

Appendix



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Appendix I – ESG Information

■ TFDA- and TAF-Certified Laboratories

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

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

- ✓ List of TFDA- and TAF-Certified Items

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

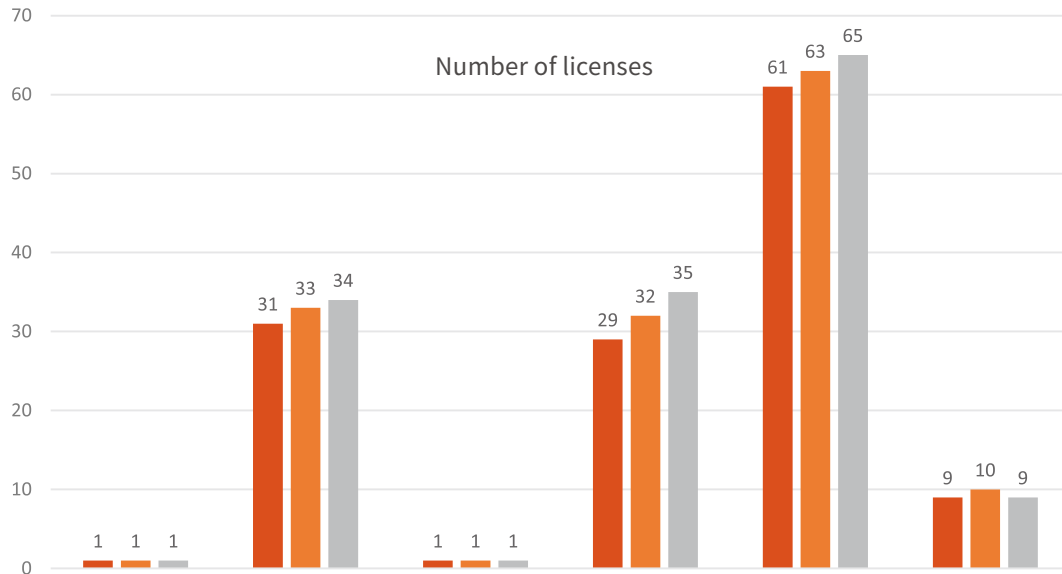
Note 1: The Food Safety Laboratory of the Food Safety Center has been certified by both the TAF and TFDA for nitrofurans metabolites and chloramphenicol. However, taking into account that TAF is more widely recognized internationally, after the TFDA certification expired in 2019, we stopped applying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

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

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

Food Safety-related Certificates and Licenses

Professional Licenses and Certificates for the Past Three Years



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

Latest Verification of the Management System of Each Plant

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

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

✓ Yungkang General Plant 1 and Plant 2:

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

✓ Chungli General Plant:

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

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

✓ **Xinshih General Plant:**

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

✓ Yangmei General Plant:

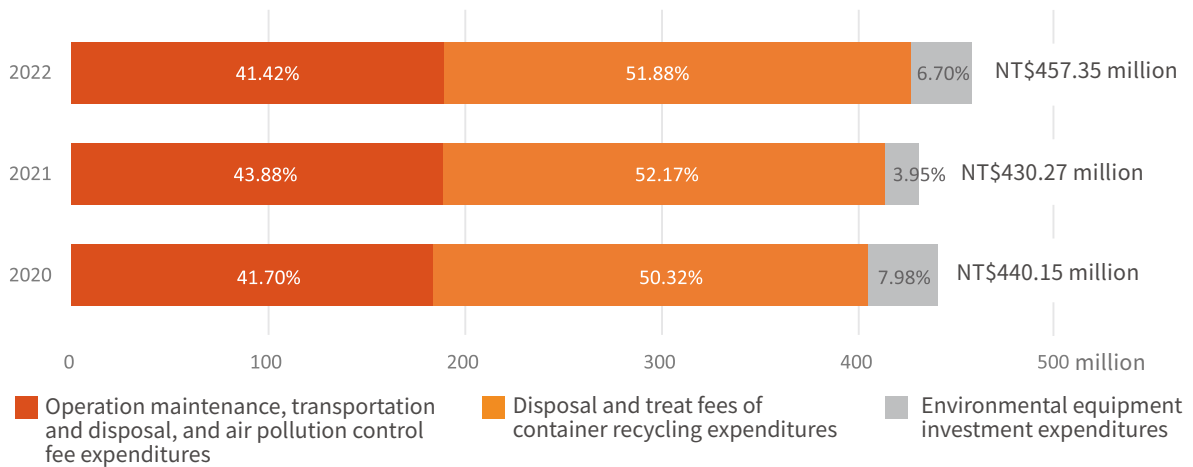
Certification	Chinese Certificate/Translation	Certificate Validity
FSSC 22000	Refrigerated milk, flavored milk in cartons	2024/04/18
	Refrigerated fresh milk, flavored milk and fermented milk in PE bottles	
	Refrigerated yogurt, flavored milk in PP cups	
	Refrigerated non-alcoholic (non-carbonated) beverages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

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

■ Diverse Health Products

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

■ Environmental Expenditures for the Past 3 Years



■ Energy Consumption

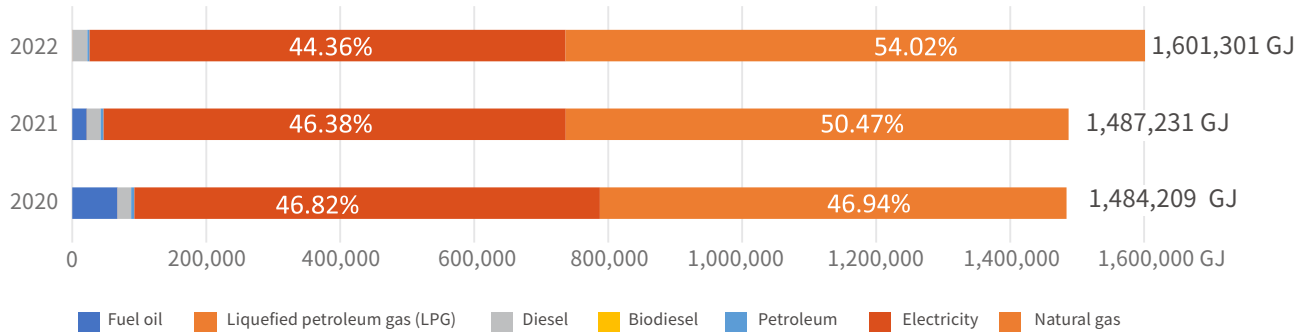
Item	Subitem	Unit	2020	2021	2022
Non-renewable energy use	Electricity	thousand kWh	192,982	191,533	197,250
	Fuel oil	Kiloliter	1,682	540	0
	Diesel		552	554	633
	Biodiesel		0	0	0
	Petroleum		139	141	106
	Liquefied petroleum gas (LPG)		6	4	10
	Natural gas (NG)		thousand m ³	20,800	20,644
Self-generating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

Note:

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



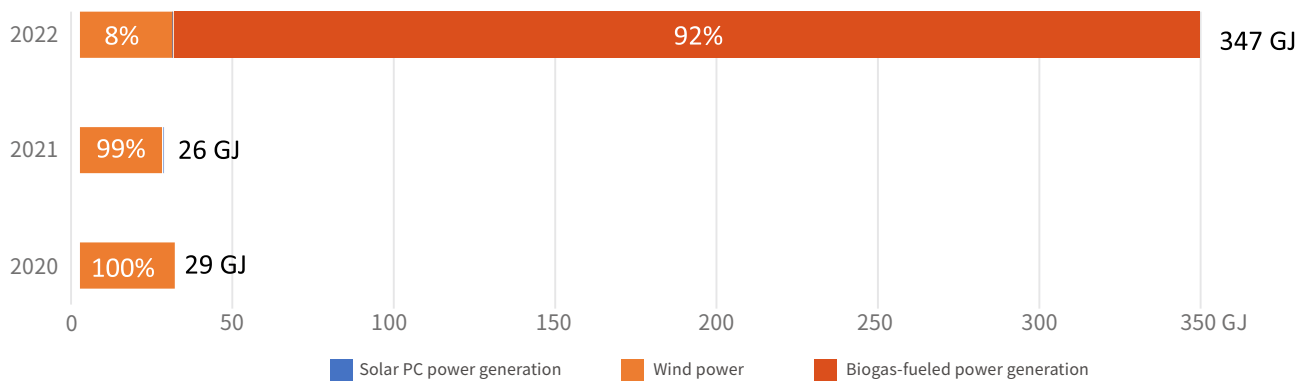
■ Non-renewable Energy Consumption (GJ)



Note:

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

■ Renewable Energy Generation



Note:

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

■ GHG Emission Data for the Past 3 Years

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

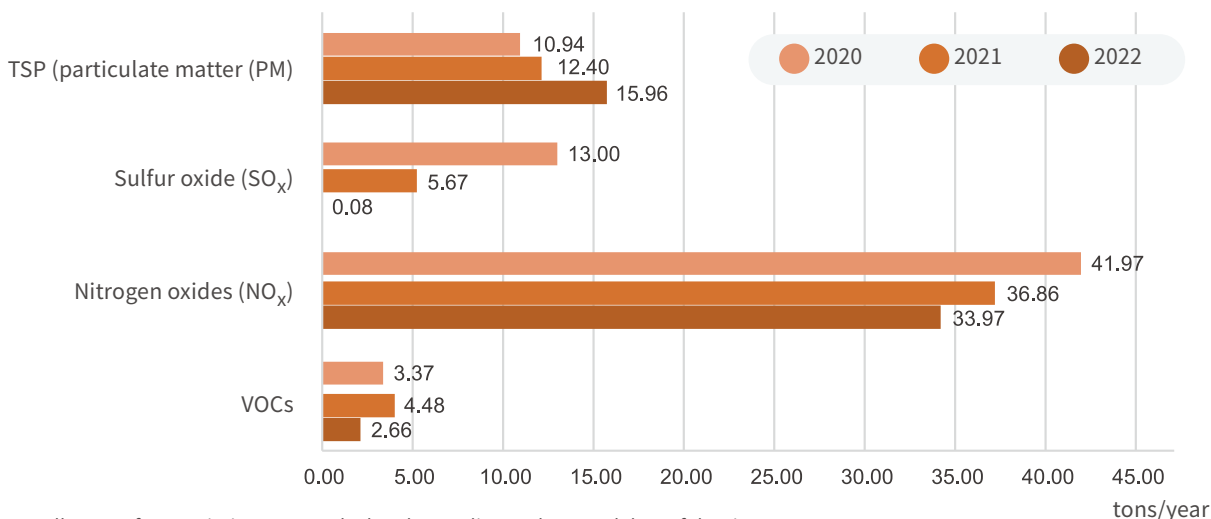
Water Consumption Resources for the Past 3 Years

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

Note:

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

Air Pollution Emissions for the Past 3 years



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

Waste Generated and Disposed of for the Past 3 Years

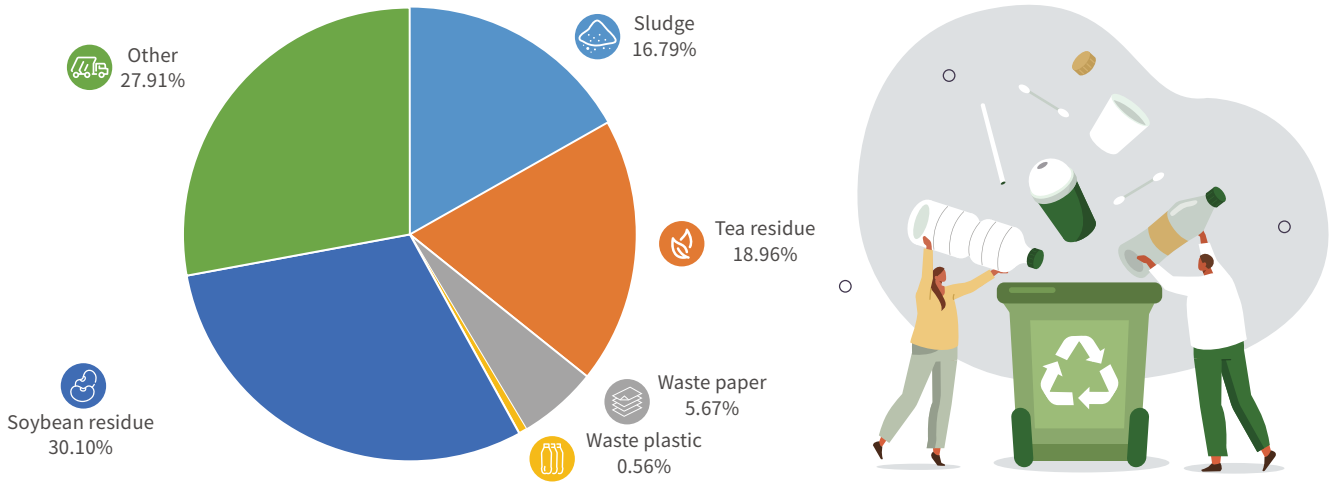
Item	Subitem	Treatment method	Unit	2020	2021	2022
Non-hazardous waste volume	General waste	Incineration (including energy recovery)	Metric tons	1,540	1,554	1,643
	Recyclable waste (sludge)	Biological treatment, composting		6,872	5,887	5,837
	Recyclable waste (tea residue)	Fertilizers		6,949	6,698	6,592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

Note:

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



2022 Ratio of Recyclable Waste by Type



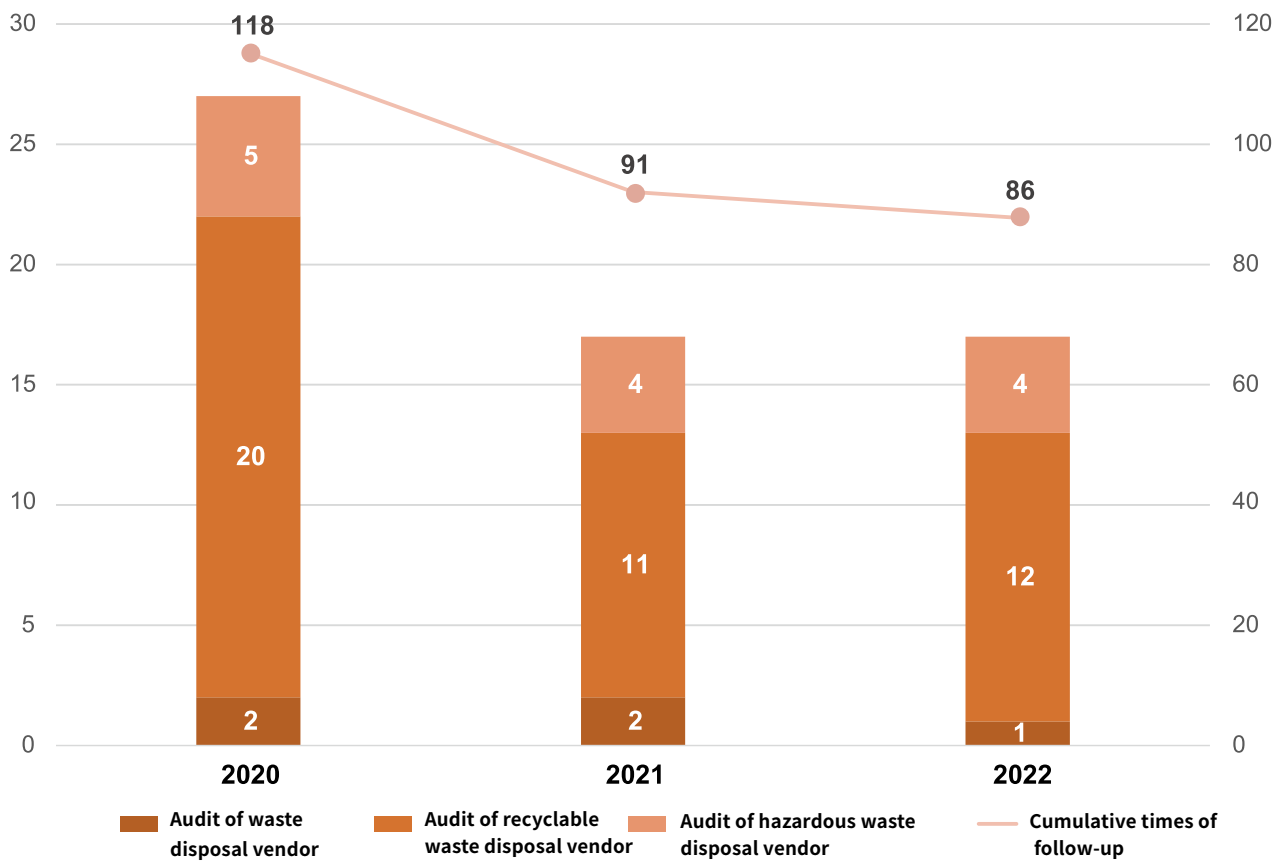
Note:

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

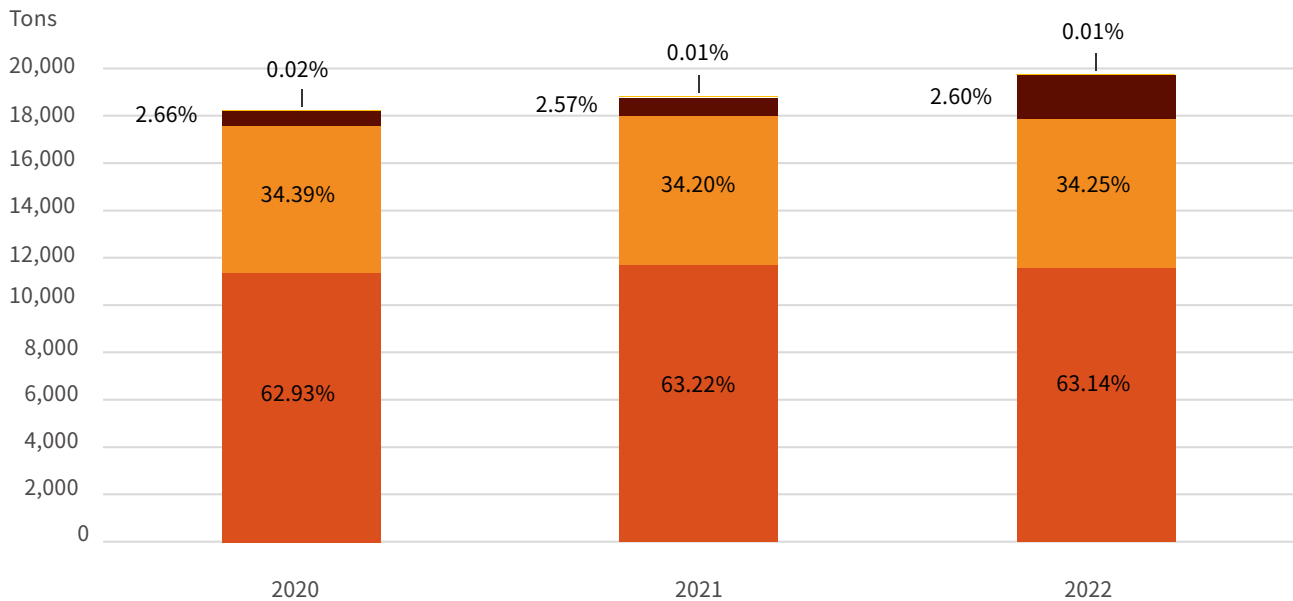
Tracking of Flow of Waste and Resources for the Past 3 Years

Number of Suppliers

Number of Times



■ Plastic Use in Products for the Past 3 Years



■ PET (drinks products, oil products)

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

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

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

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



■ Number of employees

✓ Total Employees by Gender

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

✓ Total Employees by Region

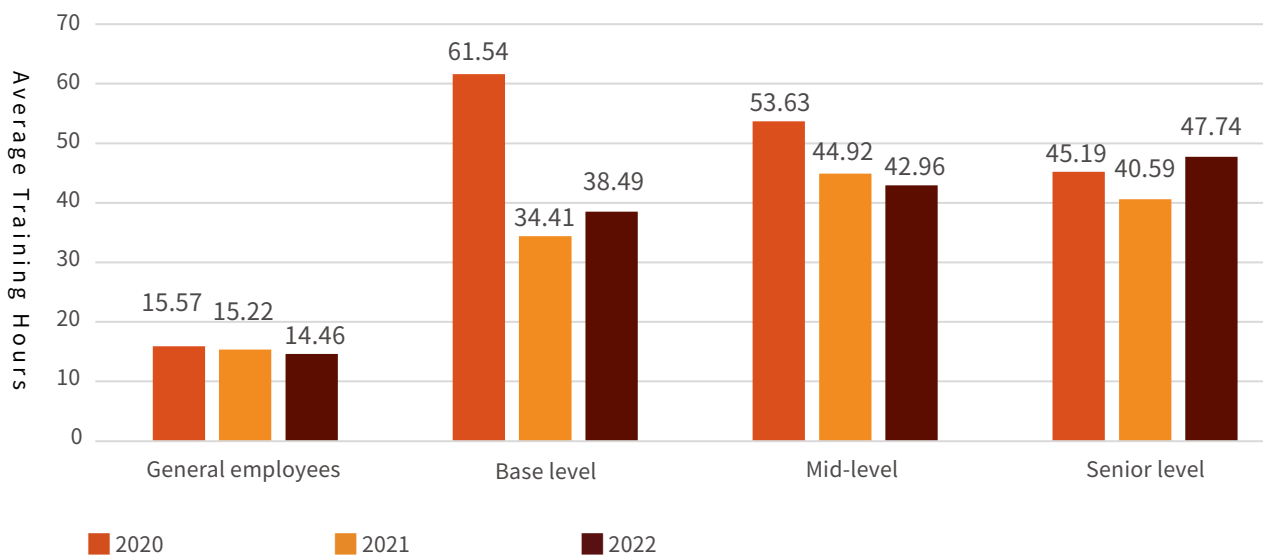
	Northern Taiwan	Central Taiwan	Southern Taiwan	Eastern Taiwan & Outlying Islands	Number of employees
2022	2,054	103	3,421	0	5,578
2021	2,036	103	3,322	0	5,461
2020	2,052	112	3,374	0	5,538

✓ Variety of contract categories

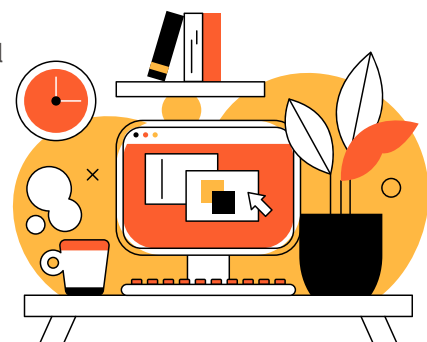
	2020	2021	2022
By fixed-term contract or permanent contract			
Permanent employee	5,433	5,407	5,528
Temporary employee	105	54	50
By working hours			
Full-time employees	5,538	5,461	5,578
Part-time employees	0	0	0
Other			
Non-guaranteed hours employee	0	0	0

■ Average Employee Training Hours for the Past 3 Years

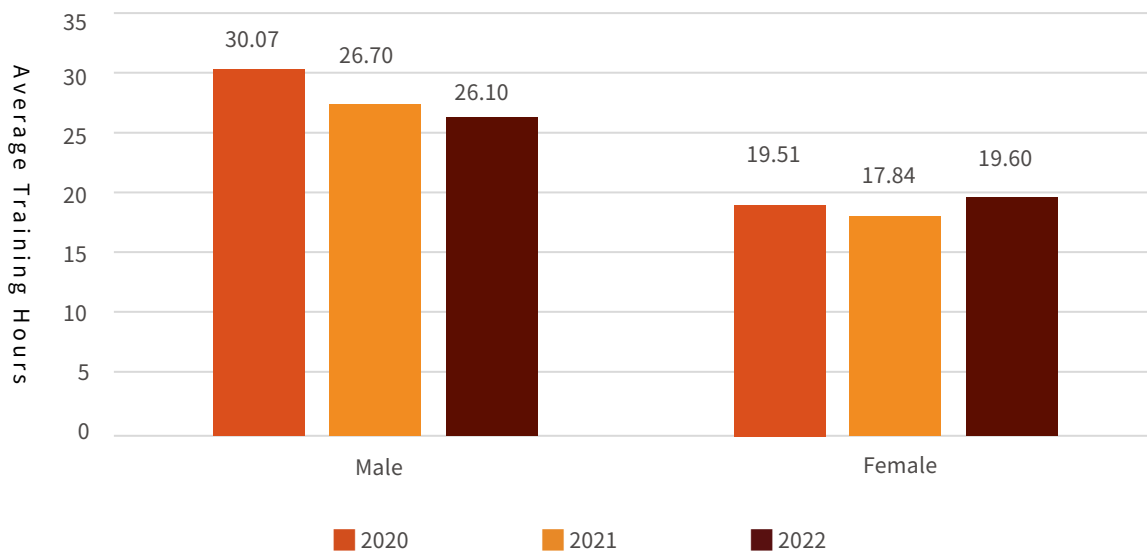
✓ By employee category



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



✓ By gender



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

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

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

Note 1 : Those with less than 180 lost workdays.

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

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

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

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

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

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

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

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



Appendix II GRI Standard Content Index

■ Foundation disclosures : GRI 1 2021

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

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

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

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

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

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

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

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

Appendix III

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

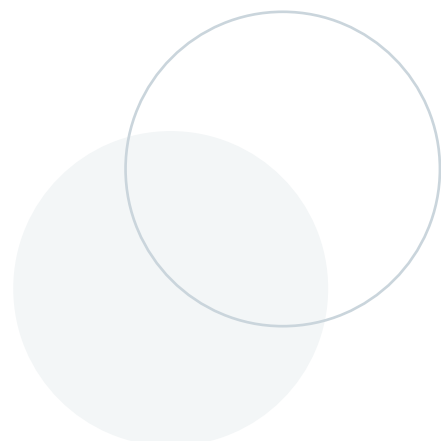
Procedures	Item	Corresponding Chapter	Page	
Tables 1-1	Item 1	The evaluation and improvement regarding the company's personnel, work environment, hygiene management of facilities and quality control systems to improve food sanitation, safety and quality, as well as the significant product and service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

Appendix IV

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

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

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



Appendix V State of Greenhouse Gas Inventory and Assurance

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

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

Appendix VI Human Rights and Children's Rights

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

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



Appendix VII 2022 Assurance Item Summary

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

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

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

No.	Information Assured	Page	Reporting Criteria	Rules
14	In 2022, Uni-President has developed the Food Traceability Management System with a total of 457 products, accounting for 100% of all Uni-President food products (excluding feed for livestock and aquatic animals). We also achieved 100% development of the Food Traceability Management System and use of electronic receipts according to the legal requirements. The complete data has been uploaded to the Ministry of Health and Welfare's "Food Traceability Management System (Ftracebook)" (http://ftracebook.fda.gov.tw)	61	In 2022, Uni-President uploaded the total of products to the Food Traceability Management System, as well as its proportion to all of Uni-President food products (excluding feed for livestock and aquatic animals). The percentage is calculated based on the products uploaded on the Food Traceability Management System to the self-produced food products (excluding feed for livestock and aquatic animals) In 2022, the percentage of electronic receipt usage by Uni-President according to the legal requirements. The percentage is calculated based on the number of the products with electronic receipt divided by the number of the self-produced food products (excluding feed for livestock and aquatic animals).	Item 6 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
15	Uni-President has conducted traceability in accordance with the "Food Traceability Management System" established based on internal regulations, which covers 100% of our product types (excluding livestock and aquatic feed).	61	The status of Uni-President's traceability in accordance with the "Food Traceability Management System". The percentage is in accordance with the "Food Traceability Management System", which is 100% when the scope covers all of Uni-President's product types.	Item 6 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
16	The Food Safety Laboratory and the QC Laboratory have obtained certification from the Taiwan Accreditation Foundation (TAF) and the Taiwan Food and Drug Administration (TFDA) in 2022.	153	The Food Safety Laboratory and the QC Laboratory have obtained certification from the Taiwan Accreditation Foundation (TAF) and the Taiwan Food and Drug Administration (TFDA) in 2022.	Item 7 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
17	As of December 31, 2022, up to 634 testing items of Uni-President's laboratories have been certified by the TAF and TFDA as food-related testing items. Note: Please refer to the "List of TFDA- and TAF-Certified Items" in this report for certified items.	53	The test items and total number of items of the food safety laboratory and QC laboratory certified by TAF and TFDA in December 31, 2022.	Item 7 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
18	In 2022, the QC Section and Food Safety Laboratory compiled a total of 219 groups of practical testing items (excluding the test items for projects commissioned by external clients) for ingredients, materials, and finished products.	53	In 2022, the categories (excluding testing items commissioned by external customers) of practical testing items for ingredients, materials, and finished products were compiled by the food safety and QC laboratories.	Item 7 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".

No.	Information Assured	Page	Reporting Criteria	Rules
19	Anomaly Form of Finished Products and Materials Inspection in 2022: Anomaly rate for finished products: 0.10% Anomaly rate for raw materials : 0.25%	54	The ratio of the number of cases of anomaly in finished products and raw materials identified in a test performed by the Quality Control Section in 2022 to the total number of tests of finished products and raw materials performed by the Quality Control Section in 2022.	Item 7 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
20	Please refer to the Food Safety Management Expenses in 2022 in the report for food safety control expenses and percentage of net sales revenues in the standalone financial statements. Food safety control expenses ^{Note :} NT\$326.84 million Percentage of net sales revenue in the standalone financial statements : 0.70% Note : Food safety control expenses include laboratory expenses and external inspection fees	54	The percentage of 2022 food safety management expenses divided by the net sales revenue in the standalone financial statements audited by the certified public accountant.	Item 7 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
21	In 2022, Uni-President consumed 1,601,648 gigajoules (GJ) of energy, of which 44.35% came from purchased electricity, and 0.02% from renewable energy.	92	Total energy consumption (GJ) in 2022, including fuel consumed and energy purchased and consumed, excluding energy sold. Non-renewable fuels consumed by the organization in 2022 includes natural gas, liquefied petroleum gas, diesel, and gasoline. The figure of natural gas comes from the billing statement of each plant from the natural gas company; the figure of liquefied petroleum gas comes from procurement document; the figure of diesel from internal meter readings and procurement documents; and the figure of gasoline from the China Petroleum Fleet Vehicle Card Management System. Renewable energy generated and consumed by ourselves in 2022 include biogas-generated electricity, photovoltaic electricity, and wind-generated electricity; the figure of renewable energy comes from internal electricity meter readings. Electricity purchased and consumed in 2022 includes purchased electricity, the figure of which comes from TPC bills. We did not sell energy in 2022. Percentage of purchased electricity = Purchased electricity/Total energy consumption Renewable energy consumption proportion = Purchased or self-generated renewable energy consumption / Total energy consumption; we did not purchase any renewable energy in 2022. The figure of consumption of natural gas and purchased electricity of 2022 does not include the portion consumed by affiliates stationed in the plant; the portion was deducted according to internal meter readings or by reference to the consumption percentage.	Item 8 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".

No.	Information Assured	Page	Reporting Criteria	Rules
22	<p>In 2022, Uni-President's total water withdrawal amounted to 4,198 thousand cubic meters Note, and the total water consumption 1,084 thousand cubic meters Note</p> <p>Note: 1 thousand cubic meters of water = 1 million liters of water</p>	99	<p>The total water withdrawal in 2022 (in thousands of cubic meters) includes tap water, spring water, reservoir water, and groundwater. The figure of tap water comes from the water bill from Taiwan Water Corporation; the figure of reservoir water from the bills from the Southern Region Water Resources Office; and the figure of spring water and groundwater from Internal water meter readings.</p> <p>Total water consumption in 2022 (in thousands of cubic meters) = total water withdrawal - total water discharge. The figure of total water discharge comes from internal water meter readings. The figure of other premises not installed with a water meter, i.e., offices and logistic centers, is estimated by the water discharge per person per day announced in the Sewage Treatment Plant Design and Instructions promulgated by the Construction and Planning Agency of the Ministry of the Interior in 2021.</p> <p>The figure of water withdrawal and water discharge for 2022 is net of the portion consumed by affiliates stationed in the plants; the portion was deducted in proportion to internal water meter readings.</p>	Item 9 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
23	<p>In 2022, Uni-President sold a total of 1,294,679 metric tons of products.</p> <p>In 2022, Uni-President had 24 production sites located in Yungkang General Plant, Xinshih General Plant, Taichung General Plant, Yangmei General Plant, Chungli General Plant, and Hukou Park, consisting of 23 food plants and one feed plant.</p>	64	<p>The weight of products sold in 2022 (in metric tons) is derived by taking the sales volume indicated in the table of monthly product sales volume and value, and multiplying it by the weight per product unit sold, and then by adding up the weight of product sold each month.</p> <p>The number of production sites in 2022 is the number of food production plants and feed plants audited according to the "Procedures for Auditing Internal Food plants on Quality" and the "Procedures for Internal Quality and Food Safety Audit".</p>	Item 10 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".



Appendix VIII Limited Assurance Report Issued by the Accountant



會計師有限確信報告

資會綜字第 23002648 號

統一企業股份有限公司 公鑒：

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

標的資訊與適用基準

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

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

管理階層之責任

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

會計師之責任

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

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

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

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

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

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

會計師之獨立性及品質管理規範

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

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

先天限制

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

有限確信結論

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



其它事項

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

資 誠 聯 合 會 計 師 事 務 所

會計師 趙永潔



2 0 2 3 年 7 月 2 6 日