

# Appendix



|              |  |
|--------------|--|
| Appendix I   | ESG Information  |
| Appendix II  | GRI Standards Content Index  |
| Appendix III | Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies<br>Comparison Table of Emphasized Disclosure Required by Article 4 |
| Appendix IV  | Task Force on Climate-related Financial Disclosure (TCFD) Index  |
| Appendix V   | Human Rights and Children's Rights   |
| Appendix VI  | 2021 Assurance Item Summary  |
| Appendix VII | Independent Limited Assurance Report   |

## Appendix I – ESG Information

### TFDA- and TAF-Certified Laboratories

- ✓ **The Food Safety Laboratory and the QC Laboratory have obtained certification from the National Accreditation Foundation (TAF) and the Taiwan Food and Drug Administration (TFDA) in 2021.**

|                 | Food Safety Laboratory of the Food Safety Center | QC Laboratories |               |                |                |              |
|-----------------|--|-----------------|---------------|----------------|----------------|--------------|
|                 |  | Yongkang QC Lab | Xinshi QC Lab | Zhongli 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 test   |  |
|---|--|---|---|--|
|   | TFDA-certified Items<br><small>Note 2</small>  | TAF-certified Items<br><small>Note 3</small>  | TAF-certified Items   |  |
| Food Safety Laboratory of the Food Safety Center          | NA<br><small>Note 1</small>  | <ul style="list-style-type: none"> <li>• <math>\beta</math>2-agonists – 21 items</li> <li>• Tetracyclines – 7 items</li> <li>• Chloramphenicol – 4 items</li> <li>• Plasticizers – 18 items</li> <li>• Aflatoxin – 5 items</li> <li>• Heavy metals – 16 items</li> <li>• Nitrofurans metabolites (4 items)</li> </ul> | <ul style="list-style-type: none"> <li>• Pesticides – 380 items</li> <li>• Antibiotics and their metabolites – 16 items</li> <li>• Anticoccidial drugs – 5 items</li> <li>• Antioxidants – 11 items</li> <li>• Animal drugs – 48 items</li> <li>• Dimethyldithiocarbamate 1 item</li> </ul> | <ul style="list-style-type: none"> <li>• Heavy metals – 8 items (Applicable to environmental water)</li> </ul> |
| QC Laboratory (Yongkang/ Xinshi/ Zhongli/ Yangmei/ Hukou) | <ul style="list-style-type: none"> <li>• Microorganisms – 16 items</li> <li>• Moisture – 2 items</li> <li>• Crude ash – 2 items</li> <li>• Caffeine – 1 item</li> <li>• Solids – 1 item</li> </ul> | <ul style="list-style-type: none"> <li>• Microorganisms – 31 items</li> <li>• General ingredients – 14 items</li> <li>• Preservatives – 17 items</li> </ul>   | <ul style="list-style-type: none"> <li>• Microorganisms – 1 item (Applicable to aquatic feed products)</li> </ul>   |  |

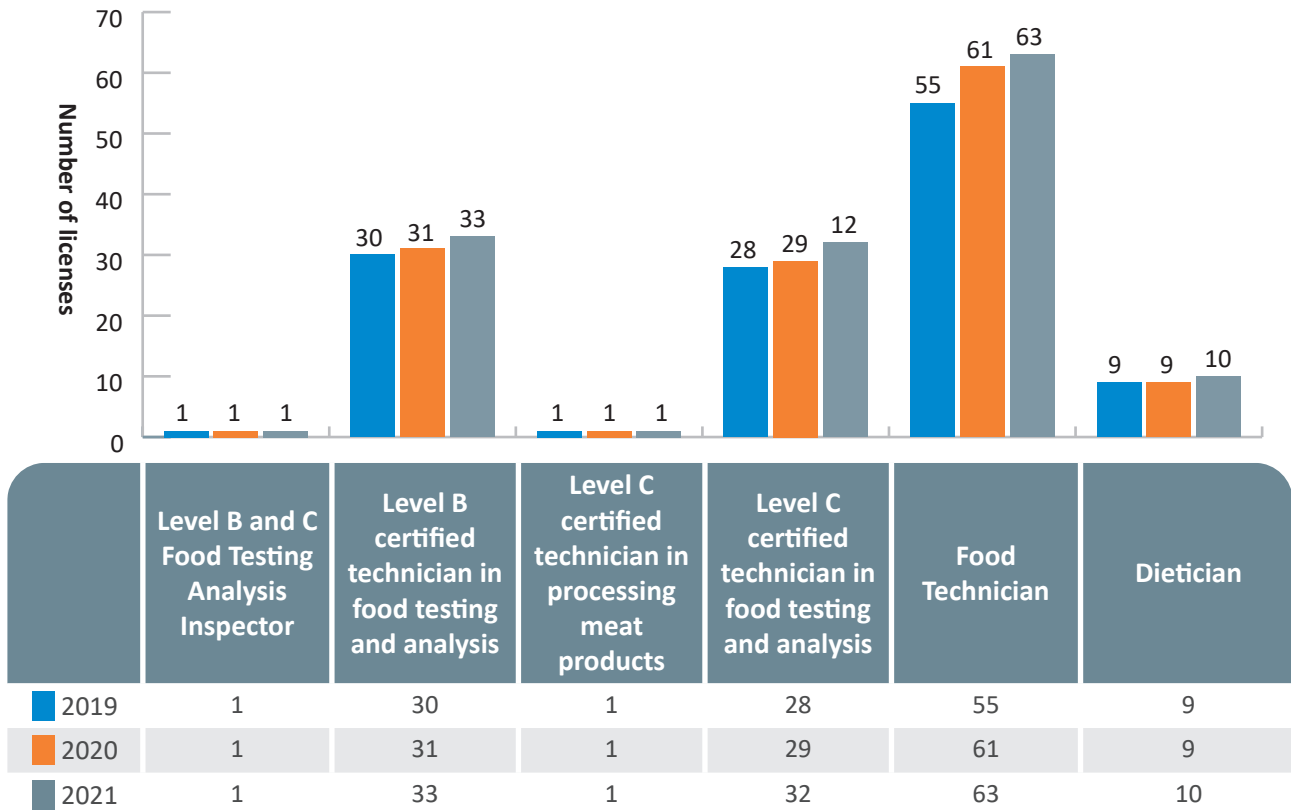
Note 1: The Food Safety Laboratory of the Food Safety Center has been certified by both the TAF and TFDA for nitrofurans metabolites and chloramphenicol. However, taking into account that TAF is more widely recognized internationally, after the TFDA certification expired in 2019, we stopped applying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

Note 2: All laboratories added new TIDA-certified items in 2020 – Xinshi Plant: Solids – 1 item, crude ash – 1 item; Hukou Plant: Microorganism – 2 items. There were new items in 2021.

Note 3: All laboratories added new TAF-certified items in 2021 – Food Safety Center Food Safety Laboratory: 2 items of lead and cadmium for heavy metals in fruits and vegetables, as 2 items of lead and cadmium for mushrooms.

## Food Safety-related Certificates and Licenses

### Professional Licenses and Certificates for the Past Three Years



### Latest Verification of the Management System of Each Plant

| Certification  | Plant   | Date of Acquisition of the Certification and its Validity |
|----------------|---|---|
| ISO 14001:2015 | Yongkang General Plant  | 2019/12/24–2022/12/23                                     |
|                | Xinshi General Plant  | 2020/12/12–2023/12/11                                     |
|                | Taichung General Plant  | 2019/12/24–2022/12/23                                     |
|                | Yangmei General Plant   | 2021/12/15–2024/12/14                                     |
|                | Zhongli General Plant   | 2022/2/5–2025/2/4   |
|                | Hukou plant   | 2020/2/6–2023/2/5   |
| ISO 22000:2005 | In 2021, 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 2021

### ✓ Yongkang General Plant 1 and Plant 2:

| Certification            | Corresponding General Plants                                      | Chinese Certificate/Translation  | Certificate Validity |
|--------------------------|---|--|----------------------|
| ISO 22000                | Yongkang General Plant 2  | Edible soybean oil (plastic bottle)  | 2023/12/20           |
| FSSC 22000               | Yongkang General Plant 2  | Ready-to-eat chow mein (including instant noodles in bags, snacks and bowls), with seasonings, sauces and meat seasoning pouches | 2022/05/05           |
|                          |   | Packets or bowls of non-fried life noodles and rice noodles, with seasonings, sauces and meat seasoning pouches                  |                      |
|                          |   | Dried uncooked noodles   |                      |
|                          | Yongkang General Plant 1  | Flour  | 2022/05/05           |
| Yongkang General Plant 2 | Life noodles (including in bags/bowls, seasonings/sauces in bags) | 2023/04/05   |                      |



Note: Life noodles are instant noodles

✓ **Xinshi General Plant:**

| Certification              | Chinese Certificate/Translation   | Certificate Validity |
|----------------------------|---|----------------------|
| FSSC 22000                 | Refrigerated non-carbonated beverages, including tea beverages, coffee and cereal beverages in cartons. | 2022/04/11           |
|                            | 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   |                      |
|                            | Frozen cooked sausages in plastic bags  |                      |
|                            | Frozen cooked ham in plastic bags   |                      |
|                            | Frozen cooked hot dogs in plastic bags  |                      |
|                            | Frozen dumplings  | 2023/03/16           |
|                            | Frozen cooked meatballs   |                      |
|                            | Refrigerated cooked dumplings and buns  |                      |
|                            | Ice cubes in plastic bags   | 2023/03/15           |
|                            | Slushy in plastic cups  |                      |
|                            | Popsicles in plastic packaging  |                      |
| 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 fresh milk, 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: Plants that make edible ice cubes are Hukou Ice Cube Plant (2023/4/5) and Wugu Ice Cube Plant (2024/7/2)

### ✓ Zhongli General Plant:

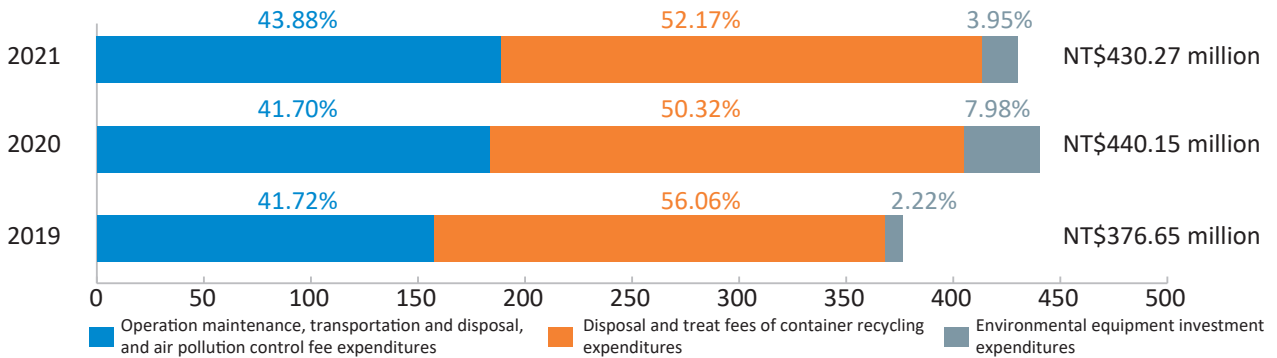
| Certification | Chinese Certificate/Translation   | Certificate Validity |
|---------------|---|----------------------|
| FSSC 22000    | Preservable loaf  | Note                 |
|               | Preservable bread, baked cake (vanilla cake and sponge cake), croissants, pancakes and steamed cake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

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



### ■ Diverse Health Products

| Year  | 2019 | 2020 | 2021 |
|---|------|------|------|
| Sugar-free or no additional sugar products                    | 21   | 23   | 27   |
| Products containing sodium not more than 2,000 mg per serving | 30   | 31   | 31   |

## Environmental Expenditures for the Past 3 Years



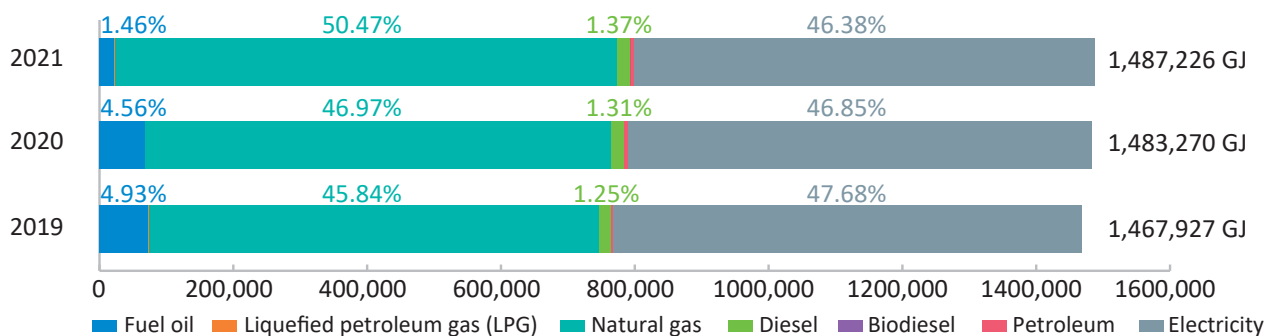
## Energy Consumption

| Item  | Subitem                       | Unit           | 2019    | 2020    | 2021    |
|---|-------------------------------|----------------|---------|---------|---------|
|  Non-renewable energy use     | Electricity                   | thousand kWh   | 194,398 | 192,982 | 191,553 |
|   | Fuel oil                      | Kiloliter      | 1,800   | 1,682   | 540     |
|   | Diesel                        |                | 522     | 552     | 554     |
|   | Biodiesel                     |                | 0       | 0       | 0       |
|   | Petroleum                     |                | 125     | 139     | 141     |
|   | Liquefied petroleum gas (LPG) |                | 10      | 6       | 4       |
|   | Natural gas (NG)              | m <sup>3</sup> | 20,090  | 20,800  | 20,644  |
|  Self-generating green power | Solar PC power generation     | kWh            | 8,605   | 8,169   | 7,064   |
|   | Wind power                    | kWh            | 70      | 0       | 71      |

Note:

- The purchased energy is calculated according to the bill, while self-produced energy is calculated according to the meter reading result.
- The scope of inventory in 2019 and 2020 included Yongkang General Plant, Xinshi General Plant (including the ice product plant and cold food plant), Taichung General Plant, Yangmei General Plant (including Ruifang Mineral Water Plant) and Zhongli General Plant (including Madou Bread Plant), TMR, logistics warehouses, Taipei branch, and Hukou Plant. As required by ISO 14064-1:2006, the inventory was conducted using the operational control approach.
- The scope of inventory in 2021 included Yongkang General Plant, Xinshi General Plant (including the ice product plant and cold food plant), Taichung General Plant, Yangmei General Plant (including Ruifang Mineral Water Plant) and Zhongli General Plant (including Madou Bread Plant), TMR, logistics warehouses, Taipei branch, Kaohsiung Office, Neihu Office, Wugu Office, and Hukou Plant (including the ice cube factory). Moreover, we also completed inventories using the operational control approach, as required by ISO 14064-1:2018, with the data verified by SGS.

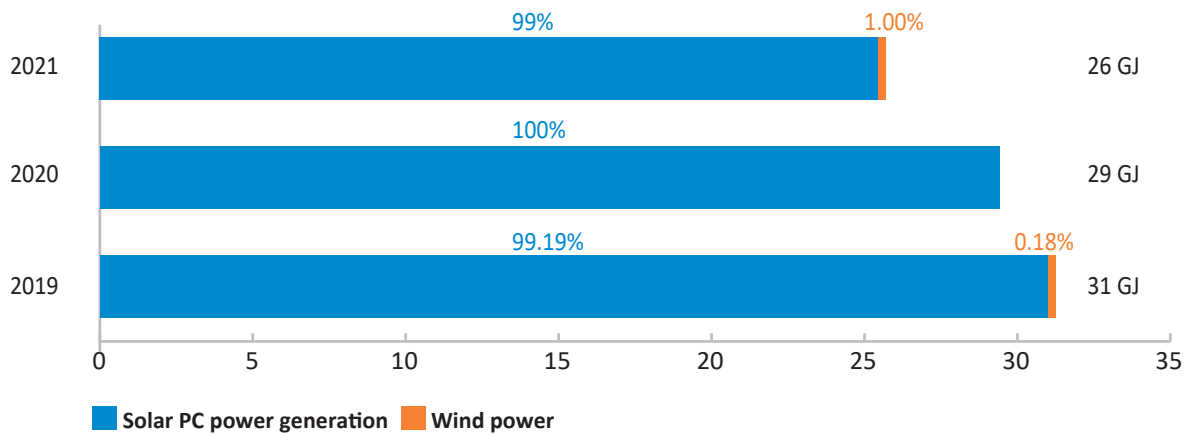
## Non-renewable Energy Consumption (GJ)



Note:

- The calorific value conversion factor is based on the latest calorific value of energy products announced by the Bureau of Energy, Ministry of Economic Affairs.
- The proportion of gasoline to non-renewable energy consumption from 2019 to 2021 will be 0.28%, 0.31%, and 0.31%
- No raw diesel was used from 2019 to 2021

## Renewable Energy Generation



Note:

- In 2020 wind power generation was used, as the equipment did not generate electricity. It has been planned that renewable energy equipment used at the plant will be installed to meet the legal obligations in the next 5 years.
- The calorific value conversion factor is based on the latest calorific value of energy products announced by the Bureau of Energy, Ministry of Economic Affairs.

## GHG Emission Data for the Past 3 Years

| Item   | Unit  | 2019    | 2020    | 2021      |
|--|---|---------|---------|-----------|
| Scope 1 (Direct emissions)                           | Metric tons CO <sub>2</sub> e/<br>year      | 56,549  | 59,724  | 58,384    |
| Scope 2 (Indirect emissions_purchased electricity)   |   | 103,614 | 98,228  | 96,160    |
| Scope 3 (Indirect emissions_other) <sup>Note 6</sup> |   | -       | -       | 1,391,235 |
| Total volume   |   | 160,163 | 157,952 | 1,545,779 |
| Scope 1 & Scope 2<br>GHG emission intensity          | Metric tons<br>CO <sub>2</sub> e/10 million | 39.28   | 37.72   | 36.25     |
| Scope 3<br>GHG emission intensity                    |   | -       | -       | 326.37    |

Note:

- The scope of inventory in 2019 and 2020 included Yongkang General Plant, Xinshi General Plant (including the ice product plant and cold food plant), Taichung General Plant, Yangmei General Plant (including Ruifang Mineral Water Plant) and Zhongli General Plant (including Madou Bread Plant), TMR, logistics warehouses, Taipei branch, and Hukou Plant. As required by ISO 14064-1:2006, the inventory was conducted using the operational control approach.
- The scope of inventory in 2021 included Yongkang General Plant, Xinshi General Plant (including the ice product plant and cold food plant), Taichung General Plant, Yangmei General Plant (including Ruifang Mineral Water Plant) and Zhongli General Plant (including Madou Bread Plant), TMR, logistics warehouses, Taipei branch, Kaohsiung Office, Neihu Office, Wugu Office, and Hukou Plant (including the ice cube factory). Moreover, we also completed inventories using the operational control approach, as required by ISO 14064-1:2018, with the data verified by an external unit.
- Types of GHG covered: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, SF<sub>6</sub>.
- Before 2021, Uni-President used the Taiwan's GHG management policy, with 2005 set as the base year. The total carbon emissions of Scope 1 and Scope 2 on the base year were 236,527 metric tons of CO<sub>2</sub>e. In 2021, in response to ISO 14064-1: 2018 standard, we conducted Scope 3 (category 3-6) emission source identification and inventory. Given this, we have set 2021 as the base year.
- At present, our electricity purchased externally is handled in accordance with the electricity emission coefficients announced by Bureau of Energy, Ministry of Economic Affairs. As the 2021 electricity emission coefficients have not yet been announced, we used the figure of 0.502kg of CO<sub>2</sub>e announced in 2020 as the calculation parameter. Other emission parameters mostly adopted the "GHG Emission Coefficient Management Table Version 6.0.4" announced by the Ministry of Economic Affairs in June 2019 and applicable coefficients announced by the IPCC. As the warming potential of various types of GHGs have different degrees of climate impact, after calculating emissions of various types of GHG sources, they are then multiplied by the GWP value to convert to carbon dioxide equivalent (CO<sub>2</sub>e). The current GWP value is based on the Fifth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC) 2013. The selection of GWP will be adjusted in the future in accordance with the regulations of government agencies.
- We began to make inventories on Scope 3 GHG emissions in 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.



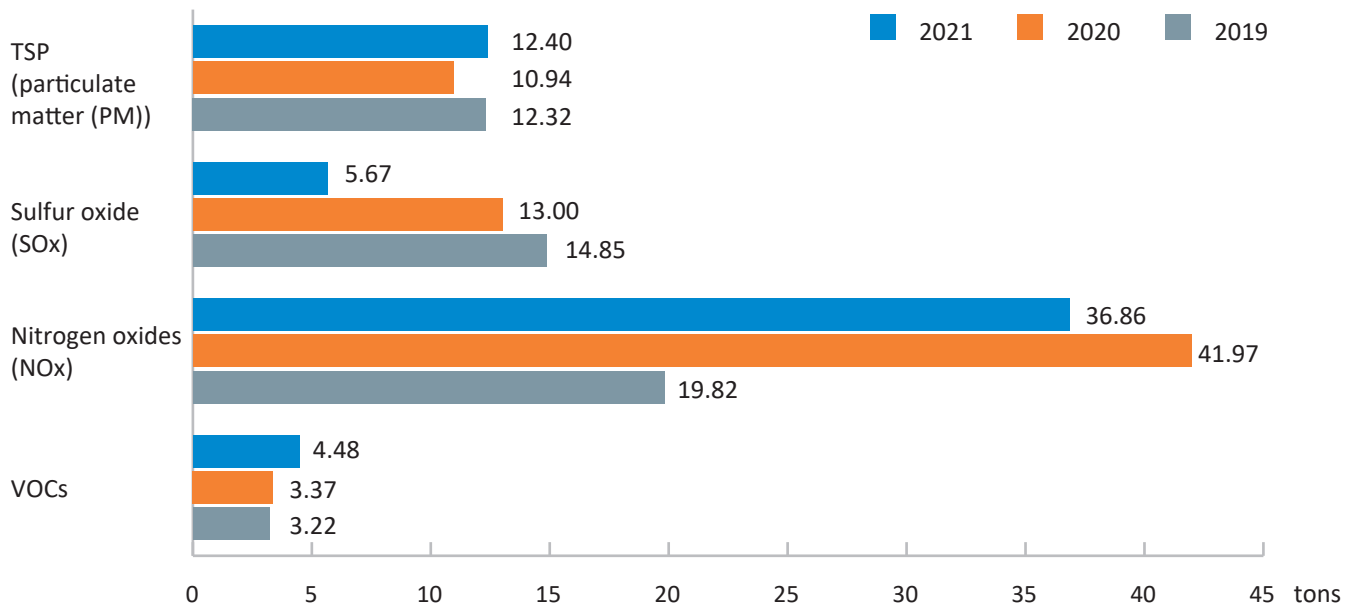
## Use of Water Resources for the Past 3 Years

| Item                   | Subitem   | Unit                            | 2019  | 2020  | 2021  |
|------------------------|---|---------------------------------|-------|-------|-------|
| Water withdrawal       | Surface water (spring water)  | Million liters                  | 143   | 159   | 140   |
|                        | Surface water (canal water/reservoir water)   |                                 | 372   | 295   | 370   |
|                        | Underground (well water)  |                                 | 18    | 23    | 62    |
|                        | Third-party water (tap water)   |                                 | 3,629 | 3,721 | 3,661 |
|                        | Total water withdrawal  |                                 | 4,162 | 4,199 | 4,233 |
|                        | Water intake intensity <sup>Note 5</sup>  | Million liters/<br>\$10 million | 1.02  | 1.00  | 0.99  |
| Water discharge volume | Wastewater discharge covering Yongkang Plant, Xinshi Plant, Taichung Plant, Yangmei Plant, Zhongli Plant, and Hukou Plant | Million liters                  | 3,191 | 3,237 | 3,228 |
| Water quality          | Average COD concentration   | mg/L                            | 32.87 | 32.68 | 29.62 |
|                        | BOD   |                                 | 9.54  | 9.16  | 5.55  |
|                        | COD equivalent reduction  | Thousand tons                   | 4.65  | 7.36  | 5.95  |
|                        | Average COD equivalent reduction  | %                               | 97.80 | 98.58 | 98.42 |

Note:

- All water types are fresh water ( $\leq 1,000$  mg/L TDS) Municipal water supply is calculated according to the annual water bill, whereas surface water and ground water 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, Yongkang Plant and Xinshi Plant 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. Yongkang General Plant, Xinshi General Plant – Yanshui River; Yangmei General Plant – Shezi River; Hukou Plant – Xinfeng River; Taichung General Plant – sewage treatment plant of Taichung Industrial Park; Zhongli General Plant – sewage treatment plant of Zhongli 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, Yongkang Plant and Xinshi Plant were listed as moderate water-risk areas this year via an internal comprehensive assessment.
- The denominator of water intake intensity is Uni-President's operating revenue for each year

## Air Pollution Emissions for the Past 3 years



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

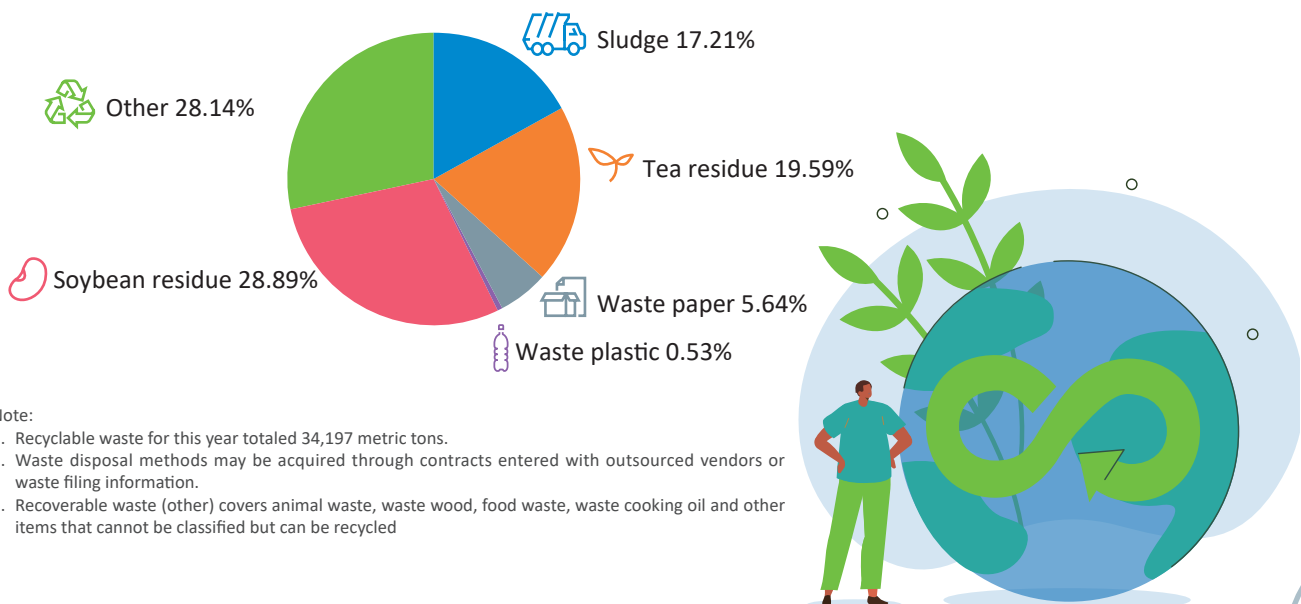
## Waste Generated and Disposed of for the Past 3 Years

| Item                              | Subitem                                    | Treatment method                              | Unit                     | 2019  | 2020   | 2021  |
|-----------------------------------|--|---|--------------------------|-------|--------|-------|
| Non-hazardous waste volume        | General waste (non-recyclable)             | Incineration (including energy recovery)      | Metric tons              | 1,535 | 1,540  | 1,554 |
|                                   | Recyclable waste (sludge)                  | Biological treatment, composting              |                          | 8,490 | 6,872  | 5,887 |
|                                   | Recyclable waste (tea residue)             | Fertilizers                                   |                          | 7,213 | 6,949  | 6,698 |
|                                   | Recyclable waste (wastepaper)              | Recycling                                     |                          | 1,947 | 1,875  | 1,927 |
|                                   | Recyclable waste (waste plastic)           | Recycling                                     |                          | 181   | 166    | 182   |
|                                   | Recyclable waste (soybean residue)         | Feed  |                          | 9,940 | 10,863 | 9,881 |
|                                   | Recyclable waste (other)                   | Composting, reuse of raw materials, recycling |                          | 8,933 | 9,638  | 9,622 |
| Hazardous waste volume            | Organic experimental wastes and pesticides | Incineration (including energy recovery)      |                          | 2.58  | 2.99   | 3.00  |
| Waste intensity <sup>Note 5</sup> |  |   | Metric tons/\$10 million | 9.38  | 9.05   | 8.39  |

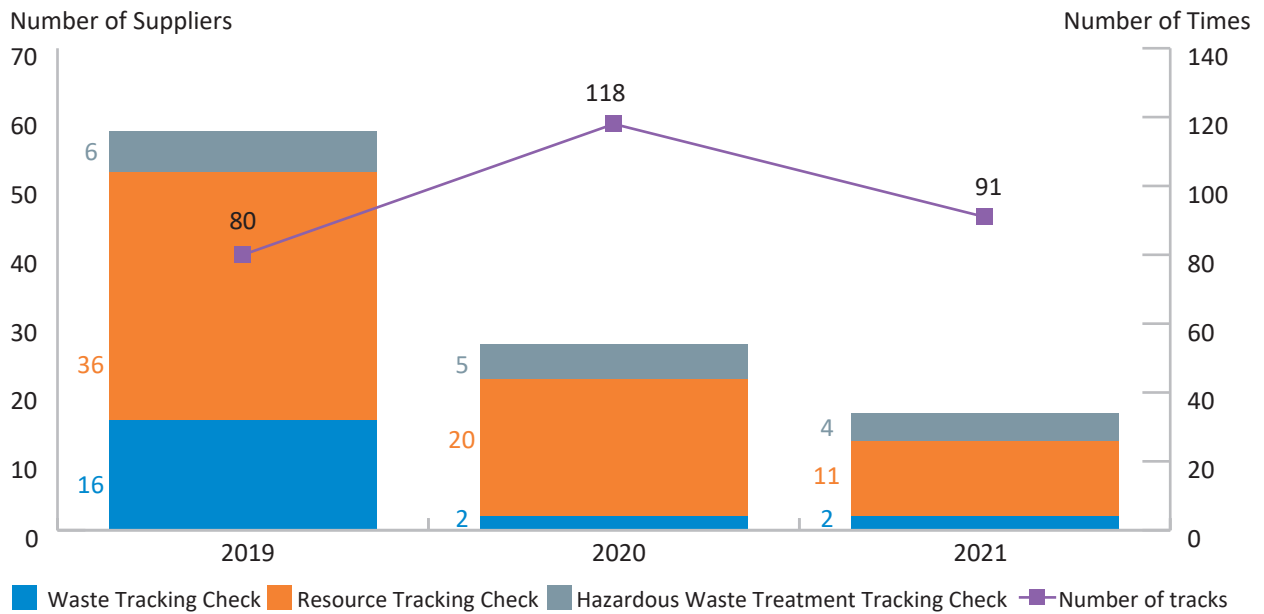
Note:

- All waste is disposed of by an outsourced vendor.
- Waste disposal methods are acquired through contracts entered with outsourced vendors or waste filing information
- Sludge in recoverable waste includes organic sludge, food processing sludge; other recoverable waste covers animal waste, food waste, waste cooking oil, and other recoverable waste that cannot be specifically classified
- Hazardous waste in 2021 included organophosphate pesticide wastes
- The denominator of waste intensity is the Uni-President's operating revenue for each year
- 2021 (Hukou Plant) ISO14001 implementation plan – waste plastic packaging bags for food recycled and reused, reducing garbage removal volume by 1% verified by the Metal Industries Research and Development Center.
- In 2020, (Hukou Plant) ISO 14001 implementation plan – packaging bags for food plant reused, reducing garbage removal volume by 16.5 tons/year, verified by the Metal Industries Research and Development Center.

## 2021 Ratio of Recyclable Waste by Type

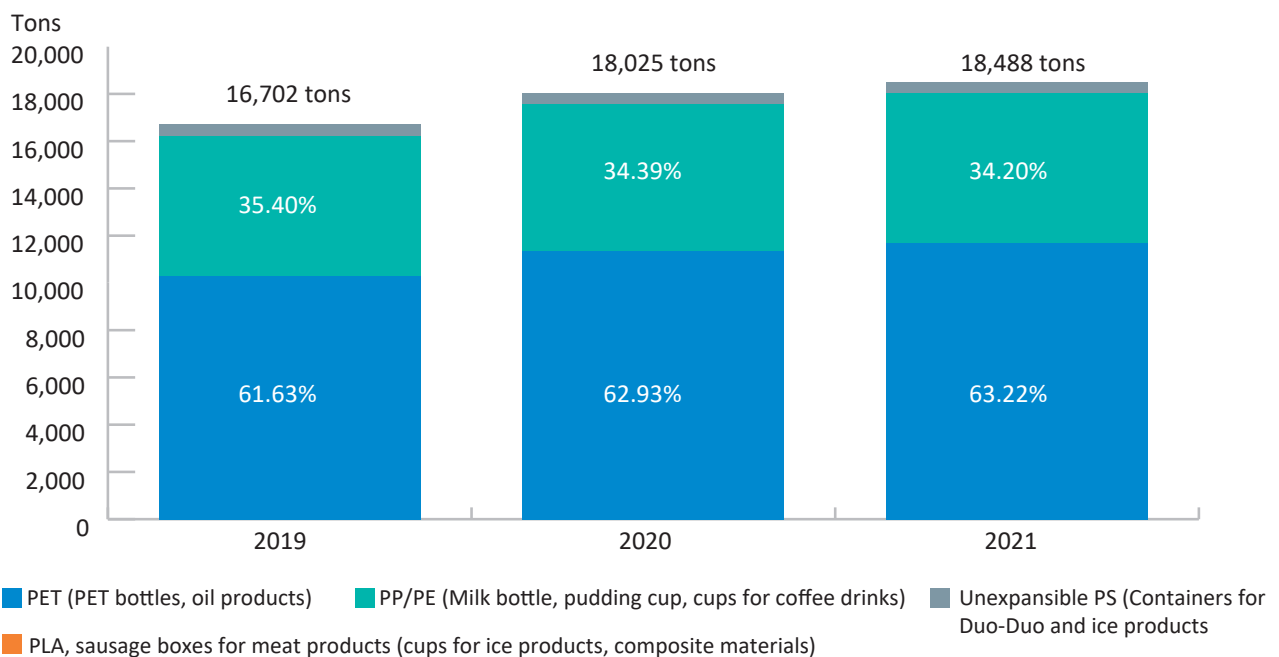


## Tracking of Flow of Waste and Resources for the Past 3 Years



Note: In 2021, without breaching the Company's Waste Management Measures that specify that at least one visit to the waste treatment facility must be performed each year, still impacted by COVID-19, the number of inspections decreased compared to last year. However, it did not affect waste treatment results and all waste treatment facilities passed the inspection this year.

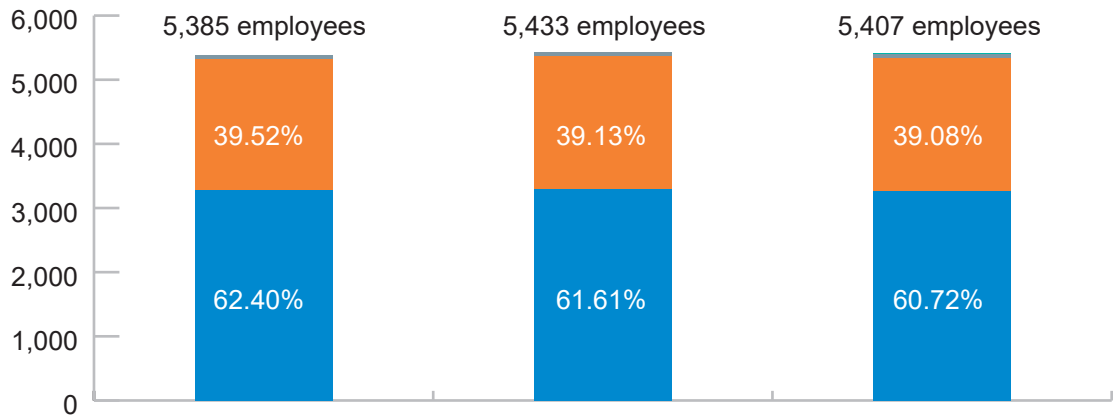
## Plastic Use in Products for the Past 3 Years



Note:

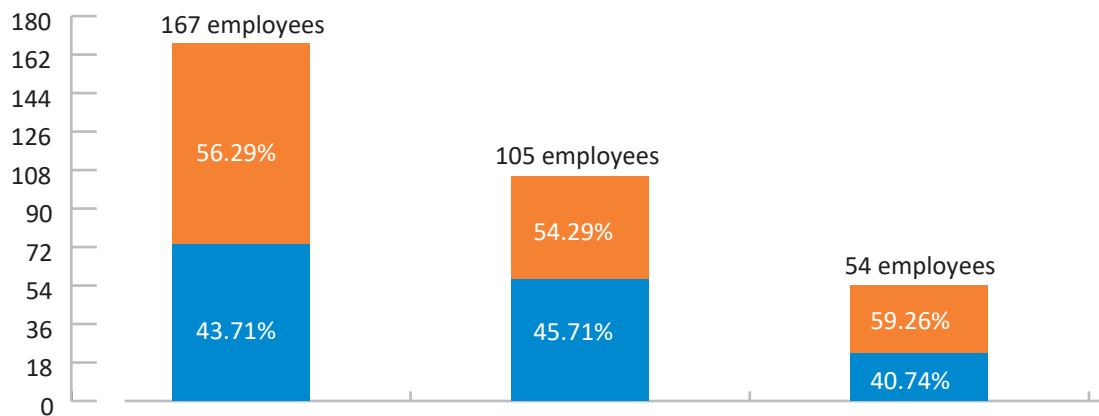
- In 2021, oil containers were incorporated in the inventory of the use of PET plastics.
- PLA cups for ice products accounted for 0.03% of plastic use in 2019, 0.02% in 2020 and 0.01% in 2021.

## No. of Full Time Employees



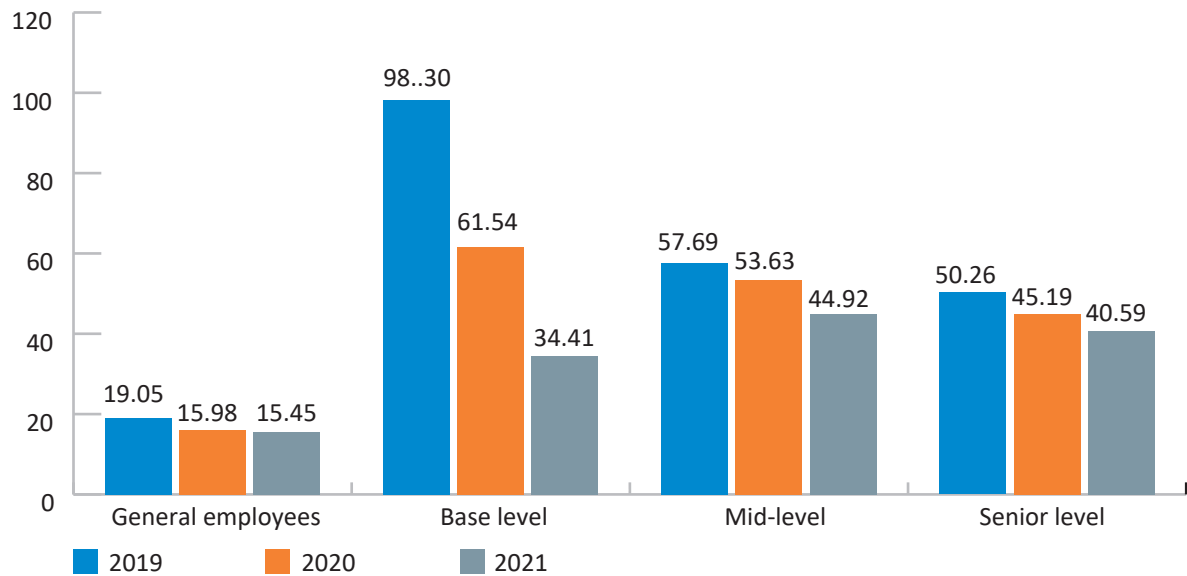
|                                | 2019  | 2020  | 2021  |
|--------------------------------|-------|-------|-------|
| Non-Taiwanese female employees | 6     | 6     | 5     |
| Non-Taiwanese male employees   | 58    | 59    | 60    |
| Taiwanese female employees     | 2,034 | 2,069 | 2,081 |
| Taiwanese male employees       | 3,287 | 3,299 | 3,261 |

## No. of Part Time Employees



|                                | 2019 | 2020 | 2021 |
|--------------------------------|------|------|------|
| Non-Taiwanese female employees | 0    | 0    | 0    |
| Non-Taiwanese male employees   | 0    | 0    | 0    |
| Taiwanese female employees     | 94   | 57   | 32   |
| Taiwanese male employees       | 73   | 48   | 22   |

## ■ Average Employee Training Hours for the Past 3 Years



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

| Employee Occupational Safety and Health Statistics  | 2019       | 2020       | 2021                   |
|---|------------|------------|------------------------|
| Total hours worked (unit: hours)  | 10,681,971 | 10,844,125 | 11,544,393             |
| Persons affected by general occupational injury <sup>Note 1</sup>                             | 9          | 5          | 4                      |
| Persons affected by severe occupational injury <sup>Note 2</sup>                              | 0          | 0          | 1                      |
| No. of deaths   | 0          | 0          | 0                      |
| Total number of recordable occupational injuries (persons)                                    | 9          | 5          | 5                      |
| Number of working days lost   | 262        | 479        | 546                    |
| Deaths caused by occupational injuries <sup>Note 3</sup>                                      | -          | -          | -                      |
| Rate of severe occupational injuries <sup>Note 4</sup>  | -          | -          | 0.09                   |
| Rate of recordable occupational injuries (Disabling Frequency Rate) <sup>Note 5</sup>         | 0.84       | 0.46       | 0.43                   |
| Disabling injury frequency rate of the food and feed manufacturing industry <sup>Note 8</sup> | 2.28       | 2.71       | 3.27 <sup>Note 9</sup> |
| Ratio of number of working days lost (Disabling injury severity rate) <sup>Note 6</sup>       | 24         | 44         | 47                     |
| Disabling injury severity rate of the food and feed manufacturing industry <sup>Note 8</sup>  | 107        | 74         | 67 <sup>Note 9</sup>   |
| Frequency–severity indicator <sup>Note 7</sup>  | 0.14       | 0.14       | 0.14                   |
| Frequency–severity indicator of the food and feed manufacturing industry                      | 0.49       | 0.45       | 0.47 <sup>Note 9</sup> |

| Occupational Safety and Health Statistics for Workers   | 2019       | 2020       | 2021                   |
|---|------------|------------|------------------------|
| Total hours worked (unit: hours)  | 11,478,932 | 11,569,066 | 12,351,226             |
| Persons affected by general occupational injury <sup>Note 1</sup>                             | 9          | 5          | 4                      |
| Persons affected by severe occupational injury <sup>Note 2</sup>                              | 0          | 0          | 1                      |
| No. of deaths   | 0          | 0          | 0                      |
| Total number of recordable occupational injuries (persons)                                    | 9          | 5          | 5                      |
| Number of working days lost   | 262        | 479        | 546                    |
| Deaths caused by occupational injuries <sup>Note 3</sup>                                      | -          | -          | -                      |
| Rate of severe occupational injuries <sup>Note 4</sup>  | -          | -          | 0.08                   |
| Rate of recordable occupational injuries (Disabling Frequency Rate) <sup>Note 5</sup>         | 0.78       | 0.43       | 0.40                   |
| Disabling injury frequency rate of the food and feed manufacturing industry <sup>Note 8</sup> | 2.28       | 2.71       | 3.27 <sup>Note 9</sup> |
| Ratio of number of working days lost (Disabling injury severity rate) <sup>Note 6</sup>       | 22         | 41         | 44                     |
| Disabling injury severity rate of the food and feed manufacturing industry <sup>Note 8</sup>  | 107        | 74         | 67 <sup>Note 9</sup>   |
| Frequency–severity indicator <sup>Note 7</sup>  | 0.13       | 0.13       | 0.13                   |
| Frequency–severity indicator of the food and feed manufacturing industry                      | 0.49       | 0.45       | 0.47 <sup>Note 9</sup> |

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 2021 is in accordance with the Occupational Safety and Health Administration, Ministry of Labor

## Appendix II GRI Standard Index

| Topic                                     | Disclosure             | Page   | Corresponding Section and Notes            |  |
|---|------------------------|--|--|--|
| General Disclosure                        |                        |  |  |  |
| GRI 102:<br>General<br>Disclosure<br>2016 | Organizational profile |  |  |  |
|   | GRI 102-1              | Name of the organization                                     | 22   | About Uni-President  |
|   | GRI 102-2              | Activities, brands, products, and services                   | 22   | About Uni-President  |
|   | GRI 102-3              | Location of headquarters                                     | 22   | About Uni-President  |
|   | GRI 102-4              | Location of operations                                       | 22   | About Uni-President  |
|   | GRI 102-5              | Ownership and legal form                                     | 22   | About Uni-President  |
|   | GRI 102-6              | Markets served   | 22   | About Uni-President  |
|   | GRI 102-7              | Scale of the organization                                    | 22   | About Uni-President  |
|   | GRI 102-8              | Information on employees and other workers                   | 96, 137                                    | 4.1 Talent Development Management Appendix I – ESG Information Table |
|   | GRI 102-9              | Supply chain   | 48-53                                      | 2.3 Supplier Management  |
|   | GRI 102-10             | Significant changes to the organization and its supply chain | NA   | No significant changes during the reporting period                   |
|   | GRI 102-11             | Precautionary Principle or approach                          | 32   | 1.5 Risk Management Control  |
|   | GRI 102-12             | External initiatives   | 21   | Respond to sustainability initiatives in a proactive manner          |
|   | GRI 102-13             | Membership of associations                                   | 24   | About Uni-President  |
|   | Strategy               |  |  |  |
|   | GRI 102-14             | Statement from senior decision-maker                         | 4-7  | Message from the Operator  |
|   | Ethics and integrity   |  |  |  |
|   | GRI 102-16             | Values, principles, standards, and norms of behavior         | 26   | 1.1 Transparent and Ethical Enterprise Commitment                    |
| Governance                                |                        |  |  |  |
| GRI 102-18                                | Governance structure   | 27-29  | 1.2 Implementation of Corporate Governance |  |

| Topic                                     | Disclosure             | Page   | Corresponding Section and Notes |  |
|---|------------------------|--|---------------------------------|--|
| GRI 102:<br>General<br>Disclosure<br>2016 | Stakeholder engagement |  |                                 |  |
|   | GRI 102-40             | List of stakeholder groups                                 | 12-18                           | Material Topic Analysis and Response Stakeholder Engagement  |
|   | GRI 102-41             | Collective bargaining agreements                           | 101                             | 4.1 Talent Development Management  |
|   | GRI 102-42             | Identifying and selecting stakeholders                     | 17-18                           | Stakeholder engagement   |
|   | GRI 102-43             | Approach to stakeholder engagement                         | 17-18                           | Stakeholder engagement   |
|   | GRI 102-44             | Key topics and concerns raised                             | 12-16                           | Material Topic Analysis and Response   |
|   | Reporting practice     |  |                                 |  |
|   | GRI 102-45             | Entities included in the consolidated financial statements | 124                             | About This Report  |
|   | GRI 102-46             | Defining report content and topic boundaries               | 124                             | About This Report  |
|   | GRI 102-47             | List of material issues                                    | 12-16                           | Material Topic Analysis and Response   |
|   | GRI 102-48             | Restatements of information                                | NA                              | Previous information not been re-edited  |
|   | GRI 102-49             | Changes in reporting                                       | NA                              | There is no significant change in the reporting boundary and scope compared with the previous report |
|   | GRI 102-50             | Reporting period   | 124                             | About This Report  |
|   | GRI 102-51             | Date of most recent report                                 | 125                             | About This Report  |
|   | GRI 102-52             | Reporting cycle  | 125                             | About This Report  |
|   | GRI 102-53             | Contact point for questions regarding the report           | 125                             | About This Report  |
|   | GRI 102-54             | Claims of reporting in accordance with the GRI Standards   | 124                             | About This Report  |
|   | GRI 102-55             | GRI content index  | 140-144                         | Appendix II GRI Standard Index   |
|   | GRI 102-56             | External assurance   | 152-153                         | Appendix VII Independent Limited Assurance Report  |



## Material Topic

### Food safety

|  |           |   |              |  |
|--|-----------|---|--------------|--|
| GRI 416:<br>Customer Health<br>and Safety 2016 | GRI 103-1 | Explanation of the material topic and its Boundary  | 12-16        | Material Topic Analysis and Response                     |
|  | GRI 103-2 | The management approach and its components  | 37-38, 39-47 | 2.1 Food Safety Commitment<br>2.2 Food Safety Management |
|  | GRI 103-3 | Evaluation of the management approach   | 37-38, 39-47 | 2.1 Food Safety Commitment<br>2.2 Food Safety Management |
|  | GRI 416-1 | Assessment of the health and safety impacts of product and service categories                 | 39-47        | 2.2 Food Safety Management                               |
|  | GRI 416-2 | Incidents of non-compliance concerning the health and safety impacts of products and services | 37-38        | 2.1 Food Safety Commitment                               |

### Regulatory compliance

|  |           |  |        |   |
|--|-----------|--|--------|---|
| GRI 103:<br>Management<br>Approach 2016      | GRI 103-1 | Explanation of the material topic and its Boundary                       | 12-16  | Material Topic Analysis and Response  |
|  | GRI 103-2 | The management approach and its components                               | 26, 31 | 1.1 Transparent and Ethical Enterprise Commitment<br>1.4 Strict regulatory compliance |
|  | GRI 103-3 | Evaluation of the management approach                                    | 26, 31 | 1.1 Transparent and Ethical Enterprise Commitment<br>1.4 Strict regulatory compliance |
| GRI 307:<br>Environmental<br>Compliance 2016 | GRI 307-1 | Non-compliance with environmental laws and regulations                   | 31     | 1.4 Strict regulatory compliance  |
| GRI 419:<br>Socioeconomic<br>Compliance 2016 | GRI 419-1 | Non-compliance with laws and regulations in the social and economic area | 31     | 1.4 Strict regulatory compliance  |

### Ethical management

|   |           |  |        |   |
|---|-----------|--|--------|---|
| GRI 103:<br>Management<br>Approach 2016 | GRI 103-1 | Explanation of the material topic and its Boundary                       | 12-16  | Material Topic Analysis and Response  |
|   | GRI 103-2 | The management approach and its components                               | 26, 30 | 1.1 Transparent and Ethical Enterprise Commitment<br>1.3 Insist on Ethical Management |
|   | GRI 103-3 | Evaluation of the management approach                                    | 26, 30 | 1.1 Transparent and Ethical Enterprise Commitment<br>1.3 Insist on Ethical Management |
| GRI 205:<br>Anti-corruption<br>2016     | GRI 205-2 | Communication and training about anti-corruption policies and procedures | 30     | 1.3 Insist on Ethical Management  |
|   | GRI 205-3 | Confirmed incidents of corruption and actions taken                      | 30     | 1.3 Insist on Ethical Management  |

### Operational environment management

|   |           |  |       |   |
|---|-----------|--|-------|---|
| GRI 103:<br>Management<br>Approach 2016 | GRI 103-1 | Explanation of the material topic and its Boundary | 12-16 | Stakeholder engagement<br>3.1 Environmental Management Responsibility |
|   | GRI 103-2 | The management approach and its components         | 63    | 3.1 Environmental Management Responsibility                           |
|   | GRI 103-3 | Evaluation of the management approach              | 63    | 3.1 Environmental Management Responsibility                           |

### Material Topic

#### Operational environment management

|   |           |   |             |  |
|---|-----------|---|-------------|--|
| GRI 302:<br>Energy 2016                 | GRI 302-1 | Energy consumption within the organization  | 76, 132-133 | 3.2 Climate Change and Energy Management<br>Appendix I – ESG Information   |
| GRI 303:<br>Water and<br>effluents 2018 | GRI 303-1 | Interactions with water as a shared resource  | 82-84       | 3.3 Water Resources Management   |
|   | GRI 303-2 | Management of water discharge-related impacts   | 82, 87      | 3.3 Water Resources Management   |
|   | GRI 303-3 | Water withdrawal  | 85, 134     | 3.3 Water Resources Management<br>Appendix I – ESG Information   |
|   | GRI 303-4 | Water discharge   | 87, 134     | 3.3 Water Resources Management<br>Appendix I – ESG Information   |
| GRI 305:<br>Emissions 2016              | GRI 305-1 | Direct (Scope 1) GHG emissions  | 77, 79, 133 | 3.2 Climate Change and Energy Management<br>Appendix I – ESG Information   |
|   | GRI 305-2 | Energy indirect (Scope 2) GHG emissions   | 77, 79, 133 | 3.2 Climate Change and Energy Management<br>Appendix I – ESG Information   |
|   | GRI 305-4 | GHG emission intensity  | 77, 79, 133 | 3.2 Climate Change and Energy Management<br>Appendix I – ESG Information   |
|   | GRI 305-5 | Reduction of GHG emissions  | 80-81       | 3.2 Climate Change and Energy Management   |
|   | GRI 305-7 | Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions | 89, 134     | 3.4 Pollution prevention and management<br>Appendix I – ESG Information  |
| GRI 306:<br>Waste 2020                  | GRI 306-1 | Waste generation and significant waste-related impacts  | 90          | 3.4 Pollution prevention and management  |
|   | GRI 306-2 | Management of significant waste-related impacts   | 90          | 3.4 Pollution Prevention and Management<br>Appendix I ESG Information Sheet  |
|   | GRI 306-3 | Waste generated   | 89, 135     | 3.4 Pollution prevention and management<br>Appendix I ESG Information<br>Pollution Prevention and Management<br>Appendix I – ESG Information |
|   | GRI 306-4 | Waste diverted from disposal  | 89, 135     | 3.4 Pollution Prevention and Management<br>Appendix I ESG Information Sheet  |
|   | GRI 306-5 | Waste directed to disposal  | 89, 135     | 3.4 Pollution prevention and management<br>Appendix I – ESG Information  |

#### Packaging Material Management

|   |           |  |       |   |
|---|-----------|--|-------|---|
| GRI 103:<br>Management<br>Approach 2016 | GRI 103-1 | Explanation of the material topic and its Boundary | 12-16 | Stakeholder engagement<br>3.1 Environmental Management Responsibility |
|   | GRI 103-2 | The management approach and its components         | 64    | 3.1 Environmental Management Responsibility                           |
|   | GRI 103-3 | Evaluation of the management approach              | 64    | 3.1 Environmental Management Responsibility                           |

### Non-Material Topic

|  |           |   |             |   |
|--|-----------|---|-------------|---|
| GRI 201:<br>Economic<br>Performance 2016                 | GRI 201-1 | Direct economic value generated and distributed   | 23          | About Uni-President   |
|  | GRI 201-2 | Financial implications and other risks and opportunities due to climate change                                | 71-75       | 3.2 Climate Change and Energy Management  |
| GRI 308:<br>Supplier<br>Environmental<br>Assessment 2016 | GRI 308-2 | Negative environmental impacts in the supply chain and actions taken  | 48-53       | 2.3 Supplier Management   |
| GRI 401:<br>Employment 2016                              | GRI 401-1 | New employee hires and employee turnover  | 96          | 4.1 Talent Development Management   |
|  | GRI 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees            | 100         | 4.1 Talent Development Management   |
| GRI 403:<br>Occupational health<br>and safety 2018       | GRI 403-1 | Occupational health and safety management system  | 102-109     | 4.2. Occupational health and safety   |
|  | GRI 403-2 | Hazard identification, risk assessment, and incident investigation  | 102-109     | 4.2. Occupational health and safety   |
|  | GRI 403-3 | Occupational health services  | 102-109     | 4.2. Occupational health and safety   |
|  | GRI 403-4 | Worker participation, consultation, and communication on occupational health and safety                       | 102-109     | 4.2. Occupational health and safety   |
|  | GRI 403-5 | Worker training on occupational health and safety   | 102-109     | 4.2. Occupational health and safety   |
|  | GRI 403-6 | Promotion of worker health  | 102-109     | 4.2. Occupational health and safety   |
|  | GRI 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 102-109     | 4.2. Occupational health and safety   |
|  | GRI 403-9 | Work-related injuries   | 102-109     | 4.2. Occupational health and safety<br>Appendix I – ESG Information   |
| GRI 404:<br>Training and<br>education 2016               | GRI 404-1 | Average hours of training per year per employee   | 98, 138     | 4.1 Talent Development Management<br>Appendix I – ESG Information   |
|  | GRI 404-2 | Programs for upgrading employee skills and transition assistance programs                                     | 97-99       | 4.1 Talent Development Management   |
| GRI 405:<br>Diversity and Equal<br>Opportunity 2016      | GRI 405-1 | Diversity of governance bodies and employees  | 96, 137-138 | 4.1 Talent Development Management<br>Appendix I – ESG Information   |
| GRI 413:<br>Local Communities<br>2016                    | GRI 413-1 | Operations with local community engagement, impact assessments, and development programs                      | 111-123     | 5.1 Preventive Medicine and Nutritional Care<br>5.2 Social Care for the Disadvantaged<br>5.3 Connecting Uni-President Group to Expand Influence |
| GRI 414:<br>Supplier Social<br>Assessment 2016           | GRI 414-2 | Negative social impacts in the supply chain and actions taken   | 48-53       | 2.3 Supplier Management   |
| GRI 417:<br>Marketing and<br>Labeling 2016               | GRI 417-2 | Incidents of non-compliance concerning product and service information and labeling                           | 60-61       | 2.6 Responsible Marketing and Labeling  |
|  | GRI 417-3 | Incidents of non-compliance concerning marketing communications   | 60-61       | 2.6 Responsible Marketing and Labeling  |

# Appendix III Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies

## Comparison Table of Emphasized Disclosure Required by Article 4

| Procedures        | Item   | Corresponding Chapter   | Page  |   |
|-------------------|--------|---|---|---|
| Subparagraph<br>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<br>2.4 Responsible Production Management   | Please refer to Emphasized Disclosure in the Food Industry required by Taiwan Stock Exchange Corporation and Summary of Subject Information Assured |
|                   | Item 2 | The types and number of incidents of violation against the applicable food safety and sanitation laws and noncompliance with product and service information and labeling laws.   | 2.2 Food Safety Management  |   |
|                   | Item 3 | The percentage of the purchased volume in accordance with internationally recognized responsible production standards, categorized by standard.   | 3.1 Environmental Management Responsibility                           |   |
|                   | Item 4 | The percentage of the production volume manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards.  | 2.4 Responsible Production Management<br>Appendix I – ESG Information |   |
|                   | Item 5 | The number and percentage of suppliers audited, and the audit items and results.  | 3.3 Supplier management   |   |
|                   | 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.   | 2.2 Food Safety Management  |   |
|                   | 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<br>Appendix I – ESG Information            |   |
| Subparagraph<br>4 | Item 1 | The number of its full-time employees who are not in a managerial position, the average and medium of the salaries of the full-time employees who are not in a managerial position, and the difference of the three figures from the previous year.                                     | 4.1 Talent Development Management                                     | 100   |
|                   | Item 2 | The company's governance around climate-related risks and opportunities, actual and potential climate-related impacts, how to identify, assess and manage climate-related risks, and metrics and targets used to assess and manage relevant climate-related issues.                     | 3.2 Climate Change and Energy Management                              | 71-81   |

# Appendix IV Task Force on Climate-related Financial Disclosure (TCFD) Index

| TCFD Recommended Disclosures |   | Corresponding Chapter  | Page  |                     |
|------------------------------|---|--|---|---------------------|
| Governance                   | Disclose the organization's governance around climate-related risks and opportunities   | a. Describe the board's oversight of climate-related risks and opportunities   | Preface ESG Committee<br>3.2.1 Climate Risk Governance  | 11, 71              |
|                              |   | b. Describe management's role in assessing and managing climate-related risks and opportunities.   | Preface ESG Committee<br>3.2.1 Climate Risk Governance  | 11, 71              |
| Strategy                     | Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material. | a. Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.                               | 3.2.2 Evaluation and Management Strategies for Climate Risks and Opportunities  | 72-75               |
|                              |   | b. Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.                        | 3.2.2 Evaluation and Management Strategies for Climate Risks and Opportunities  | 72-75               |
|                              |   | c. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario. | In the progress of assessment and planning  | -                   |
| Risk Management              | Disclose how the organization identifies, assesses, and manages climate-related risks.  | a. Describe the organization's process for identifying and assessing climate-related risks   | Uni-President 2020 CSR Report 3.2.2 Climate Risk and Opportunity Evaluation p64-65<br><a href="https://www.uni-president.com.tw/ESG/index.html">https://www.uni-president.com.tw/ESG/index.html</a><br>3.2.2 Evaluation and Management Strategies for Climate Risks and Opportunities | 72-73               |
|                              |   | b. Describe the organization's processes for managing climate-related risks.   | 3.2.1 Climate Risk Governance<br>3.2.2 Evaluation and Management Strategies for Climate Risks and Opportunities   | 71-75               |
|                              |   | c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.     | 1.5.1 Risk Management Mechanism<br>3.2.2 Evaluation and Management Strategies for Climate Risks and Opportunities   | 32-34<br>72-75      |
| Metrics and Targets          | Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.   | a. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.    | 3.2.2 Evaluation and Management Strategies for Climate Risks and Opportunities  | 72-75               |
|                              |   | b. Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.  | 3.2.3 Energy Consumption and GHG Emissions Management Performance<br>Appendix I – ESG Information – GHG Emissions   | 77, 79<br>133       |
|                              |   | c. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.                          | 2021 Key Achievements<br>Sustainable Value Chain<br>3.2.2 Evaluation and Management Strategies for Climate Risks and Opportunities  | 9<br>19-20<br>72-75 |

## Appendix V 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 and Warmth (Emergency Relief)   | 117     |
|                           | 5.2.2 Project of Disadvantaged Families in Rural Areas (Nutritional Drink at Lunchtime Scheme)                         | 118-119 |
| Right to development      | 5.1.3 Health Campaign at the Campus  | 114     |
|                           | 5.2.2 Project of Disadvantaged Families in Rural Areas (Afterschool Club Program, Scholarships and Talent Development) | 118-119 |
| Right to participation    | 5.3.2 Fun Learning Experience Camp   | 121     |
| Right to protection       | 4.1.4 Smooth Labor–Management Communication and Employee Rights Care (Prohibition of Child Labor)                      | 101     |



## Appendix 6: 2021 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.</p> <p>The Food Safety Committee held 35 food safety meetings in 2021. 1 Group food safety meeting and 1 Southeast Asia food safety meeting were held on January 11, 2022.</p> | 39   | <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 2021, 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> | Subparagraph 1, item 1 |
| 2   | <p>Number of notifications in 2021 : 365</p> <p>Proportion of product category affected: 100%</p> <p>Number of cases requiring follow-up : 30</p> <p>The abovementioned cases have been tracked and solved before January 5, 2022.</p>   | 44   | <p>The total number of FSCRA notification in 2021, 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>  | Subparagraph 1, item 1 |
| 3   | <p>Employees can express their opinions on all company food products (100%) on the food safety hotline. In 2021, there was one case of employee feedback on the food safety hotline.</p>   | 44   | <p>The total number of food safety complaints handled by the audit office in accordance with the Employee Participation in Product Safety Measures, its implementation status, as well as the percentage impact of all product categories in 2021.</p> <p>The scope of the proportion is based on the Employee Participation in Product Safety Measures, the percentage is 100% when the scope covers all of the Uni-President’s product type.</p>                            | Subparagraph 1, item 1 |
| 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, 2021, a total of 140 employees obtained food safety certifications.</p>  | 46   | <p>As of December 31, 2021, 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>                          | Subparagraph 1, item 1 |
| 5   | <p>Total number of food manufacturing factories: 23</p> <p>Number of audited manufacturing factories: 23</p> <p>Proportion between the number of audited factories and affected products: 100%</p>   | 54   | <p>Total number of food manufacturing factories in 2021, and the number of food manufacturing factories from January 1 to December 31, 2021 audited by the general factories based on the Internal Food Factory Quality Audit SOP.</p> <p>The percentage has been calculated based on the total number of food manufacturing factories audited onsite divided by the total number of food manufacturing factories.</p>  | Subparagraph 1, item 1 |

| No. | Information Assured  | Page    | Reporting Criteria   | Rules                  |
|-----|--|---------|--|------------------------|
| 6   | In 2021, the Food Safety Center supervised 122 cases of food-related regulatory changes, which covers all product categories (100%). The Food Safety Center initiated 117 regulation identifications in accordance with regulatory changes.  | 43      | The total number of regulation identification cases initiated by the Food Safety Center through the regulation identification system with respect to the Product Legal Change Management SOP in 2021 and its status, and the percentage of product types affected.<br><br>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. | Subparagraph 1, item 1 |
| 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 ( <a href="https://www.fda.gov.tw/TC/law.aspx?cid=62">https://www.fda.gov.tw/TC/law.aspx?cid=62</a> ). | 43      | The website for the announcements of food laws and regulations by the Taiwan Food and Drug Administration, Ministry of Health and Welfare.   | Subparagraph 1, item 2 |
| 8   | In 2021, there were no fines or penalties imposed for violation of the "Act Governing Food Safety and Sanitation" and its related enforcement rules, measures and guidelines.  | 43      | 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 2021.   | Subparagraph 1, item 2 |
| 9   | The ratio of FSC™ procurement amount accounted for 40.28% of the total procurement amount of paper packaging materials in 2021.  | 68      | The percentage of FSC™-certified materials procurement in the total amount of paper packaging materials procurement in 2021 based on the statistics from the procurement system.   | Subparagraph 1, item 3 |
| 10  | In 2021, food products certified by FSSC 22000 accounted for 99.98% of Uni-President's total food products.  | 54      | The percentage of food production lines that passed the FSSC 22000 certification in 2021 by the third party is calculated based on the certification scope and period.<br><br>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).  | Subparagraph 1, item 4 |
| 11  | For detailed product certifications of each plant, please refer to "The plants' food products certified by ISO 22000 and FSSC 22000 in 2021" in the appendix list."  | 129-131 | The information of annual food production of plant and its FSSC 22000 certification in 2021 are disclosed based on the scope of the obtained FSSC 22000 certification.   | Subparagraph 1, item 4 |



| No. | Information Assured  | Page | Reporting Criteria  | Rules                  |
|-----|--|------|---|------------------------|
| 12  | In 2021, 168 out of 543 suppliers applicable to the Supplier Evaluation SOP completed the on-site or video evaluation, a 30.9% 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.  | 50   | 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 2021. Based on Supplier Evaluation SOP, the percentage of suppliers completing onsite or video evaluation in 2021 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 2021.<br>Note:<br>1. Food ingredient/material suppliers who had business dealings with the Company in 2021 included suppliers not subject to the Supplier Evaluation SOP.<br>2. Excluding suppliers of raw milk (dairy farms), packaging materials that do not come into direct contact with foods, wheat suppliers, and the number of OEMs that import wheat.<br>3. Video assessments are performed due to COVID-19. | Subparagraph 1, item 5 |
| 13  | In 2021, Uni-President has developed the Food Traceability Management System with a total of 447 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)" ( <a href="http://ftracebook.fda.gov.tw">http://ftracebook.fda.gov.tw</a> ). | 52   | In 2021, 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)<br><br>In 2021, 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).   | Subparagraph 1, item 6 |
| 14  | 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 animal and aquatic feed).   | 52   | The status of Uni-President's traceability in accordance with the "Food Traceability Management System".<br><br>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 (excluding animal and aquatic feed).   | Subparagraph 1, item 6 |
| 15  | The Food Safety Laboratory and the QC Laboratory have obtained certification from the National Accreditation Foundation (TAF) and the Taiwan Food and Drug Administration (TFDA) in 2021.  | 127  | The Food Safety Laboratory and the QC Laboratory have obtained certification from the National Accreditation Foundation (TAF) and the Taiwan Food and Drug Administration (TFDA) in 2021.   | Subparagraph 1, item 7 |
| 16  | As of December 31, 2021, up to 620 testing items of Uni-President's laboratories have been certified by the TAF and TFDA as food-related testing items.<br><br>Note: Please refer to the "List of TFDA- and TAF-Certified Items" in this report for certified items.   | 45   | The test items and total number of items of the food safety laboratory and QC laboratory certified by TAF and TFDA in December 31, 2021.  | Subparagraph 1, item 7 |
| 17  | In 2021, the QC Section and Food Safety Laboratory compiled a total of 216 groups of practical testing items (excluding the test items for projects commissioned by external clients) for ingredients, materials, and finished products.   | 45   | In 2021, 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.   | Subparagraph 1, item 7 |

| No. | Information Assured  | Page  | Reporting Criteria  | Rules                   |
|-----|--|-------|---|-------------------------|
| 18  | Anomaly Form of Finished Products and Ingredients/Materials Inspection in 2021:<br>Anomaly rate of final products: 0.14%<br>Anomaly rate of ingredients/materials : 0.27%  | 45    | The percentage of anomalies found in finished products and ingredients/ materials detected by the food safety and QC laboratories divided by the total number of finished products and ingredients/ materials tested in 2021.   | Subparagraph 1, item 7  |
| 19  | Please refer to the Food Safety Management Expenses in 2021 in the report for food safety control expenses and percentage of net operating revenues in individual financial statements.<br>Food safety control expenses (Note 1): NT\$322.73 million<br>Percentage of net operating revenue in the individual financial statements : 0.76%<br>Note 1: Food safety control expenses include laboratory expenses and external inspection fees  | 45    | The percentage of 2021 food safety management expenses divided by the net operating revenue in the individual financial statements audited by the certified public accountant.  | Subparagraph 1, item 7  |
| 20  | In 2021, Uni-President's seven affiliates 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. Affiliate Food Safety System Evaluation Items :<br>(1) Management and Compliance<br>(2) Supplier Evaluation Management<br>(3) R&D and Design Management<br>(4) Ingredients/ Materials Management<br>(5) Finished Product Management<br>(6) Warehouse and Transportation Management<br>(7) Nonconforming Product Management and Traceability Management<br>(8) Food Protection/Emergency Response Management | 41-42 | The total number of affiliates and items audited by the Food Safety Center according to the Affiliate Annual Audit Program and the Affiliate Food Safety System Evaluation Sheet in 2021.   | Voluntary-assured items |
| 21  | In 2021, the QC Section audited 15 suppliers in 19 visits. Process management was the main cause of defects. Corrections of all defects had already been completed before January 5, 2022.   | 52    | The total number of audits on domestic suppliers, the total number of domestic suppliers, the type of audit deficiencies and the date when corrections of all deficiencies in the inspections completed by the QC section in accordance with the "Checklist on Audit Management for Inspections of Ingredient/Material Suppliers on an Irregular Basis" were established according to the GHP and Food Traceability System in 2021. "Completed Improvement" is defined as : The implementation of the supplier's response to deficiencies in the Improvement Follow-Up Form and the implementation date are tracked and confirmed by the QC staff.  | Voluntary-assured items |
| 22  | In 2021, the Food Safety Audit Team audited 298 suppliers on-site in 656 visits. Good Hygiene Practice (GHP) was the main defect. Corrections of all defects were all completed by May 9, 2022.  | 52    | The total number of traceability audits on domestic suppliers, the total number of domestic suppliers, the type of audit deficiencies and the date when corrections of all deficiencies in the audits completed by the Food and Safety Audit Team in accordance with the "Supplier Production Audit and Level 2 Ingredients/ Materials Traceability Inventory and Production Audit Regulations" were established according to the Food Traceability System in 2021. "Completed Improvement" is defined as :<br><br>The implementation of the supplier's response to deficiencies in the Improvement Follow-Up Form and the implementation date are tracked and confirmed by the Food Safety Audit Team. | Voluntary-assured items |
| 23  | In 2021, the number of participants in food safety training reached 18,475, with a total training of 37,487.5 hours.   | 46    | The total number of training hours and the total number of employees completing food safety-related training in conformity with the Education and Training Regulations in 2021.<br><br>Note: The scope of the total number of hours and employees is including food and feed product plants.  | Voluntary-assured items |