food safety certifications approved by the Rewards and Allowances for License and Certificate Acquisition, and the proportion of certifications applicable to employees.</p> <p>The scope of the proportion is based on the Rewards and Allowances for License and Certificate Acquisition, the percentage is 100% when the scope applies to all Uni-President employees.</p> | Item 1 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". |

| No. | Information Assured | Page | Reporting Criteria | Rules |
|-----|--|--------------------|---|---|
| 5 | Level 2 Audits Total number of food manufacturing plants: 23 Number of on-site audited manufacturing plants: 23 Proportion between the number of on-site audited plants and affected products: 100% | 65 | Total number of food manufacturing Plant in 2022, and the number of food manufacturing Plant from January 1 to December 31, 2022 audited by the general plants based on the Internal Food Plant Quality Audit SOP. The percentage has been calculated based on the total number of food manufacturing plants audited onsite divided by the total number of food manufacturing plants. | Item 1 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". |
| 6 | In 2022, the Food Safety Center supervised 91 cases of food-related regulatory changes, which covers all product categories (100%). The Food Safety Center initiated 85 regulation identifications in accordance with regulatory changes. | 51 | The total number of regulation identification cases initiated by the Food Safety Center through the regulation identification system with respect to the Product Regulatory Change Management Process in 2022 and its status, and the percentage of product types affected. The scope of the percentage is based on the collection, documentation, and communication of new or changed laws and regulations related to domestic/international products, the percentage is 100% when the scope covers all of the Uni-President's food product type. | Item 1 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". |
| 7 | The Act Governing Food Safety and Sanitation and its enforcement rules promulgated by the Taiwan Food and Drug Administration (TFDA), Ministry of Health and Welfare, are the major laws and regulations applicable to Uni-President products. Please visit the TFDA website for details regarding related laws and regulations (https://www.fda.gov.tw/TC/law.aspx?cid=62). | 51 | The website for the announcements of food laws and regulations by the Taiwan Food and Drug Administration, Ministry of Health and Welfare. | Item 2 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". |
| 8 | In 2022, we were not subject to fines due to violation of the "Act Governing Food Safety and Sanitation" or related enforcement rules, regulations, or guidelines. | 51 | The total number of violation notices, penalties and the categories of violation of the Act Governing Food Safety and Sanitation, its enforcement rules and related regulations and standards in 2022. | Item 2 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". |
| 9 | There was no product required by the competent authority ^{Note} to be removed from shelves. Note: The term "competent authority" refers to the MOHW, TFDA, or other local or central competent authorities. | 51 | Times and weight of products required by the competent authority to be recalled due to violation of the Act Governing Food Safety and Sanitation and the enforcement rules, regulations, and criteria thereof in 2022. | Item 2 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". |

| No. | Information Assured | Page | Reporting Criteria | Rules |
|-----|--|-------------------------|---|---|
| 10 | The ratio of FSC™ procurement amount accounted for 38.50% of the total procurement amount of paper packaging materials in 2022. | 84 | The percentage of FSC™-certified materials procurement in the total amount of paper packaging materials procurement in 2022 based on the statistics from the procurement system. | Item 3 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". |
| 11 | In 2022, food products certified by FSSC 22000 accounted for 99.98% of Uni-President's total food products. | 64 | <p>The percentage of food production lines that passed the FSSC 22000 certification in 2022 by the third party is calculated based on the certification scope and period.</p> <p>The percentage of certification was calculated from dividing the total number of FSSC 22000 certified food products by the total output of food products (unit: the minimum packaging unit of each food product).</p> | Item 4 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". |
| 12 | For detailed product certifications of each plant, please refer to "The plants' food products certified by ISO 22000 and FSSC 22000 in 2022" in the appendix list." | 155-157 | The information of annual food production of plant and its FSSC 22000 certification in 2022 are disclosed based on the scope of the obtained FSSC 22000 certification. | Item 4 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". |
| 13 | In 2022, 152 out of 569 food raw materials suppliers applicable to the Supplier Evaluation SOP completed the on-site or video evaluation, a 26.7% evaluation completion rate. A score over 60 and without significant deficiencies is required to pass the evaluation. Evaluation items include whether the food safety and hygiene management systems are ineffective and whether the food has immediate safety hazards and can be improved immediately. All suppliers passed the assessment. | 59 | <p>The total number of suppliers evaluated onsite based on supplier specific evaluation items by appraisers with the Good Hygienic Practice and the evaluation results in 2022. Based on Supplier Evaluation SOP, the percentage of suppliers completing onsite or video evaluation in 2022 is calculated by dividing the number of suppliers completing onsite or video evaluation by the total number of ingredient/ material suppliers that had transactions in 2022.</p> <p>Note:</p> <ol style="list-style-type: none"> 1. The suppliers who had business dealings with the Company in 2022 included suppliers not subject to the Supplier Assessment Procedures. (e.g., OEM factories, dairy farmers). 2. The suppliers include the number of food raw material suppliers trading with us in 2022 and undergoing an on-site or a video evaluation in accordance with the "Suppliers Evaluation Procedures", excluding the number of suppliers subject to a book review, e.g., suppliers of raw agricultural/livestock/aquatic products and suppliers importing commodities by themselves (such as: wheat, corn, etc.). 3. Video assessments are performed due to COVID-19. | Item 5 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". |

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| 14 | In 2022, Uni-President has developed the Food Traceability Management System with a total of 457 products, accounting for 100% of all Uni-President food products (excluding feed for livestock and aquatic animals). We also achieved 100% development of the Food Traceability Management System and use of electronic receipts according to the legal requirements. The complete data has been uploaded to the Ministry of Health and Welfare's "Food Traceability Management System (Ftracebook)" (http://ftracebook.fda.gov.tw) | 61 | In 2022, Uni-President uploaded the total of products to the Food Traceability Management System, as well as its proportion to all of Uni-President food products (excluding feed for livestock and aquatic animals). The percentage is calculated based on the products uploaded on the Food Traceability Management System to the self produced food products (excluding feed for livestock and aquatic animals) In 2022, the percentage of electronic receipt usage by Uni-President according to the legal requirements. The percentage is calculated based on the number of the products with electronic receipt divided by the number of the self-produced food products (excluding feed for livestock and aquatic animals). | Item 6 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". |
| 15 | Uni-President has conducted traceability in accordance with the "Food Traceability Management System" established based on internal regulations, which covers 100% of our product types (excluding livestock and aquatic feed). | 61 | The status of Uni-President's traceability in accordance with the "Food Traceability Management System". The percentage is in accordance with the "Food Traceability Management System", which is 100% when the scope covers all of Uni-President's product types. | Item 6 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". |
| 16 | The Food Safety Laboratory and the QC Laboratory have obtained certification from the Taiwan Accreditation Foundation (TAF) and the Taiwan Food and Drug Administration (TFDA) in 2022. | 153 | The Food Safety Laboratory and the QC Laboratory have obtained certification from the Taiwan Accreditation Foundation (TAF) and the Taiwan Food and Drug Administration (TFDA) in 2022. | Item 7 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". |
| 17 | As of December 31, 2022, up to 634 testing items of Uni-President's laboratories have been certified by the TAF and TFDA as food-related testing items. Note: Please refer to the "List of TFDA- and TAF-Certified Items" in this report for certified items. | 53 | The test items and total number of items of the food safety laboratory and QC laboratory certified by TAF and TFDA in December 31, 2022. | Item 7 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". |
| 18 | In 2022, the QC Section and Food Safety Laboratory compiled a total of 219 groups of practical testing items (excluding the test items for projects commissioned by external clients) for ingredients, materials, and finished products. | 53 | In 2022, the categories (excluding testing items commissioned by external customers) of practical testing items for ingredients, materials, and finished products were compiled by the food safety and QC laboratories. | Item 7 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". |

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| 19 | Anomaly Form of Finished Products and Materials Inspection in 2022: Anomaly rate for finished products: 0.10% Anomaly rate for raw materials : 0.25% | 54 | The ratio of the number of cases of anomaly in finished products and raw materials identified in a test performed by the Quality Control Section in 2022 to the total number of tests of finished products and raw materials performed by the Quality Control Section in 2022. | Item 7 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". |
| 20 | Please refer to the Food Safety Management Expenses in 2022 in the report for food safety control expenses and percentage of net sales revenues in the standalone financial statements. Food safety control expenses ^{Note} : NT\$326.84 million Percentage of net sales revenue in the standalone financial statements : 0.70% Note : Food safety control expenses include laboratory expenses and external inspection fees | 54 | The percentage of 2022 food safety management expenses divided by the net sales revenue in the standalone financial statements audited by the certified public accountant. | Item 7 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". |
| 21 | In 2022, Uni-President consumed 1,601,648 gigajoules (GJ) of energy, of which 44.35% came from purchased electricity, and 0.02% from renewable energy. | 92 | Total energy consumption (GJ) in 2022, including fuel consumed and energy purchased and consumed, excluding energy sold. Non-renewable fuels consumed by the organization in 2022 includes natural gas, liquefied petroleum gas, diesel, and gasoline. The figure of natural gas comes from the billing statement of each plant from the natural gas company; the figure of liquefied petroleum gas comes from procurement document; the figure of diesel from internal meter readings and procurement documents; and the figure of gasoline from the China Petroleum Fleet Vehicle Card Management System. Renewable energy generated and consumed by ourselves in 2022 include biogas-generated electricity, photovoltaic electricity, and wind-generated electricity; the figure of renewable energy comes from internal electricity meter readings. Electricity purchased and consumed in 2022 includes purchased electricity, the figure of which comes from TPC bills. We did not sell energy in 2022. Percentage of purchased electricity = Purchased electricity/Total energy consumption Renewable energy consumption proportion = Purchased or self-generated renewable energy consumption / Total energy consumption; we did not purchase any renewable energy in 2022. The figure of consumption of natural gas and purchased electricity of 2022 does not include the portion consumed by affiliates stationed in the plant; the portion was deducted according to internal meter readings or by reference to the consumption percentage. | Item 8 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". |

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| 22 | <p>In 2022, Uni-President's total water withdrawal amounted to 4,198 thousand cubic meters Note, and the total water consumption 1,084 thousand cubic meters Note</p> <p>Note: 1 thousand cubic meters of water = 1 million liters of water</p> | 99 | <p>The total water withdrawal in 2022 (in thousands of cubic meters) includes tap water, spring water, reservoir water, and groundwater. The figure of tap water comes from the water bill from Taiwan Water Corporation; the figure of reservoir water from the bills from the Southern Region Water Resources Office; and the figure of spring water and groundwater from Internal water meter readings.</p> <p>Total water consumption in 2022 (in thousands of cubic meters) = total water withdrawal - total water discharge. The figure of total water discharge comes from internal water meter readings. The figure of other premises not installed with a water meter, i.e., offices and logistic centers, is estimated by the water discharge per person per day announced in the Sewage Treatment Plant Design and Instructions promulgated by the Construction and Planning Agency of the Ministry of the Interior in 2021.</p> <p>The figure of water withdrawal and water discharge for 2022 is net of the portion consumed by affiliates stationed in the plants; the portion was deducted in proportion to internal water meter readings.</p> | Item 9 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". |
| 23 | <p>In 2022, Uni-President sold a total of 1,294,679 metric tons of products.</p> <p>In 2022, Uni-President had 24 production sites located in Yungkuang General Plant, Xinshih General Plant, Taichung General Plant, Yangmei General Plant, Chungli General Plant, and Hukou Park, consisting of 23 food plants and one feed plant.</p> | 64 | <p>The weight of products sold in 2022 (in metric tons) is derived by taking the sales volume indicated in the table of monthly product sales volume and value, and multiplying it by the weight per product unit sold, and then by adding up the weight of product sold each month.</p> <p>The number of production sites in 2022 is the number of food production plants and feed plants audited according to the "Procedures for Auditing Internal Food plants on Quality" and the "Procedures for Internal Quality and Food Safety Audit".</p> | Item 10 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". |



Appendix VIII Limited Assurance Report Issued by the Accountant



會計師有限確信報告

資會綜字第 23002648 號

統一企業股份有限公司 公鑒：

本事務所受統一企業股份有限公司（以下稱「貴公司」）之委任，對 貴公司選定西元 2022 年度永續報告書所報導之關鍵績效指標（以下稱「所選定之關鍵績效指標」）執行確信程序。本會計師業已確信竣事，並依據結果出具有限確信報告。

標的資訊與適用基準

本確信案件之標的資訊係 貴公司上開所選定之關鍵績效指標，有關所選定之關鍵績效指標及其適用基準詳列於 貴公司西元 2022 年度永續報告書第 178 至 183 頁之「確信項目彙總表」。前述所選定之關鍵績效指標之報導範圍業於永續報告書第 150 頁之「報告期間、邊界與範疇」段落述明。

上開適用基準係為臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」與相關問答集及有關法令之規定、全球永續性報告協會(Global Reporting Initiatives, GRI) 發布之最新版 GRI 準則(GRI Standards)與行業補充指南，以及 貴公司依行業特性與其所選定之關鍵績效指標參採或自行設計其他基準。

管理階層之責任

貴公司管理階層之責任係依照臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」與相關問答集及有關法令之規定、GRI 發布之最新版 GRI 準則與行業補充指南，以及 貴公司依行業特性與其所選定之關鍵績效指標參採或自行設計其他基準，以編製永續報告書所選定之關鍵績效指標，且維持與所選定之關鍵績效指標編製有關之必要內部控制，以確保所選定之關鍵績效指標未存有導因於舞弊或錯誤之重大不實表達。

會計師之責任

本會計師係依照確信準則公報 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」，對所選定之關鍵績效指標執行確信工作，以發現前述資訊在所有重大方面是否有未依適用基準編製而須作修正之情事，並出具有限確信報告。

本會計師依照上述準則所執行之有限確信工作，包括辨認所選定之關鍵績效指標可能發生重大不實表達之領域，以及針對前述領域設計及執行程序。因有限確信案件取得

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之確信程度明顯低於合理確信案件取得者，就有限確信案件所執程序之性質及時間與適用於合理確信案件者不同，其範圍亦較小。

本會計師係依據所辨認之風險領域及重大性以決定實際執行確信工作之範圍，並依據本委任案件之特定情況設計及執行下列確信程序：

- 對參與編製所選定之關鍵績效指標之相關人員進行訪談，以瞭解編製前述資訊之流程、所應用之資訊系統，以及攸關之內部控制，以辨認重大不實表達之領域。
- 基於對上述事項之瞭解及所辨認之領域，對所選定之關鍵績效指標選取樣本進行包括查詢、觀察、檢查及重新執行等測試，以取得有限確信之證據。

此報告不對西元 2022 年度永續報告書整體及其相關內部控制設計或執行之有效性提供任何確信。

會計師之獨立性及品質管理規範

本會計師及本事務所已遵循會計師職業道德規範中有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及盡專業上應有之注意、保密及專業態度。

本事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用之法令有關之政策或程序。

先天限制

本案諸多確信項目涉及非財務資訊，相較於財務資訊之確信受有更多先天性之限制。對於資料之相關性、重大性及正確性等之質性解釋，則更取決於個別之假設與判斷。

有限確信結論

依據所執行之程序與所獲取之證據，本會計師並未發現所選定之關鍵績效指標在所有重大方面有未依前開基準編製而須作修正之情事。



其它事項

貴公司網站之維護係 貴公司管理階層之責任，對於確信報告於 貴公司網站公告後任何所選定之關鍵績效指標或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

資 誠 聯 合 會 計 師 事 務 所

會計師 趙永潔



2 0 2 3 年 7 月 2 6 日

