

## Appendix 1 ESG Information

### TFDA- and TAF-Certified Laboratories

#### 2020 TAF- and TFDA-Certified Laboratories

	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)	V	V	V <sup>Note 1</sup>	V <sup>Note 2</sup>	V	V
TFDA	-	V	V	V	V	V

Note 1: The QC Laboratory at Xinshi Plant was valid until January 8, 2020; it was recertified on May 20, 2020. During the extension period, all test results were validated by external audits to confirm their validity.

Note 2: The QC Laboratory at Zhongli Plant was valid until December 16, 2019; it was recertified on May 20, 2020. During the extension period, all test results were validated by external audits to confirm their validity.

#### List of TFDA- and TAF-Certified Items

Laboratory	Food-related tests		Food-related test
	TFDA-certified Items <sup>Note 2</sup>	TFDA-certified Items <sup>Note 3</sup>	TAF-certified Items
Food Safety Laboratory of the Food Safety Center	NA <sup>Note 1</sup>	<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 – 12 items</li> <li>• Nitrofurans metabolites – 4 items</li> <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> </ul>	<ul style="list-style-type: none"> <li>• Heavy metals – 8 items (Applicable to environmental water)</li> </ul>
QC Laboratories (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 32 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>

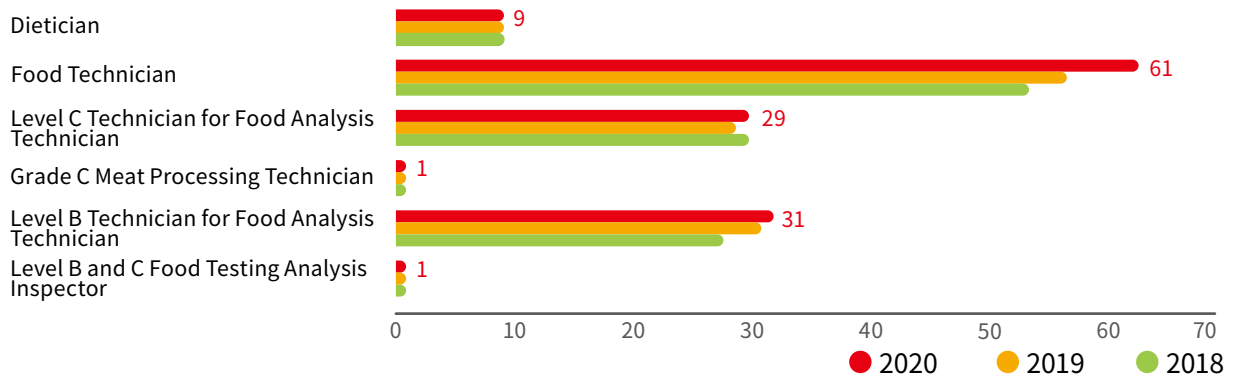
Note 1: The Food Safety Laboratory of the Food Safety Center has been certified by both the TAF and TFDA for nitrofurans metabolites and chloramphenicol. However, taking into account that TAF is more widely recognized internationally, after the TFDA certification expired in 2019, we stopped applying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

Note 3: All laboratories added new TAF-certified items in 2020 – Yangmei Plant : Microorganism – 1 item. Items deleted in 2020 – Xinshi Plant : Microorganism – 1, Yangmei Plant : Microorganism – 1 item, ingredient (melamine) – 1 item.

## 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 50001 : 2011	Hukou plant	2018/9/19~2020/10/06
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	2018/12/15~2021/12/14
	Zhongli General Plant	2019/2/5~2022/2/4
	Hukou Plant	2020/2/6~2023/2/5
ISO 22000 : 2005 FSSC 22000	In 2020, all plants attained the ISO 22000 and FSSC 22000 food product certifications	

## In 2020, ISO 22000 and FSSC 22000 Food Product Certifications Attained by all Plants

### Yongkang General Plant 1 and Plant 2 :

Certification	Corresponding General Plants	Chinese Certificate/Translation	Certificate Validity
ISO 22000 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, with seasonings, sauces and meat seasoning pouches	
		Dried uncooked noodles	
	Yongkang General Plant 1	Wheat flour	2021/06/29
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	2023/03/15		
Ice cubes in plastic bags			
Slushy in plastic cups			
Ice lollies in plastic bags			
	Ice cream in cups and tubs		



## Yangmei General Plant :

Certification	Chinese Certificate/Translation	Certificate Validity
FSSC 22000	Refrigerated milk, flavored milk in cartons	2021/03/30
	Refrigerated fresh milk, flavored milk and fermented milk in PE bottles	
	Refrigerated fresh milk, flavored milk in PP cups	
	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	2021/04/18
	Edible ice	Note

Note : Plants that make edible ice cubs are Hukou Ice Cube Plant (2023/4/5) and Wugu Ice Cub Plant (2021/7/2).

## Zhongli General Plant :

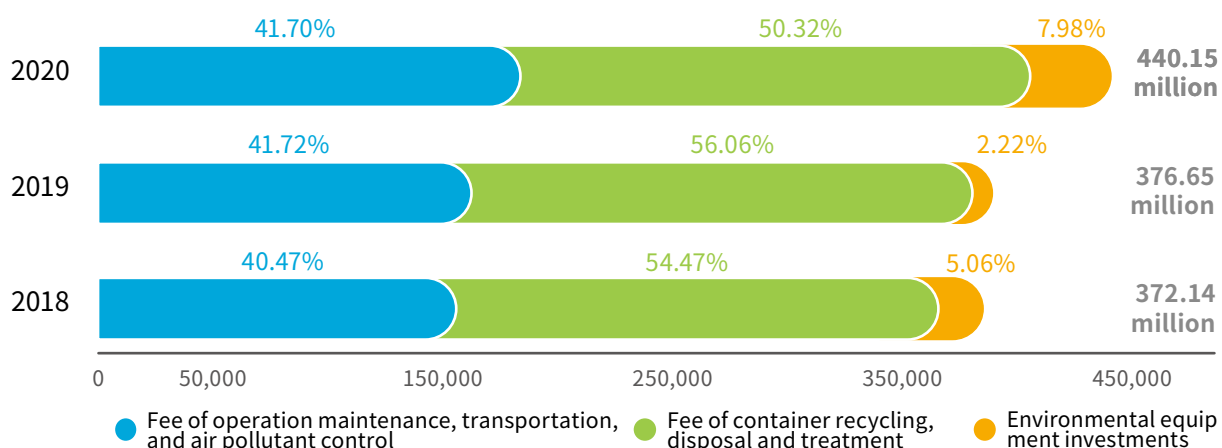
Certification	Chinese Certificate/Translation	Certificate Validity
FSSC 22000	Preservable loaf	Note
	Preservable bread, baked cake (vanilla cake and sponge cake), croissants, muffins and steamed cake	2024/01/08
	Frozen cake (cheesecake) and frozen croissant sandwiches	
	Frozen doughs	
	Preservable bread	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	2018	2019	2020
Sugar-free or no additional sugar products	15	21	23
Products containing sodium not more than 2,000 mg per serving	32	30	31

## 2020 Environmental Expenditures

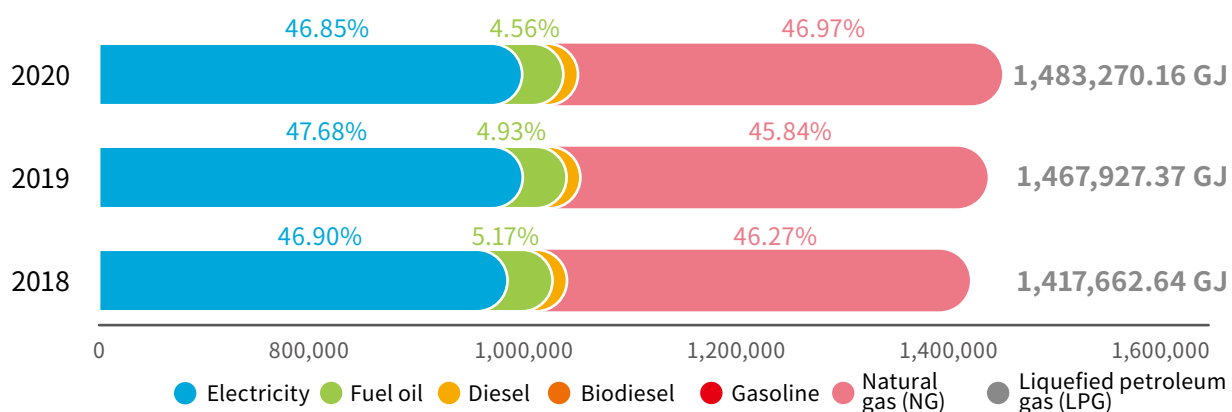


## Energy Consumption

Item	Subitem	Unit	2018	2019	2020
Non-renewable energy use	Electricity	thousand kWh	184,652	194,398	192,982
	Fuel oil	Kiloliter	1,823	1,800	1,682
	Diesel		538	522	552
	Biodiesel		0	0	0
	Gasoline		134	125	139
	Liquefied petroleum gas (LPG)		11	10	6
	Natural gas (NG)	thousand m <sup>3</sup>	19,583	20,090	20,800
Self-generating green power	Solar PC power generation	kWh	10,041	8,605	8,169
	Wind power		75	70	0

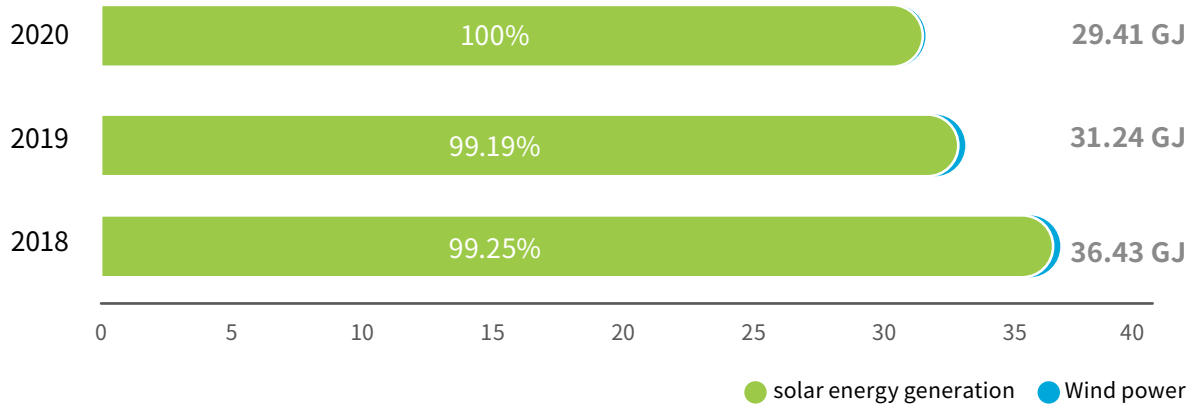
Note: The purchased energy is calculated according to the bill, while self-produced energy is calculated according to the meter reading result.

## 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 of the Ministry of Economic Affairs.

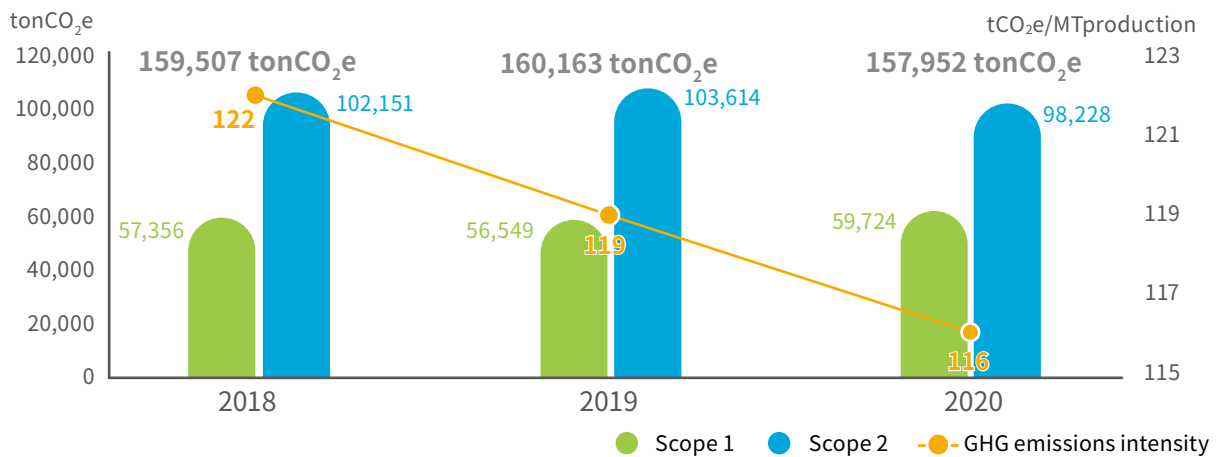
## Renewable Energy Generation



Note:

1. 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 five years.
2. 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 emissions



Note:

1. The scope of inventory 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, the data inventory was conducted using the operational control approach.
2. Types of GHG covered: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, SF<sub>6</sub>.
3. With reference to Taiwan's GHG management policy, with 2005 set as the base year, the total carbon emissions of Scope 1 and Scope 2 were 236,527 metric tons of CO<sub>2</sub>e.
4. The carbon emission factor is based on the GHG emission factor announced by the Bureau of Energy, Ministry of Economic Affairs. Note: In terms of electricity emission factors, as the Bureau of Energy has not announced the 2020 emission factor in the statistical period, we calculated the carbon emissions in 2020 based on the 2019 factor of 0.509 kgCO<sub>2</sub>e/kWh. Data announce for other years were based the data announced the same year.
5. The 2019 CSR report erroneously reports on the units of the GHG emissions intensity, the correct unit of the GHG emissions intensity is kgCO<sub>2</sub>e/Ton production.

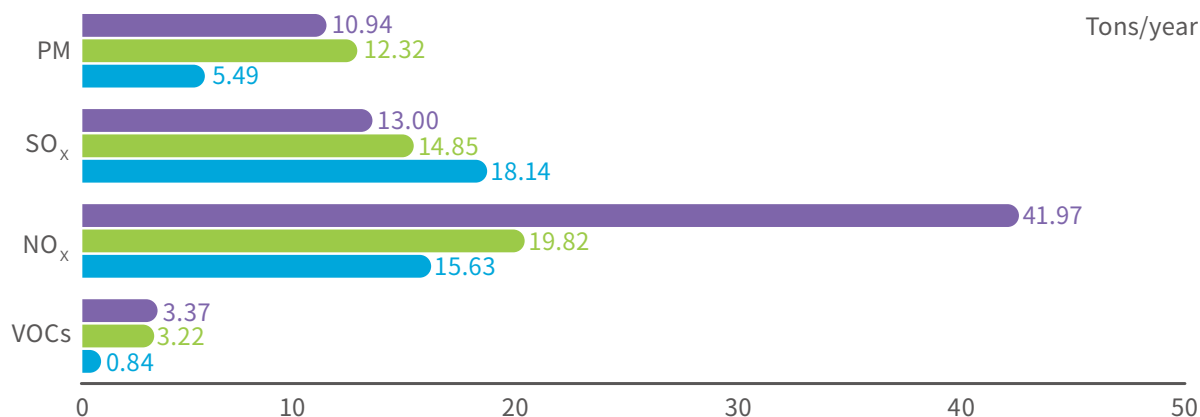
## Water Resource Use

Item	Subitem	Plant	Unit	2018	2019	2020
Water withdrawal	Surface water (spring water)	Ruifang Mineral Water Plant	Million liters	139	143	159
	Surface water (canal water/reservoir water)	Xinshi General Plant		706	372	295
	Underground (well water)	Yangmei General Plant, Yongkang General Plant, Hukou Plant		31	18	23
	Third-party water (Municipal water)	Yongkang General Plant, Xinshi General Plant, Hukou Plant, Yangmei General Plant, Zhongli General Plant, and Taichung General Plant		3,499	3,629	3,721
	Total water withdrawal			4,375	4,162	4,199
Water discharge volume (surface water)	Wastewater discharge covering Yongkang General Plant, Xinshi General Plant, Taichung General Plant, Yangmei General Plant, Zhongli General Plant, and Hukou Plant		Million liters	3,083	3,191	3,237
Water quality	Average COD concentration		mg/L	34.07	32.87	32.68
	BOD			8.81	9.54	9.16
	COD equivalent reduction		Thousand tons	5.18	4.65	7.36
	Average COD equivalent reduction		%	98.01	97.80	98.58

### Note:

- All water types are fresh water ( $\leq 1,000$  mg/L TDS) Note : 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 meter 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.

## Historical Air Pollution Emissions



### Note:

- All types of gas emissions were calculated according to the actual data of the site.
- As we were in the transition period of converting oil-fired boilers to natural gas boilers in 2019, we did not include the NO<sub>x</sub> emissions from the converted natural gas boilers in the calculation at the time. With related data being added in the calculation in 2020, the NO<sub>x</sub> emissions increased by 22.15 metric tons from last year.

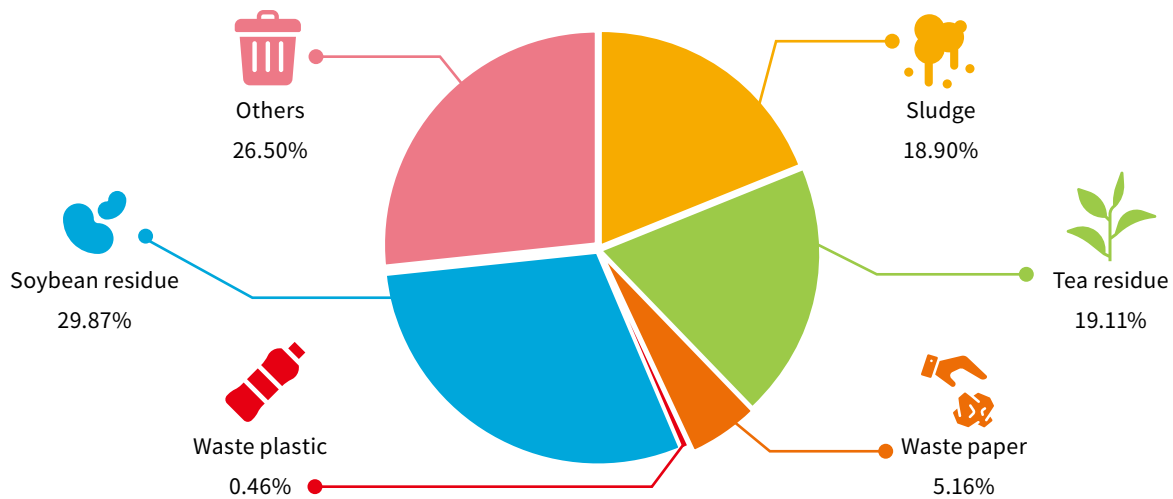
## Waste Output and Treatment Over the Years

	Unit	Treatment method	2018	2019	2020
General waste	Tons	Incineration	1,440	1,535	1,540
Recyclable waste		Composting, recycling	34,788	36,704	36,357
Hazardous waste		Incineration	2	3	3
Total waste		-	36,230	338,242	37,900

Note:

1. Waste treatment is handled by an outsourced vendor.
2. Waste disposal methods are acquired through contracts entered with outsourced vendors or waste filing information.

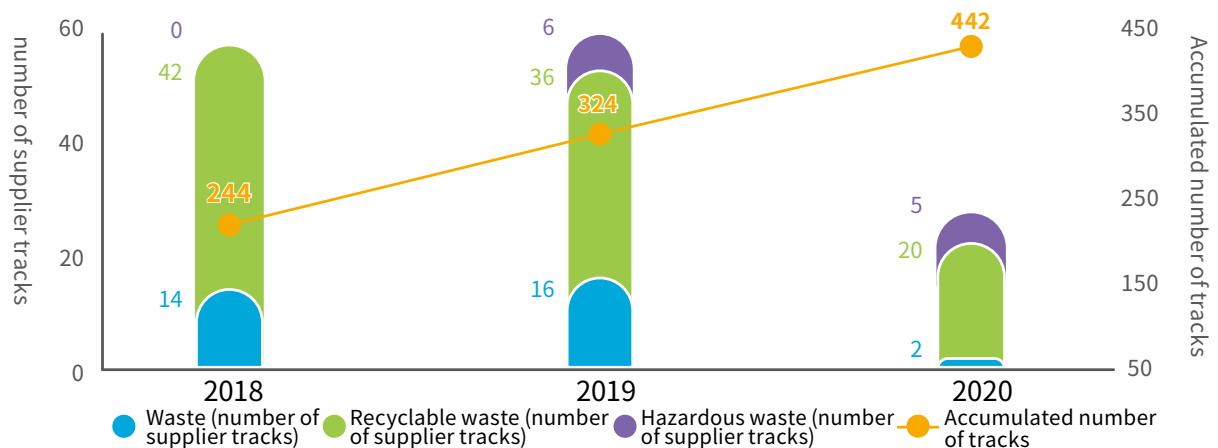
## 2020 Ratio of Recyclable Waste by Type



Note:

1. Recyclable waste for this year totaled 36,357 metric tons.
2. Waste disposal methods may be acquired through contracts entered with outsourced vendors or waste filing information.

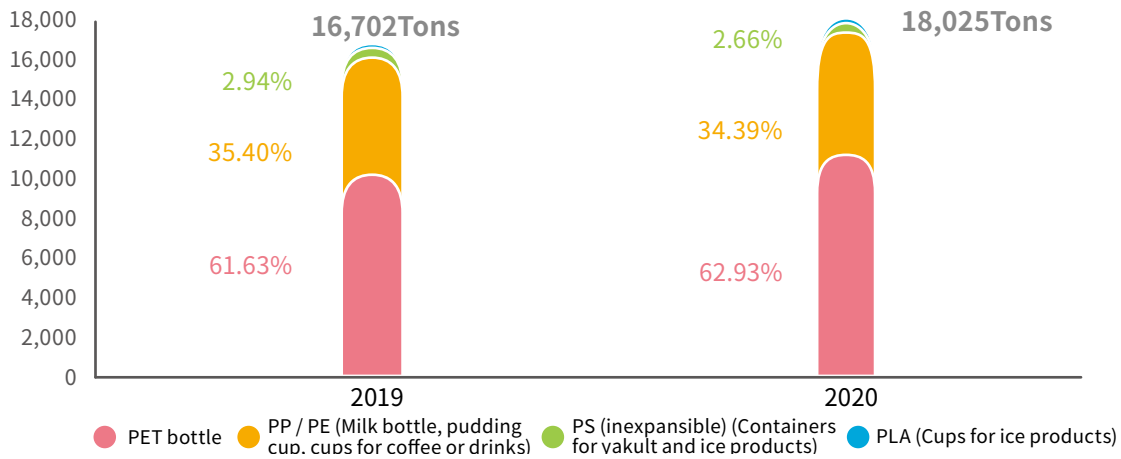
## 2020 Record of flow tracking of waste and recyclable waste



Note: In 2020, without breaching the Company's Waste Management Measures that at least one visit to the waste treatment facility must be performed each year, due to 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.



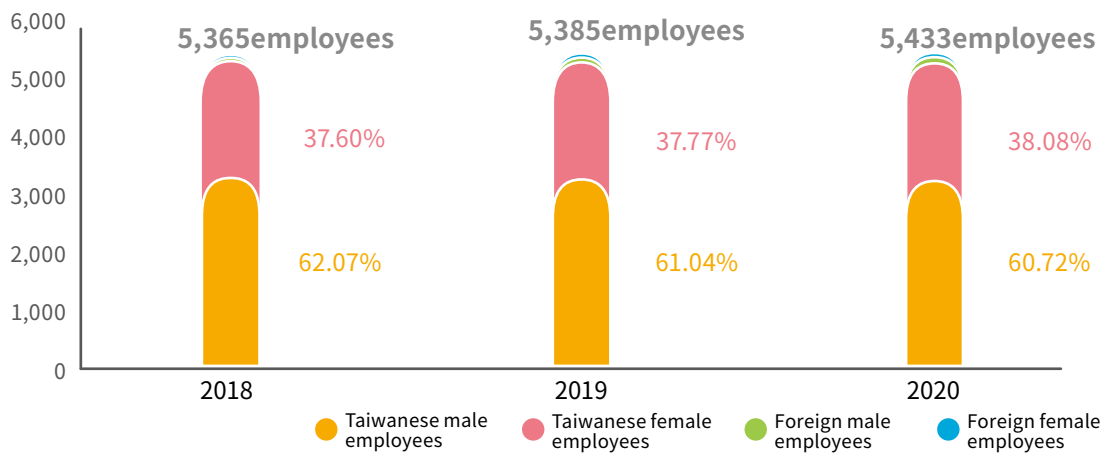
### Plastic Use in Products over the Years



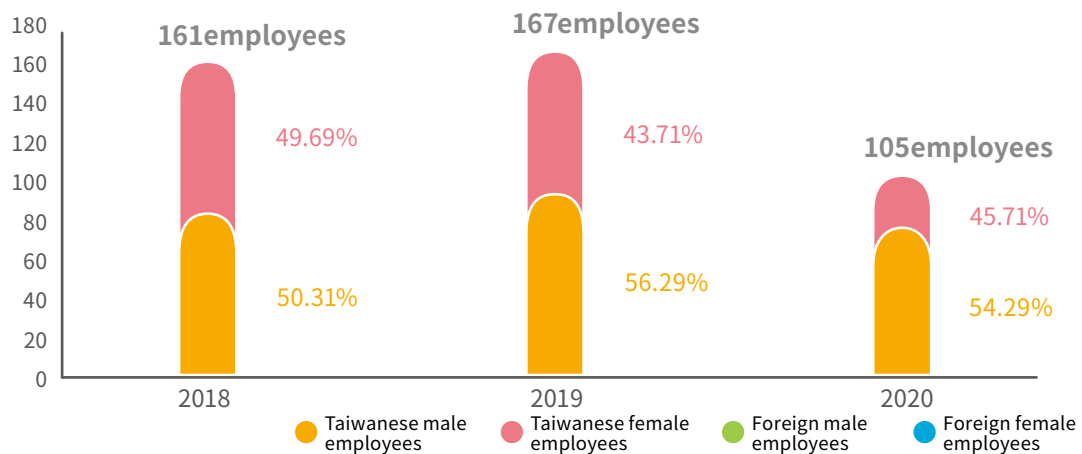
Note:

- In 2019, PLA ice cups accounted for 0.03% of plastic use, and 0.02% in 2020.
- The plastic use in products increased in 2020 from 2019 was primarily due to the increased product output.

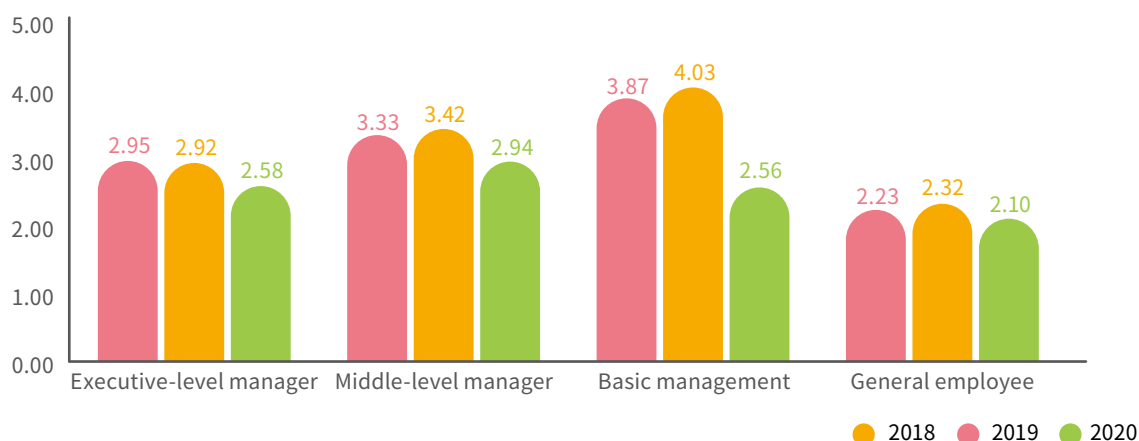
### No. of Full Time Employees



### No. of Part Time Employees



## ◀ Average Employee Training Hours over the Past Years ▶



## ◀ Occupational Safety and Health Statistics for Workers of Uni-President ▶

Year	2018	2019	2020
Total hours worked (unit : hours)	11,700,545	11,478,932	11,569,066
Persons affected by general occupational injury <sup>Note 1</sup>	1	9	5
Persons affected by severe occupational injury <sup>Note 2</sup>	1	0	0
No. of deaths	0	0	0
Total number of recordable occupational injuries (persons)	2	9	5
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>	0.17	0.78	0.43
Disabling injury frequency rate of the food and feed manufacturing industry <sup>Note 8</sup>	2.32	2.28	2.71 <sup>Note 9</sup>
Disabling injury severity rate <sup>Note 6</sup>	31.96	22.82	41.40
Disabling injury severity rate of the food and feed manufacturing industry <sup>Note 8</sup>	120.00	107.00	74 <sup>Note 9</sup>
Frequency-severity indicator <sup>Note 7</sup>	0.07	0.13	0.13
Frequency-severity indicator of the food and feed manufacturing industry <sup>Note 8</sup>	0.53	0.49	0.45 <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)=  $\sqrt{\text{Injury frequency rate (FR) * Injury severity rate (SR)}}$ /1,000.

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

Note 9 : Frequency-severity indicator for 2018-2020 is published according to Occupational Safety and Health Administration, Ministry of Labor.

## Appendix 2 GRI Standards Content Index

Topic	Disclosure Title	Pages	Corresponding Section and Notes	
<b>General disclosure</b>				
GRI 102 : General Disclosures 2016	Organizational profile			
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	GRI 102-2	Activities, brands, products, and services	24	About Uni-President
	GRI 102-3	Location of headquarters	24	About Uni-President
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	GRI 102-5	Ownership and legal form	24	About Uni-President
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	GRI 102-14	Statement from senior decisionmaker	4-7	Message from the Chairman and President
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Reporting practice				
GRI 102-45	Entities included in the consolidated financial statements	106	About This Report	
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Topic	Disclosure Title		Pages	Corresponding Section and Notes
GRI 102 : General Disclosures 2016	GRI 102-47	List of material topics	11-15	Material Topic Analysis and Response
	GRI 102-48	Restatements of information	--	The 2019 CSR report erroneously reports on the units of the GHG emissions intensity, the correct unit of the GHG emissions intensity is kgCO <sub>2</sub> e/Ton production.
	GRI 102-49	Changes in reporting	--	There is no significant change in the reporting boundary and scope compared with the previous report
	GRI 102-50	Reporting period	106	About This Report
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Customer Health and Safety				
GRI 416 : Customer Health and Safety 2016	GRI 103-1	Explanation of the material topic and its Boundary	11-15	Material Topic Analysis and Response
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Topic		Disclosure Title	Pages	Corresponding Section and Notes
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GRI 307 : Environmental Compliance 2016	GRI 307-1	Non-compliance with environmental laws and regulations	32-33	1.4 Regulatory Compliance
GRI 419 : Socioeconomic Compliance 2016	GRI 419-1	Non-compliance with laws and regulations in the social and economic area	32-33	1.4 Regulatory Compliance
Ethical management				
GRI 103 : Management Approach 2016	GRI 103-1	Explanation of the material topic and its Boundary	11-15	Material Topic Analysis and Response
	GRI 103-2	The management approach and its components	27	1.1 Transparent and Ethical Enterprise Commitment
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GRI 205 : Anticorruption 2016	GRI 205-2	Communication and training about anti-corruption policies and procedures	31	1.3 Ethical Management
	GRI 205-3	Confirmed incidents of corruption and actions taken	--	No such events occurred in 2020
Operational environment management				
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Topic	Disclosure Title		Pages	Corresponding Section and Notes
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GRI 403 : Occupational Health and Safety 2018	GRI 403-1	Occupational health and safety management system	89	4.2 Occupational health and safety
	GRI 403-2	Hazard identification, risk assessment, and incident investigation	90-91	4.2 Occupational health and safety
	GRI 403-3	Occupational health services	92-93	4.2 Occupational health and safety
	GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	89-90	4.2 Occupational health and safety
	GRI 403-5	Worker training on occupational health and safety	91	4.2 Occupational health and safety
	GRI 403-6	Promotion of worker health	92-93	4.2 Occupational health and safety
	GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	90-91	4.2 Occupational health and safety
	GRI 403-9	Work-related injuries	91	4.2 Occupational health and safety
GRI 404 : Training and Education 2016	GRI 404-1	Average hours of training per year per employee	85-86 117	4.1 Talent Development Management Appendix 1 ESG Information
	GRI 404-2	Programs for upgrading employee skills and transition assistance programs	85-86	4.1 Talent Development Management
GRI 405 : Diversity and Equal Opportunity	GRI 405-1	Diversity of governance bodies and employees	84 116-117	4.1 Talent Development Management Appendix 1 ESG Information
GRI 413 : Local Communities 2016	GRI 413-1	Operations with local community engagement, impact assessments, and development programs	95-105	5.1 Preventive Medicine and Nutritional Care 5.2 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	47-50	2.3 Supplier Management
GRI 417 : Marketing and Labeling 2016	GRI 417-2	Incidents of non-compliance concerning product and service information and labeling	56-57	2.6 Responsible Marketing and Labeling
	GRI 417-3	Incidents of non-compliance concerning marketing communications	56-57	2.6 Responsible Marketing and Labeling

## Appendix 3 Taiwan Stock Exchange Corporation "Rules Governing the Preparation and Filing of Corporate Social Responsibility Reports by Listed Companies" (hereinafter referred to as the "Rules") Article 4 Emphasized Disclosures Comparison Table

Rules	Disclosure Title	Corresponding Section	Pages	
Subparagraph 1	item 1	The evaluation and improvement regarding the company's personnel, work environment, hygiene management of facilities and quality control system 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	Please refer to Appendix 5 2020 Assurance Item Summary
	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 standards.	3.5 Packaging Materials Management	
	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 Appendix 1 ESG Information	
	item 5	The number and percentage of suppliers audited, and the audit items and results.	2.3 Supplier Management	
	item 6	The product trace and track management conducted voluntarily or according to the applicable laws, and the percentage of such relevant products to the whole 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 Appendix 1 ESG Information	
Subparagraph 4	item 1	A listed company under Article 2 shall disclose the number of its fulltime 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	87
	item 2	A listed company under Article 2 shall disclose the Company's governance around climate-related risks and opportunities, the actual and potential impacts of climate-related risks and opportunities, how the Company identifies, assesses, and manages climate-related risks, and the metrics and targets used to assess and manage relevant climate-related risks and opportunities	3.2 Climate Change and Energy Management	63-69



## Appendix 4 Task Force on Climate-related Financial Disclosures (TCFD) Content Index

TCFD recommendations			Corresponding Section and Notes	Page
Governance	Disclose the company's governance around climate-related risks and opportunities.	a. Describe the board's oversight of climate-related risks and opportunities.	3.2.1 Climate Risk Governance	63
		b. Describe management's role in assessing and managing climate-related risks and opportunities.	3.2.1 Climate Risk Governance	63
Strategy	Disclose the actual and potential impacts of climate-related risks and opportunities on the company'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.	3.2.3 Response and Management of Key Climate Risk and Opportunity Issues	66-69
		b. Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	3.2.3 Response and Management of Key Climate Risk and Opportunity Issues	66-69
		c. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2° C or lower scenario.	We are still working hard on the different climate-related scenario analysis which is based on our strategy.	-
Risk Management	Disclose how the company identifies, assesses, and manages climate-related risks.	a. Describe the organization's processes for identifying and assessing climate related risks.	3.2.2 Climate Risk and Opportunity Evaluation	64-65
		b. Describe the organization's processes for managing climate-related risks.	3.2.1 Climate Risk Governance 3.2.3 Response and Management of Key Climate Risk and Opportunity Issues	63 66-69
		c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	3.2.2 Climate Risk and Opportunity Evaluation	64-65
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.	3.2.3 Response and Management of Key Climate Risk and Opportunity Issues	66-69
		b. Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	3.2.4 Energy Consumption and GHG Emissions Management Performance Appendix 1 ESG Information	70-72 113
		c. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	2020 Key Achievements Uni-President 2020 Sustainable Governance Performance 3.2.3 Response and Management of Key Climate Risk and Opportunity Issues	8 21 64-65

## Appendix 5 Summary of Information Assured in 2020

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 40 food safety meetings in 2020 (including one for the Uni-President Group.)</p>	41	<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 2020, 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 2020 : 366</p> <p>Proportion of product category affected :100%</p> <p>Number of cases requiring follow-up : 32</p> <p>The abovementioned cases have been tracked and solved before January 18, 2021.</p>	44	<p>The total number of FSCRA notification in 2020, 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 2020, there were no cases 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 2020.</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, 2020, a total of 132 employees obtained food safety certifications.</p>	46	<p>As of December 31, 2020, 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

No.	Information Assured	Page	Reporting Criteria	Rules
5	Total number of food manufacturing factories : 23 Number of audited manufacturing factories : 23 Proportion between the number of audited factories and affected products : 100%	51	2Total number of food manufacturing factories in 2020, and the number of food manufacturing factories in 2020 audited by the general factories based on the Internal Food Factory Quality Audit SOP. 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.	Subparagraph 1, item 1
6	In 2020, the Food Safety Center supervised 93 cases of regulatory changes, which covers all product categories (100%). The Food Safety Center initiated 91 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 2020 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.	Subparagraph 1, item 1
7	The Act Governing Food Safety and Sanitation and its enforcement rules proclaimed by the Taiwan Food and Drug Administration, 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 2020, 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 2020.	Subparagraph 1, item 2
9	The ratio of FSC™ procurement amount accounted for 42.87% of the total procurement amount of paper packaging materials in 2020.	80	The percentage of FSC™-certified materials procurement in the total amount of paper packaging materials procurement in 2020 based on the statistics from the procurement system.	Subparagraph 1, item 3
10	In 2020, food products certified by FSSC 22000 accounted for 99.99% of Uni-President's total food products. Note : Product certification proportion = Annual production of certified food products/ total annual production of food products (unit : the minimum unit of each product)	51	The percentage of food production lines that passes the FSSC 22000 certified by the third-party based on the certification scope and period. The percentage of certification was calculated from dividing the total number of certified food products by the total output of food products.	Subparagraph 1, item 4

No.	Information Assured	Page	Reporting Criteria	Rules
11	For detailed product certifications of each plant, please refer to “The plants’ food products certified by ISO 22000 and FSSC 22000 in 2020” in the appendix list.	109-111	The information of annual food production of plant and its FSSC 22000 certification in 2020 are disclosed based on the scope of the obtained FSSC 22000 certificate.	Subparagraph 1, item 4
12	In 2020, 135 out of 540 suppliers (Note 1) applicable to the Supplier Evaluation SOP completed the on-site evaluation (Note 2), a 25.0% 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. A total of one supplier failed the evaluation. Note : 1. Food ingredient/material suppliers who had business dealings with the Company in 2020 included suppliers not subject to the Supplier Evaluation SOP. 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.	48	The total number of suppliers evaluated onsite based on supplier-specific evaluation items by appraisers with the Good Hygienic Practice and Regulations on Food Safety Control System and the evaluation results in 2020. The percentage of suppliers completing onsite evaluation in 2019 is calculated by dividing the number of suppliers completing onsite evaluation by the total number of ingredient/ material suppliers that had transactions in 2020.	Subparagraph 1, item 5
13	In 2020, Uni-President has developed the Food Traceability Management System with a total of 436 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> ).	50	In 2020, 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 2020, 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).	50	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 (excluding animal and aquatic feed).	Subparagraph 1, item 6

No.	Information Assured	Page	Reporting Criteria	Rules
15	Please refer to the TAF and TFDA Certification Acquired by the Laboratory in 2020 in this report	45 108	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 2020.	Subparagraph 1, item 7
16	As of December 31, 2020, up to 616 test items of Uni-President's laboratories have been certified by the TAF and TFDA as food-related test items.  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, 2020.	Subparagraph 1, item 7
17	In 2020, the QC Section and Food Safety Laboratory compiled a total of 214 groups of practical testing items (excluding the test items for projects commissioned by external clients) for ingredients, materials, and finished products.	45	In 2020, 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
18	Anomaly Form of Finished Products and Ingredients/Materials Inspection in 2020 Anomaly rate of final products: 0.12% Anomaly rate of ingredients/materials : 0.35%	46	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 2020.	Subparagraph 1, item 7
19	Please refer to the Food Safety Control Expenses in 2020 in the report. Food safety control expenses <sup>Note 1</sup> : NT \$332.29 million Percentage of net operating revenue in the individual financial statements : 0.79%  Note 1 : Food safety control expenses include laboratory expenses and external inspection fees	46	The percentage of 2020 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 2020, Uni-President's seven affiliates were audited, including President Chain Store Corporation, Uni-President Organics Organization, President Natural Industrial Corporation, President Pharmaceutical Corporation, President Nisshin Corporation, Kikkoman Inc., and Tait Marketing and Distribution Co., Ltd. Affiliate Food Safety System Evaluation Items : (1) Management and Compliance (2) Supplier Evaluation Management (3) R&D and Design Management (4) Ingredients/ Materials Management (5) Finished Product Management (6) Warehouse and Transportation Management (7) Nonconforming Product Management and Traceability Management (8) Food Protection/Emergency Response Management	43	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 2020.	Voluntary- assured items

No.	Information Assured	Page	Reporting Criteria	Rules
21	In 2020, the QC Section audited 23 suppliers in 37 visits. Process management was the main cause of defects. Corrections of all defects had already been completed before December 11, 2020.	49	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 2020. "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 2020, the Food Safety Audit Team audited 304 suppliers on-site in 702 visits. Good Hygiene Practice (GHP) was the main defect. Corrections of all defects were all completed by January 30, 2021.	50	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 2020. "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 Food Safety Audit Team.	Voluntary-assured items
23	In 2020, the number of participants in food safety training reached 14,840, with a total training of 31,146 hours.	46	The total number of hours and the total number of employees completing food safety-related training in conformity with the Education and Training Regulations in 2020.  Note: The scope of the total number of hours and employees is including food and feed product plants.	Voluntary-assured items

# Appendix 6 Independent Limited Assurance Report



## 會計師有限確信報告

資會綜字第 21012048 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 2020 年度企業社會責任報告書所報導之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。

### 確信標的資訊與適用基準

有關 貴公司選定 2020 年度企業社會責任報告書所報導之績效指標（以下稱「確信標的資訊」）及其適用基準詳列於 貴公司 2020 年度企業社會責任報告書第 123 至 125 頁之「確信項目彙總表」。前述確信標的資訊之報導範圍業於企業社會責任報告書第 106 頁之「報告期間、邊界與範疇」段落述明。

### 管理階層之責任

貴公司管理階層之責任係依照適當基準編製企業社會責任報告書所報導之績效指標，且維持與績效指標編製有關之必要內部控制，以確保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第一號「非屬歷史性財務資訊查核或核閱之確信案件」，對確信標的資訊執行確信工作，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，包括辨認確信標的資訊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行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：

- 對參與編製確信標的資訊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，對確信標的資訊選取樣本進行查詢、觀察、檢查及重新執行測試，以取得有限確信之證據。

資誠聯合會計師事務所 PricewaterhouseCoopers, Taiwan  
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此報告不對 2020 年度企業社會責任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制規範

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。

本事務所適用審計準則公報第四十六號「會計師事務所之品質管制」，因此維持完備之品質管制制度，包含與遵循職業道德規範、專業準則及所適用法令相關之書面政策及程序。

#### 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，本會計師並未發現確信標的資訊在所有重大方面有未依適用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確信標的資訊或適用基準之變更，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 李宜樺



2 0 2 1 年 8 月 9 日