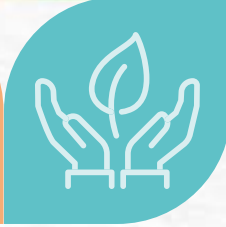
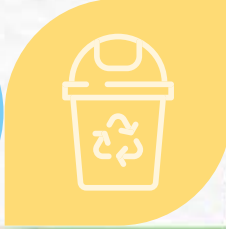




Uni-President

# 2023 ESG REPORT

永續報告書 ENVIRONMENT, SOCIAL  
AND GOVERNANCE REPORT



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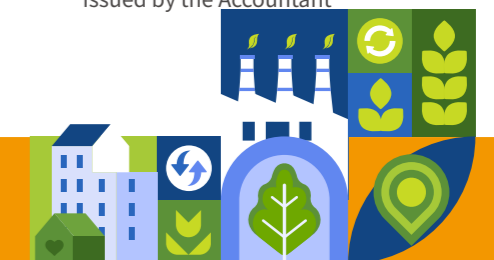
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## Message from Management



Chairman

羅智先

# Sustainable Future Challenges and Opportunities

The various supply chain disruptions and persistent inflationary pressures arising from distant and relentless conflicts continue to linger. These disturbances and uncertainties have led to irreversible changes in our business environment, operational mode, and organizational behavior, challenging the resilience and adaptability of our organization. We are grateful for the peace and stability of society and the stable operations of the Group, which enable us to move forward steadily in turbulent times.

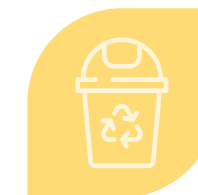
Uni-President upholds the three principles of "Integrity, Brand Management, and Taste", tirelessly working to convey a lifestyle and the pursuit of happiness. "I love Uni-President and I love life" reflects our lifestyle and dedication. As one of the top twenty companies in Taiwan by market capitalization, Uni-President has never stopped investing in the future. It not only strives for economic performance but also aims to exert a positive social impact, fostering harmony and mutual prosperity among members of the industry ecosystem.

Quality and credibility are the lifeblood of our business. Food safety is at the heart of everything we do. We established a food safety center with highest standard in the industry. We pay close watch on all policies and regulations that may affect our operations. We enhance risk control management on value chain and carry out stringent control on suppliers, raw materials, processes and products. Additionally, we enrich our R&D intensity and worked diligently on our food safety to world-class standard.



Presidents

黃李 劉清 凱田



At the same time, in response to the critical issue of net-zero emissions, we have begun conducting greenhouse gas inventories in our consolidated subsidiaries both domestically and internationally, and are planning the Group's greenhouse gas management strategy. The solar photovoltaic deployment plan for Uni-President's Xinshi Logistics Park is expected to be completed by 2024. We will also continue to follow the "Task Force on Climate-related Financial Disclosures (TCFD) Framework" and plan a more resilient business model to cope with the impact of future changes in the global environment.

To fuel the growth, we execute "One Core and Four Gears" strategy with alignment with lifestyle brand management as the core strategy, to build and develop an Asian distribution platform of lifestyle brands on the four strategic gears of manufacture & R&D; trade & logistics; experience & retail, and alliances & acquisition. In addition to strengthening our infrastructure and organizational capabilities in every market, we are also enhancing our operational systems and talent pipeline to provide better consumers services and living qualities, and generate greater economic value, in pursuit of continued success and improvement.

In the past, present, and future, each year is the best of times; and also the worst of times. Business management is an endless marathon. It comes with challenges and opportunities; as long as we're still in the race, we can always embrace the idea that "heaven's way is vigorous, and a gentleman should constantly strive for self-improvement". Continuous progress is not a moral burden, but a matter of attitude and the essence of existence in life. Looking forward to the future, we will continue to be humble and uphold the business philosophy of working hard and be innovative as a means to pursue sustainability.

## 2023 Key Achievements



### Managing a Transparent and Ethical Enterprise

- Continue to be honored as one of 2023 **Top 25 Global Brands** by the Ministry of Economic Affairs
- Awarded the 2023 **Healthy Brand Award - Outstanding Healthy Enterprise**
- Won the 2023 **TCSA "Taiwan Top 100 Sustainability Model Award"**
- Won the 2023 **TCSA "Corporate Sustainability Report Award"-Silver**
- Continuously selected constituent stocks: FTSE4Good Emerging Markets Index, FTSE4Good TIP Taiwan ESG Index, Taiwan High Compensation 100 Index, Taiwan EMP 99 Index

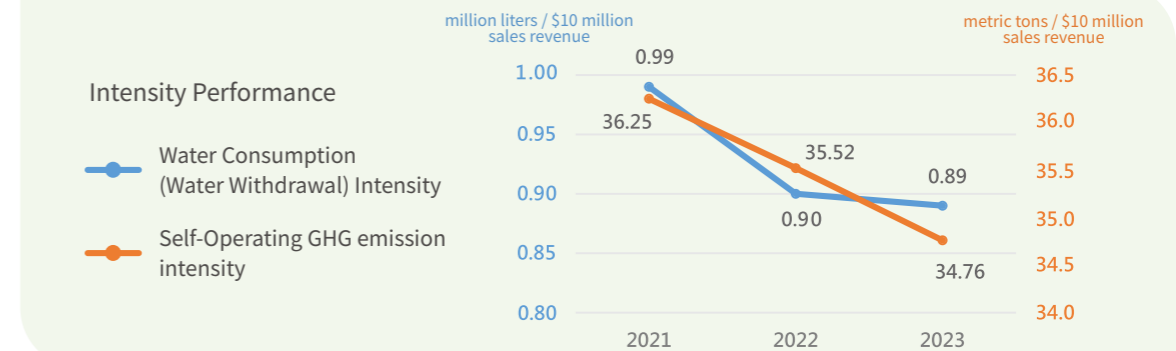
### Shaping a Safe and Healthy Food and Drink Culture

- Customer complaints on Food Safety Point 1 and Drug residue in finished products – **No anomalies**
- **No violation** found during inspection conducted by government agencies
- **23** products attained the **Heath Food Certification Label**
- **5** products were selected as **elderly-friendly products**, and a total of **23** products have been selected
- **7** products passed the **A.A. certification**, and a total of **28** products have passed
- **4** products won the **Superior Taste Award (ITI)**, and a total of **14** products have been awarded
- **1** product won a **Gold Award at the Moscow International Salon of Inventions and Innovative Technologies (Archimedes)**, and a total of **3** products have won
- **2** products won **Malaysia Technology Expo 2023 International Innovation Award**
- **2** products won **Monde Selection Awards**

### Commitment to Environmental Sustainability

- Xinsih General Plant won the golden medal of the 2023 **Energy Saving Benchmark Award** by MOEA  
Video : <https://www.youtube.com/watch?v=r7G3IM4fk5kAA>
- 2023 **National Enterprise Environmental Protection Awards – Brown Level Award**
- Won **the Private Enterprise Green Procurement Excellence Award** by the Ministry of Environment for 10 consecutive years. The amount of green procurement in 2023 increased by NTD 46 million compared with the previous year
- In 2023, the output rate of raw materials continued to increase. The **fresh milk** output rate reached **96.81%**, and the **tea juice** extraction rate reached **95.45%**
- A grand total of **652,031 kWh** of renewable energy was produced in 2023, **541,088 kWh** of which was generated from biogas, **110,866 kWh** from photovoltaics, and **77 kWh** from wind power. <sup>(Note)</sup>
- Effective implementation of carbon reduction measures, resulting in a total reduction of **4,417 metric tons** of greenhouse gases in 2023
- Actively promoting plastic reduction in packaging materials. In 2023, various projects were introduced to reduce the total amount of plastic used by **5.99 metric tons**
- Scope 1 and 2 greenhouse gas emission intensity was **reduced by 2.14%**, and water consumption (withdrawal) intensity was **reduced by 1.11%** in 2023
- Scope 3 greenhouse gas emissions were reduced by **32,394 metric tons CO<sub>2</sub>e** in 2023

Note:Renewable energy for self-use includes solar photovoltaic power generation of 6,222 kWh and wind power generation of 77 kWh



### Building a Healthy and Happy Workplace

- 1111 Job Search Website **"Lifestyle Services Category" Happy Enterprise**
- Won the 2023 **National Occupational Safety and Health Award -Enterprise Benchmark Award** from the Ministry of Labor  
Video : <https://www.youtube.com/watch?v=HTL39lgjxGQ>
- Safety and Health Family of Yung kang General Plant won **the Tainan City Government's Occupational Safety Excellence Award and High Distinction Award in the 2023 Tainan City Government Safety and Health Family Performance Awards**, and placed third in the national competition of the Occupational Safety and Health Administration
- Safety and Health Family of Xinsih General Plant won **the 2023 Tainan City Government's Safety and Health Family Excellence Award**
- Yung kang General Plant, Yangmei General Plant, and Hukou Park received the **2023 Healthy Workplace Certification and Health Promotion Mark** from the Ministry of Health and Welfare

### Creating a Healthy and Happy Tomorrow

- 48 heads of counties and cities and entertainers responded to the 80–90 cm Waistline Measurement Day, reaching about **38.65 million** people and issued a total of **605,000** free waist measurement tapes
- Held **6** preventive medicine lectures and **4** special lectures on the 20th anniversary of "The Secret of Longevity by Caring for Parents", which were attended by more than **3,800** people
- The online event **"Half Vegetables and Fruits, A Friendlier Earth"** was held to see whether fruits and vegetables make up half of one's meal, which had more than **18,000** participants
- In 2023, a total of **NT\$ 15.47 million** was invested in various programs including scholarships for outstanding economically-underprivileged college students, financial aid for disadvantaged new immigrants, talent development for rural schools, support for after-school programs, and the empowerment projects for the physically challenged, benefiting about **1,540** students, **25** schools, **16** after-school programs, and **6** physically challenged groups
- A total of **NT\$ 4.6 million** was invested in supporting supplementary classes in remote townships and catering for **16** supplementary classes. Dairy products as part of school meals were sponsored to **325** schools, benefiting **10,416** disadvantaged students
- Promoted community canteens for the elderly, which was conducted at **30** community locations in 2023, benefiting **1,445** seniors
- Donated **NT\$ 4.116 million** in goods to the social welfare department of **20** county and city governments, benefiting about **29,760** households; provided emergency relief funds of **NT\$ 10.85 million** to elementary school and junior high school families in need, benefiting **920** households and about **3,680** people

## Sustainable Management



- ESG Committee
- Material Topic Analysis and Response
- Stakeholder Engagement
- Sustainable Value Chain
- Respond to sustainability initiatives in a proactive manner

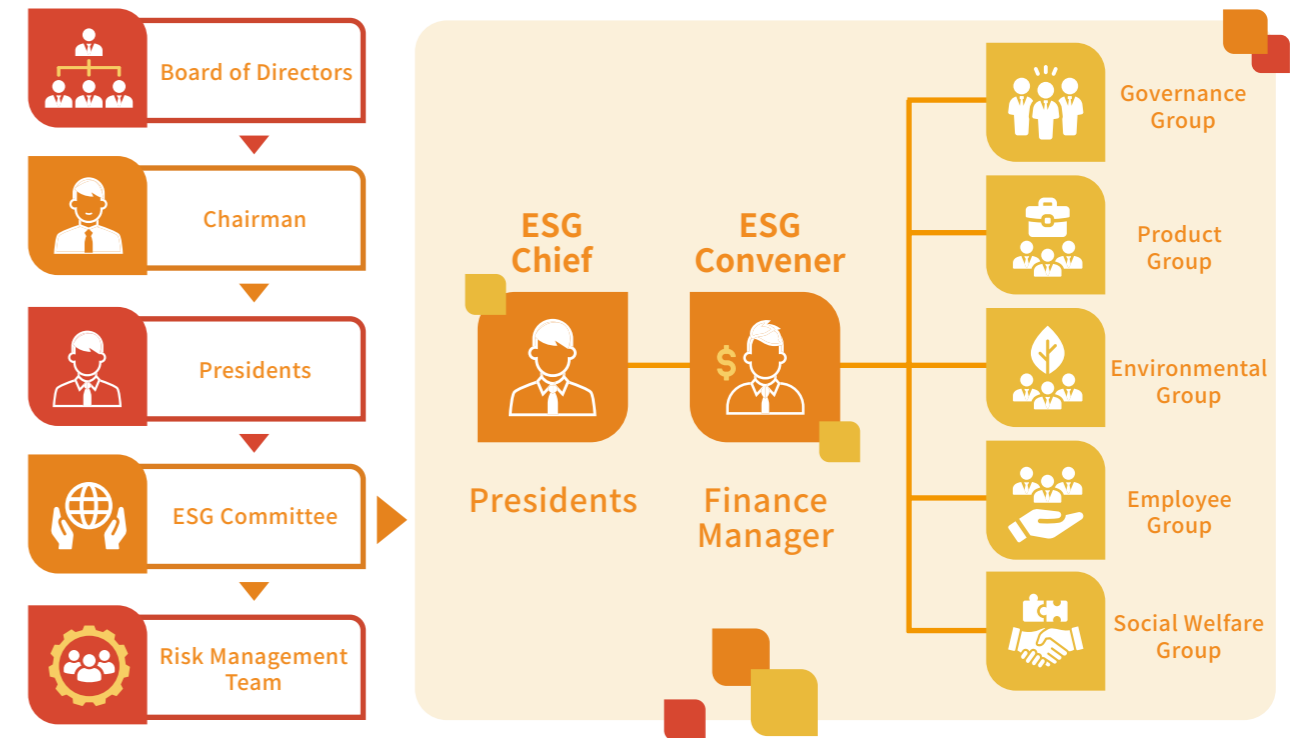


## Sustainable Management ESG Committee

(GRI 2-12、GRI 2-13、GRI 2-14、GRI 2-16)

The management responsibility of companies in social, environmental and economic aspects is to help companies create common value with society to further improve the sustainability competitiveness of companies. Therefore, we will progressively implement social responsibilities within the organization with respect to the directions and objectives specified in the Uni-President Sustainable Development Code of Practice. In 2017, we formally established a "CSR Committee," renamed the "ESG Committee" in 2022. The Committee is chaired by the Presidents and convened by the Head of the Finance Group. There are five functional groups under the Committee, namely corporate governance, products, environment, employees and social welfare. The ESG Committee is composed of senior executives from different fields as the group convener to jointly review the implementation of sustainable development work and set the priorities and goals of sustainable development work based on the Company's operations and issues of concern to external stakeholders. The functional groups formulate plans and projects based on the committee's policies and indicators, regularly track the implementation progress, and report to the ESG Committee.

Uni-President Enterprises Corporation Sustainable Development Code of Practice



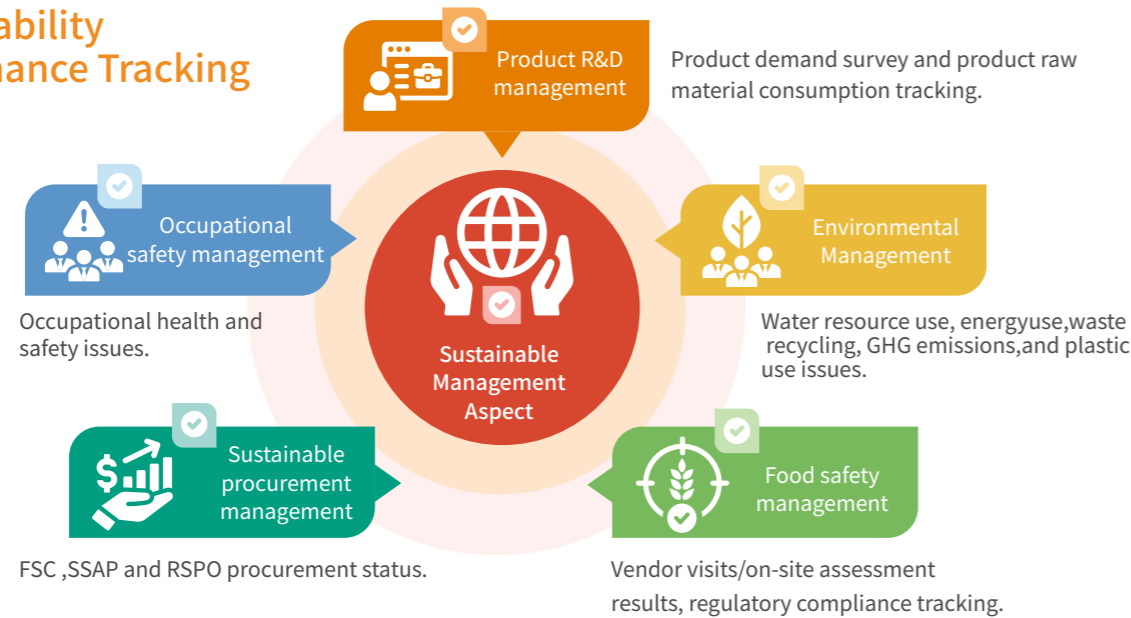
The ESG Committee is Uni-President's main division for sustainable development. Externally, the committee is accountable for examining Uni-President's corporate sustainability reports and recognizing sustainable matters of interest to stakeholders; internally, it is responsible for drafting corporate sustainability policies, key performance indicators, goals, and plans for each functional group and reviewing the implementation thereof. Aside from such periodical activities, the committee assesses progress in the five areas, namely, product R&D management, environmental management, food safety management, sustainable procurement management, and occupational safety management, on a quarterly basis through the evaluation of 17 sustainable management indicators.

In 2023, the ESG Committee reported six times on sustainability-related matters to the board of directors, including: (1) greenhouse gas inventory and verification planning implementation; (2) review of the implementation status and key performance of sustainability work in that year, as well as future work plan; (3) implementation status of risk management policy. The Board of Directors paid attention to ESG and risk management implementation results, and urged the management team to make adjustments when necessary. The Committee takes in the views of the Board to strengthen the items needing adjustment.



Uni-President's Board of Directors passed a resolution on November 9, 2022 to include ESG related indicators into the performance evaluation of the Company's Presidents. It is hoped that by strengthening the supervisory responsibility of senior managers for ESG can further promote our sustainable business philosophy.

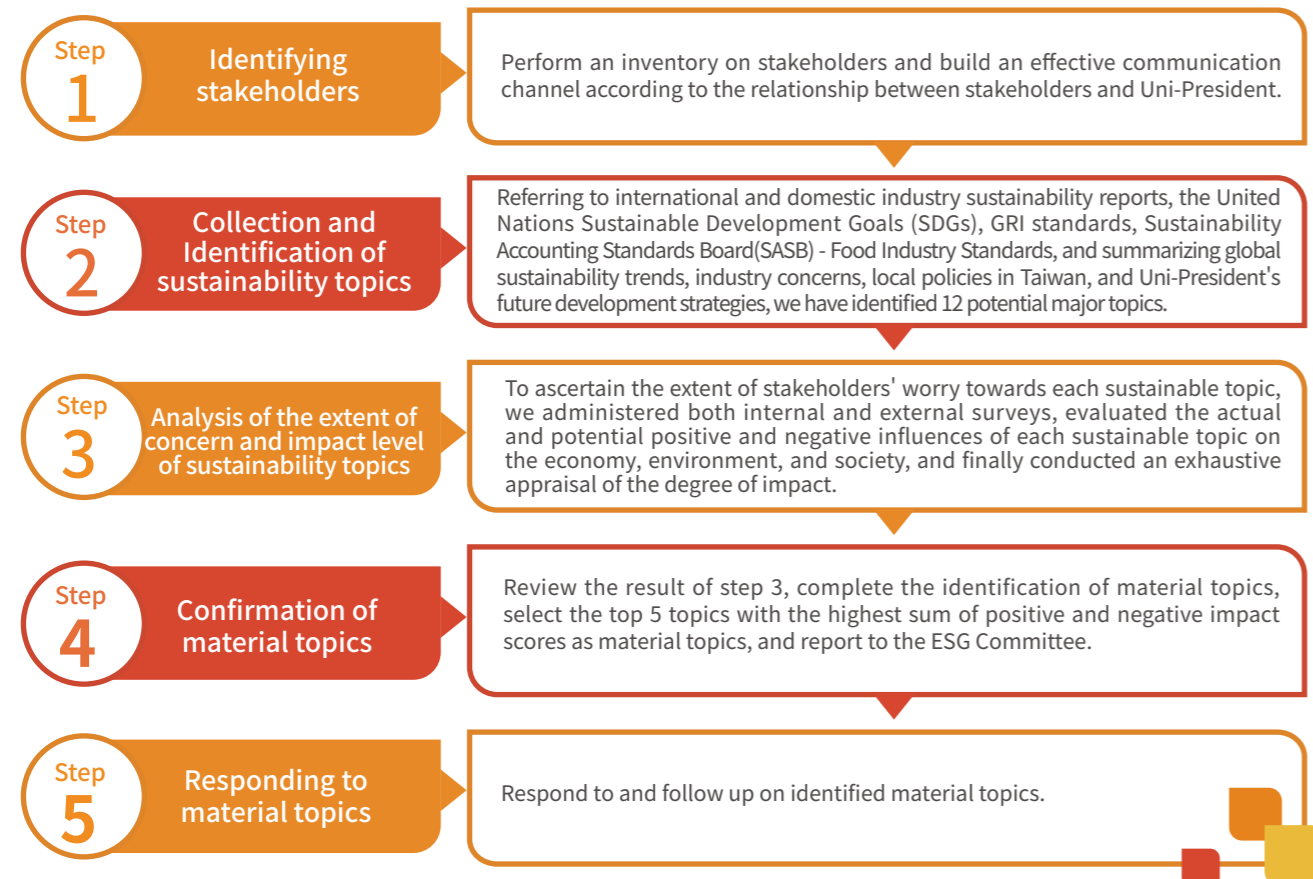
## Sustainability Performance Tracking



## Material Topic Analysis and Response

(GRI 2-29, GRI 3-1, GRI 3-2)

In the 2022 ESG report, Uni-President referred to the practices recommended by the 2021 edition of GRI Standards to establish a systematic process in identifying major stakeholders and sustainability issues. At the same time, we have also assessed and identified the actual and potential impacts of various sustainability issues on Uni-President, and have managed them and set goals accordingly. The 2023 ESG report continues the analysis results of the 2022 ESG report, collects international benchmarks and domestic peer information for identification, and uses an intersectional approach to identify common topics in the industry for continuous improvement and tracking to achieve the set goals and performance.



## 1 Identifying stakeholders

We identified the stakeholders based on two principles: 1) Degree of influence of stakeholders on Uni-President and 2) Degree of dependence of Uni-President on stakeholders. After internal discussion, we identified the stakeholders with high relevance to Uni-President. The following reveals each stakeholder category and their importance to Uni-President:

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

## 2 Collection and Identification of sustainability topics

✔ United Nations Sustainable Development Goals (SDGs)

✔ Material topics for the food industry in Taiwan and overseas

✔ Topics of GRI Standards/special topics for the food industry

✔ Value chain influence

✔ Sustainability Accounting Standards Board (SASBNote) – Food industry standard

✔ Uni-President's sustainability vision and strategy

Note : Sustainability Accounting Standard Boarz

### Potential material sustainability topics

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



Aspect	Topic	Its meaning for Uni-President
Economic Governance	Economic performance	The Company's operating profit status covers financial information such as operations, expenses, and profits.
	Corporate Governance	Governance framework, duty, system, and composition, selection of the governance unit, collective knowledge and performance evaluation
	Ethical management	Conduct business activities based on the principles of fairness, honesty, trustworthiness, and transparency, assess corruption risks, and implement anti-corruption policies. We are committed to establishing a corporate culture of ethical corporate management and establishing corresponding control mechanisms.
Environment	Operational environment management	The management and status of the consumption and recovery of the Company's energy and raw materials use in operations, as well as the emissions and water resources. These include emission of ozone layer-depleting substances, nitrogen oxides (NOx), sulfur oxides (SOx), and wastewater, and generation of waste situation, management actions, greenhouse gas emissions and reductions, etc.
	Climate change	Companies need to assess the impact of climate change on their business operations, identify the risks and opportunities brought about by climate change, and formulate corresponding management strategies and response actions.
	Packaging Material Management	Package procurement, standard, use and packaging material reduction policy

Aspect	Topic	Its meaning for Uni-President
Social	Food safety	<ol style="list-style-type: none"> <li>The Company conducts product evaluations to consider its impact on consumers' health and safety, and implements a corresponding food safety management system, provides food safety education and training, establishes product tracking and traceability mechanisms, and manages food safety laboratories.</li> <li>We have established a new supplier management policy, which includes food safety hazard risk assessments and assessment standards that consider environmental and social factors</li> </ol>
	Responsible marketing and labeling	Accurate product or advertising promotional information and labeling as well as clearly labeled ingredients
	Occupational health and safety	Occupational health and safety management, including accident investigation and handling processes, work safety inspections, employee examinations, Occupational Safety Committee management status, employee occupational safety training, and case study promotion
	Nutrition and health	Related management measures related to food health and nutrition, and sustainable food and nutritional care, diet, and culture promotion
	Talent development and management	The implementation of the talent development plan consists of two parts: on-job training (OJT), and actively promoting off-job training (OFF-JT). OFF-JT covers a wide range of areas, including legal compliance, food safety, occupational and environmental safety, brand marketing, business strategy and management. In addition, the Company also provides diversified development courses on topics such as aesthetic taste and physical and mental growth to promote the overall development of employees.
Social welfare and charity	Development and impact of operational activities imposed on local communities, communication and assessment, social welfare and care activities	

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

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



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

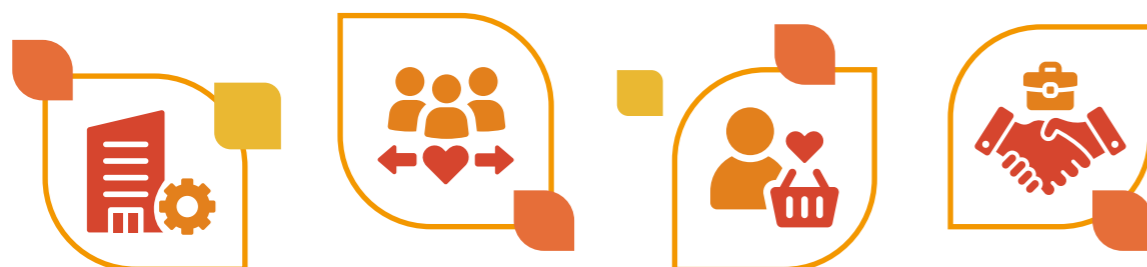
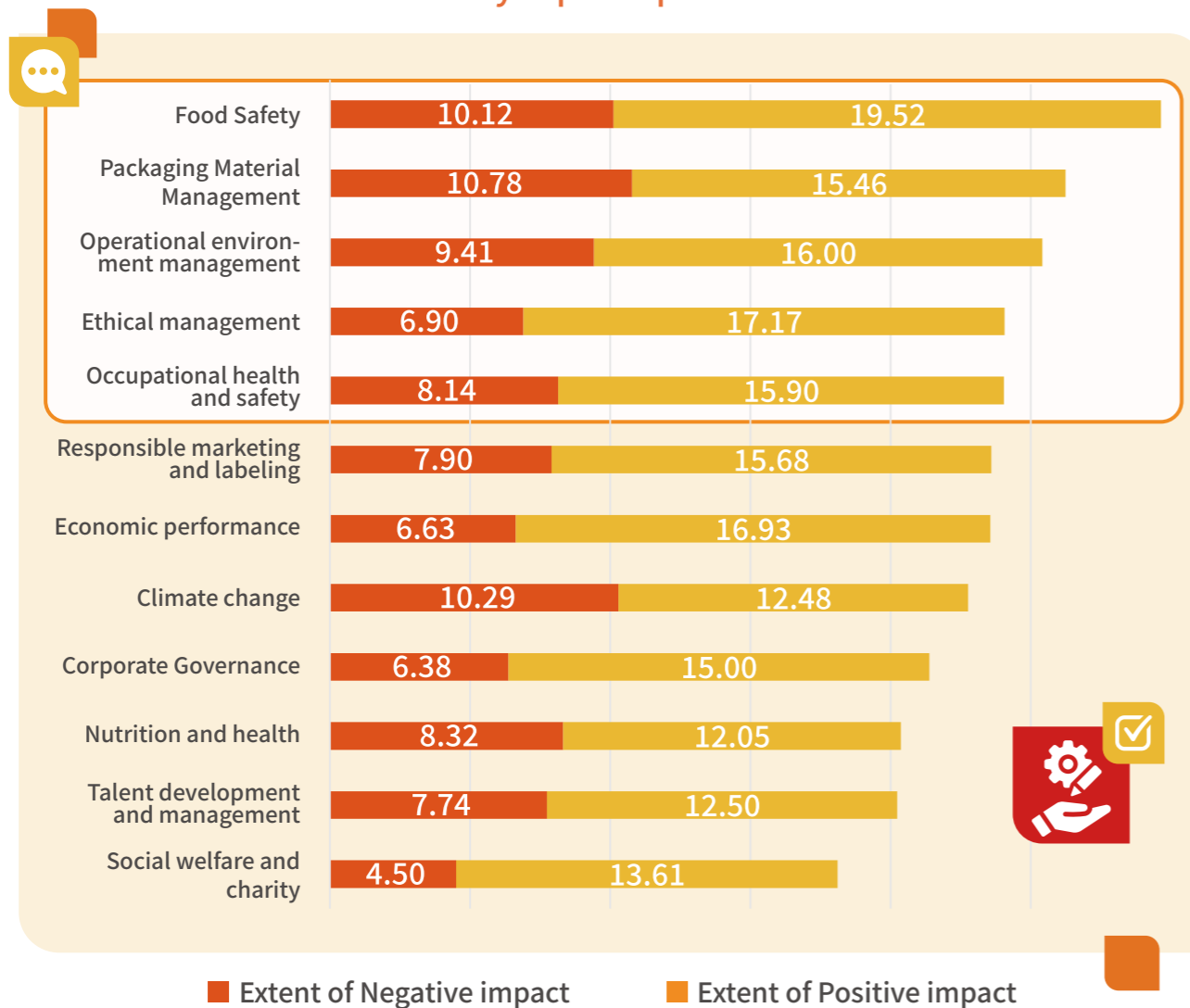
Aspect	Topic	Description of positive impact	Description of negative impact
Social	Food Safety	<ol style="list-style-type: none"> <li>Committed to zero food safety risk and active management of food product safety, Uni-President is able to move towards a sustainable and responsible food production model.</li> <li>An impeccable food safety management system ensures the health and safety of consumers.</li> </ol>	<ol style="list-style-type: none"> <li>Failure to actively manage product raw materials supply is likely to incur food safety risks during production, casting safety concerns to the company's food products.</li> <li>If food safety isn't managed correctly, it can lead to adverse health effects for those who consume it, and cause public alarm.</li> <li>Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).</li> </ol>
	Responsible marketing and labeling	Enrich consumers' knowledge of the food by responsibly labeling product ingredients and nutrition, as a way of showcasing Uni-President's responsible food production model.	<ol style="list-style-type: none"> <li>Exaggerating product information misleads consumers into making purchases, resulting in loss of goodwill or consumer confidence.</li> <li>Imprecise, incomplete, or incorrect labeling hampers consumers' understanding of product information, casting doubts over products.</li> <li>Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).</li> </ol>
	Occupational health and safety	<ol style="list-style-type: none"> <li>Take action to promote health and maintain occupational safety in order to preserve the physical and mental health of our workforce.</li> <li>Create a pleasant work environment to ensure employees' physical and mental wellbeing.</li> </ol>	<ol style="list-style-type: none"> <li>Without providing a safe workplace and necessary tools, occupational accidents will occur, putting employees' physical and mental health at risk.</li> <li>Omitting health checks can have catastrophic effects on the wellbeing of employees exposed to hazardous circumstances.</li> <li>Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).</li> </ol>
Social	Nutrition and health	<ol style="list-style-type: none"> <li>Uni-President endeavors to create nutritional and healthy food to address malnutrition and end hunger.</li> <li>Direct product development towards less salt, sodium, and sugar to enhance consumer nutrition and health.</li> </ol>	<ol style="list-style-type: none"> <li>Failure to enhance the healthfulness of products may lead customers to continue to consume foods high in salt and fat content, thus increasing their risk of health issues.</li> <li>Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).</li> </ol>
	Talent development and management	<ol style="list-style-type: none"> <li>Set up a training program to equip personnel with the necessary skills that are required in the workplace, in order to enhance overall productivity.</li> <li>Assist employees in career development to enhance personal growth alongside organizational development, thereby enhancing organizational competitiveness</li> </ol>	<ol style="list-style-type: none"> <li>Mismatching employees with jobs leads to low organizational efficiency and hampers operations.</li> <li>Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).</li> </ol>
	Social welfare and charity	<ol style="list-style-type: none"> <li>The Taiwan Millennium Health Foundation advocates for and supports social education, research and development, and international academic exchanges regarding nutrition, health care, and preventive medicine.</li> <li>The social welfare foundation supports and solves issues related to disability, emergency relief, medical care, schooling unaffordability, childcare, and elderly care, and thus improves the benefits to the wider society.</li> </ol>	<ol style="list-style-type: none"> <li>Poor communication links with close-by communities</li> <li>Free services bears on the development of existing industries.</li> <li>Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).</li> </ol>



## 4 Confirmation of material topics

Factor in the extent of occurrence possibility and impact scale and scope of each sustainability topic based on the comprehensive analysis conducted by the ESG Working Team, and then rank the materiality of each sustainability topic based on extent of their positive and negative impact by considering the extent of stakeholders' concern over each of them, thereby identifying and determining the top 5 material topics. In 2023, we continued to pay attention to, track and manage the material topics identified in 2022.

### Sustainability topic impact assessment



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

★ denotes material topics. In 2023, we continued to pay attention to, track and manage the material topics identified in 2022

## 5 Responding to material topics

After analyzing the materiality of topics, each material issue was confirmed by the internal units of Uni-President. Each responsible team then assessed the completeness, scope of impact, boundary and the collection and reporting period. By doing this, we have met and responded to the important information and performance concerned by stakeholders. Each department prepared this report with respect to the principles of completeness, responsiveness, and stakeholder inclusiveness to ensure that the information regarding material issues is accurately disclosed in the report. After preparing the report, departments continue to examine and review the report to ensure that the information and performances contained in this report are not inappropriately or unfaithfully presented. Departments also prepare the report for the following year with reference to the review result of this report.

Material topics	Corresponding Chapter and Page No.	
Food Safety	2.1 Bring Assuring Dining Experience and Food Safety: A Chronological Review	<a href="#">47-48</a>
	2.2 Food Safety Management	<a href="#">49-57</a>
Packaging Material Management	3.5 Packaging Materials Management	<a href="#">107-108</a>
Operational environment management	3.1 Environmental Management Responsibility	<a href="#">80-88</a>
	3.2 Climate Change and Energy Management	<a href="#">89-98</a>
	3.3 Water Resources Management	<a href="#">99-104</a>
	3.4 Pollution prevention and management	<a href="#">105-107</a>
Ethical management	1.3 Insist on Ethical Management	<a href="#">37</a>
Occupational health and safety	4.2 Occupational health and safety	<a href="#">119-130</a>



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

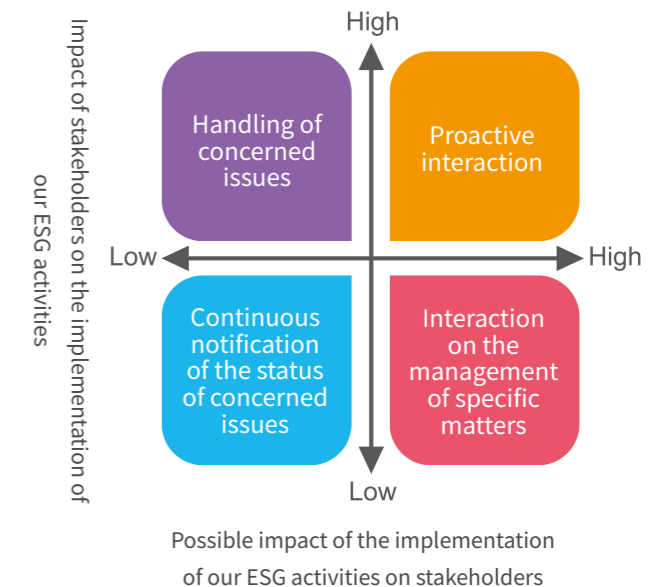
Material Topic	Value chain								GRI Topic
	Em- ployees	Con- sumer	Fund provid- ers	Govern- ment	Suppli- er	Certifi- cation authori- ties	Aca- demic units	Public interest groups	
Ethical management	✓	✓	✓	✓	✓		✓	✓	GRI 205: Anti-Corruption
Packaging Material Management		✓	✓	✓	✓	✓	✓		NA
Operational environment management	✓	✓	✓	✓	✓	✓			GRI 302: Energy GRI 303: Water and Effluents GRI 305: Emissions GRI 306: Waste
Food safety	✓	✓	✓	✓	✓	✓	✓		GRI 416: Customer Health and Safety
Occupational health and safety	✓			✓	✓				GRI 403: Occupational Health and Safety






### Stakeholder Engagement

(GRI 2-29)

Responding to the needs of stakeholders is the foundational for Uni-President to implement sustainable development. This year, we have identified eight types of stakeholders. According to their influence on Uni-President's ESG activities and the degree of influence by Uni-President's ESG activities, we have proposed four major engagement approaches. By doing this, we effectively respond to issues concerning stakeholders and have acquired their suggestions. The communication status of each stakeholder was reported at the board meeting held on May 9, 2024. The following table is this year's material sustainability topics, sustainability topics that are of priority or concern to shareholders, as well as the performance of the engagement of stakeholders.



Stakeholders	Topics concerned	Communication Frequency and Method	2023 Communication Performance
<p>Capital Providers</p>	<ul style="list-style-type: none"> <li>Economic performance</li> <li>Ethical management</li> <li>Food safety</li> <li>Operational environment management</li> <li>Climate Change</li> </ul>	<ul style="list-style-type: none"> <li>Hold a shareholders' meeting each year</li> <li>Occasional investor conferences</li> <li>Announce major information as required by the competent authority</li> <li>Regularly publish financial statements/annual reports/ ESG report</li> <li>Official website information disclosed</li> <li>Contact: Investor Relations: Mr. Fang TEL: 06-253-6789 ext. 6510 Corporate Relations Management Team: Ms. Wu TEL: 02-8786-6888 ext. 2536</li> </ul>	<ul style="list-style-type: none"> <li>Released financial statements each quarter</li> <li>103 major pieces of information released</li> <li>5 domestic and international investor conferences</li> <li>1 shareholders' meeting</li> <li>Released 2022 ESG report</li> </ul>
<p>Consumer</p>	<ul style="list-style-type: none"> <li>Responsible marketing and labeling</li> <li>Food safety</li> <li>Ethical management</li> </ul>	<ul style="list-style-type: none"> <li>Official website and brand marketing network</li> <li>Regular release of ESG report</li> <li>Consumer Service Hotline 0800-037-520</li> <li>Consumer Service Email <a href="mailto:customer@mail.pec.com.tw">customer@mail.pec.com.tw</a></li> </ul>	<ul style="list-style-type: none"> <li>Satisfaction survey of the Consumer Service Center reached 94.86 points</li> <li>Released 2022 ESG report</li> </ul>
<p>Employees</p>	<ul style="list-style-type: none"> <li>Food safety</li> <li>Economic performance</li> <li>Responsible marketing and labeling</li> <li>Occupational health and safety</li> </ul>	<ul style="list-style-type: none"> <li>Announcement of management policies, rewards, punishments, and changes.</li> <li>Regular labor-management communication meetings/labor unions</li> <li>Regular Occupational Safety and Health Committee Meetings</li> <li>Training center/internal recruitment/job rotation</li> <li>Periodic Welfare Committee meetings and publishing of financial statements</li> <li>Periodic publishing of Uni-President monthly magazines and ESG report</li> <li>Internal food safety hotline</li> <li>Contact: Human resources: <a href="mailto:hr@mail.pec.com.tw">hr@mail.pec.com.tw</a></li> </ul>	<ul style="list-style-type: none"> <li>4 labor-management meetings</li> <li>4 Occupational Health and Safety Committee meetings</li> <li>Union participation rate of 100%</li> <li>Released 12 Uni-President monthly magazines</li> </ul>

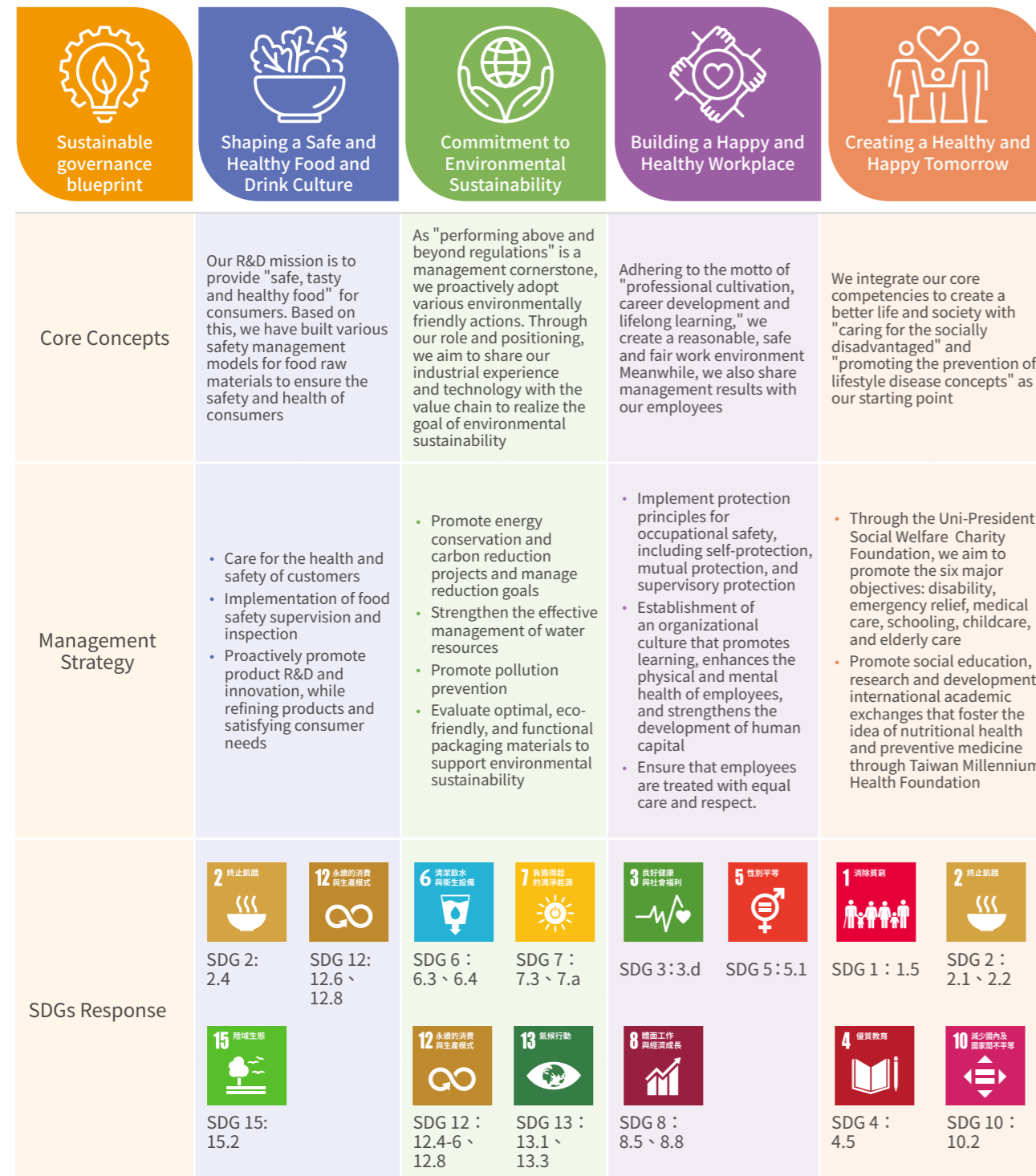
Stakeholders	Topics concerned	Communication Frequency and Method	2023 Communication Performance
 Suppliers	<ul style="list-style-type: none"> <li>Food safety</li> <li>Ethical management</li> <li>Occupational health and safety</li> </ul>	<ul style="list-style-type: none"> <li>Communication meetings from time to time / Irregular inspection and guided assistance</li> <li>Evaluation, plant visit and guidance mechanism/audit management</li> <li>e-Procurement system announcement</li> <li>Supplier grievance channels</li> <li>Regular release of ESG report</li> <li>Reporting system for ethical violations</li> </ul> <p><a href="https://www.uni-president.com.tw/other_service/box_2.asp">https://www.uni-president.com.tw/other_service/box_2.asp</a></p>	<ul style="list-style-type: none"> <li>Performed occasional visits on 24 suppliers</li> <li>Performed annual assessments on 156 suppliers</li> <li>Performed food safety risk inspection on 51 internal plants, outsourcing plants and QC/research units</li> </ul>
 Government	<ul style="list-style-type: none"> <li>Corporate governance</li> <li>Ethical management</li> <li>Operational environment management</li> <li>Food safety</li> <li>Occupational health and safety</li> <li>Climate Change</li> </ul>	<ul style="list-style-type: none"> <li>Regular compliance audits</li> <li>Support for social events/initiatives</li> <li>Assist in the formulation of related regulations</li> <li>Regular release of ESG report</li> <li>Contact: Media Contact of the Public Affairs Office: Mr. Yao TEL: 06-253-6789 ext. 6297</li> </ul>	<ul style="list-style-type: none"> <li>478 products were established on the track and trace system as required by food safety-related laws and regulations</li> <li>Released 2022 ESG report</li> <li>Continue to promote the occupational health and safety management system ISO 45001 and CNS 45001</li> </ul>
 Public interest groups	<ul style="list-style-type: none"> <li>Ethical management</li> <li>Nutrition and health</li> <li>Social welfare and charity</li> </ul>	<ul style="list-style-type: none"> <li>Held and participated in charity events, emergency assistance/education/nutrition projects for vulnerable groups</li> <li>Periodic publishing of ESG report/Uni-President Monthly magazines/Foundation website and annual reports</li> <li>Uni-President Social Welfare Charity Foundation Contact TEL: 06-2536789 ext. 8332 E-MAIL : <a href="mailto:noralieu@mail.pec.com.tw">noralieu@mail.pec.com.tw</a></li> <li>The Taiwan Millennium Health Foundation Contact TEL : 02-87860996 E-MAIL : <a href="mailto:health@1000-love.org">health@1000-love.org</a></li> </ul>	<ul style="list-style-type: none"> <li>A total of 920 households in Taiwan benefited from the emergency assistance, and 29,760 households in Taiwan benefited from in-kind charitable relief, with a total of 122,720 beneficiaries</li> <li>10 campus seminars on "Value Concept Conveyance " attended by about 2,000 students</li> <li>About 4,200 students benefited from the education and empowerment program; the nutrition project benefited 10,416 students from 325 schools, and shared meals in 30 community canteens for seniors benefited approximately 1,445 elderly individuals</li> <li>17 public welfare activities attended by about 5,000 people</li> <li>Nearly 110,000 people participated in "Iron Man 5 Achievements 3" online event</li> <li>80-90 cm Waistline Measurement Day, calling for attention to 5 indicators of metabolic syndrome</li> <li>17 affiliated companies and brands of the Group participated in the event and distributed 605,000 waist measuring tapes</li> <li>About 8,300 people participated in the public health event for waist circumference and blood pressure measurement at the Millennium Blood Pressure Station</li> <li>About 18,000 people participated in "Half Vegetables and Fruits, A Friendlier Earth" online event, and took a health check to see if the proportion of fruits and vegetables on their plate reaches half.</li> <li>Released the foundation's annual report</li> </ul>

Stakeholders	Topics concerned	Communication Frequency and Method	2023 Communication Performance
 Third-party certification authorities	<ul style="list-style-type: none"> <li>Food safety</li> <li>Packaging Material Management</li> <li>Operational environment management</li> </ul>	<ul style="list-style-type: none"> <li>Regular compliance audits</li> <li>Regular communication meeting</li> <li>Audit management</li> </ul>	<ul style="list-style-type: none"> <li>Annual audit meeting</li> </ul>
 Academic institutions	<ul style="list-style-type: none"> <li>Food safety</li> <li>Nutrition and health</li> <li>Responsible marketing and labeling</li> </ul>	<ul style="list-style-type: none"> <li>Participate in external ratings</li> <li>Participate in research programs/seminars</li> <li>Official website/brand marketing network</li> <li>Regular release of ESG report</li> <li>Consumer Service Hotline and Email</li> </ul>	<ul style="list-style-type: none"> <li>Won 2023 TCSA "Taiwan Top 100 Sustainability Model Award" and "Corporate Sustainability Report Award – Silver"</li> <li>Held 10 preventive medicine seminar, which was attended by over 3,800 people</li> <li>Held one "Symposium on Review and Prospect of Prevention and Treatment for Metabolic Syndrome", with a total participation of 210 medical professionals</li> </ul>



## Sustainable Value Chain

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



## Short-, medium-, and long-term goals

### ◆ Shaping a Safe and Healthy Food and Drink Culture

📈 Target surpassed | ✅ Target achieved | ❌ Target missed

2023 Target	2023 Target Achievement Status	Short-term target (2024)	Mid-to Long-term Goal (2026)
Customer complaints on Food Safety Point 1 – No anomalies	✅	Customer complaints on Food Safety Point 1 – No anomalies	<ul style="list-style-type: none"> <li>Implement Food Safety Point 3 management</li> <li>Strengthen the promotion of food safety culture of all affiliated companies</li> <li>Continuously improve source management and strengthen independent management of suppliers</li> <li>Continue to improve the quality and taste of existing products</li> <li>Improve three major product categories including fresh food, bakery, and nutrition through product R&amp;D</li> </ul>
The number of points for Food Safety Point 2 issues decreased by 10% from the same period last year.	❌ (Note)	The number of points for Food Safety Point 2 issues decreased by 30% from the same period last year.	
Drug residue in finished products – No anomalies	✅	Drug residue in finished products – No anomalies	
Public sector audits – No violations	✅	Public sector audits–No violations Zero tolerance of raw materials and finished products	

Note: The number of points for food safety point 2 issues in 2023 increased by 56% compared with the same period last year. The main reason was that OEM factory workers accidentally touched the valve assembly while repairing machines in 2023, resulting in the backflow of sparkling water into the pure water system. Therefore, in response to this abnormal incident, the OEM cut off and disconnected the pipe between outlet pipe of finished product barrel and bubble pipe as a systematic foolproof. During the in-plant noodle making process, the seasoning liquid and batter are repeatedly deep-fried in frying box to produce fine charred substances that adhere to the products. Therefore, the factory optimizes the cleaning technique of frying box to reduce the recurrence of abnormal incidents and strengthen the achievement of annual goals.

### ◆ Commitment to Environmental Sustainability

2023 Target	2023 Target Achievement Status	Short-term target (2024)	Mid-to Long-term Goal (2026)
<ul style="list-style-type: none"> <li>The annual average power saving rate of each general plant is &gt;1%</li> <li>Lower the GHG emission intensity of Scope 1 and 2 by 1.5% per year</li> </ul>	📈	<ul style="list-style-type: none"> <li>Average power saving rate was 3.40%</li> <li>A 2.14% drop in Scope 1 and Scope 2 greenhouse gas emission intensity was observed</li> </ul>	<ul style="list-style-type: none"> <li>The annual average power saving rate of each general plant is &gt;1%</li> <li>Lower the GHG emission intensity of Scope 1 and 2 by 1.5% per year</li> </ul>
The waste recycling rate in the production plant is kept at 95% or higher	📈	The waste recycling rate in the production plant was 95.64%	The waste recycling rate in the production plant is kept at 95% or higher
COD average concentration below 48 mg/L	📈	COD average concentration was 42.11 mg/L	COD average concentration below 48 mg/L
Continue to enhance raw material output rate, with Soybeans of 98.10%, Tea of 93.15% and Fresh milk of 96.85%	❌ ✅ ❌	Soybean output rate was 96.99%, not up to standard (Note 1) Tea output rate was 95.45%, up to the standard Fresh milk output rate was 96.81%, not up to standard (Note 2)	Continue to enhance raw material output rate

Note 1: In 2023, the extraction rate of bean juice decreased due to the effect of climate differences on the growth of bean seeds. Subsequently, parameters will be adjusted during production to find the optimal process parameters for different bean varieties to improve the output rate.  
 Note 2: Although the fresh milk output rate in 2023 did not meet the target, the cumulative output rate in 2023 increased by 0.01% compared to 2022. Due to the continuous growth of fresh milk output for 4 years, the base period has been increased; in the future, we will continue to subdivide the production process segments for project improvement.

2023 Target	2023 Target Achievement Status	Short-term target (2024)	Mid-to Long-term Goal (2026)
<ul style="list-style-type: none"> <li>Introduce at least one product packed in R-PET packaging materials</li> <li>Reduce annual plastic consumption by 10 tons through newly launched projects</li> </ul>	<p>✓</p> <p>—</p>	<ul style="list-style-type: none"> <li>Recycled plastic application: Replace 20 tons of virgin plastic per year</li> <li>Lightweight and thin plastic: Estimated plastic reduction of 20 tons per year</li> </ul>	Continue to develop and use environmentally friendly materials and plastic packaging material reduction
<ul style="list-style-type: none"> <li>Continue to optimize the efficiency of water consumption in each plant</li> <li>Introduce water saving programs, while monitoring water conditions and continuing to optimize response measures and management mechanisms</li> </ul>	<p>✓</p>	<ul style="list-style-type: none"> <li>Continue to optimize the efficiency of water consumption in each plant</li> <li>Introduce water saving programs, while monitoring water conditions and continuing to optimize response measures and management mechanisms</li> <li>Water withdrawal intensity &lt; 1.00 million liters/NT\$10 million (sales revenue)</li> </ul>	<ul style="list-style-type: none"> <li>Continue to optimize the efficiency of water consumption in each plant</li> <li>Water withdrawal intensity &lt; 1.00 million liters/NT\$10 million (sales revenue)</li> </ul>

Note: The annual plastic consumption is calculated based on the actual number of months of introduction, and the total amount of plastic reduction is about 5.99 metric tons. If calculated based on the estimated amount, the annual plastic reduction can reach 12.63 metric tons. We will continue to actively implement the plastic reduction project.

◆ Building a Happy and Healthy Workplace

2023 Target	2023 Target Achievement Status	Short-term target (2024)	Mid-to Long-term Goal (2026)
Diversified talent in Uni-President	✓	Diversified talent in Uni-President	Diversified talent in Uni-President
Create a reasonable and fair workplace	✓	Create a reasonable and fair workplace	Create a reasonable and fair workplace
Disaster-free workplace	— (Note)	Disaster-free workplace	Disaster-free workplace

Note: There was one occupational accident. When operating the carton folding machine, the last carton was stuck at the entrance and the employee pushed the carton with his hands. The back of his right hand was accidentally rubbed and torn by protective partition above the carton entrance. Subsequent improvement measures include the addition of protective doors and safety interlocking devices in the paper supply area, and re-education of all employees on the safety matters of repair, maintenance, troubleshooting, cleaning, and abnormal removal.



◆ Creating a Healthy and Happy Tomorrow

2023 Target	2023 Target Achievement Status	Short-term target (2024)	Mid-to Long-term Goal (2026)
Promote the support program of the disadvantaged based on the six major objectives: disability, emergency relief, medical care, schooling, childcare, and elderly care to fulfill corporate social responsibility	✓	Promote the support program of the disadvantaged based on the six major objectives: disability, emergency relief, medical care, schooling, childcare, and elderly care to fulfill corporate social responsibility	Promote the support program of the disadvantaged based on the six major objectives: disability, emergency relief, medical care, schooling, childcare, and elderly care to fulfill corporate social responsibility
Teach the public how to tell the 5 metabolic syndrome indicators from their waist circumference readings	✓	Continue publicity to raise awareness for the 5 indicators of metabolic syndrome and encourage learning and recording of measured values	Continue to boost the public's awareness of metabolic syndrome indicators, and further urge them to implement regular waist measurement habits, to achieve the purpose of prevention over treatment and reduce the risk of developing the three chronic diseases, namely, hypertension, hyperglycemia, and hyperlipidemia



## Respond to sustainability initiatives in a proactive manner

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

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

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

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

## About Uni-President

(GRI 2-1、GRI 2-6、GRI 2-28、GRI 201-1)

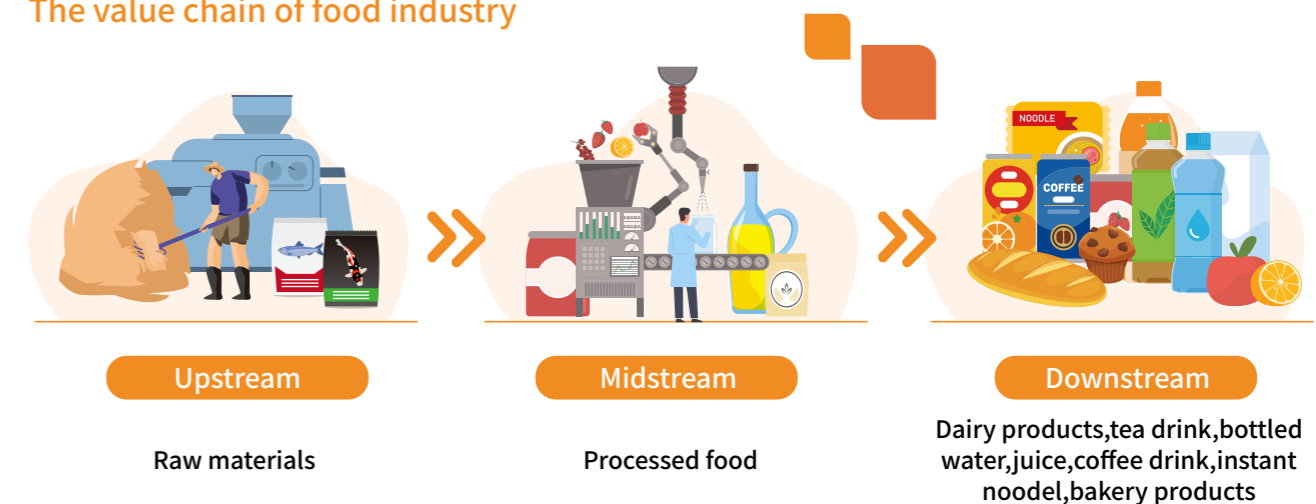
From a flour mill to an international group, not only has Uni-President been keeping up with the times to strive for innovation, but it has also been a leader in terms of trends. With a goal of deepening our Asian market and entering the global market, at Uni-President, we will be committed to our operating philosophy of "hard work, innovative and improve" and an attitude of "not being impetuous". We actively explore and create resources within the Group to respond to social trends, meet consumer expectations, and comply with food safety regulations. We provide more diversified products and services to maximize the Group's overall benefits and jointly create maximum value.

### Company profile

Industry	Food Industry
Total No. of Employees	5,742 employees(Note)
Date of Establishment	August 25,1967
Total Consolidated Assets (NT\$)	665,879,318,000
Main businesses	Manufacturing, processing and sales of flour, feed, oil, instant noodles, cold foods, beverages, dairy products, bread, sauce, meat products, ice products and imported foods, as well as international trade, and baked food manufacturing.
Head Office Location	No.301, Zhongzheng Rd.,Yung Kang Dist.,Tainan City 710401
Capital (NT\$)	56,820,154,000
Regions of operations	Asia and the Americas

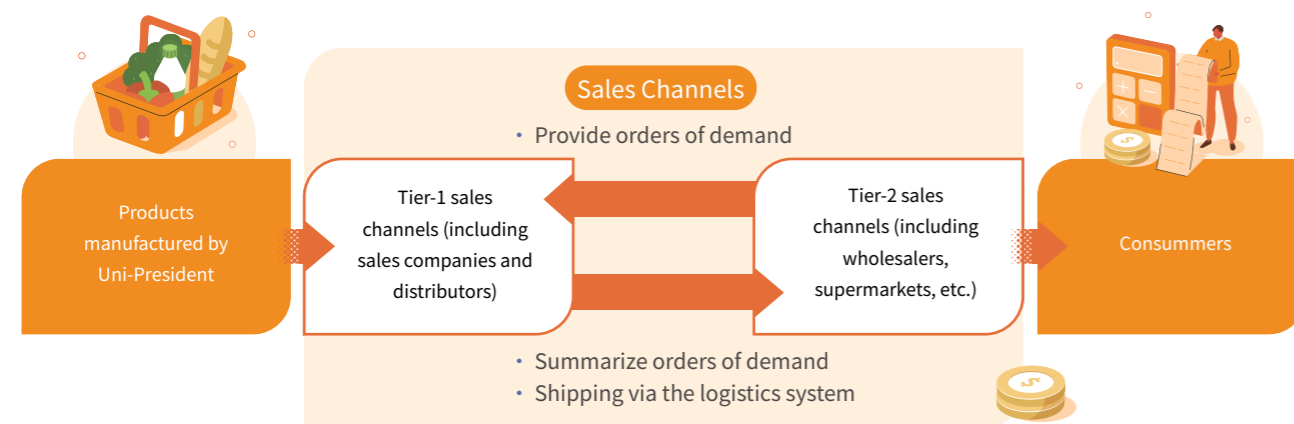
Note: The employee count is calculated using the permanent and temporary employees in service on December 31, 2023.

### The value chain of food industry



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

The products of Uni-President are sold through different sales channels, including the tier-1 sales channel (including sales companies and distributors) and the tier-2 sales channel (including wholesalers, and supermarkets), forming a quasi-pyramid structure of upstream and downstream production and sales. Through cooperation with first and second-tier sales channels, we promote business relations with each other to increase efficiency.



## Business Strategy

A sound financial and economic foundation is one of the cornerstones of sustainable development of an enterprise. The Group must pay attention to the production, sales, personnel, development, financial expenses and operating activities invested in each revenue, and maintain the confidence of stakeholders through transparent corporate governance strategies and effective risk control.

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

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

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



## Financial Information (Including Tax)

Unit: NT\$ thousand

	2021	2022	2023
Consolidated revenue	473,501,669	524,831,664	581,102,935
Consolidated gross margin	156,105,874	167,649,964	187,813,698
Consolidated net profit after tax	28,796,395	26,525,917	30,286,149

## Accountant Rotation and Independence and competency

Every year, Uni-President self-assesses the independence and competency of CPAs and provides the assessment results to the Audit Committee on March 5, 2024 and the Board of Directors on March 7, 2024, which are then reviewed and approved by the Audit Committee and the Board of Directors. The certified accountants of PwC Taiwan meet Uni-President's evaluation standards for independence and competency (please refer to page 56 to 57 of the 2023 annual report for details). There is also a duty rotation policy within PwC Taiwan to maintain the independence and competency of certified accountants.

## Tax Governance

As tax governance is our top priority, we abide by all relevant tax laws and regulations. Moreover, we have especially established the "Tax Policy" and related tax management duties. Our tax governance guidelines are filing tax with honesty, assessing and responding to tax risks, keeping open and honest communication, as well as information transparency. The income tax paid in the past three years is as follows. In addition, the taxation policy can be downloaded from the company's website at <https://www.uni-president.com.tw/index.asp>

Unit: NT\$ thousand

	2021	2022	2023
Standalone income tax expense paid	616,829	645,533	416,184

## Economic performance

Unit: NT\$ thousand

Type	2021	2022	2023
<b>Direct economic value generated</b>			
Revenue (Note 1)	58,924,206	61,102,407	69,455,490
<b>Direct economic value allocated</b>			
Operating costs	27,122,825	32,020,640	33,793,296
Employee wages and benefits	7,932,685	7,784,462	7,790,635
Payments to providers of capital (Note 2)	15,757,253	15,909,684	18,054,428
Payments to the government by country	1,956,277	2,723,030	12,197,115
Community investments	11,511	144,971	153,632
Economic value retained	6,143,655	2,519,620	-2,533,616

Note 1: Including operating revenue, interest income, dividends, rents, royalty income, and share of profits and losses of subsidiaries, affiliated companies and joint ventures recognized under the equity method in 2023 (NT\$20,685,771,000).

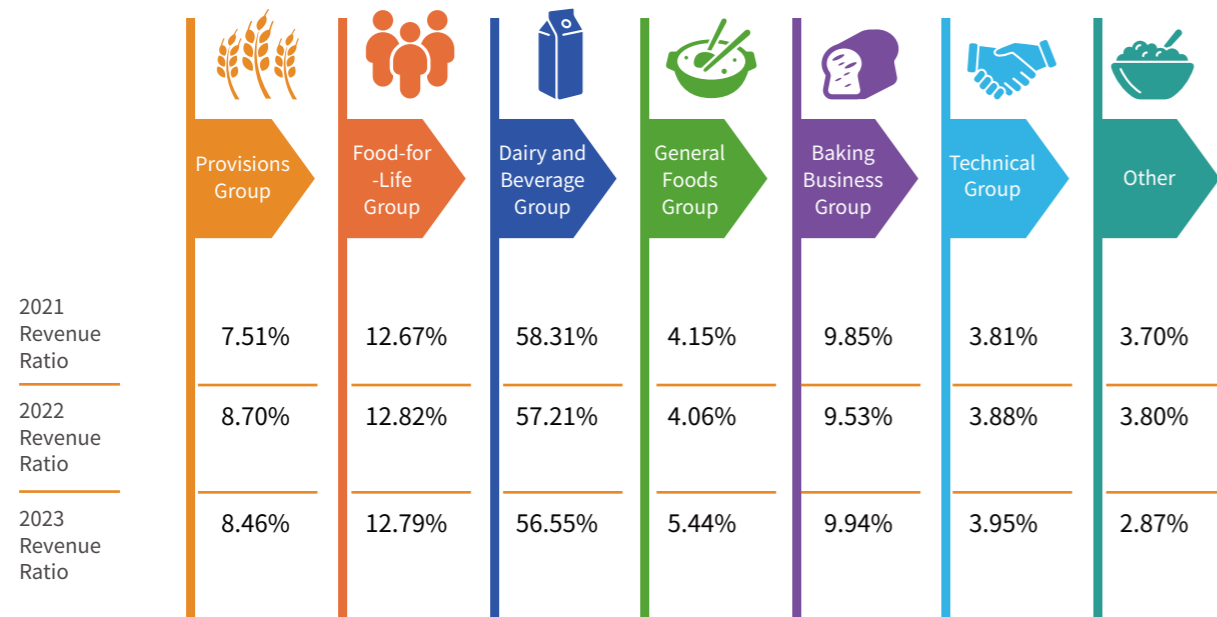
Note 2: Including the distribution expenses of earnings and dividends of NT\$17,046,046,000 in 2023

# 1

# Managing a Transparent and Ethical Enterprise

## Product Revenue Ratio

Uni-President's products are mainly divided into seven groups, including Provisions Group, Food-for-Life Group, Dairy and Beverage Group, General Foods Group, Baking Business Group, Technical Group, and others. Among them, the Dairy and Beverage Group and the Food-for-Life Group are our main products which accounted for 69.34% of total revenue. While the General Foods Group, Baking Business Group and Technical Group had a slight increase in 2023 in revenue ratio compared to 2022.



## Participation in Foundations and Associations

Adhering to the concept of social harmony and mutual assistance, we take a proactive approach in participating in relevant business associations and international organizations. In doing so, we further build mutual cooperation relationships through meetings and exchanges. Uni-President proactively participates in a total of 49 business associations and international organizations, such as the Straits Economic & Cultural Interchange Association, Total Quality Food Association (TQF), BCSD Taiwan, and the Taiwan Flour Mills Association. Uni-President not only serves as an ordinary member, but also holds positions such as director, executive director, board member, supervisor, member, and representative in some organizations, totaling 103 seats.

## Association Membership



- 1.1 Transparent and Ethical Enterprise Commitment
- 1.2 Implementation of Corporate Governance
- 1.3 Insist on Ethical Management
- 1.4 Strict Regulatory Compliance
- 1.5 Risk Management Control











# 1.1 Transparent and Ethical Enterprise Commitment

(GRI 2-23~25、GRI 3-3)

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


 Material Topic	Ethical management
 Policy and Commitment	<ul style="list-style-type: none"> <li>In order to establish a corporate culture of ethical management and a good risk control mechanism, the Company, by referencing the Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies and the Ethical Corporate Management Operating Procedures and Code of Conduct promulgated by the Taiwan Stock Exchange (TWSE), have formulated our own regulations and rules, including Uni-President Ethical Corporate Management Best Practice Principles, Uni-President Procedures for Ethical Management and Guidelines for Conduct, and Summary for Uni-President Enterprises to handle disclosure of material inside information. All company activities and business relationships must abide by the above policy commitments, among which the Ethical Corporate Management Best Practice Principles and the Uni-President Procedures for Ethical Management and Guidelines for Conduct were promulgated by a resolution of the Board of Directors and submitted to and reviewed by the Audit Committee, procedures that are applicable mutatis mutandis to any amendment thereafter.</li> <li>Carry out business activities based on principle of fairness, honesty, trustworthiness and transparency.</li> <li>Abide by the laws and regulations of the countries and regions in which we operate our businesses, with regulatory compliance being the minimum standard.</li> <li>Enhance the promotion of ethical management and implement it in daily task execution.</li> <li>We have collaborators like vendors and engineering manufacturers comprehend our principles of business ethics and culture and sign a document of agreement that forbids any form of bribery and corruption.</li> </ul>
 Goal	<ul style="list-style-type: none"> <li>Deeply plant the Ethical Corporate Management Principles into the Company's corporate ethics and culture to enhance its reputation, while pursuing sustainable management.</li> <li>Create a sound regulatory compliance culture, and uphold integrity and discipline so as to foster the Company's robust operations.</li> </ul>
 Action Plan	<ul style="list-style-type: none"> <li>Allocate sufficient manpower and financial resources and establish a dedicated Ethical Corporate Management Practice Team to promote ethical management.</li> <li>Proactively focus on the development of foreign and local ESG measures and regulations, and adjust the Company's internal systems and business operations accordingly.</li> <li>Pay attention to internal and external ethical management-related cases and strengthen related inspections and promotions when necessary.</li> <li>Enhance the promotion of ethical management and implement it in daily task execution.                             <ul style="list-style-type: none"> <li>-To the Board of Directors: Routine annual promotion at the board meeting. All directors were briefed on ethical management topics in 2023.</li> <li>-To all employees: Launch related courses at the Uni-President Corp. Training Institute to reinforce regulatory compliance concepts. At the same time, the Ethical Corporate Management Practice Team sends ethical management-related measures and cases to all employees through emails and promotes ethical management in Uni-President monthly magazines.</li> </ul> </li> <li>In 2023, both the signing rate of the letter of commitment by construction project contractors and the signing rate of the letter of commitment by suppliers as required were 100%.</li> </ul>
 Evaluation Mechanism	Report to the Board of Directors on the implementation status of ethical management and regulatory compliance on an annual basis.
 Grievance Mechanism	An independent reporting email <a href="mailto:6487@mail.pec.com.tw">6487@mail.pec.com.tw</a> and hotline (06-2536789 ext.6487) have been set up for internal and external personnel.

# 1.2 Implementation of Corporate Governance

(GRI 2-9~2-11、GRI 2-15、GRI 2-17~2-20)


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

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

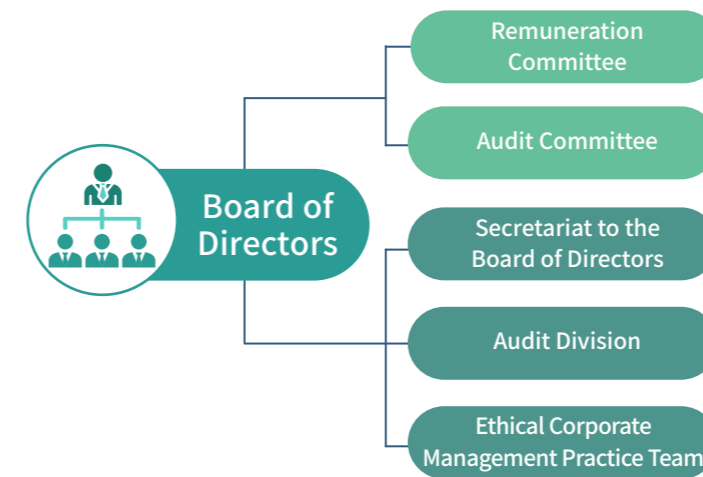


### 【Uni-President Enterprises Corporation Corporate Governance Principles】

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



## 1.2.1 Corporate Governance




### Board of Directors

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

The company's board of directors elected an additional independent director at the shareholders' regular meeting on June 28, 2023, with a total of 14 seats on the board of directors. The board includes 10 general directors (2 of whom are female) and 4 independent directors. Please refer to P.20-25 of the Company's 2023 Annual Report for detailed information on directors, including their background, professional ability, and the list of current positions held in the Company and other companies.

The members of Board of Directors undergo continuous education every year on various aspects such as corporate governance, business operations, regulations, finance, and sustainable management. The courses include topics such as digital innovation and sustainable transformation for building smart enterprises, using investment to change the world with impact investing and SDGs implementation, the new face of corporate governance under the ESG trend, the omnipresence of risks, and how to manage them effectively.



### 2023 Hours of the Board's Further Education and Meeting Situation

- The total hours of the Boards further education is 120, an average of 8.6 hours per director.
- A total of 8 meetings were held, with an average attendance rate of 97.27% for all directors.

(Period: from 2023/1/1 to 2024/3/15)

## Director Performance Evaluation

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




Uni-President Enterprises Corporation Regulations Governing the Board Performance Evaluation

 <p><b>Board of Directors</b></p>	<ul style="list-style-type: none"> <li>• Participation in the operation of the company</li> <li>• Improvement of the quality of the board of directors' decision making</li> <li>• Composition and structure of the board of directors</li> <li>• Election and continuing education of the directors</li> <li>• Internal control</li> </ul>
 <p><b>Individual board members</b></p>	<ul style="list-style-type: none"> <li>• Alignment of the goals and missions of the company</li> <li>• Awareness of the duties of a director</li> <li>• Participation in the operation of the company</li> <li>• Management of internal relationship and communication</li> <li>• The directors professionalism and continuing education</li> <li>• Internal control</li> </ul>
 <p><b>Remuneration Committee and Audit Committee</b></p>	<ul style="list-style-type: none"> <li>• Participation in the operation of the company</li> <li>• Awareness of the duties of the functional committee</li> <li>• Improvement of quality of decisions made by the functional committee</li> <li>• Makeup of the functional committee and election of its members</li> <li>• Internal control</li> </ul>

## 2023 Director Performance Evaluation Results

The overall assessment shows that the board of directors has functioned well during the evaluation period and complied with the spirit of corporate governance. Directors have performed their supervisory duties competently. Each director has provided suggestions and opinions based on their expertise and made effective contributions to the Board of Directors.




### Corporate Governance Officer

To enhance the effectiveness of the Board of Directors, we established the "Corporate Governance Officer" in 2018, who is the highest officer responsible for corporate governance-related affairs. Their key responsibilities include handling matters related to board and shareholder meetings in accordance with the law, preparing minutes for these meetings, assisting directors in their induction and continuous education, providing directors with the necessary information for their duties, assisting directors in complying with regulations, reporting to the board on whether independent directors meet the relevant legal requirements during nomination, selection, and tenure, and handling matters related to director changes.

In 2023, the corporate governance officer received 24 hours of corporate governance courses, in order to not only improve and enrich the relevant professional knowledge, but also to develop and implement the corporate governance practice. For more information on the Corporate Governance Officer, please see Corporate Governance Framework Disclosure on Uni-President's official website on <https://www.uni-president.com.tw/invest/index.html>

## Remuneration Committee

According to the Company's Remuneration Committee Charter, Remuneration Committee members shall be appointed by a resolution of the Board of Directors; the committee shall consist of no less than three members, more than half of which shall be independent directors; and an independent director shall be elected as convener by all committee members. All members of the fifth Remuneration Committee are independent directors. More information on the committees can be found on P.68-69 of the 2023 Annual Report.



### 2023 Remuneration Committee Meetings

- A total of 3 meetings were held
- Actual attendance rate of the convener and members was 100%

(Period: from 2023/1/1 to 2024/3/15)

According to its expertise, the Remuneration Committee formulates and regularly reviews the policies, systems, standards and frameworks of the performance evaluation and remuneration of directors and managerial officers. Based on the Company's business performance and the impact of the organization's management on the social and environment, the remuneration for directors and managerial officers are regularly evaluated and formulated to deepen Uni-President's corporate ethics and culture, pursuing sustainable management. With a view to demonstrate the organization's focus on sustainable progression, execution performance will be taken into consideration as part of the presidents' performance assessment, beginning from 2023.

## Remuneration Policy

Annually, the Remuneration Committee and the Board of Directors assess and inspect the rationality of the performance appraisal and remuneration of directors and managers. Reasonable remuneration is given by considering individuals' performance achievement rate and contribution to the Company, the Company's overall operating performance, industry future risks, and development trends; by timely review of the remuneration system depending on the actual operating conditions and relevant laws and regulations; and by factoring in the Company's current corporate governance trend. Doing so helps the Company strike a balance between sustainable management and risk control. Please refer to P.44-45 of the 2023 Annual Report for the Company's remuneration policy/standard/ combination/established procedures, and their relevance to business performance and future risks.

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

## Audit Committee

The Audit Committee of the Company is composed of all independent directors. Independent directors are elected via the candidate nomination system by the shareholders' meeting from the shortlist of independent director candidates. To learn more about the fourth Audit Committees, please turn to P.50-54 of the 2023 Annual Report.



### 2023 Audit Committee Meetings

- A total of 8 meetings were held
- Actual attendance rate of the convener and members was 100

(Period: from 2023/1/1 to 2024/3/15)

The main duty of the Audit Committee is to assist directors in fulfilling their roles in compliance with the Company Act, the Securities and Exchange Act and other related laws. It also assists directors in improving the supervision of the Company's accounting, financial reporting and internal control practices.

## Secretariat to the Board of Directors

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

## Audit Division

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

## Ethical Corporate Management Practice Team

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

## Avoidance of Conflict of Interest

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

## 1.2.2 Real-Time Disclosure of Transparent Information

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

### Financial Information

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

Please see the website:

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

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

### Non-financial Information

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

Please refer to the Company's website:

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

### Other

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

Please refer to the Company's website:

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

## 1.3 Insist on Ethical Management

(GRI 205-2 \ GRI 3-3)

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

To establish a corporate culture and risk control system based on ethical management, a dedicated Ethical Corporate Management Practice Team was formed to report to the Board of Directors the implementation status of ethical management on an annual basis. An independent internal reporting mailbox and a hotline have been set up for internal and external personnel. We keep a close eye on the changes in the management environment, while reviewing and amending principles, operating procedures and conduct guidelines related to ethical management on par with the government's policy. At the same time, we emphasize domestic and foreign case studies through education and training<sup>Note1</sup> and emails<sup>Note2</sup>. We integrate the promotion of ethical management concepts into our daily operations and shape a compliance culture of internal regulations and adhere to integrity and discipline in order to pursue sustainability. In 2023, there were no reports of any facilitation fees or political contributions received by the audit division.



In 2023, in terms of audit and internal control, we conducted 13 audits on themes such as improper charitable donations or sponsorships, infringement of trade secrets, engaging in unfair competition, conflict of interest avoidance, and education and training assessments. Among these, 7 reports included audits based on anti-corruption and anti-bribery policies, examining whether donations and sponsorships complied with relevant laws and internal procedures, checking for unreasonable gifts and hospitality, and investigating improper exchanges of benefits between contractors or suppliers. Among the 13 audits, no abnormalities related to integrity management were found.



Ethical Corporate Management Best Practice Principles



Procedures for Ethical Management and Guidelines for Conduct



Management Overview of Insider Trading Prevention



Anti-Corruption and Anti-Bribery Policy

### 2023 Ethical Management-Related Implementation

Signing of the Letter of Commitment for anti-bribery

- 4,204 suppliers (including raw materials, maintenance, repair and operation services) signed the Letter of Commitment to prohibit bribery and bribery issues. The signing rate of suppliers who are required to sign a letter of commitment was 100% in 2023, with the majority (over 98%) being local companies.
- 963 construction project contractors signed of the Letter of Commitment for anti-bribery. The signing rate of construction project contractors who are required to sign a letter of commitment was 100% in 2023, with the majority (over 99%) being local companies.

Internal and external education and training related to ethical management issues

- To the Board of Directors:
  - Director training hours in 2023 total 120 hours.
- To all employees: Launch related courses at the Uni-President Corp. Training Institute to reinforce regulatory compliance concepts.
  - A total of 59,673 employees received training
  - A total of 147,623.3 training hours
- Introduced a 0.5-hour online course on "Business Integrity - Anti-Corruption and Anti-Bribery" for new recruits, who must complete the course and pass an examination in order to qualify. In 2023, all students passed the test. On the other hand, we organized a 2-hour course on "Corporate Governance and Integrity Management (Anti-corruption and Anti-bribery)", and the videos were also posted on the online learning website after the class for all employees to study online at any time.

Promotion related to ethical management issues

- To the Board of Directors: Routine annual promotion at the board meeting. All directors were briefed on ethical management topics in 2023.
- To all employees: The Ethical Corporate Management Practice Team sends ethical management-related measures and cases to all employees through email and promotes ethical management in Uni-President monthly magazines.

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

## 1.4 Strict Regulatory Compliance

(GRI 2-27)

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



### Violations and Subsequent Improvement in 2023

In 2023, there were no major violations on the part of Uni-President <sup>Note</sup>

Violation Aspect	Violation of Regulations	Plant	Reason	Fine	Improvement
Occupational safety	Occupational Safety and Health Act	Hukou plant	The project delivery contractor and subcontractor hired laborers to work together, and the subcontractor was not included in the operation of the agreed organization.	A NT\$100,000 fine was imposed.	The responsible person of the engineering contracting unit must confirm with the contractor whether there are any subcontractors' laborers during the engineering safety and health meetings and the joint operation agreement meetings.

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



## 1.5 Risk Management Control

(GRI 2-23)

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

### 1.5.1 Risk Management Mechanism

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



### Risk Management Organizational Structure



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

## Policy and Procedures



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

## Management Mechanism and Its Operation

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



## Scope and Measures

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

Risk Category	Risk Description	Risk Management Procedures and the State of Its Operations	Corresponding Chapter
 <p>Market Operation</p>	<ul style="list-style-type: none"> <li>Not being able to respond to changes in consumer behavior in a timely manner, impacting performance.</li> <li>If the business model does not progress on par with trends, new generations of consumers or retailers will be lost, posing an unfavorable situation to the company's sustainable business operation.</li> </ul>	<ol style="list-style-type: none"> <li>Marketplace and consumption trends (e.g., shift of diet habit and threat from imported goods) have changed. We will keep adapting the product structure in consonance with market conditions and refining the marketing model.</li> <li>The outbreak of the epidemic has hastened the transformation of the channel structure, with e-commerce becoming more and more significant (the rate of Taiwanese people of all ages engaging in online shopping has risen). We aim to hasten the fostering of e-commerce competencies.</li> <li>To guarantee product freshness and quality in the face of market turbulence, it is essential to be able to rapidly react to different situations and balance production and sales.</li> </ol>	About Uni-President 2023 Annual Report "Operation Highlights"
 <p>Food Safety</p>	<ul style="list-style-type: none"> <li>Fail to properly control food safety and hygiene that leads to potential hazards to consumer health and safety.</li> <li>Neglecting to keep up with the latest food-related laws and regulations resulted in products that were not compliant.</li> </ul>	<ol style="list-style-type: none"> <li>The Food Safety Committee is established and holds regular meetings to review and resolve matters related to food safety and quality management.</li> <li>Fortify the control on the risks of food safety. Since 2018 Uni-President has set annual management goals regarding customers' food safety complaints and drug residue in finished products.</li> <li>Formulate the audit policy of affiliates to improve their food safety management.</li> <li>Install the Food Safety Center Rapid Alert System (FSCRA) to collect related information on the Company's products. All responsible units are notified immediately so that a response can be made accordingly.</li> <li>The "Product Regulatory Change Management Process" has been established to evaluate the impact of regulatory changes and adopt the corresponding measures to ensure that all of Uni-President's products are in compliance with relevant law and regulations to avoid damage to consumers' health and our goodwill.</li> </ol>	Chapter 2. Shaping a Safe and Healthy Food and Drink Culture

Risk Category	Risk Description	Risk Management Procedures and the State of Its Operations	Corresponding Chapter
 <p>Environmental and climate change risk (Environmental Safety)</p>	<ul style="list-style-type: none"> <li>A major violation of environmental protection regulations will impact the image of the enterprise and brand.</li> <li>In the case of extreme weather conditions, there is potential for damage to machinery, raw materials, or goods, resulting in financial losses for the Company.</li> </ul>	<ol style="list-style-type: none"> <li>Pursuant to the guidance of the Task Force on Climate-related Financial Disclosures (TCFD), the Company has implemented a corporate climate risk and opportunity management framework, and performs annual assessments of risk and opportunity management strategies, goals, and outcomes.</li> <li>All factories follow the ISO14001 environmental management system and have had their compliance verified externally. Meanwhile, the Company also carries out three-level environmental protection inspections, investigating and rectifying issues concerning air pollution, wastewater, waste, and toxic chemicals, so as to ensure compliance with regulations.</li> <li>Introduce the ISO14064-1 greenhouse gas inventory system and product carbon footprint to gain an insight into the greenhouse gas emission of the organization and devise a corporate carbon management plan for the future.</li> <li>Provide educational and training opportunities, as well as disseminate pertinent knowledge, to increase employees' understanding of environmental conservation and climate change, thus augmenting the Company's ability to manage environmental risks and tackle climate risks.</li> <li>Implement engineering and management techniques to lessen the environmental repercussions of operations, forestall contamination, curtail pollution, and heighten the effectiveness of raw material utilization, which can minimize environmental and climate change dangers and create fresh opportunities.</li> <li>Promote various energy conservation and waste reduction projects to achieve air pollution, waste and wastewater Management Targets, reducing the impact of operations on the environment.</li> </ol>	Chapter 3. Commitment to Environmental Sustainability
 <p>Occupational Safety (industrial safety)</p>	<ul style="list-style-type: none"> <li>Fail to comply with the Standard Operating Procedures (SOP) that results in employee injuries.</li> <li>Fail to comply with the requirements stipulated in the Occupational Safety and Health Act.</li> </ul>	<ol style="list-style-type: none"> <li>Continue to promote the occupational safety and health management system ISO 45001/CNS 45001/TOSHMS, implement independent safety and health management, implement health promotion and management, and reduce workplace risks.</li> <li>Promote different types of occupational safety education and training, case publicity, management by wandering around, and strengthen employees' risk awareness and occupational safety concepts.</li> <li>Industrial Safety Office and General Plant/Industrial Park conduct an industrial safety inspection on a periodic basis to jointly prevent occupational hazards through guidance and inspections.</li> <li>Regularly implement inventories on safety and health-related regulations. By doing this, the requirements or related matters of amendments to regulations are conveyed to each unit to perform regulatory identification for amendments to related standards.</li> </ol>	Chapter 4. Building a Healthy and Happy Workplace



Risk Category	Risk Description	Risk Management Procedures and the State of Its Operations	Corresponding Chapter
 Information Security	<ul style="list-style-type: none"> <li>Systems or devices with EOS lead to hacking, causing company losses.</li> <li>Abnormalities of information security equipment or system authority, leading to information security protection mechanism vulnerability.</li> <li>The company may suffer losses from hackers or viruses due to staff's lack of knowledge pertaining to information security.</li> </ul>	<ol style="list-style-type: none"> <li>Formulate and announce the information security policy, and concurrently establish a Chief Information Security Officer, the Head of the Information Security Unit, and an Information Security Team for improved information security protection.</li> <li>Develop the information security management system, and acquire the ISO 27001 certification.</li> <li>Information risk management is conducted according to the information security risk assessment and management operating procedures on an annual basis to identify and analyze information security risks and evaluate their levels. Improvement plans are also proposed for high-risk items.</li> <li>Replacement of EOS (End of Support) system and devices.</li> <li>Perform backup exercises and account inventories to ensure the effectiveness of the information security protection mechanism.</li> <li>Annually host information security-related education and training sessions and social engineering drills to bolster employees' knowledge of information security.</li> </ol>	1.5.2 Information Security Management, P.171-173 on the 2023 Annual Report
 Financial Risk (Financial Safety)	Market risk, credit risk and liquidity risk may pose adverse effects on the Company's financial status and financial performance.	<ol style="list-style-type: none"> <li>Relevant risk management policies have been formulated to manage financial risks through close cooperation of internal operating units.</li> <li>We adopt a prudent manner regarding changes in interest rates and exchange rates and keep a close eye on the trend of domestic and foreign market interest rates as well as capital needs. We also allocate a floating/fixed financing ratio and pay close attention to exchange rate fluctuations, while controlling foreign currency exposure in a stringent manner.</li> <li>Formulate explicit credit policy, by which the credit risks of transaction counterparties are closely monitored before and after transaction.</li> <li>Maintain sufficient available credit lines at all times to ensure sufficient funds for operations.</li> </ol>	1.5.3 Financial risk, P.197-198 on the 2023 Annual Report

### 1.5.2 Information Security Management

#### Information Security Policy

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

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

#### Information Security Mechanism Management Matters:

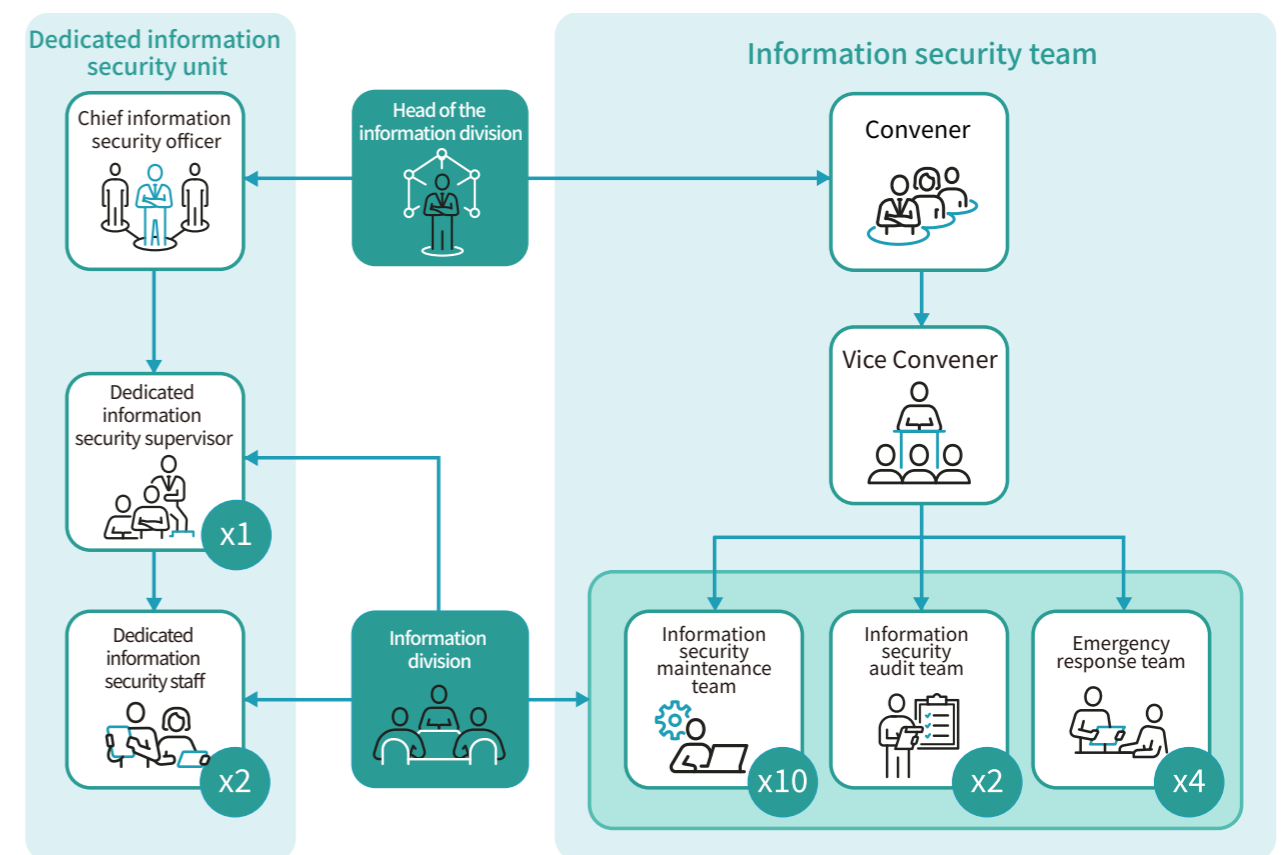


### Responsible Unit

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

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

#### Dedicated Information Security Unit and Information Security Team



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

## Management Mechanism and Track Records

### Information security protection and management track records in 2023



Category	Item
Certification	On March 14, 2023, an on-site external unit conducted a regular on-site review, and the ISO27001 certificate was renewed.
Promotion	Information security publicity sessions were conducted 12 times in 2023; information security cases were proactively shared 8 times; and employee startup screen information security reminders were provided daily.
Drill	Continue to conduct social engineering drills for preventing malicious emails throughout the Company.
	Drills and data backup on a regular basis; disaster recovery drills for core systems on a regular basis.
	External web pages vulnerability scan.
Vulnerability Scan	Important hosts and network devices vulnerability scan.
	Introduce SD-WAN for intranet connections between factories.
Upgrade of devices and programs	The ServerFarm firewall on the intranet is activated to enhance the information security protection of the server.
	Refresh Firewall Anti Virus & IPS Updates as frequent as once an hour to improve the protection capability.
	Install MDR onto the main hosts of the Information Division and the computers of important managers to enhance threat detection and prevention.
	Upgrade the anti-virus software version continuously using the software patch released by the software publisher.
	As for cyber security, upgrade the version of Forti network firewall to improve cyber security protection capability.
Other	AD server upgrade.
	Upgrade database to avoid the database end-of-support (EOS) issue and information security issues spotted via vulnerability scanning.
Other	Join TWCERT and response in information security information.



## Management performance



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



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



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



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



5.2023 personal information security and information security-related Training:  
-A total of 3,825.5 training hours.  
-A total of 1,628 employees received training.



6.In 2023, a total of 2 management review meetings and 4 information security group meetings were held, reaching the following important resolutions:  
• Appointed a Chief Information Security Officer, a dedicated information security supervisor, and two information security staff as required by the Financial Supervisory Commission.  
• Passed ISO/IEC 27001:2022 transition plan.

### 1.5.3 Financial Risk

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

The Board of Directors has set up a written policy towards the overall risk management, and provided written policies for specific scope and matters, such as the exchange rate risk, interest rate risk, credit risk, use of derivative and non-derivative financial instrument, and utilization of the remaining working capital. In accordance with the policy approved by the Board of Directors, risk management is carried out by the Finance Group through working closely with the Company's internal operating units to identify, evaluate and hedge financial risks.For more information on financial risks, please refer to the P.197-198 on the 2023 Annual Report.



# Shaping a Safe and Healthy Food and Drink Culture



- 2.1 Bring Assuring Dining Experience and Food Safety: A Chronological Review
- 2.2 Food Safety Management
- 2.3 Supplier Management
- 2.4 Responsible Production Management
- 2.5 Product R&D and Innovation
- 2.6 Responsible Marketing and Labeling



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

(GRI 3-3 \ GRI 416-2)

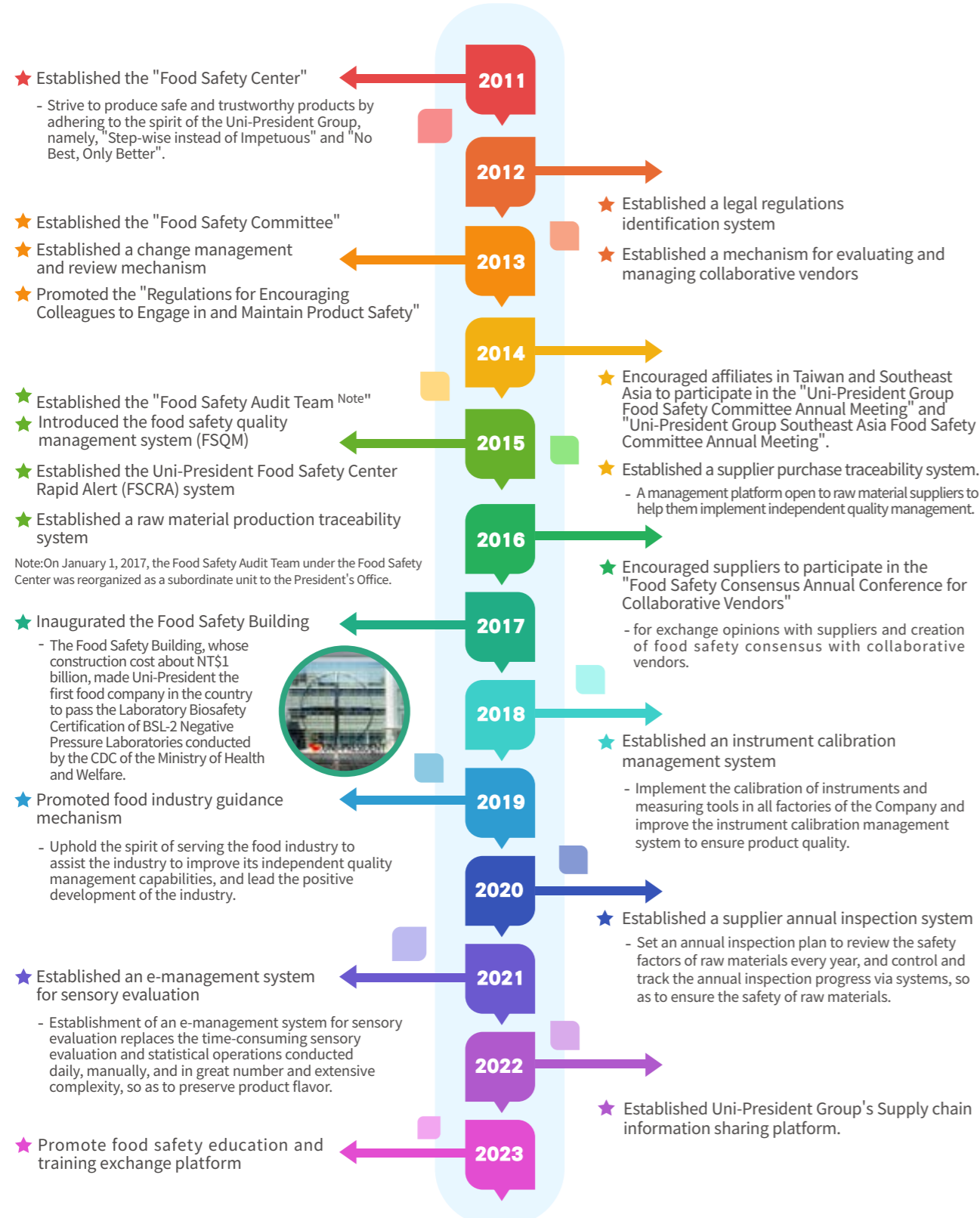
Uni-President upholds "product innovation" as its core corporate value, always puts the health and safety of customers first, continues to develop healthy and delicious products, and is constantly committed to new product research and development and the innovation or introduction of related technologies, creating a number of innovative and revolutionary leading products. To implement "food safety", Uni-President has continuously poured resources and honed its professionalism every year, to provide consumers with high-quality and safe products.

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



## Uni-President Food Safety Milestones

### Food Safety Highlights



## 2.2 Food Safety Management

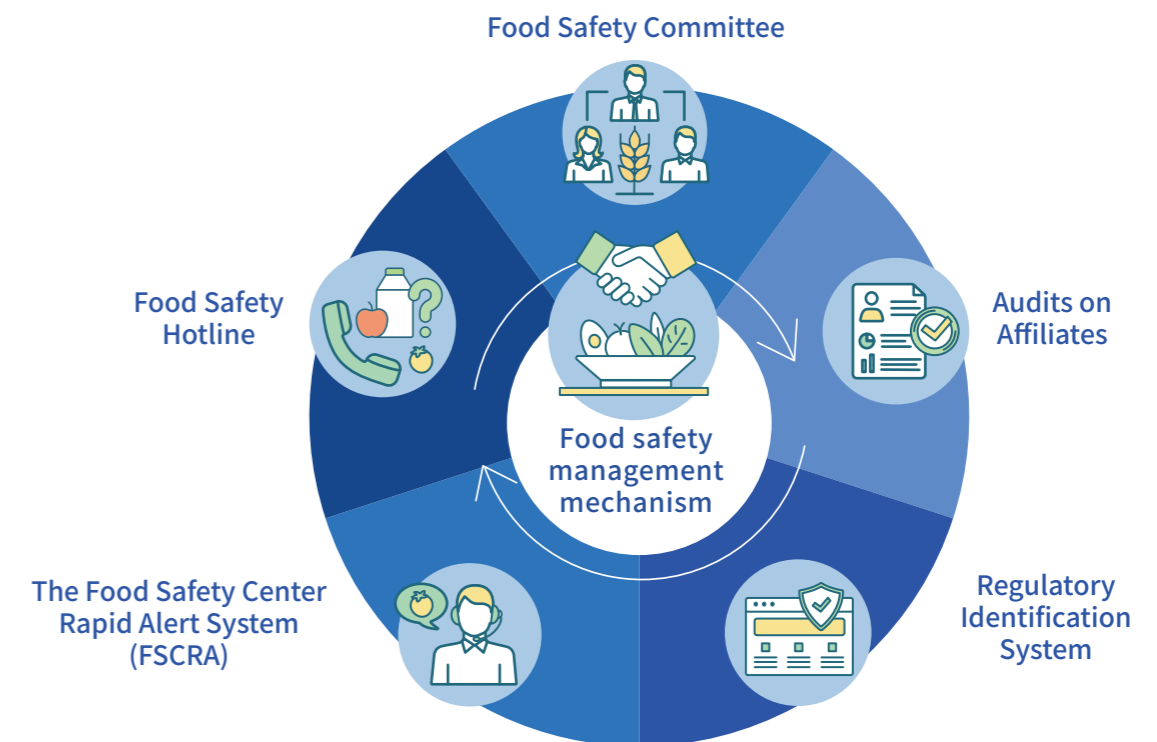
(GRI 3-3 \ GRI 416-1)

People's concerns about food safety have become an issue that cannot be ignored in society. With more than 50 years of presence in Taiwan, Uni-President's business philosophy has extended from the manufacturing of food that meets consumers' basic needs to taking care of consumers' daily life, and even catering to the needs of consumers. We play a leading role in the development of comprehensive consumer lifestyle industry.

Faced with the high expectations of society and consumers for the food industry, our food safety control system is based on the consistent management regulations. We ensure the safety and health of all products that are provided for the public from the perspective of the value chain, including management of raw materials, manufacturing process, retail channels, and customer after-sales services. It is expected that the industrial influence can be exerted to lead the positive development of the industry and form a good cycle.

### 2.2.1 Creating a Food Safety Management Mechanism

To ensure food safety, Uni-President has established a Food Safety Committee to coordinate group management and perform audits on affiliates with the Group's system. In addition, we integrate food safety-related information through the FSC Rapid Alert System (FSCRA) and the Regulatory Identification System. At the same time, we also have a dedicated food safety hotline in place to encourage colleagues to jointly implement the food safety policy. In response to the recent food safety incident in which government units randomly inspected other company's products and detected Sudan red dyes, they are a regular inspection item for Uni-President's daily management. After this incident, the Company continues to strictly implement inspections and simultaneously requires suppliers to step up inspections to ensure product safety.

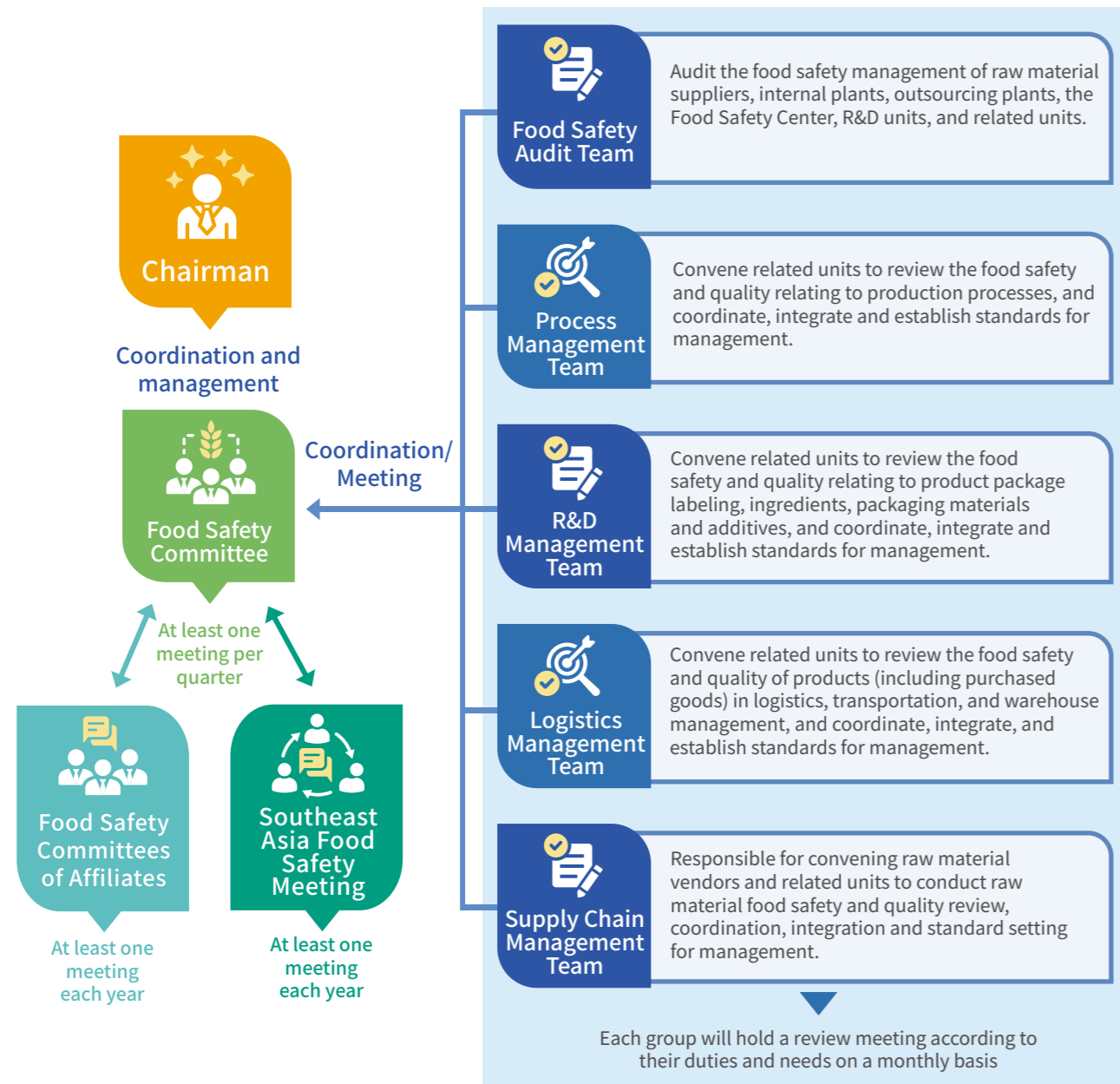


### Food Safety Committee

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

The Food Safety Committee held 35 food safety meetings in 2023. 1 Group food safety meeting was held on December 27, 2023 and 1 Southeast Asia food safety meeting was held on January 24, 2024.

## Procedures, Teams and Responsibilities of the Food Safety Committee



## Food Safety Core Work Priority

Since 2018, Uni-President has set goals each year for tracking and grading customer complaint incidents as well as drug residue management. These goals are distributed into five working groups to implement management targets and performance tracking. To allow more accurate management performance inspection, since 2019, the frequency of incidents have been included in the weighted calculation as a management evaluation indicator. By using the number of points as the management evaluation indicator, the security control risk caused by the target setting of the number of incidents in the past is improved. In 2023, there were no violations and drug residues in finished products, and zero customer complaints about abnormalities in the first-level of food safety. The number of food safety's second-level customer complaints in 2023 increased by 56% compared with the same period last year. The main reason was that factory workers accidentally touched the valve assembly while repairing machines in 2023, resulting in the backflow of sparkling water into the pure water system. Therefore, in response to this abnormal incident, the OEM cut off and disconnected the pipe between outlet pipe of finished product barrel and bubble pipe as a systematic foolproof. During the in-plant noodle making process, the seasoning liquid and batter are repeatedly deep-fried in frying box to produce fine charred substances that adhere to the products. Therefore, the factory optimizes the cleaning technique of frying box to reduce the recurrence of abnormal incidents and strengthen the achievement of annual goals.

## The Core Working Practices of Food Safety Management

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

## Audits on Affiliates

In addition to coordinating Uni-President Group's management system by the Food Safety Committee, we also perform audits of affiliates to help with their improvements. Thus, we prepare an annual audit plan for affiliates at the beginning of each year, and these audits are performed in accordance with the "Affiliate Food Safety System Evaluation Items. Considering that in the past, food safety assessments of related companies were based on chapter content and section regulations, as of 2022, the number of deficiencies had dropped to 0-3 items per company, and the average evaluation score reached as high as 98.08 points. It is obvious that the relevant enterprises have reached a high level of management in terms of food safety system management. Therefore, this year's review of related enterprises will focus on the key issues for targeted management and improvement. The sources of these issues are primarily compiled from all reports from 2021 to June 2023, which are further categorized into four main issues: customer complaints (abnormalities) management, management of subcontractors and raw material suppliers, management of labeling and advertising, and management of food loss and waste. After review and inspection, a total of 42 recommendations were made to optimize the management of four major topics, of which 41 have been improved, and 1 is yet to be improved and it is expected to be completed before September 30, 2024. All affiliated enterprises are also included in the implementation evaluation, and to establish and implement countermeasures and plans for responding to improvement and optimization measures.

## Affiliate Food Safety System Evaluation Items



## 2023 Statistics of Audit Recommended Items

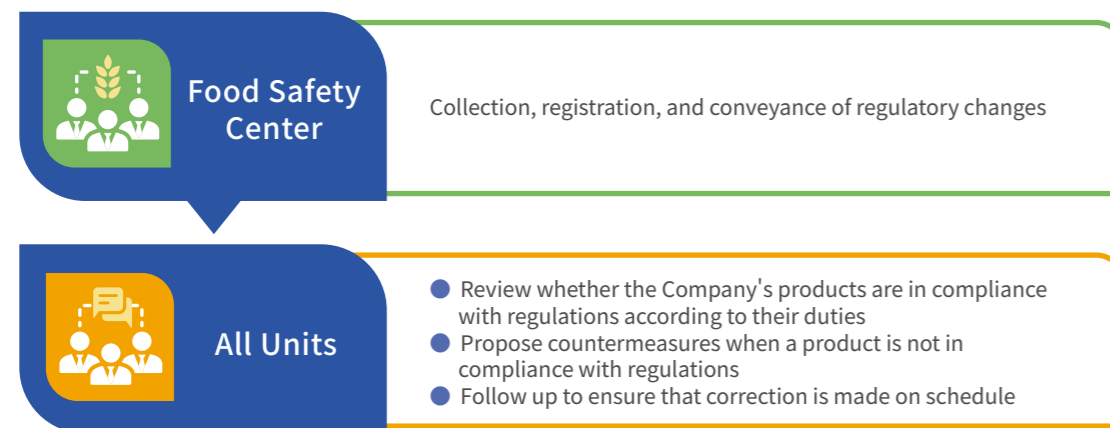
Item	Number of Pieces
Customer Complaints (Abnormalities) Management	12
Management of Subcontractors and Raw Material Suppliers	10
Management of Labeling and Advertising	13
Management of Food Loss and Waste	7
<b>Total</b>	<b>42</b>



## Regulatory Identification System

In order to respond to the ever-changing food safety regulations, Uni-President has established a "Product Regulatory Change Management Process". Through the coordinated operation of the Food Safety Center and relevant units, the regulatory identification system is used to conduct identification and inventory, and at the same time, the safety of all Uni-President products is assessed. Relevant laws and regulations such as hygiene and quality, inspection methods, etc. may be affected by changes in regulations. We must immediately formulate response measures to ensure that all the Company's products comply with laws and regulations, effectively manage and control food safety risks, and avoid damaging consumer health and the Company's reputation.

## Product Regulatory Change Management Process



In 2023, the Food Safety Center supervised 63 cases of food-related regulatory changes, which covers all product categories (100%). The Food Safety Center initiated 63 regulation identifications in accordance with regulatory changes. These 61 cases have been closed before January 22, 2024; 2 unclosed cases were still pending internal and manufacturer review and revision of the standard document. They all will be confirmed and revised before the enforcement date of the regulations, and are expected to be finished on December 31, 2024.

The Act Governing Food Safety and Sanitation and its enforcement rules promulgated by the Taiwan Food and Drug Administration (TFDA), Ministry of Health and Welfare, are the major laws and regulations applicable to Uni-President products. Please visit the TFDA website for details regarding related laws and regulations (<https://www.fda.gov.tw/TC/law.aspx?cid=62>).

**Initiated 63 regulations identification cases based on changes in regulations**

- ✓ 61 regulations identification cases have been closed
- ✓ It is expected to be confirmed and amended before 2024/12/31



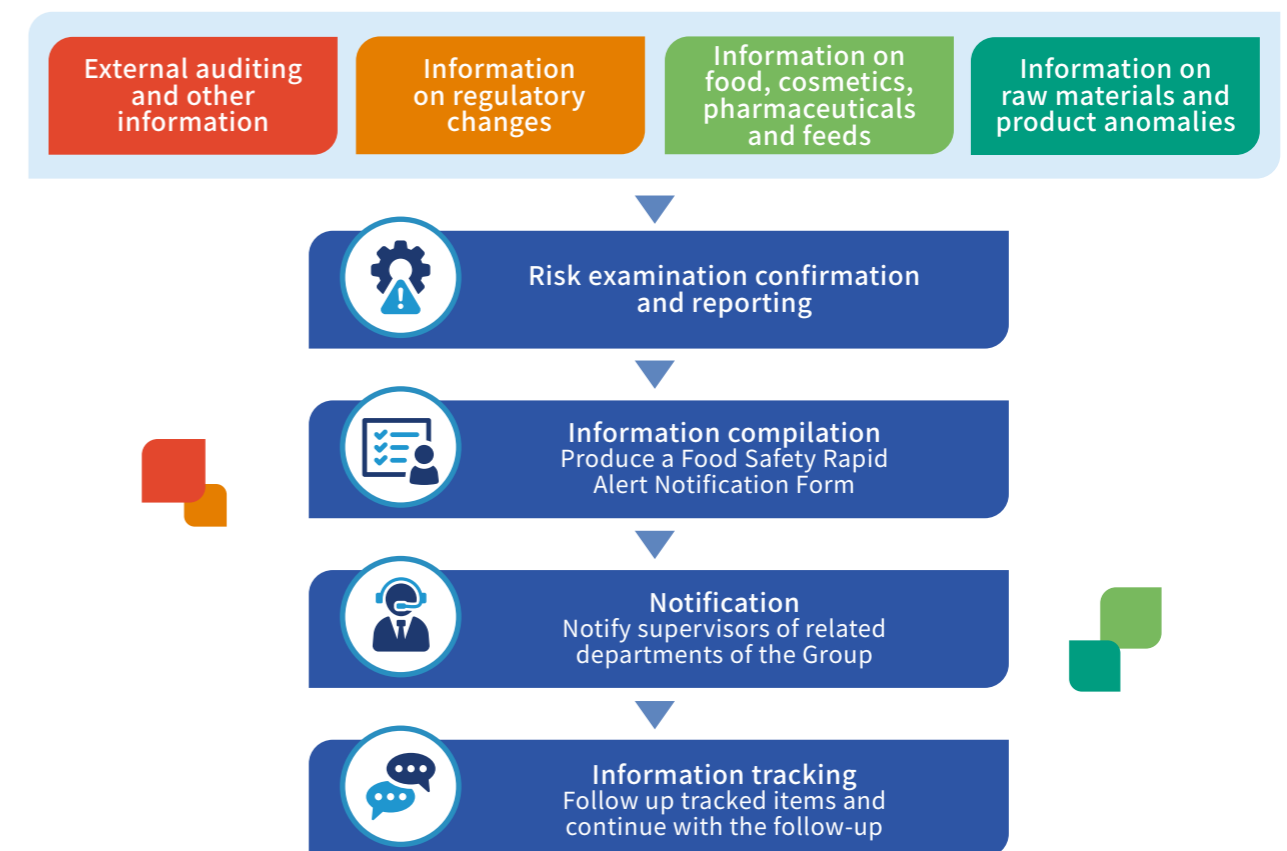
In 2023, we were not subject to fines due to violation of the "Act Governing Food Safety and Sanitation" or related enforcement rules, regulations, or guidelines, and there was no product required by the competent authority <sup>(Note)</sup> to be removed from shelves.

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

## The Food Safety Center Rapid Alert System (FSCRA)

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

## Operating Procedures



## 2023 List of notifications from the Food Safety Center Rapid Alert System (FSCRA)

- Number of notifications in 2023: 365
  - Proportion of product category affected: 100%
  - Number of cases requiring follow-up: 31
- The above mentioned cases have been tracked and solved before December 18, 2023.

## Food Safety Hotline

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

Furthermore, we provide protection and rewards to the employee making the report. The maximum reward can be up to NT\$7.5 million. Employees can express their opinions on all company food products (100%) on the food safety hotline. In 2023, the food safety hotline did not receive any employee feedback case.

## 2.2.2 Building Food Safety Professional Capacity

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

## Certified Laboratories and Testing Items

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

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

In 2023, the QC Section and Food Safety Laboratory compiled a total of 219 groups of practical testing items (excluding the test items for projects commissioned by external clients) for ingredients, materials, and finished products. These items include the physical and chemical properties and safety factors. Testing methods have been certified by the TFDA or the TAF. In addition, testing is conducted with respect to the methods established by the Ministry of Health and Welfare and the Bureau of Standards, Metrology & Inspection or internationally accepted test methods (e.g. AOAC).



As of December 31, 2023, up to 658 testing items of Uni-President's laboratories have been certified by the TAF and TFDA as food-related testing items.

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



### Anomaly Form of Finished Products and Materials Inspection in 2023

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



Note: The ratio of the number of cases of anomaly in finished products and raw materials identified in a test performed by the Quality Control Section in 2023 to the total number of tests of finished products and raw materials performed by the Quality Control Section in 2023.



### 2023 Food Safety Management Expense Statistics

- Food safety control expenses<sup>Note</sup>: NT\$326.83 million
- Percentage of net sales revenue in the standalone financial statements: 0.70%

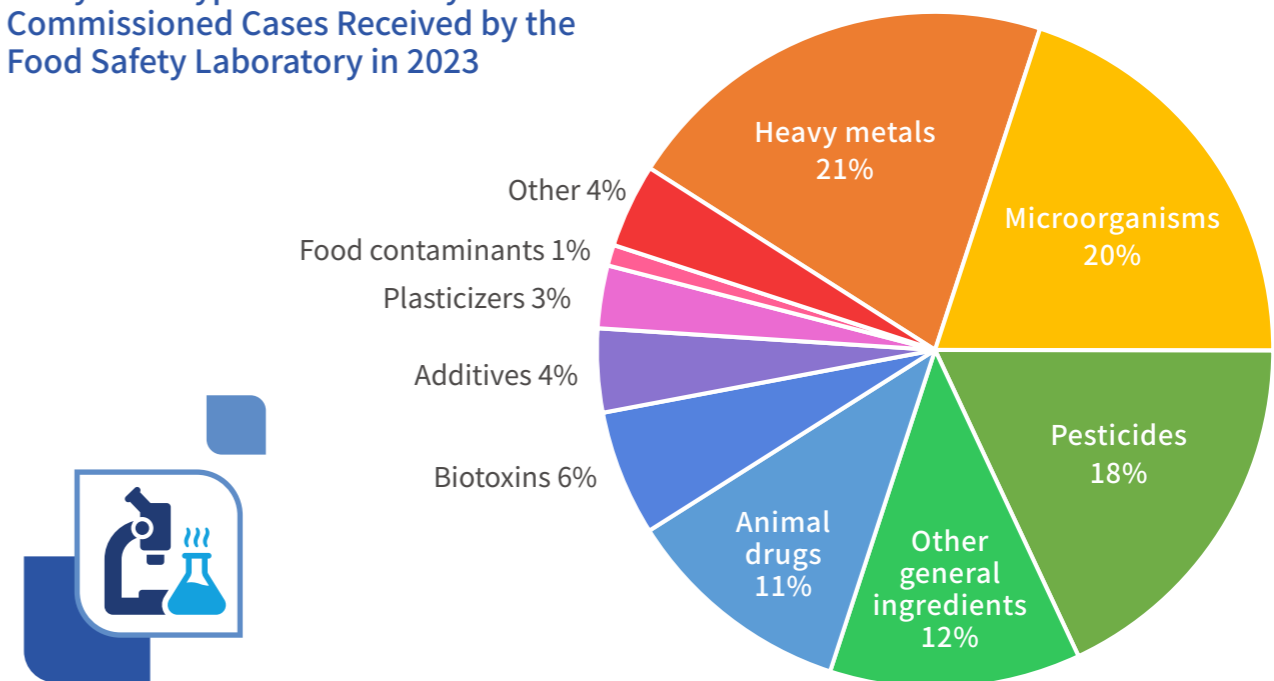


Note: Food safety control expenses include laboratory expenses and external inspection fees

## Expand Food Safety Testing Influence

In order to meet the demands of food safety service in Taiwan, not only do we apply strict measures on ourselves within the Company, but we also share lab technology and resources in related industries by undertaking testing from external units, including food manufacturers, suppliers, schools, catering industry, and agricultural associations. Of these external testing cases commissioned in 2023, most were for heavy metals, microorganisms, pesticides and animal drugs. Uni-President will continue to improve its lab software and hardware facilities as well as the professional testing capabilities of its employees, further contributing to Taiwan's food safety.

## Analysis of Types of Externally Commissioned Cases Received by the Food Safety Laboratory in 2023



## 2.2.3 Cultivate Food Safety Talent

### Capacity Test Comparison

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

### Professional Licenses and Education and Training

Uni-President has established the "Rewards and Allowances for License and Certificate Acquisition," which applies to all Uni-President employees. As of December 31, 2023, a total of 149 employees obtained food safety certifications.

Furthermore, to reinforce the soft power, increase food safety awareness, and enhance the food safety knowledge among our employees, we continue to arrange courses related to food safety, hygiene management and testing. At the same time, we strive to develop the external counseling ability of the FSC staff. In 2023, the number of participants in food safety training reached 13,339, with a total training of 30,759.50 hours.



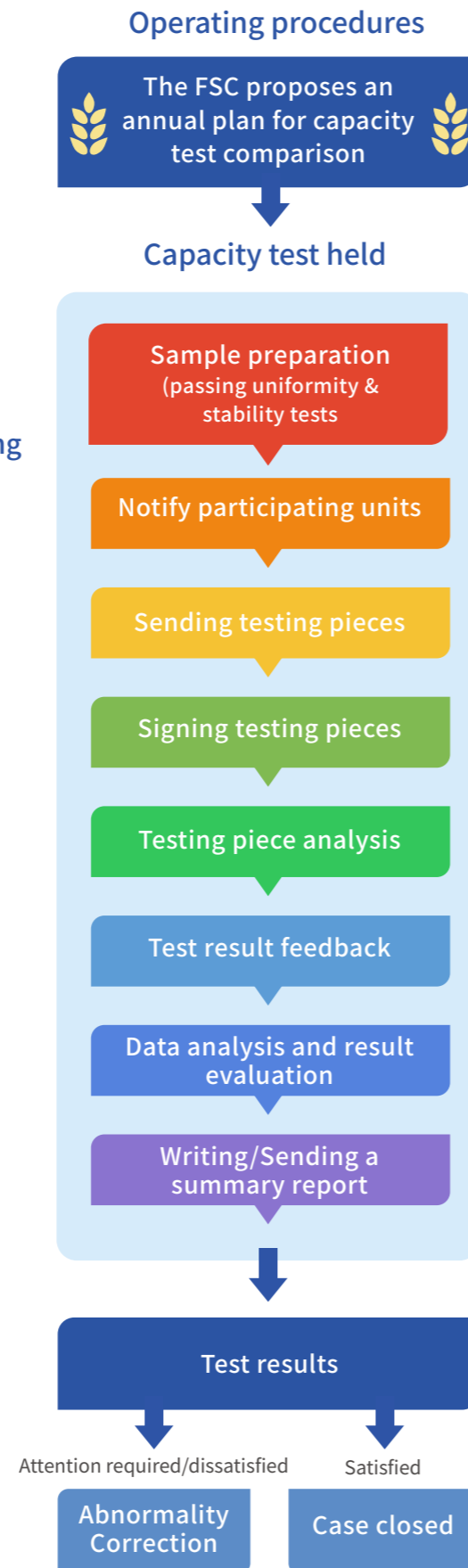
#### 2023 Food Safety Education and Training

- ✓ 13,339 employees received training
- ✓ Total 30,759.50 training hours



In 2023, as many as 149 personnel obtained food safety-related certificates, an increase of 2.76% compared with 2022

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



### Provide Food Safety Education and Training to Outsiders

Uni-President is committed to promoting food safety awareness among the general public, and strengthens society and the food industry's management of food quality and safety through food safety education and training courses. Therefore, in January 2023, we officially established a food safety exchange platform to actively develop food safety management-related courses, with participants including affiliated companies, subcontractors, and raw material suppliers. We train professional lecturers with Uni-President's years of experience in food safety management. We combine social resources to hire industry lecturers to promote food safety management courses through our food safety platform. We also communicate with external companies to help improve overall food safety and quality management in the food industry. As of the end of 2023, a total of 27 courses had been offered, of which 16 were routine external courses; 11 were customized corporate courses, with a total of 704 participants, which represented an increase of 5 times compared to 2022.

Routine external courses (16 courses in total)	2023 customized business classes (11 courses in total)
1. Instrument calibration and plant management practice training class	1. Intermediate training courses on food sensory evaluation and practical application
2. Food plant cleaning and disinfection practice course	2. ISO/TS 22002-1 and FSSC 22000 V5.1 additional requirements key training course
3. Courses on vector control practices management in food factory	3. Advanced course on food sensory evaluation and practical application
4. Food microbiological testing course	4. Food sensory evaluation course
5. Food sensory evaluation and practical application course	5. Outsourcing supplier selection and evaluation course
6. Food Industry cross-contamination prevention and control practical course	6. Practical course on vector prevention and control (two classes in total)
7. ISO 22000:2018 food safety management system clause training and revision practice course	7. Food safety and hygiene training course
8. FSSC22000 revision practical course (new)	8. Outsourcing OEM manufacturer evaluation practical course
9. Auditor training practical class	9. OEM autonomous management practical course
10. Food plant sampling and statistical application class	10. Customer complaint handling and communication skills course
11. Courses on environmental monitoring and management practices in food factory	11. Food safety and hygiene management law seminar course
12. Food factory OPL (One Point Lesson) education and training	
13. Training on the seven basic quality control tools in food factory	
14. Courses on rectifying and managing anomalies in food factory	
15. Food safety control system (HACCP) practical training course (new)	
16. Courses on marketing creativity and food advertising regulations (new)	

★ A total of 704 people attended the class.



## 2.3 Supplier Management

(GRI 2-6、GRI 308-2、GRI 414-2)

In order to provide consumers and society with high quality and safe food products, we make an effort to maintain the taste of our products and reduce food safety hazards. At the same time, we also strive to reduce the use of additives to eliminate food safety risks. In this process, the cooperation of contractors is required, and the contractors are very important to the stakeholders and Uni-President Group. Therefore, we attach great importance to the management of contractors.

### 2.3.1 Supplier Management Mechanism

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

#### Supplier Management Strategy




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


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

## Supplier Management Aspect

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

In 2023, we adopted diversified evaluation methods. In addition to on-site evaluation, remote video evaluation will also be conducted to improve the efficiency of evaluation and allow more flexible time to continue to maintain high-quality product food safety management. In addition to reviewing documentation, video tools are used to consult and examine the implementation of key factory management aspects, with mobile phones used for direct video or photo documentation of critical production site elements to support the evaluation.

Management Aspect	Audit Method
 Audit of Operational Procedures	<p><b>Document review</b></p> <p>Execution frequency: From time to time</p> <ul style="list-style-type: none"> <li>• Suppliers of unprocessed agricultural, livestock and aquatic ingredients</li> <li>• Traders only handle import procedures, and their goods are shipped directly from the port to the Company's warehouse</li> <li>• Adopt existing qualified third-party suppliers or OEMs of the Group's affiliates</li> </ul> <p><b>On-site assessment/remote video assessment</b></p> <p>Execution frequency: Audit frequency is determined by risk</p> <ul style="list-style-type: none"> <li>• Domestic food suppliers</li> <li>• Primary processing plants of agricultural and livestock products</li> <li>• Traders</li> <li>• Overseas manufacturers</li> <li>• Traders (packing plants) of food-grade detergents/chemicals</li> <li>• Suppliers of food-grade detergents/chemicals</li> </ul>
 Maintenance of Material Quality	<p><b>Visits to raw material suppliers</b></p> <p>Execution frequency: From time to time</p> <ul style="list-style-type: none"> <li>• Domestic food suppliers</li> <li>• Primary processing plants of agricultural, livestock and aquatic products</li> <li>• Traders</li> </ul>
 Specific Audit Topic (Audit by the Food Safety Audit Team)	<p><b>Supplier Traceability Check</b></p> <p>Execution frequency: Unscheduled audits without warning</p> <ul style="list-style-type: none"> <li>• Domestic food suppliers</li> <li>• Primary processing plants of agricultural, livestock and aquatic products</li> <li>• Traders</li> </ul>



## On-site Assessment / Remote Video Assessment

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



### Supplier Assessment Items

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

In 2023, 156 out of 563 food raw materials suppliers applicable to the Supplier Evaluation SOP completed the on-site evaluation, a 27.7% evaluation completion rate. A score over 60 and without significant deficiencies is required to pass the evaluation. Evaluation items include whether the food safety and hygiene management systems are ineffective and whether the food has immediate safety hazards and can be improved immediately. All suppliers passed the assessment.

Note 1: The 563 suppliers were food raw materials suppliers who had business dealings with the Company in 2023 included suppliers not subject to the Supplier Assessment Procedures. (e.g., OEM factories, dairy farmers).  
 Note 2: The 156 suppliers include the number of food raw material suppliers trading with us in 2023 and undergoing an on-site 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.).

On-site assessments performed on overseas suppliers were completed in 2016, with each one passing the assessment. According to Risk Control Principles, as there were no recent major risk incidents, on-site assessments were not performed for overseas suppliers in 2023. When necessary, on-site assessments will be proposed for overseas suppliers in the future.

### 2021–2023 On-site Assessment Percentage


On-site Assessment	2021	2022	2023
A. Number of all raw material suppliers <sup>Note 1</sup>	543	569	563
B. Number of suppliers applicable to the Supplier Assessment Procedures	401	416	545
C. Number of domestic suppliers that performed on-site/video assessments <sup>Note 2</sup>	168	152	156
Ratio of on-site/video assessments to all suppliers (=C/A) <sup>Note 3</sup>	30.9%	26.7%	27.7%
Ratio of on-site/video assessments to suppliers applicable to the Supplier Assessment Procedures (=C/B)	41.9%	36.5%	28.6%

Note1: Food raw material suppliers who had business dealings with the Company for the year included suppliers not subject to the Supplier Assessment Procedures. (e.g., OEM factories, dairy farmers).  
 Note 2: The suppliers include the number of food raw material suppliers trading with us and undergoing an on-site or a video evaluation in accordance with the "Suppliers Evaluation Procedures", excluding the number of suppliers subject to a book review, e.g., suppliers of raw agricultural/livestock/aquatic products and suppliers importing commodities by themselves (such as: wheat, corn, etc.).  
 Note 3: Video assessments are performed due to COVID-19.



### Visits to raw material suppliers

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

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

## Results of visits to raw material suppliers in 2023

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

### 2023 results of the visits

In 2023, the QC Section audited 24 suppliers in 36 visits. Process management was the main cause of defects. Corrections of all defects had already been completed before January 26, 2024.

## Supplier Traceability Check

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

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

In 2023, the Food Safety Audit Team audited 567 suppliers in 567 visits. Good Hygiene Practice (GHP) was the main defect. Corrections of all defects were all completed by December 31, 2023.

## Construction of the Food Trace and Track System

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

In 2023, Uni-President has uploaded the Food Traceability Management System with a total of 478 products, accounting for 100% of all Uni-President food products (excluding feed for livestock and aquatic animals). We also achieved 100% development of the Food Traceability Management System and use of electronic receipts according to the legal requirements.

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

### Uni-President Group's Supply Chain Information Sharing Platform


As a means to integrate the Group's supply chain resources, the Group's supply chain information sharing platform was planned and created in 2022. Information on current qualified suppliers is integrated and provided to affiliates with access to it. By doing this, not only can repeated assessments of affiliates be reduced, the chance for the Group to use unqualified suppliers is at the same time decreased. Furthermore, the compilation of deficiencies from the Group's supplier assessments can help the Group focus on food safety management priorities.

#### Application Mechanism :

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

#### Benefits :

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



## 2.3.2 Supplier Counseling

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



### Guidance from Third-party Suppliers in 2023

Project Name	Guidance for fresh food company in implementing contract manufacturing management system	 
Counseling Content	Since 2023, due to the insufficient production capacity of soups and porridge products, the fresh food company will need to find an OEM with stable quality and qualified products to expand its production capacity. Since the fresh food company had no relevant past experience in contract management, it requested guidance from Uni-President. The counseling content includes OEM evaluation and selection, OEM evaluation, and on-site management. Through the guidance of consultants, trainees are inspired to first understand their own needs and further consider the management system that is suitable for their companies.	
Explanation of Guidance Effectiveness	Assist fresh food companies in establishing OEM management regulations suitable for their own companies, and train fresh food company personnel to have the ability to manage OEMs, so as to cope with the lack of production capacity and the need to find OEMs with stable quality and qualified evaluation.	


Photo



<b>Project Name</b>	Promote third-party OEM management counseling project
<b>Counseling Content</b>	After diagnosing the current situation of partner suppliers, we break down the OEM operations into 10 major processes and review them with customers one by one, including OEM decision review, new OEM management, existing OEM management, contract signing, OEM processing, quality control, etc. to identify five major problems, guide the client in their thinking, and provide optimization recommendations.
<b>Explanation of Guidance Effectiveness</b>	By diagnosing and summarizing five major problems and proposing five major improvement strategies, we help third-party manufacturers optimize their OEM management operations and establish a systematic management mechanism to improve their self-management capabilities.


<b>Project Name</b>	Established a descriptive evaluation and guidance project for fresh food companies	 
<b>Counseling Content</b>	Diagnose the current status of evaluation mechanism for fresh food companies, propose 4 major problems and group them into 3 major counseling topics, and plan a customized counseling framework, including the preparation and verification of rice sample references, the theoretical and practical application of qualitative and quantitative descriptive evaluation of rice, and establish a progressive customized guidance content.	
<b>Explanation of Guidance Effectiveness</b>	Improve the professional descriptive evaluation skills of fresh food companies, and assist them in establishing a rice expert evaluation team and management mechanism, which can then be applied to daily product quality control.	

<b>Project Name</b>	Customer Complaint Handling and Counseling Project
<b>Counseling Content</b>	When the Company receives consumer complaints about product problems, how the Company effectively responds to the needs of consumers has a crucial impact on the overall corporate image. Therefore, all customer service specialists must have professional customer complaint handling skills to turn crisis into opportunity. The consultant uses a step-by-step guidance approach that includes consumer types, types of customer complaints, relevant regulations and standards for handling complaints, telephone etiquette and communication skills. The plan also includes sessions on customer complaint handling processes, practical exercises on managing complaint calls and actual consumer visits, among other topics.
<b>Explanation of Guidance Effectiveness</b>	Enhance the concept of customer complaints, cultivate the professional skills of customer service specialists in handling customer complaints, and establish a systematic customer complaint handling process.

<b>Project Name</b>	FSSC 22000 Validation Guidance Project	
<b>Counseling Content</b>	Provide guidance on the optimization of existing ISO 22000 management system. The content of the guidance is divided into four stages: Four topics on status diagnosis and planning, establishing the concept of food safety management system for personnel through education and training, management system implementation and verification, and verification of deficiencies so as to improve the response and obtain certificates to gradually build up customer quality management capabilities.	
<b>Explanation of Guidance Effectiveness</b>	Comply with health regulations and FSSC 22000 requirements, improve clients' food safety management capabilities, and assist in passing FSSC 22000 food safety management system verification.	

## 2.4 Responsible Production Management

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



### Information on responsible production management

- In 2023, Uni-President had 24 production sites located in Yungkuang General Plant, Xinshih General Plant, Taichung General Plant, Yangmei General Plant, Chungli General Plant, and Hukou Park, consisting of 23 food plants and one feed plant.
- In 2023, Uni-President sold a total of 1,373,229 metric tons of products.

### 2.4.1 International Food Safety Management System

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



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

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



For detailed product certifications of each plant, please refer to the FSSC 22000 certified items in the Appendix ESG Information – "food products of plants certified by ISO 22000 and FSSC 22000 in 2023."




In 2023, food products certified by FSSC 22000 accounted for **99.98** % of Uni-President's total food products.

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

### 2.4.2 Plant Self-inspection System

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

## 2023 Self-audit Standards and Achievements

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

Note: In 2023, there was only one feed production plant, which had internal audits completed.

### 2.4.3 Food Safety Risk Monitoring Audit

In addition to the self-audit of each plant, we also conduct food safety risk monitoring and audits for internal plants, OEM plants and QC/research units by the Food Safety Audit Team combining the Group's food safety core work priority. By doing so, we can ensure the implementation of food safety control of each production and QC/research unit. The implementation status is reported directly to the President's office, hoping to achieve the goal of zero food safety risk. As of the end of 2023, a total of 51 units were audited, with 252 deficiencies found. The deficiencies mainly include improper preservation and placement of raw material, unclear labeling of raw materials, and malfunctioning hardware and equipment. Uni-President will track the progress in improvement in deficiencies one by one until improvement has been completed for all deficiencies.


### 2023 deficiencies related to food safety risk in the production and QC research units


Unit	Food Safety Point 1 management	Food Safety Point 2 management	Food Safety Point 3 management	Drug residue management of raw materials and finished products	Subtotal
Internal plant	0%	0.3%	49.3%	0%	49.6%
Internal QC Unit	0%	0%	5.3%	0%	5.3%
Internal Research Unit	0%	0%	2.3%	0%	2.3%
OEM Plant	0%	0.6%	42.2%	0%	42.8%
Subtotal	0%	0.9%	99.1%	0%	100%



### 2.4.4 Investment in Equipment Optimization Process

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

## Introduction of Equipment to Strengthen Inspection Capabilities

Device Name	High-speed Refrigeration Centrifuge	
Investment Costs	NT\$375,000	
Application Benefits	Shorten the time requisite for test of staphylococcus aureus enterotoxin in dairy products, and ensure timely oversight of product food safety.	

	Device Name	Liquid Chromatography-Tandem Mass Spectrometer
	Investment Costs	NT\$9 million
	Application Benefits	Used in β-lactam antibiotics, antiprotozoal drugs, polar pesticides, etc. to improve laboratory inspection efficiency and reduce the need for outsourced inspection to check product food safety.

	Device Name	Focused Microwave Digestion	
	Investment Costs	NT\$3 million	
	Application Benefits	It is applied to the inspection of heavy metals, and the power of the instrument is increased. For materials with a high carbon content or materials that are difficult to be microwaved, the microwave effect can be improved and laboratory inspection time can be greatly shortened.	

### 2.4.5 Strengthen Logistics Service Management

In 1996, Uni-President established its distribution company to integrate business flow and logistics into a systematic supply chain service that covers markets, retailers, and channels at all levels.

In the commercial flow model, products and services cover multiple temperature layers including room temperature, refrigerated, and frozen. The team has accumulated years of experience and builds a solid and stable foundation for continuous development and proactive operation of channel deployment, channel marketing, and channel management. In terms of logistics, we build first and second-level logistics services based on the basic principles of "on time, correctness, and high value". Regardless of various needs such as transportation, storage, and distribution, our constant goal is to provide customers with peace of mind and satisfactory logistics. To this end, Uni-President formulates evaluation standards and regularly arranges partner fleets to conduct relevant evaluations and assessments, hoping to make progress and prosper together with partners and continue to grow. The evaluation content includes three major aspects: personnel management, vehicle management, and operation management. A total of 47 fleets were assessed in 2023, and the passing rate was 100%.



A total of 47 fleet assessments were conducted in 2023, with a pass rate of 100%

Regular maintenance to ensure transportation quality



In order to ensure the quality of transportation, Uni-President requires its partner fleets to undergo regular inspections and maintenance, and to constantly control transportation factors to maintain a safe and stable state at all times. This includes inspecting the refrigeration units of cold chain vehicles, which must be inspected every 500 hours of operation, and promoting regular inspections and maintenance of vehicles based on the mileage of each inspection period. Preventive management actions are taken to make the fleet safer during transportation.

In addition to the quality of transportation, we further integrate the resources of related enterprises to continuously optimize and adjust transportation routes of the logistics fleet. For example, using production scheduling as a case, refer to past market data to adjust production volumes and inventories at different northern and southern plants in advance; this reduces the frequency of transferring goods from south to north due to stock shortages. Such adjustment can save approximately 24,000 kilometers per year.

With production planning and scheduling adjustment, a total of 24,000 kilometers is saved per year.



In 2023, in response to the needs of business growth, three new logistics partners were added compared to 2022. In order to reduce the carbon emissions caused by transportation, Uni-President requires the logistics fleet to adopt new eco-friendly vehicles and implement a vehicle replacement policy. In 2023, the logistics partners who adopted new eco-friendly vehicles accounted for 76.6%, and the transportation and warehousing services accounted for 79.8%. A total of 13 vehicles were replaced in 2023, all of which are environmentally friendly vehicles with 5-6 cycles to reduce damage to the environment. In addition to replacing old vehicles with new ones, Uni-President has also improved the transportation efficiency of its logistics fleet. The IT Department has assisted in the development of a vehicle management platform. Through online methods, it is expected to integrate GPS signals of a total of 10 logistics partners onto a single platform for order management, factory entry management and task management, which is expected to be launched in May 2024.



## 2.5 Product R&D and Innovation

With our overall product development principle being "fun, delicious food that is safe to eat," we make an effort to stay on top of health trends and cater to the needs of future consumers. Our current products are developed based on the low salt, low sodium and low sugar concept, with active promotion of sugar-free and less added sugar product development.

We have introduced a Chai Li Won series of drinks and sparkling waters with no added sugar to reduce the excessive intake of sugar and prevent the occurrence of diseases. At the same time, in order to meet the people's demand for nutrition and health care, we have introduced malt drinks and probiotic capsules for busy office workers. In addition, Uni-President Health Center has also launched Lutein + DHA algal oil capsules and healthy 3D series of health foods to provide more comprehensive health maintenance.

To cope with the changes in the dietary habits of the seniors, Uni-President has launched Proker chicken breast series and organic plant meat. In 2023, a total of 23 products received the certification of seniors friendly, providing more quality choices for the mature age groups. In addition, adhering to the concept of "no additives, sustainability", we promote products with fewer additives and that have clear labels so that consumers can easily identify additive information. In 2023, we had a total of 28 products that obtained the AA Clean Label. In addition to receiving numerous patents from Intellectual Property Office, the SNQ National Quality Mark, and the Gold Award for Customer Satisfaction, our products have also received numerous awards at the international level, including ITI Taste Award, the Monde Selection, gold medal at the Archimedes International Invention Exhibition in Russia and gold medal at MTE International Invention Exhibition in Malaysia, which demonstrated the exceptional quality and innovative capability of our products.



### Information on Patents

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

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

By the end of 2023  
Patents were obtained

537

Invention 188

New Patent 279

Design 70

in 2023  
Patents were obtained

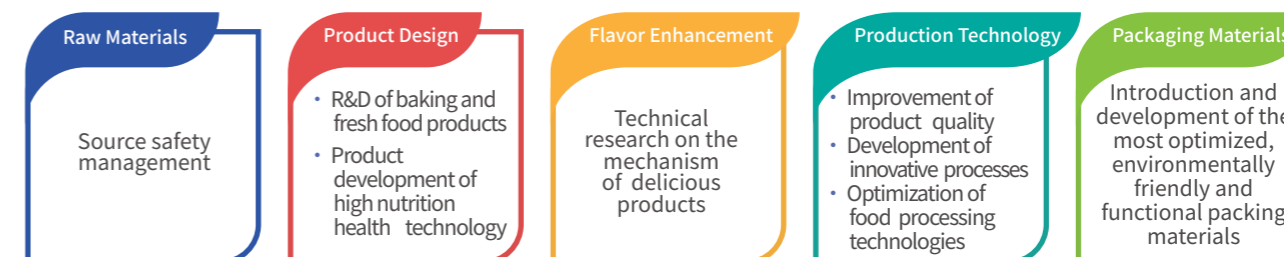
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### 2.5.1 R&D Strategy and Goal

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

#### Key R&D Strategy for Value Chain :



## Product R&D and Management Targets for the Coming Year

Management Target	2023 Achievement Status	2023 Key Achievements	2024 Targets	Mid-to Long-term Goal
Technical research on the mechanism of delicious products	Achieved and under continuous improvement.	<ol style="list-style-type: none"> <li>1. Development of light meal products</li> <li>2. Development of nutritional products for senior citizens</li> <li>3. Development of new fermented milk</li> <li>4. Development of savory bakes</li> <li>5. Development of room temperature lemon fruit tea</li> </ol>	<ol style="list-style-type: none"> <li>1. Development of exquisite confectionery products</li> <li>2. Development of sparkling water</li> <li>3. Product development of filled popsicles</li> <li>4. Upgrade of sugar-free and sugar-reduced teas</li> <li>5. Development of sodium-reduced roast beef noodles with green onion</li> </ol>	Development towards product refinement and continuous improvement of product quality and flavor.
R&D of technology for new bakery, fresh food and high nutrition healthy products and processes	Achieved and under continuous improvement.	<ol style="list-style-type: none"> <li>1. Advancement in non-fried noodle technology</li> <li>2. Advancement in the technology of room temperature bakes</li> <li>3. Advancement in the technology of fermented milk strains</li> <li>4. Non-thermal processing technology for tea extraction</li> <li>5. Technology for preserving the flavor of fruit tea</li> </ol>	<ol style="list-style-type: none"> <li>1. Development of nutritionally fortified milk</li> <li>2. New product development of high-protein soy milk</li> <li>3. Development of high-fiber baked goods</li> <li>4. Development of pre-packaged meal kits</li> <li>5. Development of Hong Kong-style special handcrafted flower-shaped dumplings</li> </ol>	Meet consumer demands and improve three major product categories including fresh food, bakery, and nutrition through product R&D.

## 2.5.2 Diversified Dietary Trends to Take into Account Both Health and Taste

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

### No added sugar products

According to a survey conducted by the Health Promotion Administration, excessive sugar intake not only causes tooth decay, but it also triggers insulin resistance, increased obesity, the chances of metabolic syndrome, while also elevating blood pressure, blood sugar, blood lipids, and increasing the risk of cardiovascular disease. It accelerates body aging and is suspected of increasing the risk of cancer.

#### Item quantity :

As of the end of 2023, there were 32 products without added sugars. Compared with 2022, 5 products were added, which represented an increase of 18.5%.



### Product Highlights and Description

#### 1. CHAI LI WON Sijichun Tea Sugar Free

✓ It uses 100% Taiwan tea leaves, carefully selected spring and winter teas, and does not contain any sugar or flavor.

#### 2. UNI Sparkling

✓ Zero calories and no added sugar. Lemon flavor is prepared with the yellow lemon from Setouchi region of Japan. It has a unique and fresh fruity aroma.



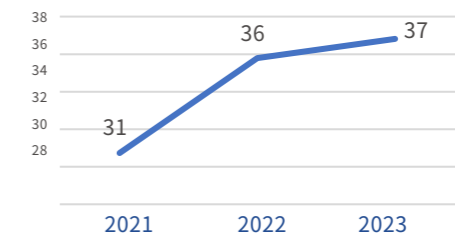
### Health Food Certification

To fulfill consumers' healthy eating orientation and enhance product value, we have based on the current announcement of the Ministry of Health and Welfare of health benefits, and continue to develop and maintain various products with health benefits. As of the end of 2023, Uni-President has obtained 23 health food certifications.



### Salt and sodium reduction

Studies have pointed out that excessive salt intake can lead to high blood pressure and cardiovascular disease. Extra intake of 1 gram of salt per day (about 1/4 teaspoon) prompts the risk of obesity by over 28%. Taking into account that people may neglect their sodium intake, we are proactively reducing sodium content in instant noodle products to provide the public with healthy choices.



Sodium intake is advised at 2,000 mg per day by the Food and Drug Administration. The Company has 37 instant noodle items that contain no more than 2,000 mg per serving.

### Brewed non-fried noodles

✓ Uni-President is committed to the pursuit of making noodles more relevant to the dietary life of the new generation. After 15 years of noodle research, it has surpassed the limitations of traditional noodles (instant noodles) and created a new generation of non-fried instant noodles.

✓ As of the end of 2023, there were a total of 10 SKUs using brewed non-fried noodles

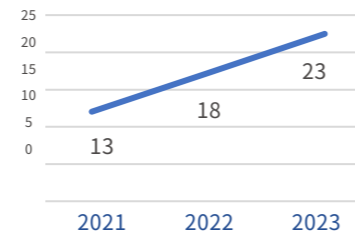
### Elderly-friendly Products

As Taiwan's population structure changes, we are also moving towards the research and development of health care, light meals, and personalized food products. In the meantime, we will continue to improve the quality of existing products designed for the elderly while taking into account their dietary habits and bodily functions, in respect to taste, convenience and nutrition, in the hope to continue to enhance consumers' understanding of the functionality of related products.

**Item quantity:**

By the end of 2023, a total of 23 elderly-friendly products had been obtained.

Elderly-friendly Products



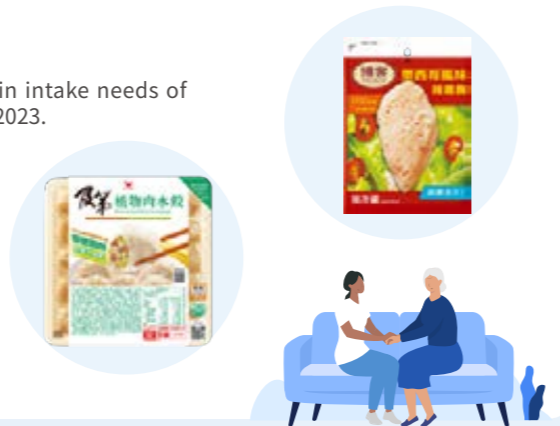
### Product Highlights and Description

#### 1. Proker Mexican Chicken Breast

- ✓ Each serving provides 22g of protein to meet the protein intake needs of consumers, and was deemed a friendly food for seniors in 2023.

#### 2. Jih-di Plant-based Meat Dumplings

- ✓ Plant protein with zero cholesterol/trans fat.
- ✓ Contains 16.8g of protein = 2.4 egg servings, a nutritional supplement for vegetarians.
- ✓ Won 2023 Senior-Friendly Food Award by the Food Industry Institute.



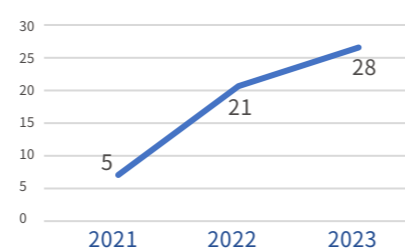
### A.A. (Anti Additive) certification

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

**Item quantity:**

As of the end of 2023, a total of 28 A.A. certified products had been obtained. Compared with 2022, 7 new products had obtained certification, a growth of 33.3%.

A.A. certification



### Product Highlights and Description

#### 1. All Products of Hau Jin Dau Noodles

- ✓ Selected 100% Australian golden wheat.
- ✓ Introduced the Japanese technical standard "cedar chamber", and the noodles undergo three stages of drying and maturation that lasts 8.5 hours.
- ✓ All products have passed the highest level 100% additive-free certification of the international A.A. Clean Label and no food additives are used to change the taste of ingredients.



### 2. ChenGuang GOLD Raw Toast

- ✓ The exclusive 12-hour low temperature aging method for raw soup seeds is used to make the toast skin thin, soft, and delicate. No artificial colors, flavors, or emulsifiers are added.
- ✓ Won the international additive-free A.A. three-star certification and global pure flavor A.A. Taste Award three-star honor.



### Environmentally Friendly Products

#### Reisui Fresh Milk original colored bottle 930ml Full fat / Low fat

- ✓ To respond to environmental friendliness and sustainability, for "World Milk Day" and "World Environment Day" in 2023, Reisui Fresh Milk launched a 14-day limited edition "Natural Color Bottle" using wood-like packaging starting from June 1. From a brand perspective, this initiative emphasizes environmentally friendly practices in energy use and animal care, and aims to enhance the brand's reputation in ESG.
- ✓ The packaging materials of the products have been certified by FSC, which protects forest ecology, and certified by UK Carbon Trust to be a carbon reduction packaging that can reduce carbon emissions during the manufacturing process.



#### BODY TALK High Fiber Low Fat Milk

- ✓ It is packaged in environmentally friendly TPA paper packaging material and equipped with Tetra Pak's patented reusable "Dream Lid", making the product more convenient and environmentally friendly.
- ✓ The formula takes low-fat and high-fiber as its core approach in developing healthier products.

#### Café Plaza's TP aluminum foil packaging material

- ✓ Our products use packaging certified by the FSC Forest Stewardship Committee, and we implement the sustainable procurement policy to support forest sustainability with our actions to protect the environment and enhance our brand image.



### Animal Friendly Products

In addition to complying with the health food certification regulations of the Ministry of Health and Welfare, Uni-President promotes animal-friendly products with the purpose of animal welfare and environmental sustainability. In 2023, we combined our expertise in feed nutrition and channel resources to implement a vertical alliance strategy with farms to launch sustainable eggs.



## Grass Farm's Fu Ping Sustainable Egg Production

### Product Description

**Environmental friendliness** : Green and intelligent space planning is adopted for building materials and equipment of the farm to achieve dual advantages of heat insulation, energy saving and green power generation. Based on the nature of hens and animal husbandry technology, we have created a water curtain flat feeding area to provide a comfortable place for hens. The ventilation system allows the chicken manure to dry quickly in the farm and turn into organic waste which is then made into natural regenerated fertilizer. The recycled water generated from the sewage treatment system is used to irrigate the hedges on the farm to nourish the land and realize a circular economy with low waste and pollution.

**Product quality** : Professional veterinarians provide customized services to provide hens with nutritious meals. Independent vegetarian feed production lines and dedicated transport vehicles are strictly controlled to avoid cross-contamination of animal proteins. The feed itself contains no added antibiotics or artificial colors, and contains plant extracts to protect the chickens' gastrointestinal tracts and provide sufficient nutrition to thicken the eggshell and enrich the egg's flavor.



## Counseling for Dairy Farmers and Friendly Dairy Breeding Program

**Content** : Uni-President has formulated a complete set of technical service items for the feeding and management of dairy cows, including 17 items such as preventive medicine, animal housing construction, nutritional formula and feeding management, DHI analysis, and sustainable management. The goal of the project is to provide dairy cows with a comfortable and healthy living environment and to enhance the sustainable operation of the farm through technical services.

**Guidance mechanism** : In addition to assisting dairy farms in improving their feeding and management techniques, the Company regularly organizes education and training, such as overseas training and technology exchange activities to ensure that dairy farmers can master the latest feeding technology and management knowledge. For example, in the aspect of animal building construction technology, we emphasize that the design must take into account the comfort and behavioral needs of the cattle, such as improving the size of cow beds and cow neck clamps in the cow resting area. In terms of nutritional formula services, we provide appropriate nutritional formulas for different herds to ensure that dairy cows receive adequate nutrition. In terms of the environment, we have learned from the experience of Israel and introduced thermal stress control technology to assist dairy farms in testing fan efficiency, measuring environmental temperature and humidity, and providing improvement suggestions to ensure that dairy cows remain comfortable and healthy in the hot summer, thereby increasing food intake and milk production.

**Performance** : After the quality of life of dairy cows has been improved, lactation efficiency has also significantly improved; from 2021 to 2023, the amount of lactation increased from an average of 22.55 kilograms to 23.24 kilograms per cow per day, proving that the practice of friendly feeding, continuous education and technological innovation play an important role in improving animal welfare and industrial efficiency.



In addition to paying attention to consumers' dietary trends and health, we also continue to specialize in research on pet breeding in Taiwan. Under the principle of food safety first, we aim to create healthier and better quality pet food for Taiwanese dogs and cats, and provide better life enjoyment for furry children. The Petlife high-quality pet food series were launched in 2023.

## Petlife crystal fiber vegetable and meat food series and double delight fresh food series

- ✓ The dry food design uses hypoallergenic and healthy ingredients and with complete staple food nutrition formula, as well as fresh freeze-dried food and fresh meal kits made of local ingredients, which follow the trend of pet feeding in Taiwan and combine nutritious dry food + delicious freeze-dried/meal kits to provide pets with more comprehensive care.
- ✓ Freeze-dried crystal fiber vegetables pet food breaks the limitations of pet food by innovatively using 100% food-grade ingredients and processes. Utilizing vacuum crystallization freeze-drying technology, the food undergoes over 60 hours of low-temperature thermal processing and -20 to 70 degrees Celsius triple-temperature vacuum freeze-drying to preserve the original flavor and nutrition of the ingredients.
- ✓ Double delight fresh food meals are the first dry food + fresh food combination product. It uses human food grade "fresh food meal kits" and is made of fresh meat, fruits and vegetables. No flavors/colorings are added in order to retain the original flavor of ingredients.



## External Certifications and Medals

Committed to optimizing its products, as always, Uni-President has upgraded its technology and food flavor, and has been recognized with external recognition and awards, making its quality products visible to the world. The following external certifications and medals were achieved in 2023:

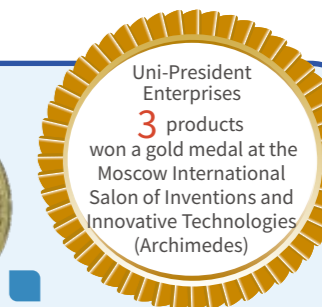
### Superior Taste Award (ITI)

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



### Moscow International Salon of Inventions and Innovative Technologies (Archimedes)

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



## Malaysia Technology Expo (MTE)

Malaysia Technology Expo is a professional exhibition of creativity and invention. Organized by the Malaysian Invention and Design Society, MTE showcases creative products from all over the world. Not only does it provide an ideal platform for businesses to form alliances and collaborate, but it also offers excellent exposure opportunities for the Company's products and serves as a prime stage for market expansion.

In 2023, the product "Red Yeast Rice + Chromium Double-Action Tablets" won the gold medal; "Pre-Lutein + DHA Algae Oil Capsules" won the silver medal.



## 2.6 Responsible Marketing and Labeling

(GRI 417-2 \ GRI 417-3)

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

### 2.6.1 Product Labeling and Creative Review

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


We understand that product labeling and marketing innovation are the first product information obtained by consumers. Only by having a correct understanding of the product can consumers avoid misunderstandings. In 2023, out of the 1,018 items reviewed, 756 were approved and 262 were rejected due to the omission or error of labeling of text or ingredient.

- Name of product
- Ingredients
- Date of expiry
- Storage life



- Storage condition
- Manufacturer
- Nutrition label
- Allergen information





**Review Contents**


Reasonable wording, Company services and image, Trademark approval, Correct labeling, and Information used is scientifically reasonable



**Responsible Unit**

Strategic Marketing Group- brand management, trademark management unit  
Commercialization R&D Institute, QC Unit of the FSC, Production Plant





**2023 Product Labeling Review**

Items were reviewed: **1,018**

- Items were approved: 756
- Items were rejected: 262

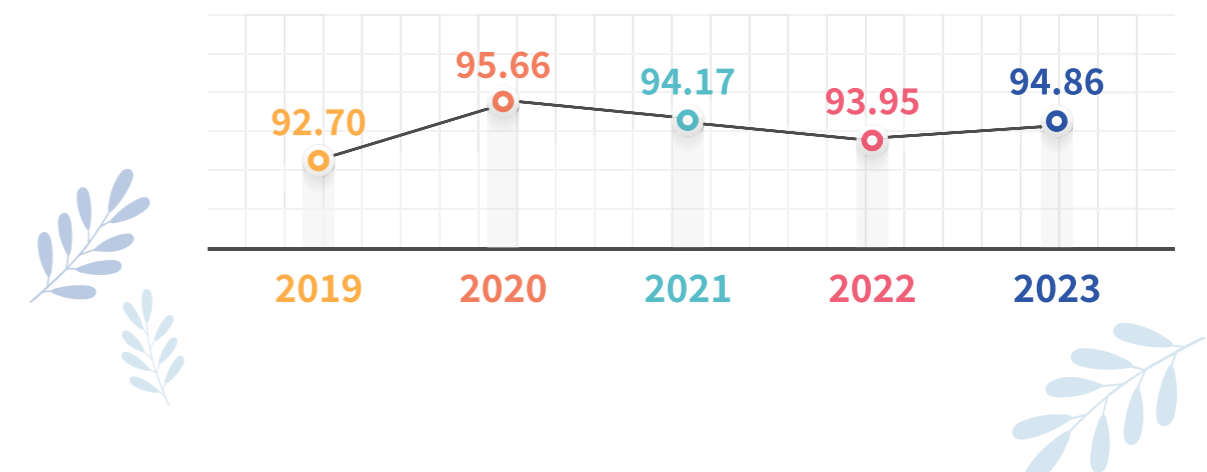
### 2.6.2 Consumer Inquiry Service

The Consumer Service Center receives comments from our customers via multiple channels (0800 hotline, official website, service mailbox, retail feedback). After handling the customer complaint, the telephone service specialist will log it in "Customer Complaint and Response System", and the system will automatically send an email to notify the customer service manager, quality control personnel, product PM, and call the customer service manager to contact the manager. After receiving the notice, the customer service manager will handle the customer as soon as conveniently possible. Our goal of "contact within 1 hour, handling within 24 hours" is to reach consensus on solving the problems of a majority (about 98.9%) of customers who complained through efficient service.

If the response is received during business hours, the telephone service specialist will immediately open a case and contact the customer service manager. On holidays or during non-business hours, if it is an emergency or the customer requires immediate handling, we will ask the customer service manager to contact us immediately; if it is not an urgent matter, we will communicate with the consumer during working hours and then contact them for processing to resolve the matter.

After completing the handling of customer complaints, the Customer Service Center will conduct a satisfaction survey to assess consumers' satisfaction with the handling by service personnel in order to improve and provide better services. We started to refine the calculation method for our satisfaction survey in 2021. The original weighting method was adjusted and we now adopt the method that the difference in scores across all levels is equalized. We continue to uphold an honest and responsible attitude so that consumers can enjoy first-rate satisfaction and services.

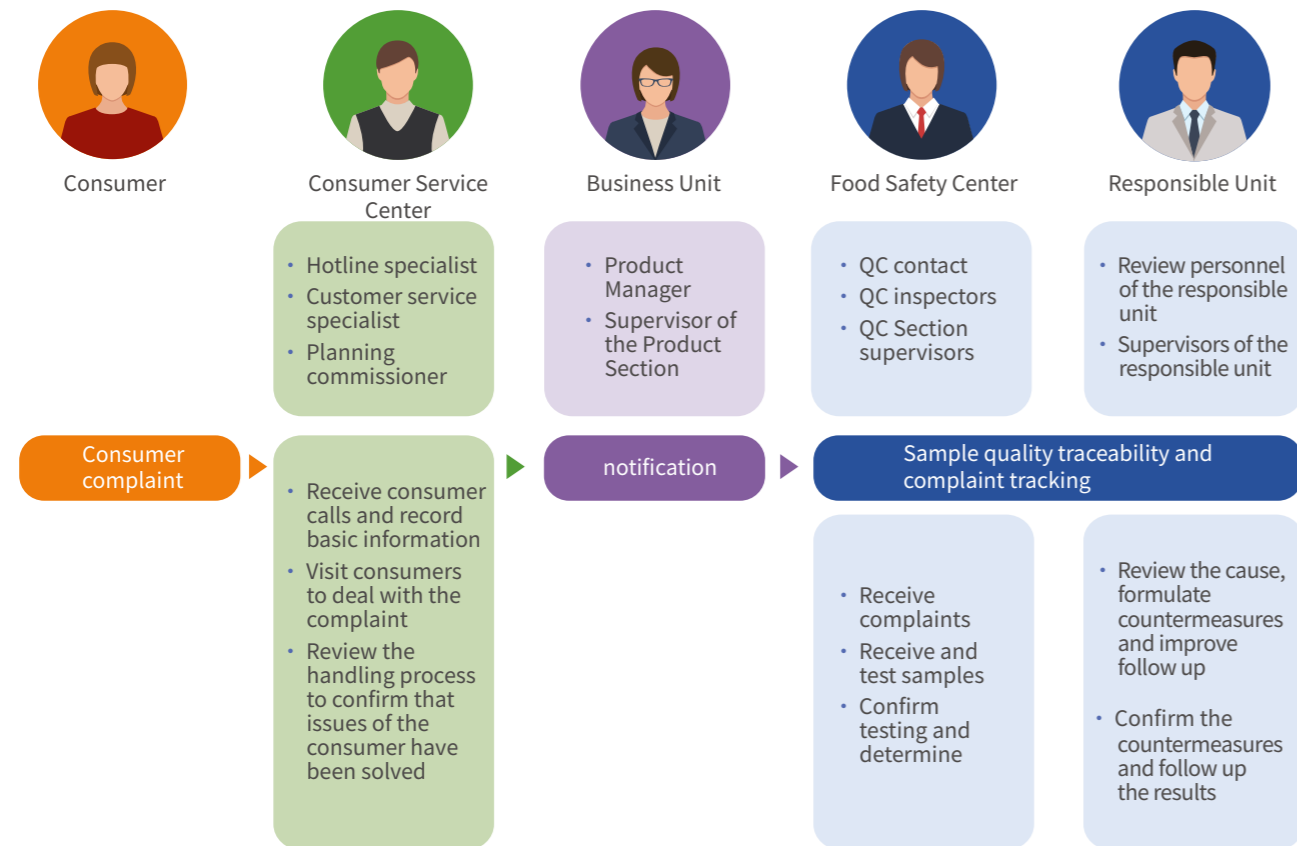
#### Satisfaction Score



# 3

# Commitment to Environmental Sustainability

## Consumer Service Center Complaint Handling Process



## Take in the Feedback of Consumers

Issues Received	Understand the Reason	Optimize Measures
The top seal of carton products occasionally has a tighter seal, which makes it difficult to tear open the seal completely.	The opening of top seal is tested by personnel manually opening the boxes, and the seal tightness is not managed with quantitative data.	Introduce tension tester to measure and monitor the top seal of carton-packed products.

Tensile Tester



Schematic diagram of tension test



### 3.1 Environmental Management Responsibility

### 3.2 Climate Change and Energy Management

### 3.3 Water Resources Management

### 3.4 Pollution Prevention and Management


### 3.5 Packaging Materials Management











# 3.1 Environmental Management Responsibility

(GRI 3-3、GRI 302-3、GRI 305-4)

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



Material Topic	Packaging Material Management
 Policy	Introduction and development of optimized, eco-friendly, and functional packaging materials, committed to plastic reduction and weight reduction of packaging materials, recycled plastic applications, and actively promoting the Company's sustainable development.
 Goal	Use eco-friendly materials and implement plastic packaging reduction. ※ See the " <a href="#">Sustainable Value Chain</a> " chapter for the annual management goals and the goal-fulfilling status.
 Responsibility and Resource	Create a Packaging Material Technology Team within the Commercialization R&D Institute to improve and advance product packaging materials.
 Action Plan	<ul style="list-style-type: none"> <li>R&amp;D cooperates with external units (packaging material suppliers, legal entities, etc.) to develop plastic reduction, communicates with consumers through the customer service center, collects relevant suggestions, and continues to implement plastic reduction plans, environmental protection and functional packaging materials.</li> <li>Use FSC-certified paper materials as paper-based packaging materials, and continue to evaluate the feasibility of putting them in use in the production line.</li> <li>Collaborate further with external organizations on researching and developing technologies for the decomposition or recycling of plastic to explore more application opportunities.</li> </ul>
 Evaluation Mechanism	Continue to implement plastic packaging reduction projects, reduce the intensity of plastic use, and apply environmentally friendly packaging materials (such as lightweight packaging materials, green packaging materials, recycled plastics, etc.).
 Grievance Mechanism	The Consumer Service Center receives comments from our consumers via multiple channels (0800 hotline, official website, service mailbox, retail feedback). Gain insight into customers' thoughts regarding product packaging materials, and then provide feedback to the Packaging Material Technology Team; convert feasible suggestions into actions of packaging material reduction and plastic reduction through systematic management.

## Environmental Management Performance for the Past 3 Years

Environmental Management Performance	Unit	2021	2022	2023
Water Consumption (Water Withdrawal) Intensity	Million liters / \$10 million	0.99	0.90	0.89
Waste intensity	Metric tons / \$10 million	8.39	7.80	8.43
Air pollution emission intensity	Metric tons / \$10 million	0.014	0.011	0.012
Self-Operating GHG emission intensity <sup>Note2</sup>	Metric tons of CO <sub>2</sub> e / \$10 million	36.25	35.52	34.76
Energy intensity	GJ / \$10,000	0.35	0.34	0.34

Note:

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

### 3.1.1 Environmental Management Mechanism

(GRI 3-3)

At Uni-President, we adopt a group management approach, taking into account the development trends of global environmental issues and the direction of Taiwan's environmental policies, while combining key issues faced by Uni-President and each of our affiliated company. Our environmental management is based on the ISO 14001 environmental management system, and we entrust a third-party verification company to conduct an inspection on documents and operating procedures to ensure correct implementation of the plant's internal environmental management system. For environmental risks that need to be actively managed, such as greenhouse gas emissions, energy use, and water resources management, we have established corresponding management teams to implement project-based management. Among them, the ESG Committee reports to the Board of Directors on the progress of the Group's greenhouse gas inventory on a quarterly basis.

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

### Uni-President Environmental Management Policies

Legal Compliance:

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

Pollution Prevention:

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

Green Procurement:

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

Performance Management:

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

Communication Mechanism:

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

Continual Improvement:

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

### Main targets, subjects and introduction programs for ISO 14001 in 2023

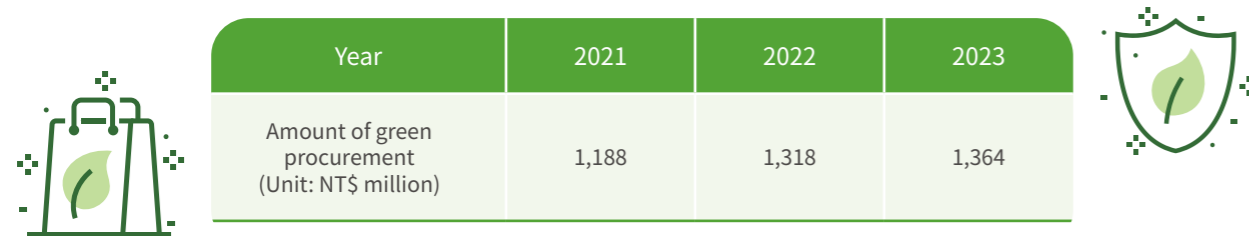
Management Target	Introduction Program	Annual Management Achievement
 Enhancement of environmental protection awareness	To provide environmental and general training and education	180 employees – hours/year
	Monthly environmental texts	12 sessions/year
 Meet regulatory requirements	To implement level 3 auditing on environmental protection parameters	21 deficiencies identified in internal audit and 0 violation on environmental protection.
	Conduct annual environmental emergency response drills	<b>Yungkang General Plant</b> Conduct environmental emergency response drills
	Installation and improvement of scrubbers in the wastewater treatment plant	<b>Yangmei General Plant</b> The odor in the surrounding environment of wastewater plant is less than 50
 Air Pollution Reduction	Prevent dust from flying during flour transportation	<b>Hukou Park</b> Cumulative reduction of dust emission by 3%
	Recycling and reuse of softened water from tower washing' s activated carbon filter  Modify the softened water manufacturing process to improve water conservation  Improvement by changing RO water for cleaning into softened water	A total of 5,045 tons of softened water of all general plants was saved this year
 Reduction of energy consumption	Optimization of natural gas energy consumption for ovens	<b>Hukou Park</b> Save 36,130 cubic meters of natural gas
	Energy efficiency improvement project for air compressor systems and chilled water mainframes in the plants	A total of 1,194,459 kWh/year electricity of all general plants was saved
	Project to improve the energy efficiency of in-plant cooling towers	
	Project to improve the efficiency of in-plant freezers and motors	
	Sterilization system energy efficiency improvement project	
	Machinery replacement project	
Energy consumption improvement for raw water pumping		
Energy-saving project for renewal of evaporators in finished product warehouses		

## 2023 Uni-President Environmental Footprint



### 3.1.2 Green Procurement and Sustainable Materials

In Uni-President's environmental management policy, green procurement and sustainable materials are important responsibilities and commitments to sustainable development. We give priority to green products upon procurement and emphasize on environmental protection, energy conservation and carbon reduction of the supply chain. By putting our green procurement mechanism into good use, we hope to gradually reduce the environmental impact caused by our operations. Since 2013, Uni-President has been awarded the Private Enterprise Green Procurement Excellence Award by the Ministry of Environment of the Executive Yuan. Our total green procurement amount totaled NT\$1.364 billion in 2023, an increase of 3.54% compared to the previous year.



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

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

#### Sustainable Packaging Material Procurement

Uni-President has been purchasing paper-based packaging materials bearing the FSC™ since 2019. The ratio of FSC™ procurement amount accounted for 38.72% of the total procurement amount of paper packaging materials in 2023. The FSC-certified paper packaging materials have been used for 23 products.

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

#### Sustainable Soybean Procurement

The U.S. Soybean Sustainability Assurance Protocol (SSAP) is a system for sustainable soybean production widely used in the U.S and is audited and certified by a third party. The certification involves measures such as reducing deforestation, protecting biodiversity, and promoting community participation. It can reduce the use of natural resources in the process of soy production, further reduce the impact on the ecosystem, and reduce greenhouse gas emissions. Given that soy is an important raw material in our products, in the past three years, the proportion of SSAP soybeans purchase amount accounted for more than 30% of all soybeans purchased. The procurement volume in 2023 was 3,374 metric tons.

#### Sustainable Palm Oil Procurement

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

#### Sustainable Tea Management and Local Procurement

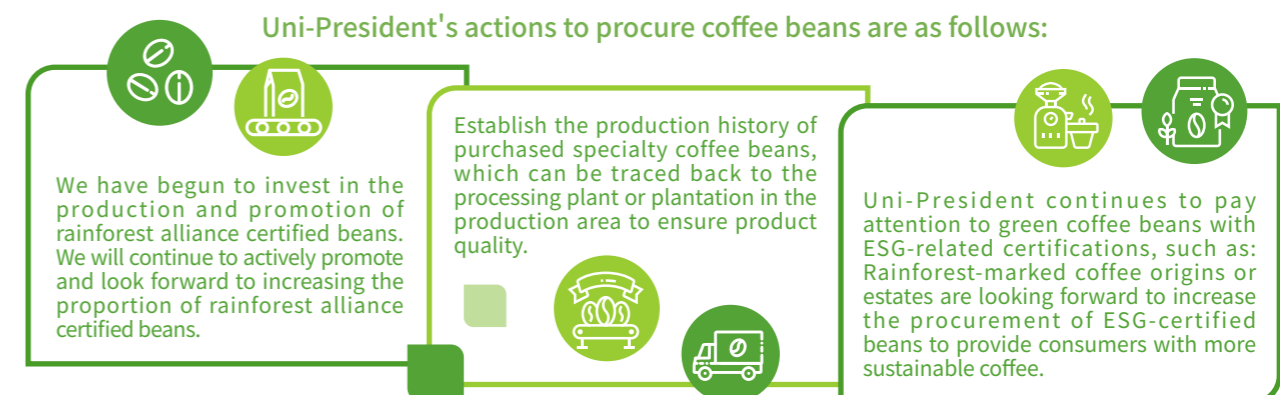
The tea products of Uni-President are well received by consumers. In order to ensure food safety and fulfill our commitment to sustainability, Uni-President has formulated the management principles for tea procurement through the Commercialization R&D Institute and actively promotes local procurement to reduce the carbon footprint of tea raw materials in life cycle. In 2023, the local tea procurement volume of Uni-President reached about 1,210 tons, accounting for 34.57% of the total tea procurement.

In terms of tea leaves management, Uni-President adopts multiple measures that ensure the safety, quality, and stable supply of tea leaves and the health of consumers. In terms of safety management, in addition to complying with the requirements of pesticide regulations, we also monitor the herbicides in tea leaves to ensure the safety of consumers and strengthen the rationality of herbicides in tea plantations. At the same time, we have implemented a complete history system to enable 100% traceability of tea raw materials, which can be traced back to the tea plantations. Uni-President is also actively promoting the Ethical Procurement Policy, and will continue to expand the scope of application in the future to further enhance the sustainability of our tea products.

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

#### Sustainable coffee beans management and procurement

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



The Rainforest Alliance (RFA) is a non-profit organization dedicated to protecting ecosystems and enhancing the sustainability of agriculture, forestry, and tourism around the world. The organization provides rainforest certification for sustainable agriculture, forestry, and tourism in recognition of corporate sustainable practices.

### 3.1.3 Environmental Protection Expenditure

We strive to alleviate the burden on the environment during the process of producing and providing services. The average expenditure on environmental protection in the past three years was NT\$ 449.66 million. The amount of expenditure in 2023 increased by NT\$ 4.02 million compared to 2022. In addition to continuing to invest in the update of environmental protection equipment in each factory, Uni-President increased the number of containers used for various products (including PET and paper containers for tea, dairy and water products) in 2023, resulting in an increase of 8.64% in container recycling and disposal fee compared with 2022. For the data of environmental protection expenditure in the past three years, please refer to Appendix I ESG Information.

### 3.1.4 Raw Material Utilization Rate Improvement

(GRI 301-1)

To promote a green economy, we continue to optimize raw material utilization rate. We introduced a number of technologies in the product process in 2023. These technologies included wear and tear reduction in the production line of raw materials for fresh milk and improvements in soybean and tea extraction technology. In doing so, production capability has improved compared to past years, to further reduce resource consumption.

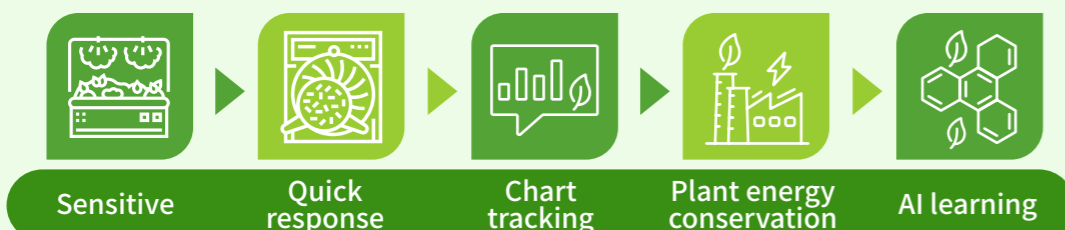
<p><b>Fresh Milk</b></p> <p>The actual output rate of fresh milk in 2023 was 96.81%, an increase of 0.01% compared to the same period last year. In 2024, we will aim to achieve a raw material yield rate of 96.82%, and continue to subdivide the production process for project improvement.</p>	<p><b>Soy Milk</b></p> <p>In 2023, the consistency of maturity of bean seeds used was affected by the difference in procurement location, which reduced the extraction rate of bean juice to 96.99%. In the future, we will continue to adjust the parameters of the bean grinder and water-to-bean ratio to find the optimal process parameters for different bean varieties to improve the yield rate. We also aim to achieve an extraction rate of 97.50% by 2024 to reduce the wastage of raw materials.</p>	<p><b>Tea leaves</b></p> <p>To improve the tea juice extraction rate, the production line and researchers worked together to test different tea juice extraction conditions. Through the adjustment of the tea extraction rate and extraction parameters, adjust the ratio of the amount of water to the amount of tea leaves (tea to water ratio), increase the mixing time, and test different combinations to obtain the best extraction conditions. In 2023, the tea juice extraction rate exceeded the original target of 95.45%. In 2024, our goal is to achieve a tea juice extraction rate of 96.00%.</p>
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#### Established smart production lines

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

- Connect data at the raw material end, the process end, and the quality control end to the monitoring system
- Guarantee that the actual operational parameters at the end of the process can be implemented accurately in line with the standards

#### Uni-President smart production lines



## 3.2 Climate Change and Energy Management

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

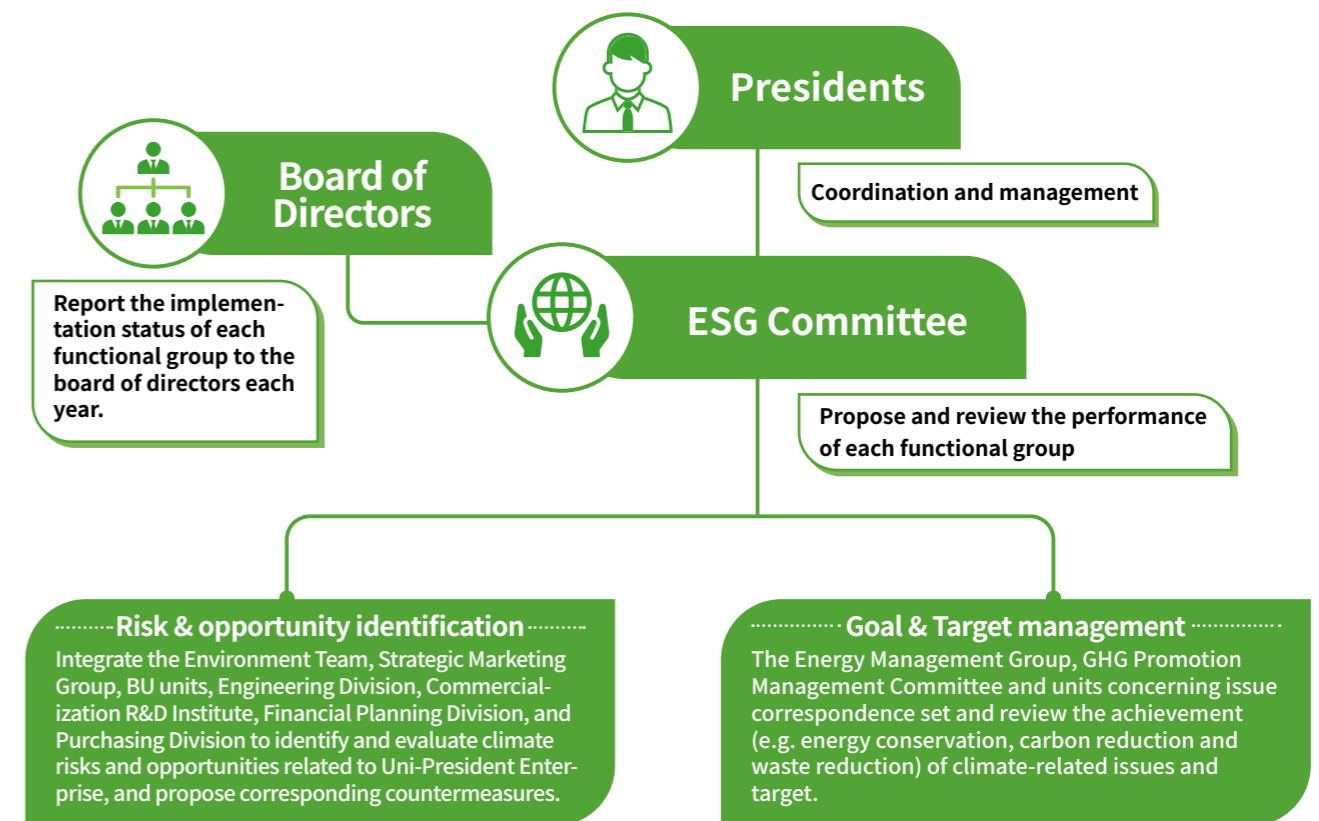
According to the AR6 Synthesis Report of the United Nations Intergovernmental Panel on Climate Change (IPCC), climate change has caused extensive negative impacts on the natural environment and human society, and it is not only necessary for human beings to slow the continuous rise of global temperature through practical actions such as carbon reduction but also to improve the ability to adapt to the impacts of climate change. In recent years, climate-related disasters have become more frequent around the world. The 2024 WEF Global Risks Report pointed out that the top four long-term risks are all nature-related risks, among which extreme climate events have become the top risk topic. Nowadays, it is impossible to ignore the impact of climate change on us. We must take immediate action to maintain the sustainable development of human society and the natural environment.

Businesses play a key role in addressing the challenge of climate change. By reducing carbon emissions and investing in green technologies, enterprises can fulfill their corporate social responsibilities while reducing the impact of climate change, to promote sustainable management practices. In addition to proactively implementing energy conservation and carbon reduction measures in each factory, we have also adopted the methods recommended in the Task Force on Climate-related Financial Disclosures (TCFD) since 2020 to strengthen our control mechanism for climate risks, comprehensively assess and review the impact of climate change on the Company, and then formulate short, medium and long-term governance strategies on climate change issues to cope with the impact of climate change.

### 3.2.1 Climate Risk Governance

In terms of climate change governance, the Presidents of Uni-President assumes the overall supervision responsibility and supervises the control status of climate change issues by the ESG Committee. Based on the business scope and operational development status of the Company, the ESG Committee conducts an overall assessment of climate change risks and opportunities, formulates appropriate countermeasures, and reports the implementation status of each functional group to the Board of Directors every year. Through a comprehensive governance structure and mechanism, we reduce the impact of climate issues on our operations and enhance our operational resilience against climate-related issues.

#### Uni-President Climate Change Risk Governance Framework



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

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

To assess the impact of climate change on our business, strategy, and financial planning, we have adopted a three-stage climate risk and opportunity identification process. Through this process, we narrowed down five major risks and one major opportunity facing Uni-President. For detailed methodology, please refer to the 2020 Uni-President CSR Report. In 2023, we further quantified the financial impact of certain issues on Uni-President, and further reviewed and adjusted the response to and management of key climate risks and opportunities for the corresponding issues.






#### Response and Management of Climate Risk and Opportunity Issues

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



Financial impact	Adaptive management strategy	Management Target
<ul style="list-style-type: none"> <li>Increasing the number of days for storage of raw materials/products requires additional rented warehouses results in an increase in costs.</li> <li>Disruptions in the transportation of raw materials or products results in an increase in warehousing costs</li> <li>Equipment damage results in asset value damage.</li> <li>Damages in raw materials or products results in an increase in operational costs and decrease in revenue.</li> </ul>	<ul style="list-style-type: none"> <li>Production process adjustment, change the order of production according to material shortage and water shortage time.</li> <li>For intermittent production of products, the priority is to produce products with a short shelf life of raw materials.</li> <li>Establish a Water Resources Response Team to monitor the water consumption efficiency in the plant.</li> <li>Sign a water supply agreement with water suppliers to give priority to supplying water to the plant in the event of water shortage.</li> <li>In the event of a Level 1 water shortage, initiate response measures such as switching plants for production or production reduction.</li> <li>Rent generators for power outages.</li> <li>Avoid flooding areas when selecting plant locations.</li> <li>Take out disaster insurance policy for plants to reduce financial impact.</li> <li>Plan emergency response mechanisms and regularly conduct risk assessments.</li> <li>Purchase raw materials from different production areas to diversify risks.</li> </ul>	<ul style="list-style-type: none"> <li>Monitor water conditions and continue to optimize response measures and management mechanisms.</li> <li>Continue to optimize the efficiency of water consumption in each plant and introduce water saving projects</li> <li>Diverse tea raw material supply establishment.</li> <li>Stable high quality and quantity of domestic and overseas dairy sources</li> <li>Refine source safety management and reduce procurement risks of raw materials.</li> <li>Maintain a good relationship with large international suppliers by obtaining quotations and procuring from them.</li> <li>Enhance the ability to procure outsourced services.</li> </ul>
<ul style="list-style-type: none"> <li>Fines imposed due to violation of regulations results in an increase in operating expenses.</li> <li>Product carbon footprint verification expenditures results in an increase in operating expenses.</li> <li>Alternative materials and packaging R&amp;D increase operating costs; at the same time, due to the light weight of products, waste treatment expenses are decreased.</li> </ul>	<ul style="list-style-type: none"> <li>The Commercialization R&amp;D Institute, FSC and Production Units immediately grasp new product packaging label policies, while making new labeling requirement in advance.</li> <li>The "Packaging Label Review Process" has been set up. Each business unit, R&amp;D unit, the Strategic Marketing Group, the Production Plant and the QC Unit of the FSC work together to prevent improper labeling and marketing</li> <li>There is also a "Packaging Materials Technology Team" in place for the research and development of lightweight packaging materials and material substitution.</li> </ul>	<ul style="list-style-type: none"> <li>Product labelling is in compliance with regulatory standards.</li> <li>Introduction of most suitable, environmental and functional packaging materials.</li> </ul>
<ul style="list-style-type: none"> <li>Paying a carbon fee causes production costs to rise.</li> <li>Payment of violation fees results in an increase in operating expenses.</li> <li>Due to renewable energy regulations:                         <ol style="list-style-type: none"> <li>Depreciation of equipment is increased.</li> <li>Operating costs increased (procurement of renewable energy power certificates).</li> <li>Operating expenses increased (payment of allowance).</li> </ol> </li> </ul>	<ul style="list-style-type: none"> <li>Inventory and performance evaluation of annual energy consumption and greenhouse gas emission of the organization.</li> <li>Product carbon footprint introduction.</li> <li>Introduce energy-saving projects: In 2023, the total electricity reduction was 6,912 thousand kWh, the natural gas consumption was reduced by 166 thousand cubic meters, the water saved was 23.39 million liters, and there was a reduction of 4,417 metric tons of CO<sub>2</sub>e</li> <li>Installation of biogas power generation equipment: The power generation in 2023 was 541,088 kWh, which was sold back to Taipower to generate a total income of NT\$ 3.19 million. It is expected to generate 546,000 kWh in 2024 and the expected benefit is NT\$ 3.82 million in revenue.</li> <li>Installation of photovoltaic equipment: In 2023, the power generation was 110,866 kWh, and the total emission reduction was 54.88 metric tons of CO<sub>2</sub>e.</li> </ul>	<ul style="list-style-type: none"> <li>The annual average power saving rate of each general plant is &gt;1% for 2020-2024. (Average power saving rate was 3.40% in 2023).</li> <li>Lower the GHG emission intensity of Scope 1 and 2 by 1.5% per year (Emission intensity: Metric tons of CO<sub>2</sub>e/\$10 million Sales Revenue).</li> </ul>

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


Financial impact	Adaptive management strategy	Management Target
<ul style="list-style-type: none"> <li>If sustainability performance is poor, it may lower an investor's willingness for investment, further increasing borrowing costs.</li> <li>A consumer's purchasing willingness is affected due to sustainability brand image or lack of sustainable products, resulting in a decrease in revenue.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to invest in the R&amp;D of new types of bakery, fresh food, and high nutrition products and processes.</li> <li>Proactively develop and expand lightweight and optimal packaging materials.</li> <li>Carry out surveys on a regular basis to get hold of issues concerned by stakeholders.</li> <li>Continue to invest in the research of the possibility of plastic reduction while maintaining the quality of products.</li> </ul>	<ul style="list-style-type: none"> <li>Continue to refine quality products.</li> <li>Introduction of most suitable, environmental and functional packaging materials.</li> </ul>
<ul style="list-style-type: none"> <li>Unstable supply prices of raw materials result in an increase in operating costs.</li> <li>Alternative material selection and R&amp;D results in an increase in operating costs.</li> </ul>	<ul style="list-style-type: none"> <li>Stable management of raw material sources.</li> <li>Come up with different formulas to handle short-term shortages of raw materials.</li> <li>Frequently assess the availability of goods to bolster the stability of the supply chain.</li> </ul>	<ul style="list-style-type: none"> <li>Seek an alternative supplier of raw materials and a mechanism for substitute materials.</li> <li>Stable high quality and quantity of domestic and overseas dairy sources.</li> <li>Refine source safety management and reduce procurement risks of raw materials.</li> </ul>
<ul style="list-style-type: none"> <li>Waste treatment expenses are reduced as a result of the promotion of waste recycling and reduction of the weight of waste.</li> <li>Due to the improvement of production efficiency, raw material consumption is reduced, decreasing operating costs.</li> </ul>	<ul style="list-style-type: none"> <li>Installing sludge dryers and expanding the possibility of resource utilization of tea residue in the future.</li> <li>Evaluate utilization of soybean residue and set up biogas power generation.</li> <li>Resale of anaerobic sludge.</li> <li>Carry out product process improvement through the technologies to reduce raw material consumption.</li> </ul>	<ul style="list-style-type: none"> <li>Waste recycling rate over 95%.</li> </ul>



### Major strategies and impacts of Uni-President in response to the evolution of environmental regulations

In order to grasp the possible risks and impacts of environmental laws and regulations on operations within Uni-President and provide a basis for future carbon reduction strategies, we have inventoried several major costs and expenditures arising from related laws and regulations. In response to renewable energy regulations, we have invested in the development of renewable energy power generation. In addition to continuing to expand biogas power generation, we also plan to install 2.05MW of solar power in Xinshih Logistics Park, 0.35MW in Xinshih General Plant, and 0.16MW in Yangmei General Plant in 2024. Related infrastructure construction and other capital expenditures amounted to approximately NT\$ 107 million.

In addition, the announcement of "Carbon Fee Regulations (Draft)" indicates an increase in related costs in the future. Therefore, we pre-assess the possible carbon fee costs in advance to adjust the allocation of related funds. Since the draft has not yet been officially passed, we pre-assess the related costs with a carbon price of NT\$ 300/ton. According to the current draft regulations, the plants required to pay the carbon fee in 2025 are Xinshih and Yangmei. After deducting 25,000 tons of emissions from each factory, the total emission for which carbon fees are payable is 27,600 tons. It is expected that the initial carbon fee will be about NT\$ 8.28 million in 2025.




### 3.2.3 Energy Consumption and GHG Emissions Management Performance

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

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

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

\$



**Uni-President's incentives for energy conservation and carbon reduction and the internal carbon pricing mechanism**

At Uni-President, we have established an incentive system for improvement of energy conservation proposals. If an energy conservation proposal submitted by an employee meets the review criteria of the Review Committee, a grant will be given according to the improvement contents and energy conservation benefits. By taking this approach, we encourage all employees to work together towards energy conservation and carbon reduction. In 2023, incentives granted amounted to NT\$0.39 million.

To strengthen internal employees' understanding of carbon pricing, Uni-President started to officially introduce an internal carbon pricing mechanism in January 2024. As per the draft amendments made by the Ministry of Environment, the internal carbon fee is set at NT\$ 300/ton CO<sub>2</sub>e. The head office collects carbon fees from various business units to use as a source of funding for future carbon reduction actions. (The actual collection benchmark of the internal carbon fee will be implemented in accordance with the laws and regulations of the Ministry of Environment)

#### Energy consumption status

In 2023, Uni-President consumed 1,665,094 gigajoules (GJ) of energy, of which 43.96% came from purchased electricity, and 0.0014% from renewable energy. Moreover, natural gas takes up the majority of the direct energy consumption, making up 54.42% of the total energy consumption, indicating that electricity and natural gas are the principal sources of energy for Uni-President. For detailed energy consumption for the past years, please refer to energy consumption, non-renewable energy consumption and renewable energy generation in Appendix I – ESG Information.

Enterprises aiming to cut down on carbon are primarily tasked with reducing energy usage. Uni-President controls energy usage by establishing the power-saving rate for each plant. The average power-saving rate of the general plants in 2023 was 3.40%. In the future, Uni-President will intensify the management of each general plant's power-saving rates, hoping to reduce scope 1 and scope 2 emissions by 2030 by 38% from the 2005 level.

Meanwhile, to comply with renewable energy regulations, e.g., "Regulations for the Management of Setting up Renewable Energy Power Generation Equipment of Power Users above a Certain Contract Capacity" and the self-government ordinances for low-carbon cities promulgated by Tainan City, Taichung City, and Taoyuan City, At the same time, in response to the current green energy regulations, such as the renewable energy regulations for Taiwan's major energy giants and the low-carbon city development regulations in Tainan, Taichung, and Taoyuan, we are also gradually improving the Group's green energy transformation plan. In 2023, Uni-President generated a total of 652,031 kWh of electricity through biogas, solar, and wind power generation methods. In 2023, some of the solar and biogas power generation was converted from self-use to sales, and the total sales of renewable energy reached 645,732 kWh. In the past three years, Uni-President has invested NT\$ 119.38 million in various energy-saving improvement measures. In the future, we will continue to invest resources to increase the amount of green power generation. In 2024, the installation of 2.05MW in Xinshih Logistics Park, 0.35MW in Xinshih General Plant, and 0.16MW at Yangmei General Plant in solar power generation is expected.



#### GHG emissions

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

In 2023, we determined key indirect emission sources by following six significant principles for indirect emission source identification, namely: regulations and stakeholder expectations, ease of data acquisition, peer disclosure status, availability of emission coefficients, quantification of materiality and the possibility of reduction plans. In 2023, the total GHG emissions was 1,567,139 metric tons of CO<sub>2</sub>e, and among this, the GHG emissions for Scope 1 and Scope 2 (self-operations) were 168,921 metric tons of CO<sub>2</sub>e (account for 11% of the total emissions), while the GHG emissions for Scope 3 (value chain) were 1,398,218 metric tons of CO<sub>2</sub>e (accounting for 89% of total emissions).

Of all the GHG emissions from self-operations (Scope 1 and Scope 2), 100,621 metric tons of CO<sub>2</sub>e were the main emission source generated by purchased electricity, accounting for 60% of the GHG emissions from self-operations; followed by fixed emissions, including emissions generated from the use of fuel for power generation engines, boilers, and heaters, with emissions of 52,196 metric tons of CO<sub>2</sub>e, accounting for 31% of the GHG emissions from self-operations.

The GHG emissions in the value chain this year covered upstream and downstream transportation and distribution, employee commuting, business travel, purchased goods, disposal of solid and liquid waste, downstream leasing assets and investments. Among these items, purchased goods were the main source of emissions with 980,159 metric tons of CO<sub>2</sub>e, accounting for 70% of GHG emissions in the value chain; followed by emissions generated due to investments, with a total of emissions of 288,498 metric tons of CO<sub>2</sub>e, accounting for 21% of GHG emissions in the value chain.

In 2023, the self-operating (Scope 1 and Scope 2) GHG emission intensity was 34.76 metric tons of CO<sub>2</sub>e/per NT\$10 million of sales revenue. The greenhouse gas emission intensity of the value chain (scope 3) for this year is 287.76 metric tons of CO<sub>2</sub>e per NT\$10 million of sales revenue. Going forward, we will keep an eye on and control the emission intensity, aspiring to eventually accomplish the aim of decoupling business growth from carbon emissions. For GHG emission data for the past 3 years, please refer to GHG Emission Data for the Past 3 Years in Appendix I – ESG Information.

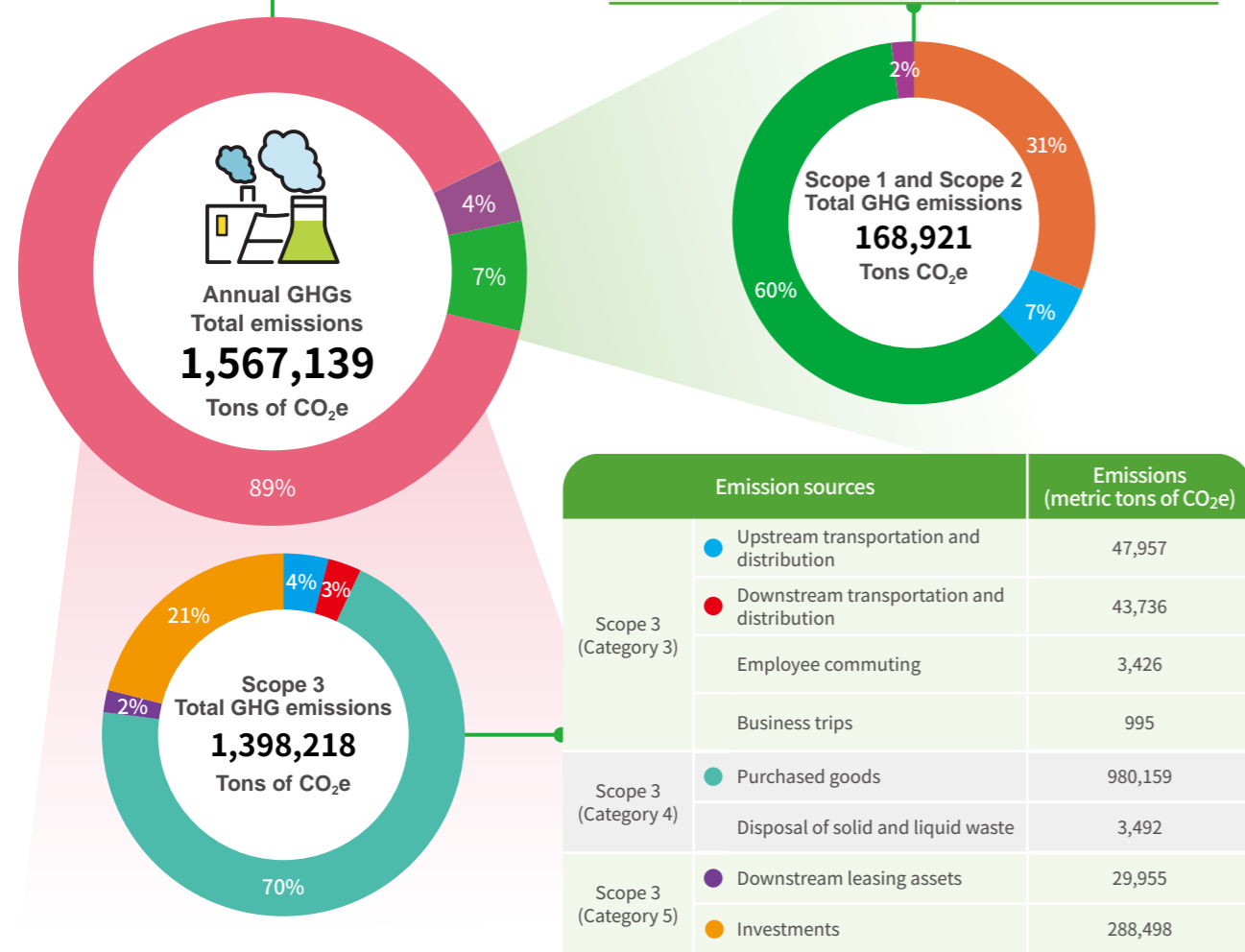




## 2023 GHG emissions of Uni-President

Emission sources		Emissions (metric tons of CO <sub>2</sub> e)
Direct emission sources	Scope 1	64,903
	Scope 2	104,018
Indirect emission sources	Scope 3	1,398,218

Emission sources		Emissions (metric tons of CO <sub>2</sub> e)
Scope 1 (Category 1)	Fixed emissions	52,196
	Mobile emissions	685
	Process emissions	168
Scope 2 (Category 2)	Fugitive emissions	11,854
	Purchased electricity	100,621
	Purchased energy	3,397



Note:

- The scope of inventory in 2023 included Yungkang General Plant, Xinshih General Plant (including ice general plant and cold food plant), Taichung General Plant, Yangmei General Plant (including Rueifang Mineral Water Plant) and Chungli General Plant (including Madou Bread Plant), TMR,logistics warehouses, Taipei branch, Kaohsiung Office, Neihu Office, Wugu Office, and Hukou Park (including the Ice cube plant). Moreover, we also completed inventories using the operational control approach, as required by ISO 14064-1:2018, with the data verified by SGS.
- Types of GHG covered: CO<sub>2</sub>、CH<sub>4</sub>、N<sub>2</sub>O、HFCs、SF<sub>6</sub>
- In response to the ISO 14064-1: 2018 criteria, we conducted identification and inventory for Scope 3 (category 3-6) emission sources for the first time in 2021. Given this, we have set 2021 as the base year.
- At present, the electricity emission factor announced by the Bureau of Energy of the Ministry of Economic Affairs is applied to purchased electricity. The electricity emission factor in 2023, which was 0.495 kg CO<sub>2</sub>e/kWh, was used as the calculation parameter. Other emission parameters are mostly adopted from the "Greenhouse Gas Emission Factor Management Table 6.0.4" announced by the Environmental Protection Administration in June 2019, and the applicable factors announced by the IPCC. Since the global warming potential (GWP) of various greenhouse gases have different impacts on the climate, the calculated emissions of various greenhouse gases from all emission sources are multiplied by the GWP value to convert into carbon dioxide equivalent (CO<sub>2</sub>e). The GWP value is currently based on the 2021 IPCC Sixth Assessment Report, and might be changed in accordance with the regulations of government agencies in the future.
- We began to make inventories on Scope 3 GHG emissions since 2021 and the emission coefficients took reference from EPA's Product Carbon Footprint Information website, business database coefficients, academic papers, and similar goods or services of the public carbon footprint data. At present, our inventory items cover items that generate GHG emissions upstream and downstream transportation and distribution, employee commuting, business trips, purchased goods, disposal of solid and liquid waste, downstream leasing assets and investments.

## 3.2.4 Reduction Plans

(GRI 302-4、GRI 305-5)

In order to achieve medium and long-term reduction targets, Uni-President evaluates, plans and implements various emission reduction measures based on the results of the greenhouse gas inventory. In terms of self-operation emissions, we have replaced fuel oil with low-polluting natural gas, supplemented by the annual implementation of energy-saving projects. The content of the projects includes measures such as equipment replacement and modification, equipment parameter optimization, and production process control, etc. The energy-saving projects of each factory in 2023 focus on the replacement of water chiller main units and the improvement of system operations. In total, the energy-saving projects this year reduced 913.55 metric tons of CO<sub>2</sub>e and saved NT\$ 5.29 million. In addition, to manage the carbon footprint of products, we continue to carry out carbon footprint label certification of our products. Among them, Extra Large Tung-I Noodles - Minced Pork Flavor (85g) has also obtained the carbon reduction label certification. The estimated carbon footprint certification fee in 2025 is approximately NT\$ 0.8 million (certification period is five years).

### Collaboration with suppliers to organize education and training on carbon reduction

In terms of value chain emissions, the main source of emissions is purchased goods. Therefore, Uni-President has continued to actively cooperate with suppliers to carry out carbon reduction actions. In 2023, we conducted education training on greenhouse gas inventory, energy savings and carbon reduction for the top 20 suppliers by transaction value. The training topics included greenhouse gas management trends, greenhouse gas and carbon footprint inventory descriptions, and life cycle assessment tools. We hope to work with suppliers to find more carbon reduction opportunities. In the future, we will pay more attention to the governance, environmental, and social aspects of our suppliers, so that they can become important partners in promoting sustainable development in the value chain.

## 2023 Product Carbon Footprint Label

Carbon footprint : **190.00g CO<sub>2</sub>e/ pack**

**Carbon Reduction Label**

Carbon footprint for 300mL packages : **160.00g CO<sub>2</sub>e / box**

Carbon footprint for 375mL packages : **200.00g CO<sub>2</sub>e / box**

Carbon footprint for 300mL packages : **130.00g CO<sub>2</sub>e / box**

Carbon footprint for 375mL packages : **160.00g CO<sub>2</sub>e / box**

Carbon footprint for 300mL packages : **120.00g CO<sub>2</sub>e / box**

Carbon footprint for 375mL packages : **140.00g CO<sub>2</sub>e / box**

## 2023 Representative Energy Saving and Carbon Reduction Projects

### Yangmei Dairy Product Plant No. 1 and Xinshih Beverage Plant No. 2 - Energy conservation improvement project for water chiller system

Annual savings of 783,862 kWh of electricity; reduction of 2,822 GJ of energy consumption; reduction of 394 tons of CO<sub>2</sub>e emissions; annual cost savings of NT\$ 3.28 million

- Add water chiller dispenser joint control system to specific host to activate or shut down the water chiller dispenser according to actual needs. In addition, through signal series device and cooling tower motor, the cooling tower can be started and stopped according to the operation of water chiller main engine. The average unit energy consumption of Xinshih Beverage Plant No. 2 and Yangmei Dairy Product Plant No. 1 after the improvement decreased by about 19.1% and 35.1%, respectively, compared with that before the installation.

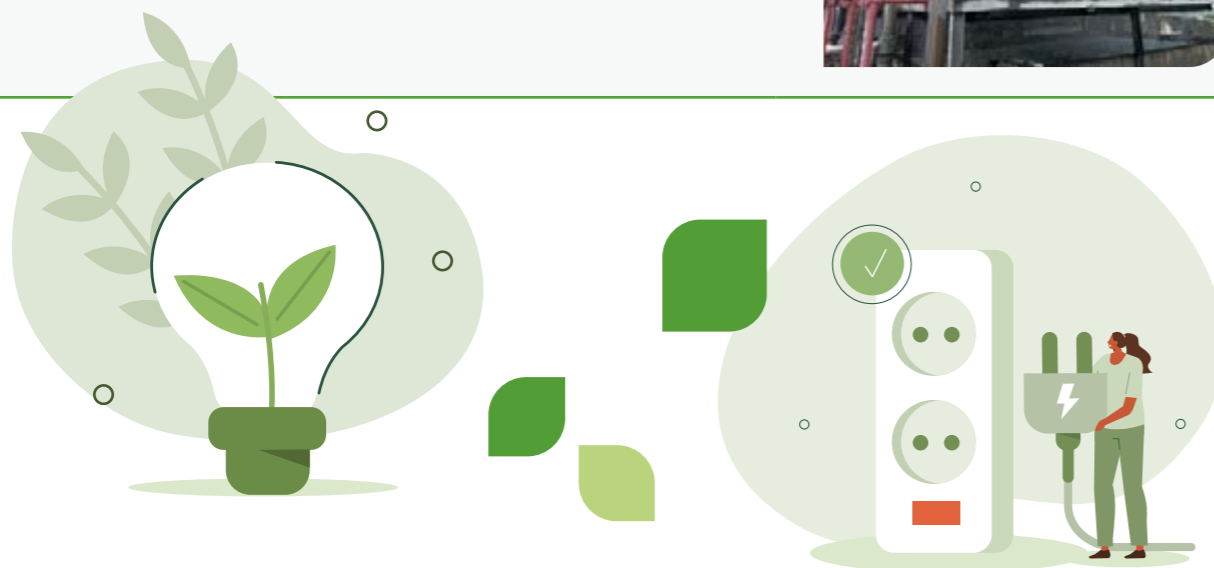


### Xinshih Dairy Product Plant No. 1 - Water chiller building energy saving project



Annual savings of 686,768 kWh of electricity; reduction of 2,470 GJ of energy consumption; reduction of 349.56 tons of CO<sub>2</sub>e emissions; annual cost savings of NT\$ 0.61 million

- Renovate the evaporative condenser in ice water building, and improve the water chiller output and flow rate to increase energy efficiency. After the improvement, the difference between unit energy consumption before and after cleaning was measured, and the average energy load of water chiller building increased by 4%.



## 3.3 Water Resources Management

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

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



### 3.3.1 Water resource management strategies

(GRI 303-1)

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

#### Water resource management strategies



#### Water resource risk identification and response

In the overall value chain, the "raw materials" and "manufacturing stage" of our products are highly related to water resources. Among them, raw materials come from crops, and as water, as an integral part of our products, is crucial for their production. To understand more about water withdrawal risk and its impact on the environment, we refer to the research data released by the National Science and Technology Center for Disaster Reduction to get an understanding of the probability of drought risk with each source of water withdrawal. Moreover, we also identify the overall water consumption risk of each plant with reference to the 2023 water consumption data. The results indicate the control of water conditions and production scheduling are management priorities.

#### Water consumption risk analysis of each plant

	Yangmei Plant	Chungli Plant	Hukou Park	Taichung Plant	Yungkuang Plant	Xinshih Plant
Water condition risk <sup>Note 1</sup>	Shihmen Reservoir	Baoshan Reservoir	Liyu Carp Lake Reservoir	Nanhua Reservoir	Wushantou Reservoir and Tsengwen Reservoir	
Water consumption impact percentage <sup>Note 2, Note 3</sup>	0.299%	0.752%	0.003%	0.148%	0.601%	
Overall water consumption risk <sup>Note 4</sup>	<div style="display: flex; justify-content: space-between; width: 100%;"> <div style="width: 33%; background-color: #c8e6c9;"></div> <div style="width: 33%; background-color: #e8f5e9;"></div> <div style="width: 33%; background-color: #d7ccc8;"></div> </div> <p style="text-align: center;"> <span style="display: inline-block; width: 15px; height: 10px; background-color: #c8e6c9; margin-right: 5px;"></span> Low Risk                     <span style="display: inline-block; width: 15px; height: 10px; background-color: #e8f5e9; margin-left: 20px; margin-right: 5px;"></span> Moderate Risk                     <span style="display: inline-block; width: 15px; height: 10px; background-color: #d7ccc8; margin-left: 20px; margin-right: 5px;"></span> High Risk                 </p>					

Note 1: Water condition risk data: With reference to the Disaster Risk Adaptation Platform. <https://dra.ncdr.nat.gov.tw/Frontend/Disaster/RiskDetail/BAL0000022>

Note 2: Water consumption impact ratio: 2023 plant water intake/2023 water consumption announced by each reservoir.

Note 3: The announced water consumption of each reservoir in 2023: Refer to 2023 Reservoir Operation Overview from the Water Resources Agency, Ministry of Economic Affairs.

Note 4: Overall water consumption risk: The risk level identified after the combining of information on water condition risk data, water consumption impact percentage, and historical plant operation experience.

### 3.3.2 Risk Management for Water Resources





(GRI303-3、GRI303-4、GRI303-5)



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

#### Water Resources Risk and Adaptation

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

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


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

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

#### Water shortage countermeasures of Uni-President


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

#### Water shortage response drill plan



**In 2023, a total of 7 plant areas were subjected to water exercise drills**

To cope with extreme climate events caused by climate change, Uni-President implements a water shortage response drill every year. Ensure how each plant responds to water shortages during the dry season, and document the items that need to be optimized during the drill. In 2023, we completed water exercise drills at 7 plant areas, put forward 9 suggestions for optimizing water-handling processes, and formulated related improvement strategies and guidelines.

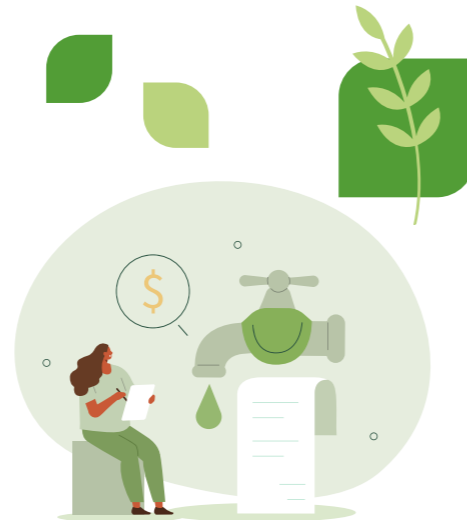
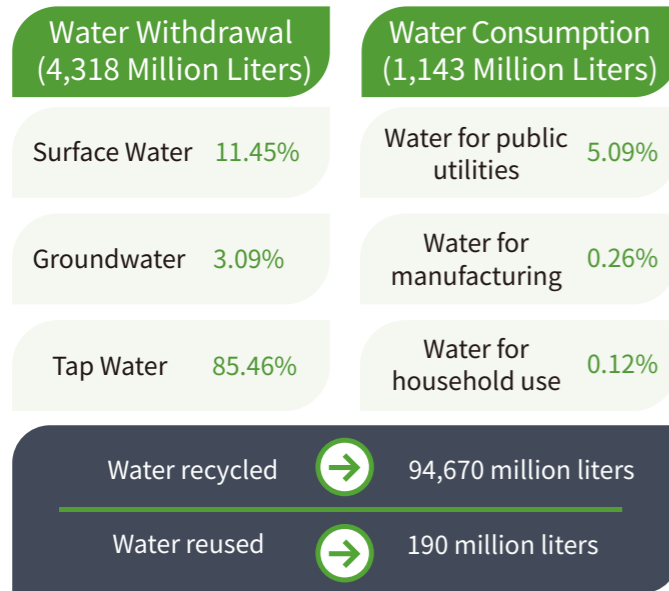


Note: The areas where the drills took place include Yungkang General Plant, Xinshih General Plant, Yungkang Ice Products Plant, Madou Bakery Plant, Xinying Refrigeration Plant, Yangmei General Plant, and Chungli General Plant.

### Water Consumption Status in Production Sites

In 2023, Uni-President's total water withdrawal amounted to 4,318 million liters<sup>Note</sup>, and the total water consumption 1,143 million liters<sup>Note</sup>. Water was withdrawn from various sources, with 11.45% from surface water, 3.09% from groundwater, and 85.46% from tap water. The total water discharge in 2023 amounted to 3,175 million liters, of which 3.86% was handed over to a third party for treatment, and the remaining 96.14% was discharged from the drains of each plant (surface water). The water withdrawal of Yung Kang and Xinshih General Plants, which are located in the higher water source risk area, account for 49.97% of the total water withdrawal and 50.49% of the total water discharge. The water withdrawal intensity in 2023 decreased by 1.11% compared to 2022, reaching the 2023 target. In the future, we plan to continue to optimize water consumption efficiency with a water withdrawal intensity of less than 1.00 million liters/NT\$ 10 million (sales revenue). For relevant data, see Appendix I Use of Water Resources for the Past Three Years.

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



Note:  
 1. Water for manufacturing includes water for soft water systems, boilers, and products.  
 2. Water for public utilities includes water for cooling towers, washing towers, cleaning and pouring, and fire fighting.  
 3. Water for household use includes water for drinking, washing and flushing toilets.

### 3.3.3 Water Conservation Action

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

#### Water Saving Strategy

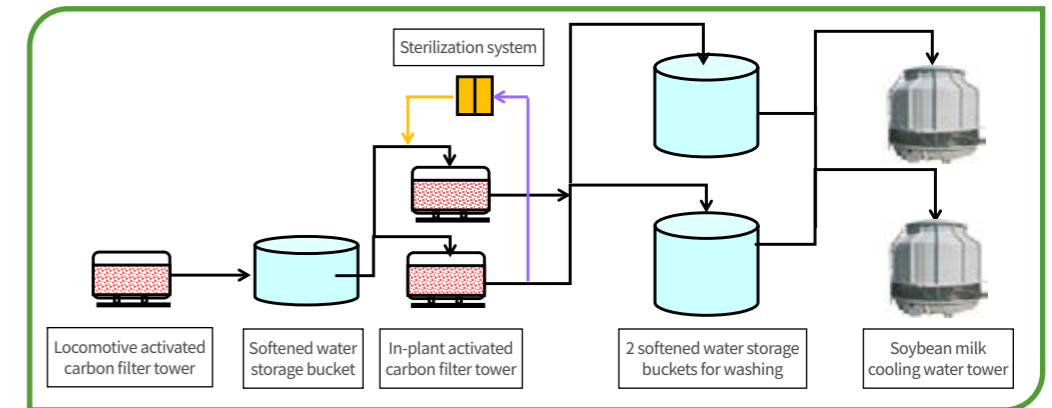
Water source development	Rainwater: Rainwater recovery equipment installed in the new plant for cooling towers and flushing toilets. Air-conditioning condensate: Recovered into the clean water system or used as refill water for cooling water towers.
Process Water Source Improvement	Select low-water-consumption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

### 2023 Water Saving Projects

#### Xinshih Beverage Plant No.1- Softened water recycling and reuse

▶ A total of NT\$0.11 million was invested, saving 3.9 million liters of water per year

- Modify the washing and drainage pipelines of the activated carbon filter tower in the factory so that softened water previously discharged from the washing process can be recycled and reused for water make-up and cleaning of the cooling water tower.



### 3.3.4 Wastewater Management

(GRI 303-2)

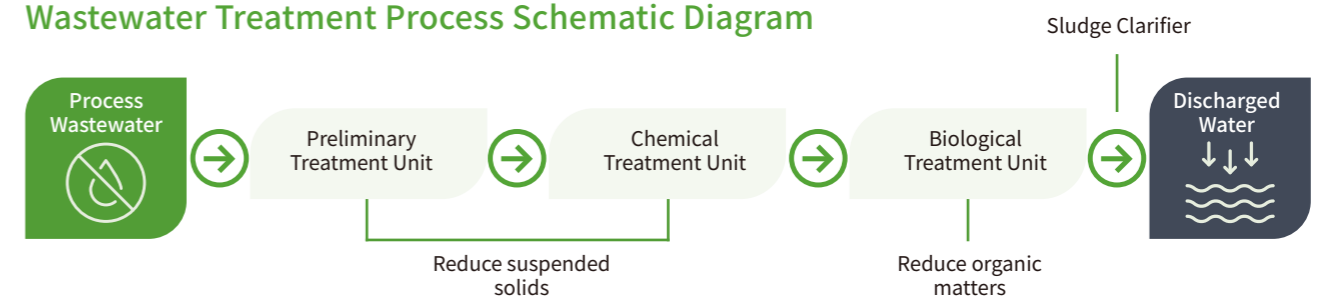
As Uni-President's wastewater is mainly organic, oil and grease, and suspended solids, we have set up wastewater treatment equipment in the plants. Wastewater is discharged after front-end pretreatment and biological treatment, or discharged to a legal outlet or into exclusive wastewater treatment plants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

In 2023, the total wastewater volume of all plant combined amounted to 3,175 million liters, and the average chemical oxygen demand (COD) concentration for the year was 42.11 mg/L, achieving the target of an average concentration of less than 48 mg/L. We will continue to strictly control the wastewater quality targets of the plants in order to reduce the average concentration to less than 40 mg/L in 2026. In contrast, the performance of other testing items such as TSS and BOD this year remained unchanged from the past, indicating the stability of the factory's wastewater treatment performance.

#### Resource utilization of the fermentation liquid from Liuying TMR

In 2023, a wastewater treatment system improvement project was implemented at a cost of NT\$ 0.23 million to reuse the fermentation liquid from Liuying TMR Center as a resource for photosynthetic bacteria to purify water. Cleanup and transportation began in January 2024, and the annual wastewater treatment volume is expected to be reduced by 1.2 million liters, with an estimated annual benefit of NT\$ 1.38 million.

### Wastewater Treatment Process Schematic Diagram



## Uni-President Wastewater Discharge Control Standards

<p><b>Uni-President Wastewater Discharge Control Standards</b></p> <ul style="list-style-type: none"> <li>• BOD ≤ 22.5 mg/L</li> <li>• COD ≤ 48 mg/L</li> <li>• SS ≤ 22.5 mg/L</li> </ul>	<p><b>Effluent Quality Standard</b></p> <ul style="list-style-type: none"> <li>• BOD ≤ 30 mg/L</li> <li>• COD ≤ 100 mg/L</li> <li>• SS ≤ 30 mg/L</li> </ul>	<p><b>Standards of Setting Uni-President Effluent Quality Target</b></p> <ul style="list-style-type: none"> <li>• Our self-imposed strict regulations (75% of the regulatory limits)</li> </ul>
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### Xinshih Plant – Project of wastewater and biogas power generation

▶ Carbon emission reduced by 368 tons of CO<sub>2</sub>e per year, increasing revenue by NT\$3.19 million

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

In view of the environmental benefits of biogas power generation, we installed a biogas power generation system for the first time in Xinshih General Plant, which was fully completed in September 2022. The system collects methane generated by the wastewater treatment system for power generation, and generated 541,088 kWh of power in 2023. A total of NT\$ 3.19 million in revenue was generated for selling electricity back to Taipower. The estimated power generation in 2024 is 546,000 kWh, and the expected benefit is NT\$ 3.82 million in revenue.

#### Biogas power generation schematic diagram

## 3.4 Pollution Prevention and Management

(GRI 305-7, GRI 306)

### 3.4.1 Air Pollution Management

(GRI 305-7)



In the production processes of our products, air pollutant emissions are mainly PM, SO<sub>x</sub>, NO<sub>x</sub> and volatile organic compounds (VOCs). The pollutants may come from material processing, boiler combustion and wastewater treatment. To effectively collect air pollutants, we have installed cyclone dust collectors in the plants while strengthening equipment maintenance to improve equipment availability rate. At the same time, we plan to replace oil-fired boilers with natural gas boilers in all plants in an effort to largely reduce the generation of NO<sub>x</sub> and SO<sub>x</sub>.

Emissions of volatile organic compounds (VOCs) and nitrogen oxides (NO<sub>x</sub>) increased slightly this year. The increase in volatile organic compound (VOCs) emissions was mainly due to the increase in production volume of Xinshih General Plant and Yangmei General Plant in response to market demand. The increase in nitrogen oxide (NO<sub>x</sub>) emissions was mainly due to the increase in natural gas consumption at Xinshih General Plant and Hukou Park, and the change in the emission coefficient of Yungkuang General Plant and Yangmei General Plant. The difference in emissions of sulfur oxides (SO<sub>x</sub>) and particulate pollutants (particulate matter (PM)) comes from changes in the emission coefficient. For air pollution emissions in the past three years, please refer to Appendix I ESG Information. In the future, we will continue to pay attention to the emission concentrations of volatile organic compounds (VOCs) and nitrogen oxides (NO<sub>x</sub>).

### 3.4.2 Waste Management and Circular Economy

(GRI 306)

At Uni-President, we manage waste from the perspective of the value chain as a whole. In terms of upstream value chain, we ensure proper treatment of waste by upstream suppliers through a supplier management system, while monitoring the waste flow of our OEMs. For our operating activities, we have established the "Waste Management Measures" to ensure that not only is all waste properly classified and managed, but waste must also be removed and treated in accordance with procedures and regulations. All waste generated in the process of our operation is disposed of by an outsourced vendor. Waste includes: general waste, food material waste, sludge, recycled packaging materials, and hazardous waste. The total amount of waste generated in 2023 was 40,959 metric tons, an increase of 12.5% compared to 2022. The increase in waste generation was mainly due to the increase in the production of soy milk and tea products by Xinshih General Plant and Yangmei General Plant according to market demand. The amount of bean dregs and tea residues increased by 2,602 metric tons and 616 metric tons compared to 2022, respectively. For the waste generation and disposal status in the past three years, please refer to Appendix I ESG Information.

Although the amount of waste can be reduced by relying on the improvement of manufacturing processes or other technologies, with the increase of the Company's business, the key to controlling the amount of waste is to effectively increase the waste recycling rate. We actively adopt the circular economy mindset and set KPIs for waste reuse management. Since 2016, we have achieved our waste management targets for seven consecutive years, with a waste recycling rate of 95.64% this year. Specific circular economy cases are explained below:

### Soybean residue reuse

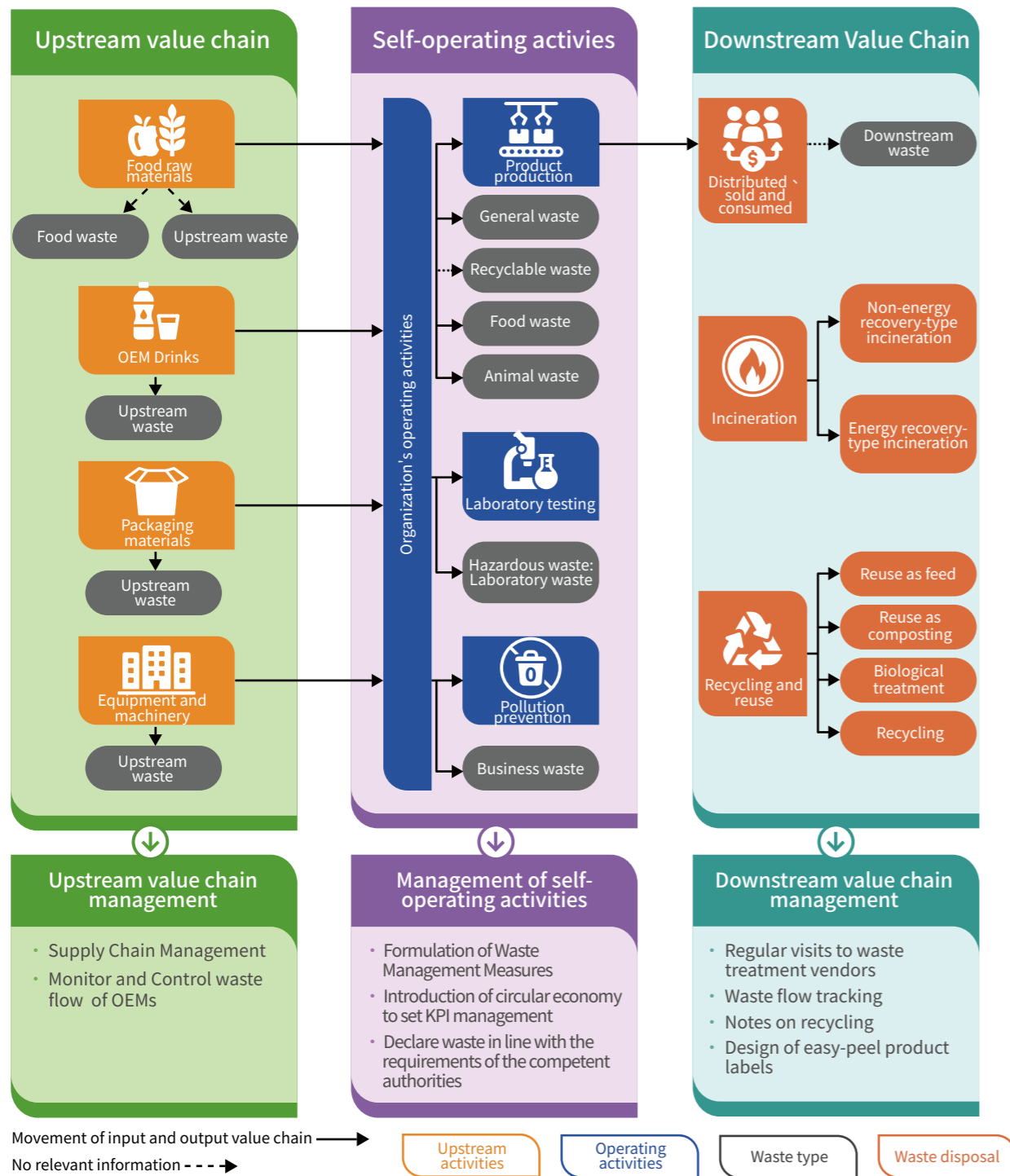
Uni-President is the first company in Taiwan to have obtained the certification of soybean as a byproduct in the manufacturing process by the Council of Agriculture. Not only this, but we were the first company in Taiwan to use soybean residue as a resource. Soybean residue generated in Xinshih General Plant is converted into feed for dairy cattle, saving waste removal costs while also bringing us new economic benefits. In 2023, we reused as many as 6,882 metric tons of bean dregs, an increase of approximately 4 times compared to 2022.

### Decrease in moisture content of sludge and recycling of sludge

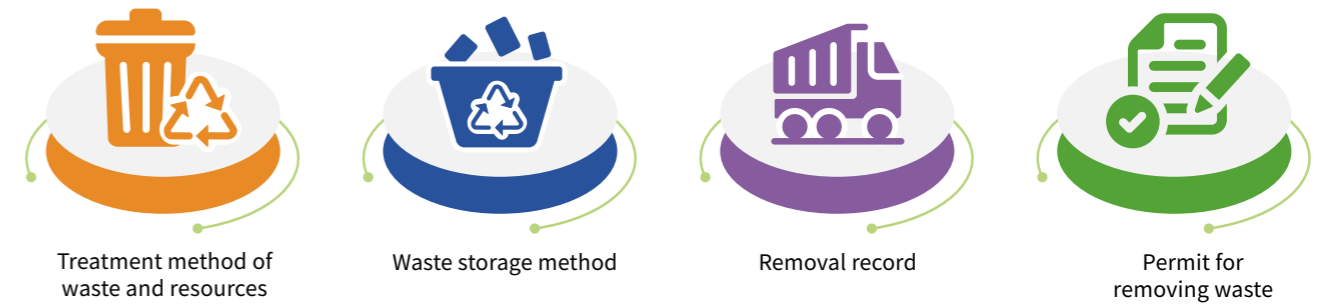
We composted the sludge at Yangmei General Plant, Chungli General Plant and Hukou Park, but in 2023, they were transferred to Yuen Foong Yu for biomass energy treatment. It is estimated that the total sludge reuse volume will reach 2,278 metric tons; the recycling rate has increased by 66% compared to 2022.

Finally, in terms of the downstream value chain, as we emphasize the proper waste removal by the vendor, waste generated by Uni-President is removed and recycled by a legal vendor. For waste that may be reused for food, we have clear regulations in place that prohibits its use in food reprocessing or to be used as food to ensure food safety. In addition, in order to strengthen the flow tracking of waste, we use a GPS system to clearly track and inspect the flow of waste, resources, and hazardous waste generated by each plant. The inspection includes treatment of waste and resources, waste storage approaches, disposal records, flow, and transportation licenses. In 2023, a total of 23 waste, resources, and hazardous waste treatment companies were inspected, with a total of 81 tracked. There were no violations discovered in the inspection and tracking results. In addition, we also clearly mark the waste sorting category on the products. Cha Li Won tea drink series, for instance, bear a easy peel removable label, thus minimizing the complexity of the recycling process.

### Uni-President Value Chain Waste Flow Chart



### Key Items for Waste Treatment Plant Inspection



## 3.5 Packaging Materials Management

(GRI 301-1)

We have long been committed to improving the sustainability of product packaging materials. In recent years, following the global trend of plastic reduction, waste reduction and recycling, we have established a packaging material technology team to actively promote the use of environmentally friendly packaging materials. Uni-President purchases internationally recognized sustainable and environmentally friendly packaging materials every year. The FSC-certified paper packaging materials have been used for 23 products such as Mine Shine, Pure Tea, Café Plaza, and Reisui Extreme fresh milk. We also regularly check the feasibility of optimizing existing product packaging materials, and actively look for possible plastic reduction measures to gradually reduce the use of plastic while ensuring food hygiene and safety.

### Packaging Materials Management and Product Development Process



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







# 4

# Building a Healthy and Happy Workplace

Uni-President used 21,069 metric tons of plastic in its products in 2023, of which PET accounted for 63.42% of sole plastic packaging materials. To reduce plastic usage in packaging materials, we are actively employing four strategies: developing and testing R-PET bottles, optimizing packaging size, making containers lighter, and altering sales models. As a result, the projects implemented yielded an outcome of a total reduction of 5.99 tons of plastic.

Moreover, Uni-President cooperates with the Group's subsidiaries to promote PET recycling project, where Uni-President cooperates with its affiliated company President Packaging to connect upstream and downstream manufacturers. President Packaging developed recycling machines and installed them in the shops of President Chain Store to recycle used PET bottles. At the same time, we have also completed the R-PET plastic introduction test. In 2023, we evaluated the practical application of R-PET bottle products, and this will be applied to products manufactured by Uni-President in the future. Currently, among the imported products, Healthy Resetta Diet Oil uses plastic bottles containing R-PET ingredients.

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

Aspects	2023 Achievements	Picture
Plastic reduction 	<ul style="list-style-type: none"> <li>UNI FIT Sparkling SUNports Drink : The heat-resistant bottle (HPR) was replaced with a regular bottle (CSD), and the weight of each bottle was reduced by 7.3g. It was introduced in July 2023, a total of 541,560 bottles have been used to reduce plastic by 3.95 tons. It is estimated that the annual reduction of plastic consumption is 7.62 tons.</li> </ul>	
Decrease the thickness of carton coating 	<ul style="list-style-type: none"> <li>Decrease the thickness of carton coating to achieve the effect of plastic reduction.</li> <li>Reisui Fresh Milk Starbucks carton: Reduced plastic consumption by 1.1-1.5 g/carton. It was introduced in December 2023, a total of 1,041,980 cartons have been used to reduce plastic by 1.15 tons. It is estimated that the plastic consumption will be reduced by 5.01 tons per year after introduction.</li> <li>Reisui Fresh Milk "Ru Mu (Like Wood)" carton: Reduced plastic consumption by 1.6g/carton. It was introduced for short-term use in June 2023. A total of 556,240 cartons have been used to reduce plastic by 0.89 tons.</li> </ul>	



## 4.1 Talent Development Management

## 4.2 Occupational Health and Safety



## Building a Healthy and Happy Workplace

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

### 4.1 Talent Development Management

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

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



Management Target	Achievement Rate	2023 Key Achievement
Create a reasonable and fair workplace	✓ Achieved	Optimized internal management regulations and procedures
Diversified talent in Uni-President	✓ Achieved	Recruited business partners and foreign employees regardless of their education, major through multiple recruitment outlets

#### 4.1.1 Diversified Recruitment for Right Talent, Right Job

In order to satisfy the Company's requirement for personnel, Uni-President is still recruiting via a range of recruitment channels and approaches (both on-line and off-line). Specifically, the Group's business partners put effort into seeking out and hiring people with potential, without any regard to their academic background and specializations. We support and encourage local talent employment. In 2023, the percentage of Taiwanese employees was 33.57% in northern Taiwan, 1.82% in central Taiwan, 58.08% in southern Taiwan, and 0% in eastern Taiwan and outlying islands. The overall proportion was 93.47%. We recruited a total of 513 newcomers in 2023, accounting for 8.99% of the total number of employees; among them, 43 newcomers were recruited via the Uni-President Group Business Partner Recruitment Program. Our Group offers an extensive career platform for the talent, providing ample development opportunities in the consumer industry to further individual career progression and secure a brighter future.

Thanks to our robust management experience and competitive compensation and benefits, we continue to demonstrate our determination with respect to future investment and sustainable management. In doing so, employees are confident in the Company's current status and future, further increasing their loyalty to stay with us. In 2023, employees who left the Company accounted for 5.73% of the total number of employees. Among these, 17.13% were employees who retired due to their age. The employee turnover rate was 0.24% less than in 2022. We do not set age limits when it comes to human resource applications as we value competence and performance. Additionally, we expanded our recruitment of business partners and overseas talent in line with the business development in order to strengthen the integration of human resources and business, striving for the joint continuous growth of both individual career development and corporate development.

## Composition of Employee

### ● Workforce Type Distribution by Gender

	Male	Ratio	Female	Ratio
Permanent employees	3,547	61.77%	2,166	37.72%
Temporary employees	10	0.18%	19	0.33%
Non-guaranteed hours employees	0	0.00%	0	0.00%
Total	3,557	61.95%	2,185	38.05%

Note: The number of the employees is calculated based on the number of workers still in service on December 31, 2023.

### ● Workforce Type Distribution by Region

	Northern Taiwan	Ratio	Central Taiwan	Ratio	Southern Taiwan	Ratio	Eastern Taiwan & Outlying Islands	Ratio
Permanent employees	2,104	36.64%	104	1.81%	3,505	61.04%	0	0.00%
Temporary employees	2	0.04%	1	0.02%	26	0.45%	0	0.00%
Non-guaranteed hours employees	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	2,106	36.68%	105	1.83%	3,531	61.49%	0	0.00%

Note : The number of the employees is calculated based on the number of workers still in service on December 31, 2023.

### ● Employee Age Distribution

Number of Full-Time Employees – by Gender and Age				
Age	Male	Ratio	Female	Ratio
<30 years old	654	11.39%	334	5.81%
31-50 years old	1,614	28.11%	1,127	19.63%
>51 years old	1,289	22.45%	724	12.61%
合計	3,557	61.95%	2,185	38.05%

Note 1 : The number of the employees is calculated based on the number of workers still in service on December 31, 2023.

Note 2: The Company had no part-time employees in 2023.



## ● Non-employee Workers

Non-employee Workers – by Gender			
Male	Ratio	Female	Ratio
17	36.96%	29	63.04%

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

Non-employee Workers – by Age		
Age	Number of People	Ratio
<30 years old	11	23.91%
31-50 years old	24	52.18%
>51 years old	11	23.91%
Total	46	100.00%

Non-employee Workers – by Region		
Region	Number of People	Ratio
Northern Taiwan	18	39.13%
Central Taiwan	6	13.04%
Southern Taiwan	22	47.83%
Eastern Taiwan & Outlying Islands	0	0.00%
Total	46	100.00%

## ● New Employees

Number of New Employees – by Gender and Age				
Age	Male	Ratio	Female	Ratio
<30 years old	269	4.72%	109	1.91%
31-50 years old	95	1.66%	39	0.68%
>51 years old	1	0.02%	0	0.00%
Total	365	6.40%	148	2.59%

Number of New Employees – by Region		
Region	Number of People	Ratio
Northern Taiwan	214	3.75%
Central Taiwan	9	0.16%
Southern Taiwan	290	5.08%
Eastern Taiwan & Outlying Islands	0	0.00%
Total	513	8.99%

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

## ● Terminated Employees

Number of Terminated Employees – by Gender and Age				
Age	Male	Departure ratio	Female	Departure ratio
<30 years old	64	1.12%	32	0.56%
31-50 years old	55	0.96%	41	0.72%
>51 years old	95	1.67%	40	0.70%
Total	214	3.75%	113	1.98%

Number of Terminated Employees – by Region		
Region	Number of People	Ratio
Northern Taiwan	141	2.47%
Central Taiwan	9	0.16%
Southern Taiwan	177	3.10%
Eastern Taiwan & Outlying Islands	0	0.00%
Total	327	5.73%

Year	Turnover Rate
2021	5.53%
2022	5.97%
2023	5.73%

Note 1: In 2023, a total of 56 employees were at their retirement age.

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

In an effort to create a fair working environment, we make an effort to ensure equal rights and interests of workers. In 2023, there were a total of 77 disabled employees, accounting for 134%<sup>Note2</sup> of the statutory number<sup>Note1</sup> and 1.34%<sup>Note3</sup> of the total number of employees.

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

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

Note 3: Ratio of disabled employees (%) = number of disabled employees of the year/total number of permanent employees at the end of the year.



### 4.1.2 Building an Employee Career Development Platform

In order to cope with corporate development, Uni-President has established a comprehensive training system for new business partners every year, and is optimized year by year to meet the development needs of corporate operations. The training content covers business unit experience and production unit experience, and provides new partners with a deeper understanding of the Company's grassroots operations. Business partners who have been evaluated as outstanding through real working conditions can advance to participate in the Group's joint training. The joint training plan is designed based on current work, including internships at related companies, key functional training, brand marketing and business sales professional ability development, etc. to cultivate cross-disciplinary thinking and deepen various basic capabilities of operation and management through learning by doing. Review mechanisms and opinion exchange activities are used to complement the learning process, encouraging individuals to learn from each other and from themselves, thus allowing for the creation of more comprehensive and individualized talent development plans. At the same time, the 10-20-70 principle is adopted, where 10% comes from formal training and education, 20% comes from interaction and feedback between supervisors and others, and 70% of learning comes from practical work training. Through a more flexible training model, combined with the common training goals and job task requirements of the Group's business partners, we extend learning from classrooms to practical tasks, strengthen the correlation between training and work, and continue to cultivate potential talent pools at all levels of the Company and managerial elites at home and abroad.

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

In addition, we have also developed relevant training regulations for employees at all levels. The minimum annual training hours for senior level managers are 36 hours, for mid-level managers 30 hours, and for base level managers 24 hours. In 2023, the training compliance rates were 94.6%, 96.0%, and 97.2%, respectively. Those who fail to complete the minimum annual training hours in that year will be included in the annual evaluation.

**Strengthen management discipline and legal concepts**

Enhance the management capabilities of supervisors while strictly adhering to legal norm and discipline

**Implement the policy of "Three Principles" in business (Brand, Character, Taste)**

Continue to conduct education on the three principles and optimize the enterprise's capabilities of the principles

**Establish and optimize talent cultivation system**

- Guide all units to establish training awareness, jointly improve training delivery capabilities, and continue to optimize the corporate training and development system
- Cultivate internal lecturers to improve the quality of internal lecturer pool
- Enhance the usability and effectiveness of digital learning platforms by diversifying digital learning resources
- Develop talent based on talent specifications for key positions and build a function-centered learning map

**Nurture and develop key talent**

- Continue to discover functional needs through functional surveys and coaching to help enterprises develop talents in key positions
- Continue to optimize the Group's business partner training program to meet the Group's talent needs

**Maximize the effectiveness of talent cultivation**

- Continue to share training resources and assist the Group's affiliates in talent training
- Develop industry-academia collaboration, provide opportunities for young talents to learn corporate management knowledge, and practice ESG concepts at the same time

### Employee Learning Map

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

- ✓ OJT (on-the-job training)
- ✓ OFF-JT (off-the-job training)
- ✓ Mind, body and spirit inspiration

### 2023 Key Courses & Training Plan Effectiveness

In response to the trend of governance, we have planned six types of courses associated with the regulatory compliance of ethical management, food safety, accounting, environmental safety and information security. By doing so, we help employees strengthen and improve relevant professional knowledge. In addition to our own education and training, we also provide external courses. This enables our employees to be able to expand their horizons and broaden their perspectives, further maximizing the benefits of education and training. In 2023, we provided a total of 147,623.3 training hours received by 59,673 employees. The total amount of investment in employee learning resources was NT\$18.55 million, an increase of NT\$7.55 million from 2022; the average investment per employee was NT\$3,247, an increase of NT\$1,247 from 2022. We expect that colleagues can keep pace with the times and grow together with global trends.

2023 Important courses	Total number of hours	Total number of persons
I. Courses related to corporate ethical management regulatory compliance, including corporate governance, management, corporate spirit and corporate culture	27,435.8	8,998
II. Courses related to food safety & health management and testing	30,759.5	13,339
III. Courses related to accounting and internal control systems	5,772.5	2,409
IV. Related courses organized by the Board's secretariat and audit office	399.0	141
V. Courses related to environmental safety and health	79,431.0	33,158
VI. Courses related to personal data security and information security	3,825.5	1,628

**2023**

- ✓ Total hours of training reached 147,623.3 hours
- ✓ A total of 59,673 employees received training

Uni-President values the all-round development of employees and actively responds to the global trend of net zero carbon emissions. Therefore, the Company provides education and training on energy transition and ESG governance, and encourages employees to participate in related external courses, such as corporate sustainability strategies under the global net zero trend, grassroots ESG (corporate social responsibility) practices, sustainable development action plans of listed TWSE/TPEx companies, ESG regulations trend sharing, etc. In the course of "Corporate Sustainability Strategies under the Global Net Zero Trend", industry expert Dr. Chen Hui-Ping, co-founder of Sunnyfounder, was invited to share how to achieve energy sustainability. The course not only enriched employees' professional knowledge, but also deepened their understanding of climate change, reflecting Uni-President's commitment and actions to sustainable development. Education and training have been provided to enhance employees' environmental awareness and promote corporate sustainability strategies.

### Key Job Rotation and Experience Sharing

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



### 4.1.3 Comprehensive Remuneration Benefits

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

#### Remuneration System


As Uni-President provides a reasonable and fair workplace, its remuneration system is designed to attract, motivate, retain and cultivate talent. In addition to the basic salary in compliance with laws and regulations, it is also based on company operations, the job content, performance and contribution of each employee. We conduct differentiated salary evaluation, salary adjustment and bonus payment. We also perform regular salary market surveys and review our existing salary and bonus systems to ensure the Company's salary standards. Not only does this meet the labor market's salary standards, but it also helps us have more competitiveness in the labor market. We also adopt the principle of equal pay for equal work, such as equal starting pay for men and women as well as foreign and domestic workers. The information on the average salary of full-time employees in non-management positions and the median salary of full-time employees in non-management positions in 2022 and 2023 is as follows. Bonuses for employees are allocated by the Company based on the surplus and profit of the current year; we intend to reinforce operations, raise employee salaries and perks, and distribute operating results to employees.

Year	Full-time employees in non-management positions	Average salary of fulltime employees in non-management positions (NT\$ thousand)	Median salary of fulltime employees in non-management positions (NT\$ thousand)
2023	5,304	1,182	1,006
2022	5,304	1,183	1,012
Difference	0	-1	-6

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


### Welfare System

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




#### Welfare facilities

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



#### Benefits and allowances

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



#### Other

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

#### Paid maternity leave

(operators who are 32 weeks or over)

Better than provided by regulation

#### Maternity leave

In line with regulatory requirements

#### Paternity leave

In line with regulatory requirements

#### Parental leave

In line with regulatory requirements

### The Retirement Program

In compliance with labor standards act and labor pension act, the company designed employee retirement system to provide relevant issues about retirement, including the qualification of applicants involving employees who have worked over 15 years and reached age 55, over 10 years and reached age 60, and over 25 years, and contribution at minimum 6% of employee's monthly salary into the pension account based on employee's insurance level, as well as organization of pension supervisory committee to oversee the contribution and disbursement of the pension (in 2023, five meetings were held, 137 employees were retired under the old system with disbursement of NT\$426 million). To meet the pension for employees under the old system of labor standards act, the company contributes employees' monthly salaries to the pension account under the account of labor retirement supervision committee at Bank of Taiwan, while for pension applicable to employees under the new system of labor pension act, the company contributes 6% of the stated amount with respect to the labor pension level into employee's individual pension account at Bureau of Labor Insurance.

### 4.1.4 Smooth Labor-Management Communication and Employee Rights Care

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



### Emphasis on Human Rights Issues

Furthermore, we pay extra attention to issues relating to human rights, including the ban on child labor and forced/ compulsory labor, the right to freedom of association, non-discrimination, bullying or harassment, and provision of a safe, hygienic, and healthy work environment. We have established rules and regulations on human rights-related topics (anti-discrimination, bullying and harassment), and ensure they are included in the education and training of new staff. In 2023, topics such as sexual harassment prevention, occupational safety regulations, gender equality and maternal health protection were covered in training sessions, with a total of 2,149 trainees and 3,380 training hours. No operating procedure of Uni-President violates human rights issues mentioned above. In addition to internal examination, we also specify human rights-related standards in the contract signed with suppliers (vendors), including prohibition of child labor, prohibition of forced labor and employee's freedom of assembly and association. Furthermore, we also conduct on-site audits on a regular basis in accordance with the assessment measures to ensure proper implementation of human rights protection. No violations of human rights occurred in 2023.

### Labor-Management Communication and Performance Evaluation

To proactively protect the freedom of assembly and speech of our employees, we formed the Uni-President Trade Union over 40 years ago. As of the end of 2023, members of the Trade Union totaled 5,320, accounting for 93.1% of the total number of employees. The Trade Union's highest mission is to protect and fight for the rights and interests of its members and its results of negotiations are presented in a cultural form of "Group Agreement", which was resolved and passed by the 13th board meeting of the 19th board held on December 20, 2023, with a validity period running from January 1, 2024 to December 21, 2026. By the end of 2023, all union members have applied for and signed the collective agreement. Labor and management have a high degree of consensus and hold a labor-management meeting every three months to maintain two-way communication and continue to build a win-win labor environment and conditions. In an attempt to promote labor-management interaction and communication, we perform a review and evaluation on employee career development once a year to help and understand the goals and plans for employee career development. In 2023, all employees of Uni-President, regardless of position and gender, received a regular performance appraisal.



## 4.2. Occupational Health and Safety

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

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

	Material Topic	Occupational safety and health
	Policy and Commitment	<ul style="list-style-type: none"> <li>All supervisors and staff must be accountable for keeping the equipment and personnel safe and clean under their charge, and striving for the objective of "zero accident and zero incident".</li> <li>Occupational safety is our responsibility. All employees, including stakeholders like contractors and outsourcing vendors, should abide by government laws and regulations and by the Company's regulations on occupational safety. Supervisors of all ranks should demonstrate the proper conduct and complete their supervisory tasks.</li> </ul>
	Goal	Zero major occupational accident
	Action Plan	<ul style="list-style-type: none"> <li>Establish self-supervision of safety and health, put in place health management and health promotion, forestall any injuries or health-impeding events, recognize any gaps in the organizational structure and system, develop implementation abilities, and decrease workplace risks.</li> <li>Make safety and health training more widely available to enhance the safety awareness of all personnel; implement occupational safety systems and norms, systematically manage, and create a high-quality, safe, and healthy workplace.</li> <li>Advocate for projects aimed at enhancing risk management and reducing the risk of injury.</li> <li>Bolster the acuity and skill of personnel in the detection of safety risks.</li> </ul>
	Evaluation Mechanism	<ul style="list-style-type: none"> <li>Implement three-level occupational safety audit system.</li> <li>Present the Occupational Safety and Health Committee with updates on the performance of safety and health management on a quarterly basis, while tracking different management indicators.</li> <li>Hold a production management system meeting every six months to report on the implementation results of safety and health management.</li> </ul>
	Grievance Mechanism	There is a reporting hotline in Yongkang head office at extension 6912 or 6916 for internal and external personnel (general contractors, sub-contractors, etc.) of the Company.

### 4.2.1 Management Strategies

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

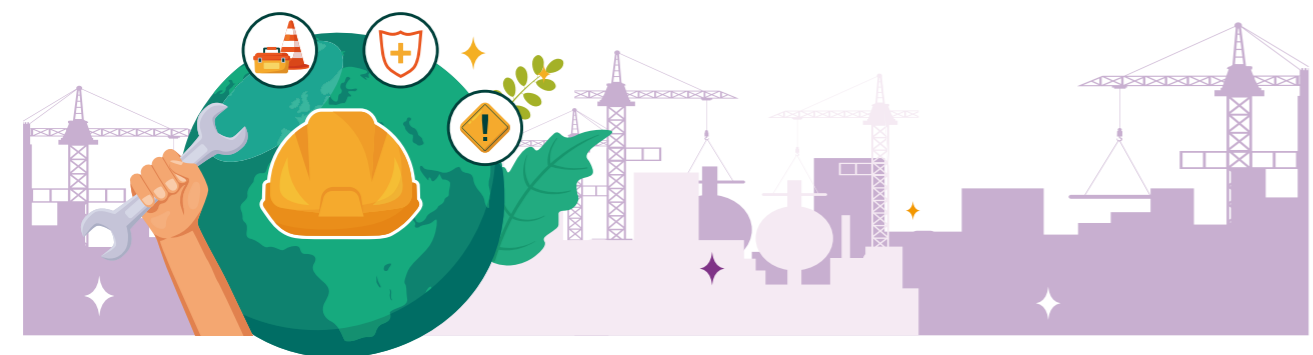
**Vision and Concept**

- ✓ Improve safety quality
- ✓ Employee physical and mental health
- ✓ Disaster-free workplace



### Work Safety Goals, Implementation Status and Work Safety Budgets

Management Target	Work Safety Goal	Work Safety Implementation Result	Work Safety Annual Budget
Build a disaster-free workplace	(1) 0 occupational disasters (2) 0 work safety violations	(1) 1 occupational disasters (2) 1 work safety violation	1. Yongkang General Plant: NT\$5.64 million 2. Xinshi General Plant: NT\$34.48 million 3. Taichung General Plant: NT\$0.95 million 4. Yangmei General Plant: NT\$16.52 million 5. Zhongli General Plant: NT\$9.76 million 6. Hukou plant: NT\$5.19 million Total NT\$72.54 million



### 4.2.2 Occupational Health and Safety Management System

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

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

#### Worker consultations include



Determine the needs and expectations of stakeholders.



Establish an occupational safety and health policy.



Assign appropriate organizational roles, responsibilities, duties.



Decide how to fulfill statutory and other requirements.



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



Decide on regulations for procurement, contracting, and outsourcing.




Determine what should be monitored, measured, and assessed.




Ensure continuous improvement.


#### Workers are allowed to participate in the followings:




Determine the mechanism for their engagement and obtainment of consultation.




Identify hazards and assess risks and opportunities.




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




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



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



Establish regulatory protocols and ensure their successful implementation and application.



Investigate incidents and non-conformities and determine corrective actions.

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



### Occupational Safety and Health Committee

The Company has established an Occupational Safety and Health Committee for the entire company and general plants/ industrial parks. A Committee meeting is held every three months to review occupational safety and health-related matters, operational environment survey, and employee health examination follow-up. The Committee aims to reduce the occupational safety and health risks of workers.

### 2023 Important Resolutions of Uni-President's Occupational Safety and Health Committees

**The Company's  
Safety and Health  
Committee**

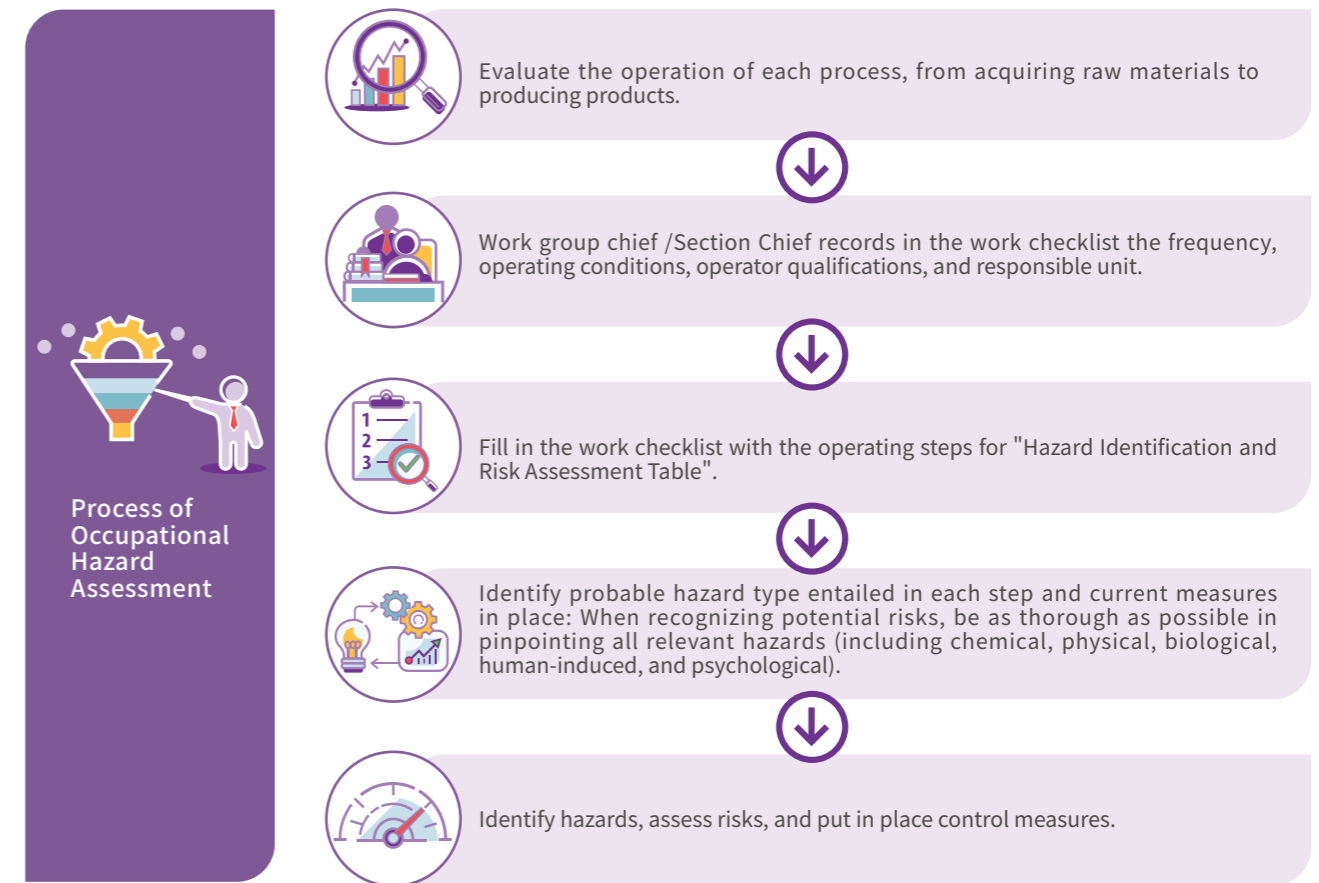
1. The contractor's personnel who feel unwell in the factory must seek medical treatment or have an examination immediately to ensure their health and safety.
2. Management personnel must be aware of risk management. If an employee feels unwell, the responsible officer should assist the employee in returning home to rest.
3. In the case of industrial safety incidents at Chungli Bakery Plant, continuous education and promotion of operator personnel are required to conduct safety training for troubleshooting equipment abnormalities, and personnel must be sensitive to risks.
4. Keep promoting traffic safety and defensive driving instruction and reinforce workers' understanding of traffic safety and defensive driving to avoid traffic accidents.
5. The epidemic situation of dengue fever in southern China is severe. In addition to implementing the four principles of "patrol, dump, cleanup and brush" for dengue fever prevention and control, the movement management of cadres must also inspect the factory area to see if there is any breeding source of disease vectors.

### Occupational Safety Performance

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

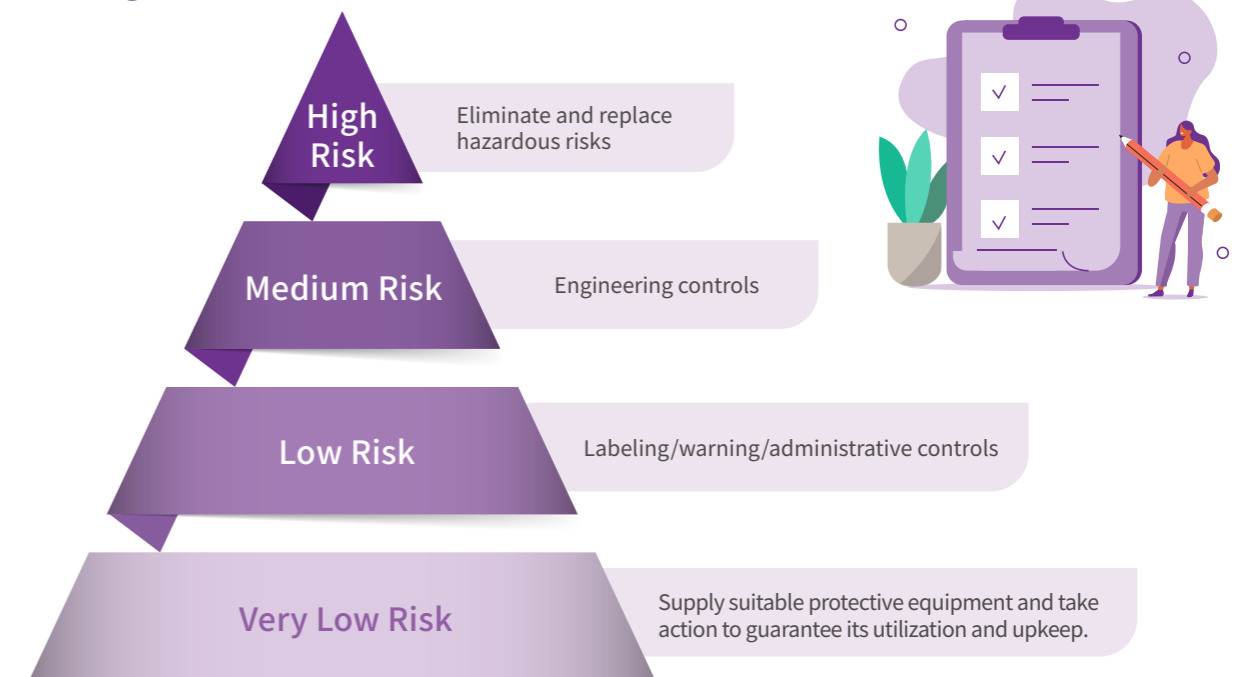
In 2023, the disabling injury frequency rate for employees was 0.08 and the disabling injury severity rate was 1; the disabling injury frequency rate for workers was 0.07 and the disabling injury severity rate was 1, considerably lower than the disabling injury frequency rate and disabling injury severity rate<sup>Note</sup> for the food and feed manufacturing industry announced by the Occupational Safety and Health Administration of the Ministry of Labor in 2024. These figures show that the Company's occupational health and safety performance for this year was good. For more information, please refer to – ESG information – Safety and Health Analysis for Uni-President Employees/Workers.

Note: In the "The Frequency-Severity Indicator (FSI) by Industry for the Previous Three Years" published by the Occupational Safety and Health Administration of the Ministry of Labor on February 1, 2024, the disabling injury frequency rate for the food and feed manufacturing industry was 2.98, and the disabling injury severity rate was 113.



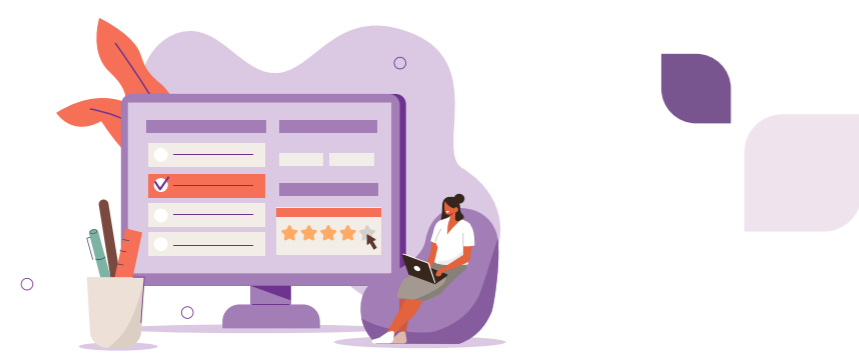
Uni-President evaluates potential hazards and risks annually, and offers a 6-hour course for risk assessment and internal audit personnel every two years. Doing so ensures personnel's capability to identify relevant hazards and consequences entailed in different operations; to verify existing protective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

### Risk Grading and Countermeasures

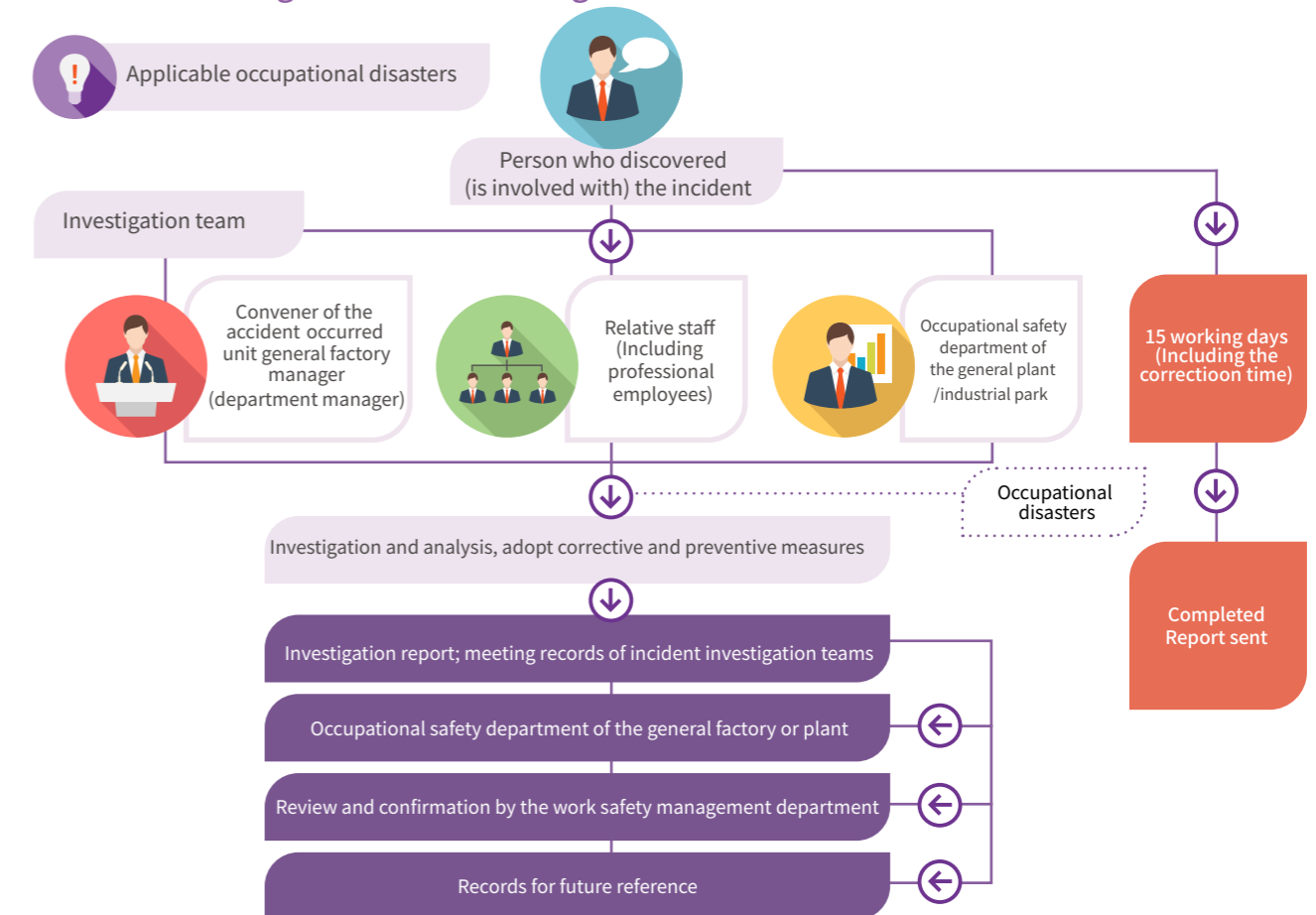


### Risk Identification Results

Risk Issue	Impacted Party	Impact Degree	Prevention/Mitigation Measures	Implementation Results in 2023
Fire and explosion risk	Plant staff	High risk	<ol style="list-style-type: none"> <li>1. Work with blast protection specialists to reduce risk and designate a hazardous zone.</li> <li>2. Inspect deficiencies regarding explosion-proof electrical devices and make improvements according to the improvement plan.</li> <li>3. Take part in training and educational courses regarding the utilization and installation of explosion-proof electrical equipment.</li> <li>4. Organize training courses on fire protection management countermeasures.</li> </ol>	<ol style="list-style-type: none"> <li>1. Between March and July 2023, seven on-site visits and construction project acceptances were carried out, culminating in the report on "Uni-President Risk Improvement and Hazardous Area Planning" being finalized.</li> <li>2. A total of 37 deficiencies identified in areas prone to explosions had been improved in 2023.</li> <li>3. Four educational and training courses were conducted with a total of 66 participants.</li> <li>4. One educational and training course was conducted with a total of 311 participants.</li> </ol>
Road safety for commuters and business travelers	Plant staff	Medium risk	<ol style="list-style-type: none"> <li>1. Hold Uni-President Traffic Safety Day every three months to raise awareness and conduct inspections.                             <ol style="list-style-type: none"> <li>(1) Display the "Stop, Watch, and Listen" traffic safety advocacy video on the LED marquees and video walls in plants and set up flags at the entrance and exit of the security office.</li> <li>(2) The Occupational Safety Section utilizes the Line group to disseminate traffic safety reminders to colleagues.</li> <li>(3) Production line team leaders remind the production line operators to drive carefully upon leaving work.</li> <li>(4) Encourage arriving to work early to prevent running late.</li> <li>(5) Promote the use of headlights on motorcycles to increase visibility.</li> </ol> </li> <li>2. Provide training courses on traffic safety and defensive driving.</li> </ol>	<ol style="list-style-type: none"> <li>1. Inspections and publicity were conducted quarterly in the months of January, April, July, and October.</li> <li>2. Held 12 sessions of courses on traffic safety and defensive driving with external instructors: A total of 409 participants.</li> </ol>
Safety and health education and training for new hires	New hires and temporary workers	Low risk	<ol style="list-style-type: none"> <li>1. Safety and health education and training</li> <li>2. General safety and health education and training</li> </ol>	The number of new hires received education and training in 2023: <ul style="list-style-type: none"> <li>• 301 native employees</li> <li>• 212 foreign employees</li> <li>• A total of 513 persons</li> </ul>



### Accident Investigation and Handling Process



Major Types of Occupational Injuries	Number of Injuries (persons)		
	2021	2022	2023
Other (physically unwell, being hit)	0	0	0
Caught by/rolled into machinery	4	0	0
Cut/slashed	0	1	1
Falls	1	0	0
Contact with high/low temperatures	0	0	0

Explanation: There were no fatalities between 2021 and 2023.


At Uni-President, the occupational safety of employees is our top priority. We take a proactive approach to reduce the risk of occupational safety and health incidents through a number of action plans. Despite our efforts, a small number of occupational injuries occur and a total of 1 occurred in 2023. We do our utmost to review this occupational injury to understand the cause of the incident and improve equipment and operating procedures, while strengthening education and training to prevent repetition. The main cause of occupational injuries this year was being cut and slashed. After review, we made improvements based on three aspects:

1. Equipment improvement: Add protective doors and safety interlocking devices to the emergency equipment (paper feeder).
2. Education and training: Injury incidents are included in the safety and health education and training for all employees to prevent the same situation from happening again in the future.
3. Continuous promotion: Continue to inform that the power must be turned off during repairs, maintenance, troubleshooting, and cleaning operations.

### 4.2.3 Raise Occupational Health and Safety Awareness

#### Internal Education and Training

As a means to build and strengthen the company's awareness regarding occupational safety, we have specially designed 6 SOP teaching proposals to lay an occupational safety foundation targeting work safety issues. These include fire safety equipment management, emergency response management, hazard assessment and risk evaluation as risk control management, constructed work safety and health management, outsourcing constructor safety and health management, strengthen awareness and sensitivity of industrial safety risks, etc.



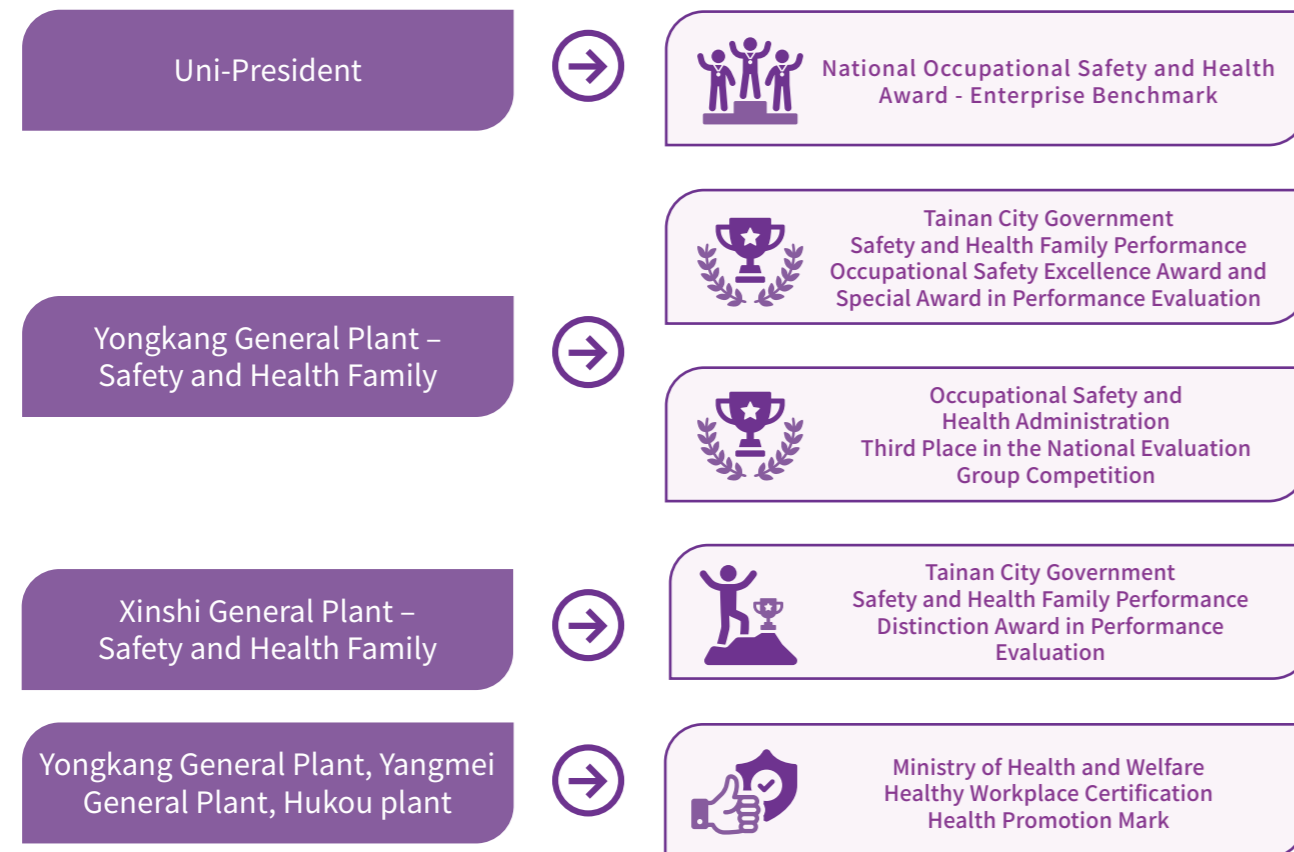
2023 Courses related to occupational and environmental safety

- ✓ A total of **79,431** course hours
- ✓ A total of **33,158** employees participated in the courses

#### Sharing and Exchange

Uni-President has been in long-term collaborative relationships with Labor Affairs Bureaus of various counties and cities. By upholding the spirit of "large factories leading small factories," we provide "Safety and Health Family education and training" to contractors of the Safety and Health Family and plant managers as well as safety and health management personnel of Uni-President. Through experience inheritance, two-way communication and onsite counseling, we help family members to establish a comprehensive safety and health management mechanism and improve occupational work safety facilities in order to prevent occupational disasters. By doing this, we can strengthen the capabilities of the Company to identify the characteristics of operational hazards and prevention so that occupational safety and health concepts can be incorporated in their lives. In 2023, Uni-President received various work safety awards from government bodies, showcasing the Company's recognition for its efforts and achievements in occupational health and safety.

#### 2023 Awards



### 4.2.4 Building a Healthy Workplace


#### Health Examination, High Risk Occupational Disease and Management Response

We value highly the safety and health of our employees and perform employee health examinations on a regular basis. In 2023, we invested approximately NT\$9.28 million in employee health examinations. The health checkup institutions are entrusted by qualified hospitals recognized by the competent authority. The total number of health checkups in 2023 was 5,532 people. By looking at the 2023 annual employee health examination report, the medical staff assessed the high-risk employees, gave them health consultation and health education, or arranged for in-factory physicians to conduct health counseling, so as to track employees health problems. In 2023, the abnormal health checkup items can be attributed to engagement in two activities: high-risk operations and unhealthy lifestyles. For employees' abnormal health checkup results such as: high BMI, hearing loss, or metabolic syndrome, Uni-President responded by putting in place improvement measures. For details of anomalies and improvement measures, see the following table:

The Main Cause of Health Checkup Anomaly	2023 Health Checkup Anomalies	Reason	Improvement Measures and Countermeasures
High-risk operation	Hearing impairment	This could be initially attributed to the soundscape in certain operating areas. To ascertain if there is a direct correlation between loudness and hearing loss, we will perform a health and safety assessment of the operating environment.	<ol style="list-style-type: none"> <li>Special health examinations are conducted for personnel in the operation area. The results of hearing examinations for those in noisy work areas over the years are compiled and provided to the occupational doctor to determine the hearing changes.</li> <li>Arrange for employees to have a medical counseling with an occupational physician, who then gives health advice. If the physician recommends to wear hearing protection gears all the time and implement a hearing protection plan, employees may remain at their current post; however, the hearing test report must be reexamined half a year later. If the re-examination reveals hearing loss, they must be given another job away from the noisy area.</li> <li>Arrange for employees to participate in noise protection education and training, and have them wear earplugs or earmuffs and other hearing protective equipment at all times during work.</li> <li>Management of time exposing to noisy working environment: Recording the time spent in the noise area is necessary when a person enters and exits, with no more than 4 hours of consecutive work allowed.</li> </ol>
	Level 2 management of ionizing radiation operations is required after anemia and other allergy symptoms are identified	Health hazard due to X-ray exposure during production operations	<ol style="list-style-type: none"> <li>Compile ionizing radiation inspection reports over the years and compare the inspection trends over the years.</li> <li>Arrange occupational doctors to give personal health interviews, health guidance, and suggestions on work allocation.</li> <li>Track the review status of abnormal items.</li> <li>Arrange special health examinations for workers exposed to ionizing radiation every year and implement hierarchical health management.</li> <li>X-ray exposure monitoring during ionizing radiation operations.</li> </ol>
	Abnormal scores on the overwork inventory and overwork assessment questionnaire	Abnormal scores on the overwork inventory and overwork assessment questionnaire	<ol style="list-style-type: none"> <li>The plant doctor conducts interviews, evaluations and provides guidance for abnormal workloads with those contributing to a higher risk of occupational-induced cerebrovascular disease given priority, and also those with a high risk of work-related burnout (shifts, night work, long-term work).</li> <li>Make optimization suggestions, impose work restrictions, adjust work patterns and leave, or improve the work environment to prevent high-risk groups from overwork that may cause cerebrovascular diseases, and aim to achieve the purpose of early detection and early treatment.</li> <li>Physician interview results:                             <ol style="list-style-type: none"> <li>High-risk group - Seek medical assistance based on doctor's advice, change his/her life style or work restrictions, adjust his/her work style, improve the working environment, etc.</li> <li>Medium-risk group - On-site visits are conducted by medical personnel on a weekly or irregular basis to track personal health conditions and conduct health promotion communication. Strengthen personnel's awareness of diseases and self-care health management.</li> <li>Low-risk group - Participating companies are encouraged to organize health promotion activities, maintain a routine lifestyle, and receive regular health checkups.</li> </ol> </li> </ol>



The Main Cause of Health Checkup Anomaly	2023 Health Checkup Anomalies	Reason	Improvement Measures and Countermeasures
Unfavorable lifestyle	BMI $\geq$ 35kg/m <sup>2</sup>	Poor dietary habits and lack of exercise.	<ol style="list-style-type: none"> <li>List it as a single health management indicator item.</li> <li>Occupational nurses regularly track the health of on-site personnel.</li> <li>Implement health education and consultation</li> <li>Schedule a doctor's visit.</li> <li>It is recommended to improve one's diet, eating balanced and nutritious meals.</li> <li>Establish proper exercise habits.</li> </ol>
	Cerebrovascular disease	The main risk factors include hypertension, high blood glucose, and high blood cholesterol due to age, being a male, obesity, family history, smoking, high blood pressure, diabetes, and high blood lipid, lack of regular exercise, and unhealthy diet.	<ol style="list-style-type: none"> <li>Consult with resident physicians to conduct high-risk personnel rankings .</li> <li>Occupational nurses perform weekly on-site safety observation on high-risk personnel .</li> <li>Conduct an individual appointment or arrange an appointment with a physician based on the observation result to give health guidance and suggestions for work assignments.</li> <li>Stress the value of regular exercise .</li> <li>Teach personnel to use nitroglycerin tablets, known for their health benefits to the heart, upon outbreak of any cardiovascular disease.</li> </ol>
	High glycated hemoglobin	Abnormal absorption and conversion of dietary sugar.	<ol style="list-style-type: none"> <li>Health instructions and consultation by occupational physicians and occupational nurses.</li> <li>Occupational physicians and occupational nurses both recommend that an in-depth examination and medication control be done at the hospital.</li> <li>It is recommended to reduce the intake of sugar, carbohydrates, and calories through "diet improvement"; then increase muscle mass through "exercise" to increase blood sugar metabolism and insulin sensitivity.</li> </ol>
	High total cholesterol	Unhealthy diet habit (excessive saturated fat consumption) and genetics.	<ol style="list-style-type: none"> <li>Give health education and health consultation to colleagues with high total cholesterol .</li> <li>Arrange for occupational physicians to give medical counseling or instructions, so as to give colleagues correct health concepts and provide them with medication treatment to reduce the risk of myocardial infarction or stroke.</li> </ol>
	Metabolic syndrome	Poor diet, alcohol abuse, and genetics.	<ol style="list-style-type: none"> <li>Encourage colleagues to develop a healthy diet habit and intensify exercise.</li> <li>Organize courses on cardiovascular disease prevention to teach colleagues how to prevent development of metabolic syndrome.</li> <li>Arrange for occupational physicians to give medical counseling and health instructions, to give colleagues accurate health knowledge.</li> </ol>



### National Workplace Safety and Health Week

The Company has been working with psychologists of professional organizations for a long time to provide consultation services to help employees deal with physical and mental problems as well as general stress. At the same time, we also provide seminars for topics such as illness prevention, exercise, and stress relief to encourage all employees to participate and help them manage and relieve stress. We conduct health and special health examinations for our employees every year. The records and data of physical examinations and health examinations (including general examinations and examinations for special hazardous health operations) are collected and provided to the labor health service physicians to further analyze the detailed health status of employees, or arrange for in-plant physicians to provide interviews and consultation services. The physicians integrate analysis results with workplace risk quantification data provided by occupational safety and health personnel, analyze cause and effect, and communicate health information to all employees.

### Health Promotion Services

Upholding the corporate spirit and commitment of "respect for life", Uni-President cares for the health of employees and builds a safe and comfortable workplace. We implement health management and organize health promotion throughout the year to prevent the occurrence of injuries and diseases. In 2023, a number of health promotion courses were held for all employees, covering topics such as hearing protection education and training and heat stroke, AED and CPR first aid skills; and health promotion courses such as colorectal cancer fecal screening, lung cancer screening, overwork, metabolic syndrome and cardiovascular disease prevention, prevention of human-induced musculoskeletal hazards, workplace health promotion and management of occupational injury prevention and treatment, etc. to establish a safe and healthy workplace for employees. We also visit the factory from time to time to care for people with potential high health risks and those in need of care, publish a monthly health information magazine to enhance employees' health awareness, achieve comprehensive health care by allowing employees to participate in various health promotion activities, and renew the health promotion label every three years. Our health promotion activities are mainly based on course lectures and on-site drills, followed by health education and epidemic information dissemination in various units. Course lectures include "Prevention of Human-Based Hazards", "Abnormal Work Load", "Understanding and Prevention of Diabetes", "Prevention of Unlawful Infringements in the Workplace", etc. Field exercises include "AED Education and Training" and "Emergency Response Drills", etc. to create a "healthy, secure and safe" working environment for our employees.



### Provision of health promotion services and programs for workers

Services/Plan Items	Description	Number of Participants/Hour
Health promotion course (first aid knowledge)	CPR+AED first aid skills practical operation training	478 / 2
Recognize and prevent diabetes	Family physicians explained health education and dissemination of diabetes awareness and prevention	111 / 2
Prevention of noise hazards	Occupational physicians explained the precautions for wearing earplugs during noisy operations	102 / 2
Health and health education promotion (Common winter diseases, myocardial infarction, diabetes, hepatitis A, precautions for hypertension and blood sugar, dengue fever, heat hazards, notifiable infectious diseases, breast cancer, brain tumor, myocardial infarction, recognition of new coronavirus Omicron subtype variants)	Visit each factory from time to time to promote health education and real-time epidemic information	463 / 2

# 5

# Creating a Healthy and Happy Tomorrow

Services/Plan Items	Description	Number of Participants/Hour
Workplace abuse prevention	Education and training	136 / 1
Overwork prevention		157 / 1
Prevention of human hazards		127 / 1
Occupational injury and disease prevention/repetitive musculoskeletal injury prevention	Health promotion	91 / 2
Maternal health		22 / 1
Abnormal workload - Embrace stress workshop		177 / 1



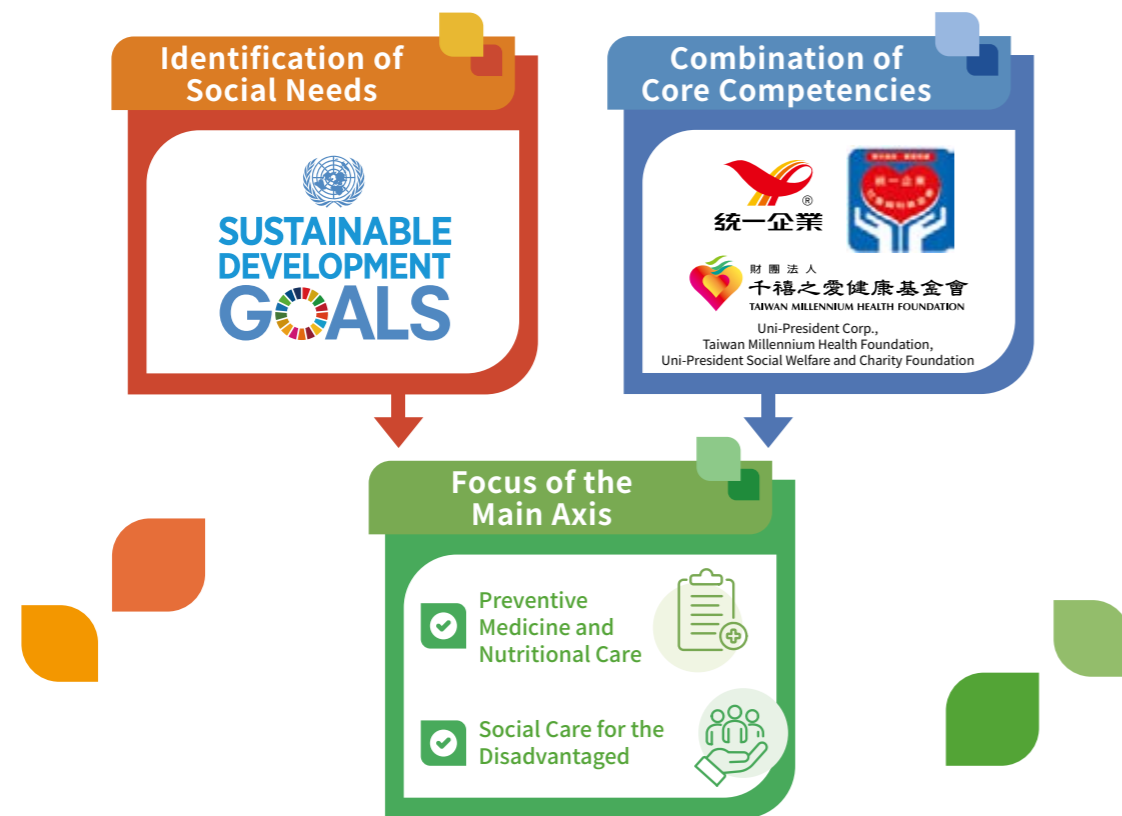
- 5.1 Preventive Medicine and Nutritional Care
- 5.2 Social Care for the Disadvantaged
- 5.3 Connecting Uni-President Group to Expand Influence



## Creating a Healthy and Happy Tomorrow

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

### The Management Framework of Uni-President's Social Impact



### Report on Ting Hsin compensation donation

Ting Hsin Group's oil product incident compensation and donation case. Uni-President, President Chain Store Corporation and President Nisshin received a total compensation amount of NT\$ 170 million from Ting Hsin Group's oil incident. In accordance with Uni-President Group's previous commitment to the public, the planned compensation amount after deducting relevant legal litigation costs and expenses is approximately NT\$ 150 million, all of which will be donated for charity. To fulfill Uni-President's charity donation commitments, we implemented various charitable projects in 2023 and completed all donations on December 21, 2023, of which NT\$ 92.41 million was invested in the internal and external charitable activities of Uni-President.

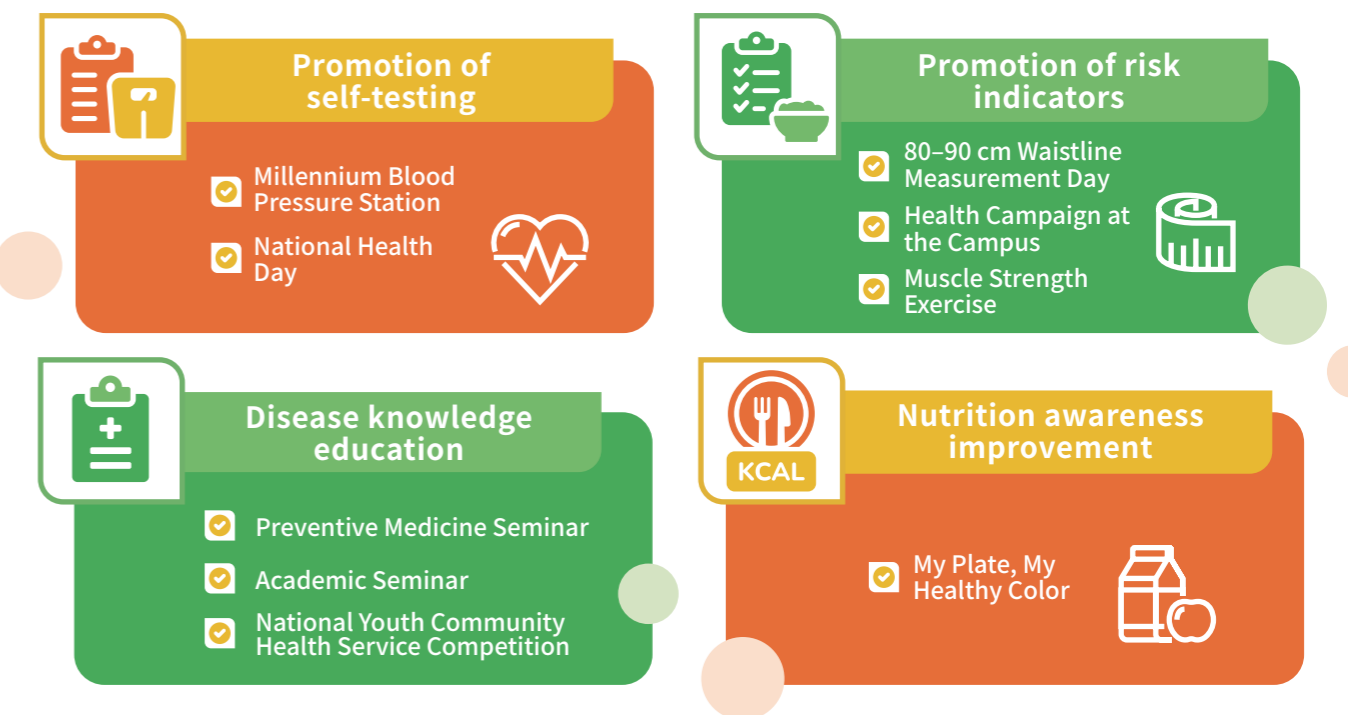
The donations made by Uni-President include internal and external public welfare activities, donations to disadvantaged groups, consumer foundations, and consumer protection associations. In terms of internal donations, in 2023, the Social Welfare Association invested in various public welfare programs, including the tutoring program for disadvantaged school children in rural areas, the tuition and miscellaneous expenses subsidy program for students from disadvantaged families, and the supply of nutritious lunches and drinks, with a total donation amount of NT\$ 46.21 million. In terms of external donations, in addition to donating the compensation funds to 25 disadvantaged groups, Consumers Foundation and Consumer Protection Committee, we also donated a total of 338 wheelchairs to 13 medical institutions and assistive device centers; donated a total of 378 desktop computers + LCD screens and 273 2-in-1 laptops to 74 rural schools and 1 social welfare unit. In addition, 1 home bathing vehicle (Tainan City), 2 mountain medical tour vehicles (Hualien County) and 4 ambulances (Taitung County, Penghu County, Nantou County and Miaoli County) were donated to local hospitals and fire stations of counties and cities. For details of other donation activities and information, please refer to "5.2 Social Care for the Disadvantaged".

## 5.1 Preventive Medicine and Nutritional Care

(GRI 413-1)

It has been an ongoing effort of the Taiwan Millennium Health Foundation to focus on "lifestyle diseases" that significantly affect the health of Taiwanese people. Among these diseases, the main theme of the campaign is "metabolic syndrome," a pre-morbid condition of three chronic diseases that account for more than one third of the top ten causes of death in Taiwan. Based on this, since 2006, the Foundation has launched "Millennium Blood Pressure Stations" and "National Health Day" to foster the idea of "self-checking" targeting anyone aged between 35 and 55; promoted "80-90cm Waist Measurement Day" and "Health Campaign at the Campus" to raise the public's awareness of risk indicators; strengthened medical knowledge and education by holding a "preventive medicine seminar" and "academic seminar". In addition, in light of Taiwan's aging society, the Foundation has been ramped up its efforts to the prevention of sarcopenia since 2018 and the promotion of muscle strength exercises. "My Plate, My Health Color", a project launched in 2020, conveys the idea that a balanced diet is necessary for a healthy life.




2023 marks the 20th anniversary of Millennium Health Foundation. Special commemorative editions were launched for various events to expand public outreach. The advocacy goal of "80-90cm Waistline Measurement Day" has been expanded from "waist measurement" to include awareness of "5 indicators of metabolic syndrome". "Health on Campus" launched a birthday celebration version to coordinate with 15 primary schools' celebration activities. It held 4 special lectures on longevity in addition to regular lectures, and held academic seminars to review and look forward to the implementation of domestic prevention and treatment policies for metabolic syndrome and research on related diseases. "Millennium 20 Health Implementation - National Youth Community Health Service Competition" will hand over the responsibility of conveying health concepts to young people in the fields of medicine and health.



### Taiwan Millennium Health Foundation Annual Results on Preventive Medicine Promotion

Purpose	Topic	2023 Implementation Details
Promotion of self-testing	Millennium Blood Pressure Station	<ul style="list-style-type: none"> <li>230 general-stations and 34 smart blood pressure stations, providing free blood pressure monitors, waistline tape measures and health education leaflets. Allow the population to take their own waist, calf, and blood pressure measurements.</li> <li>Held 11 long-term care and elderly health promotion activities at 7-ELEVEN stores.</li> </ul>
	National Health Day	<ul style="list-style-type: none"> <li>264 7-ELEVEN stores with Millennium Blood Pressure Station handled this event, with more than 8,000 people visited the stores to take measurement.</li> </ul>

### Taiwan Millennium Health Foundation Annual Results on Preventive Medicine Promotion

Purpose	Topic	2023 Implementation Details
 Promotion of risk indicators	80-90 cm Waistline Measurement	<ul style="list-style-type: none"> <li>Over 100,000 people participated in the online activity themed "Healthy Iron Man 5 Achievements 3".</li> <li>Invited 18 associates to jointly promote the 80-90cm Waist Measurement Day, and sponsored measuring tapes to 1,195 clinics that implemented the "Metabolic Syndrome Prevention and Control Program" of the Health Promotion Administration and the National Health Insurance Administration. A total of 605,000 measuring tapes were handed out.</li> </ul>
	Health Campaign at the Campus	<ul style="list-style-type: none"> <li>151 elementary schools opted in for the homework challenge to measure waist and calf circumference, and nearly 30,000 family health measuring tapes and measurement worksheets were handed out.</li> <li>15 elementary schools took part in the Health Campaign at the Campus event where parents and children competed by filling in their waist measurements; the event reached about 10,000 students.</li> </ul>
	Muscle Strength Exercise	<ul style="list-style-type: none"> <li>We arranged for the elderly to practice "Muscle Strength Exercises" featured in the filming of Millennium Health Foundation. A total of 40 care centers and indigenous culture and health stations in Taitung County signed up, and more than 800 seniors participated in the dance exercises.</li> </ul>
 Disease knowledge education	Preventive Medicine Seminar	<ul style="list-style-type: none"> <li>On the 20th anniversary, a total of 6 Millennium Health Foundation's preventive medicine lectures and 4 special lectures on the secrets of caring for parents' longevity were held, which were attended by a total of 3,800 audiences.</li> </ul>
	Academic Seminar	<ul style="list-style-type: none"> <li>210 medical professionals participated, one of the highest attendance rates in the past years.</li> </ul>
	National Youth Community Health Service Competition	<ul style="list-style-type: none"> <li>Teams were divided into 4 groups, and the top 3 teams from each group were selected. A total of 35 teams from 21 schools and 42 departments signed up, and 16 teams were selected for review.</li> <li>Total bonus (including implementation fee for passing the preliminary review) was NT\$ 1.6 million.</li> </ul>
 Nutrition awareness improvement	My Plate, My Healthy Color Half of fruits and vegetables make the planet a friendlier place	<ul style="list-style-type: none"> <li>Organized "Dinner Plate Health Check" and "Dinner Plate with Vegetables" online activities to educate the public on importance of a "Plant-based Diet" for their health and environmental friendliness. Over 18,000 people participated in the online activities.</li> </ul>

#### 5.1.1 80-90 cm Waistline Measurement Day

Since 2011, Millennium Health Foundation has held Waist Measurement Day on August 9 every year, using the numbers "8" and "9" as the signs of healthy waistline, calling on the public to pay attention to the health of waistline and prevent the occurrence of metabolic syndrome. In 2023, Millennium Health Foundation further included five risk indicators of metabolic syndrome. We invited the National Health Insurance Administration and the Health Promotion Administration to jointly launch "Healthy Iron Man 5 Achievements 3" activity. Together with health ambassadors Wang Chung-Ping and Han Fei, everyone was invited to regularly measure the 5 risk indicators of metabolic syndrome (waist circumference, blood pressure, blood sugar, high-density lipoprotein cholesterol, and triglycerides) to become a healthy iron man. In 2023, Millennium Health Foundation continued to invite a wide range of opinion leaders (KOL) to respond through social public welfare, including 12 counties and city heads, 22 county and city health bureaus, 36 internet celebrities, and 18 affiliates of Uni-President Group. A total of 38.65 million people have been contacted, effectively expanding the scope of publicity.

12 County and city mayors

22 County and city Public Health Bureaus

36 Influenced


18 Affiliates of Uni-President Group



✓ Over **100,000** people took part in the event.  
 ✓ A total of **605,000** measuring tapes were handed out.



#### 5.1.2 Millennium Blood Pressure Station and National Health Day



General-Type Millennium Blood Pressure Station

**231** stations

Millennium Smart Blood Pressure Station

**34** stations

**Millennium Blood Pressure Station**

To provide equipment for community residents to prevent metabolic syndrome, we have worked with 7-ELEVEN's Good Neighbor Foundation since 2008 and established a Millennium Blood Pressure Station at selected 7-ELEVEN stores. The Millennium Blood Pressure Station provides free blood pressure monitors, waistline tape measures and health education leaflets. In step with the convenience brought about by a digital era, we established Millennium Smart Blood Pressure Stations in 2018. The public can easily check and save their blood pressure data by using icash 2.0, EasyCard, iPASS or their personal mobile phone number. In 2023, we tried to establish a health promotion activity module for retail outlets. In the "1+1" format - 1 supermarket + 1 medical location (long-term care station in an alley). We worked with the Elderly Long-term Care Division of the New Taipei City Health Bureau and used its "Elderly Coffee Day" concept to coordinate the centers to hold long-term care and health promotion activities for the elderly at Millennium Blood Pressure Station, allowing blood pressure station stores to connect and communicate with community medical resources to provide people with continuous care.

**National Health Day**

The National Health Day, held every year at 7-ELEVEN Millennium Blood Pressure Station stores across Taiwan, is the largest self-organized community metabolic syndrome health screening event in Taiwan. The 2023 National Health Day was held as a physical activity of "Healthy Iron Man 5 Achievements 3". The public is invited to measure blood pressure and waist circumference at the event store, and input the measurement value through ibon machine. This interface helps the public develop a regular measurement and monitoring habit, and prevent and treat metabolic syndrome as early as possible. A total of 264 7-ELEVEN stores with Millennium Blood Pressure Station handled this event, with a total of nearly 8,300 people visited the stores to take measurement.

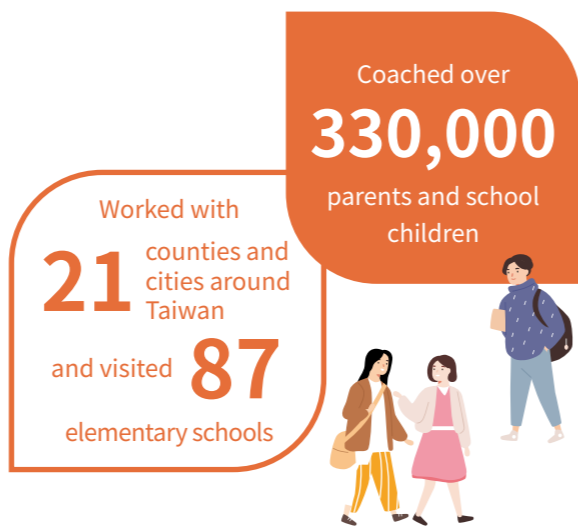



264 7-ELEVEN stores offered the service and nearly **8,300** people visited the stores to take measurement

### 5.1.3 Health Campaign at the Campus

In view of the rising obesity rate among school children and the limited effect of communicating metabolic syndrome to adults, the Foundation hopes to nurture school children to become "healthy family leaders" by teaching primary school children measurement methods, and then allowing them to measure (grand) parents' waist and calf circumferences as after-school homework to achieve the purpose of parents and children learning about the prevention and treatment of metabolic syndrome and sarcopenia. Elementary schools that achieve the required completion rate on the study form will have the opportunity to join Millennium Health OPEN campaign on campus to celebrate with all the teachers and students. To date, this campaign has worked with 21 counties and cities around Taiwan with Open Chan visiting 87 elementary schools, coaching over 330,000 parent and school children.

2023 coincided with the 20th anniversary of the Millennium Health Foundation, and a special edition of "Invitation OPEN! Vitality School Anniversary Opening Ceremony" was launched. The event invited OPEN-chan and LOCK-chan to the school to participate in the school celebration, leading students to learn waist and calf circumference measurement techniques, provide examples of healthy, balanced breakfasts and discussed the six major food groups through interactive games. To celebrate its 20th anniversary, we gave OPEN healthy lunch boxes as a gift, and made OPEN birthday caps and customized pop-up cards for school children, so that teachers and students can learn health knowledge in a joyful atmosphere. A total of 151 elementary schools signed up for the event, of which 15 were selected by drawing, covering 11 counties and cities, and reaching a total of nearly 10,000 teachers, students and parents.



### 5.1.4 Preventive Medicine Seminar

The Foundation has regularly held seminars on preventative medicine to raise the awareness of "prevention over treatment" since 2011. In 2023, in addition to the six regular lectures in Taipei, Taichung, and Kaohsiung, four special lectures on the 20th anniversary of "Secrets of Caring for Parents' Longevity" were held in northern, central, and southern Taiwan. We invited experts in geriatric medicine and board consultants with practical experience in caring for parents to share the secrets of turning research into daily life and care, so that parents can age successfully and complete their life journey. A total of about 3,800 people participated in 10 sessions, which were almost sold out and well received by the audience.



### 5.1.5 My Plate, My Healthy Color—Half of fruits and vegetables make the planet a friendlier place

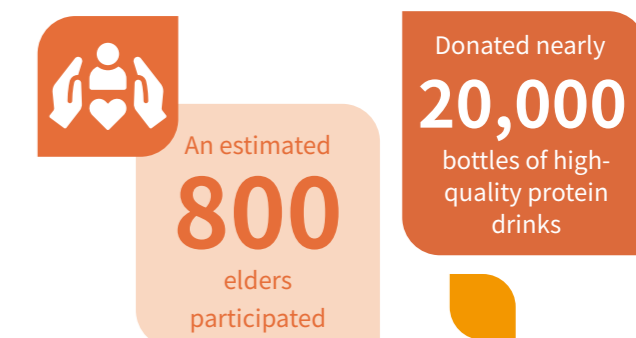
In 2021, the Foundation launched "My Dinner Plate, My Healthy Color" activity to increase public awareness of the "My Dinner Plate" program advocated by the National Health Administration and to help everyone remember the classification and nutritional benefits of the six major food groups. Considering that 79.9% of people in Taiwan do not meet the daily intake of 3 servings of vegetables and 87.6% do not reach the recommended daily intake of 2 servings of fruits. In 2023, Millennium Health Foundation joined together with the "Plant-based Diet" program devised by the global nutrition organization EAT Lancet Committee to launch a "Half of fruits and vegetables make the planet a friendlier place" diet, hoping to encourage everyone to increase their intake of fruits and vegetables, and at the same time contribute to reducing carbon emissions.

Millennium Health Foundation organized "Dinner Plate Health Check" and "Dinner Plate with Vegetables" online activities, allowing participants to check whether vegetables and fruits accounted for half of their food intake, which attracted more than 18,000 people. This is the first time that Millennium Health Foundation has organized a food-themed environmental event, in line with the concepts of SDG3 "Healthy Living and Well-being" and SDG12 "Responsible Consumption and Production".



### 5.1.6 Muscle Strength and Protein Delivery to Taitung County Base

Since 2018, Millennium Health Foundation has been investing in sarcopenia prevention, calling on middle-aged and elderly people to prevent and treat sarcopenia as early as possible. In 2023, Millennium Health Foundation worked with the Department of Social Affairs and the Indigenous Peoples Department of the Taitung County Government to implement a quarterly "Muscle Strength and Protein Delivery" activities at Taitung County Care Center starting from December 2023, and let the elders perform exercise twice a week following "Muscle Strength Check-in Vitality Exercise" video filmed by Millennium Health Foundation. Millennium Health Foundation has also sponsored high-quality protein drinks - UNI Sunshine Unsweetened Soybean Milk and BODYTALK high-fiber low-fat milk for the seniors to drink after exercise. A total of 40 care centers and indigenous culture and health stations signed up for the project, with about 800 seniors expected to participate.



### 5.1.7 Millennium Health Foundation's 20th Anniversary's Metabolic Syndrome Review and Outlook Symposium

On the 20th anniversary of Millennium Health Foundation, the Company and the Diabetes Health Education Association jointly organized an annual conference forum: "Metabolic Syndrome Review and Outlook Symposium". Speakers from industry, government, and academia were invited to discuss domestic prevention and treatment policies and implementation of metabolic syndrome, as well as research on related diseases. The lecturers included Deputy Director Wei Hsi-Lun of the Health Promotion Administration, Director Shih Chung-Liang of the National Health Insurance Administration, Honorary Researcher Su I-Jen of the Institute of Infectious Diseases and Vaccinology of National Institute of Health, Associate Researcher Chuang Shao-Yuan of the Institute of Populations of Science of National Institute of Health, Chairman Lin Wen-Yuan of the Taiwan Medical Association for the Study of Obesity, Deputy Director Chuang Hai-Hua of the Department of Family Medicine, North Campus, Chang Gung Memorial Hospital. A total of 210 medical professionals participated in the symposium, making it one of the forums with the highest attendance rate in the past years.



### 5.1.8 "Millennium 20 Health Implementation" National Youth Community Health Service Competition

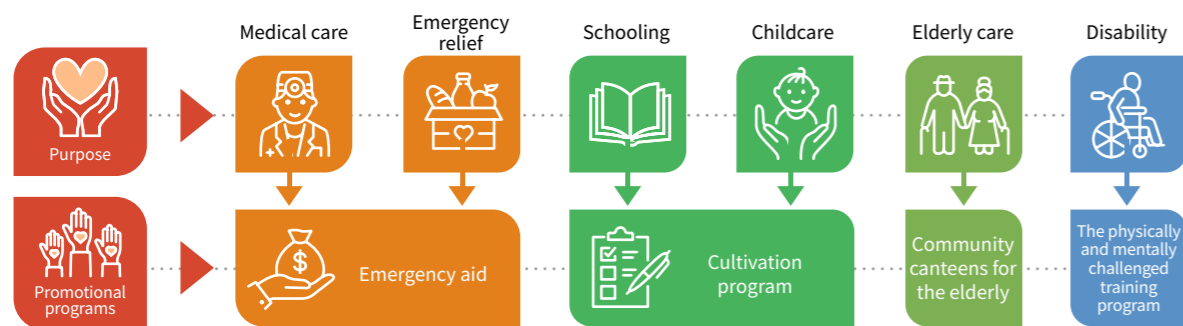
On the occasion of the 20th anniversary of the establishment of Millennium Health Foundation, in order to encourage more young people to practice the Millennium Spirit and apply what they have learned into community health promotion activities, we organized "Millennium 20 Health Implementation - National Youth Community Health Service Competition". Under the guidance of the Ministry of Health and Welfare and the Health Promotion Administration, students from medical and health-related colleges and universities were invited to participate. A total of 35 teams from 21 schools and 42 departments participated in the competition. The competition was divided into four major categories: preventive medicine, rehabilitation exercise, metabolic syndrome prevention and treatment, and nutrition and health care. In the end, a total of 16 teams entered the re-examination and implemented their planned community health services for three months. The top three teams from each group were selected for the competition according to the evaluation criteria of implementation effectiveness, replicability, continuity, and technological innovation. The implementation fee and bonus for each top 3 team totaled up to NT\$ 1.6 million.



## 5.2 Social Care for the Disadvantaged



(GRI 413-1)

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



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

United Nations Sustainable Development Goal Indicators	Purpose	Topic	2023 Implementation Details
 	Emergency relief (emergency support and medical care)	Emergency assistance for families in need and emergency support for families of elementary and junior high school students in need across Taiwan	<ul style="list-style-type: none"> <li>Benefited 920 families, or 3,680 people</li> <li>A total of NT\$10,850,000 spent</li> </ul>
		Taiwan-wide field visits to families in need	<ul style="list-style-type: none"> <li>Benefited 105 families</li> <li>A total of NT\$1,312,000 spent</li> </ul>
		"In-kind donations" for the social affairs bureaus in 20 counties and cities in Taiwan	<ul style="list-style-type: none"> <li>Benefited 29,760 families, or 119,040 people</li> <li>A total of NT\$4,116,000 spent</li> </ul>
   	Empowerment (schooling, childcare, disability)	Arranging teachers and materials for afterschool clubs in remote areas Chiayi, Pingtung, Kaohsiung and Tainan	<ul style="list-style-type: none"> <li>16 classes in Pingtung, Chiayi, Kaohsiung and Tainan total of 800 beneficiaries</li> <li>A total of NT\$4,600,000 spent</li> </ul>
		An afterschool club support scholarship program provided to 16 classes in Chiayi, Pingtung, Kaohsiung and Tainan	<ul style="list-style-type: none"> <li>The program benefited a total of 186 students</li> <li>A day trip for outstanding students</li> <li>A total of NT\$515,000 spent</li> </ul>
		Beverages (Ruisui Fresh Milk and Sunshine Soymilk) at lunch for elementary school with less than 50 students in Tainan, Kaohsiung, Pingtung, Chiayi, Yunlin, Hualien and Taitung	<ul style="list-style-type: none"> <li>325 schools, benefited 10,416 people, a total of NT\$14,212,000 spent</li> </ul>
		Grants for tuition and fees of students from low-income families with outstanding performance(Tainan First Senior High School, Tainan Second Senior High School, Tainan Girls' Senior High School, and Chia-Chi Senior High School, selected outstanding college students from underprivileged families and disadvantaged students from Taipei University of Nursing and Health Sciences)	<ul style="list-style-type: none"> <li>Benefited a total of 60 students</li> <li>A total of NT\$2,300,000 spent</li> </ul>
		Project of student talent development from 25 remote schools on Highway No.17	<ul style="list-style-type: none"> <li>Benefitted 25 schools</li> <li>A total of NT\$3,750,000 spent</li> </ul>
		Subsidies for underprivileged students from new immigrant's families in junior high school, high school and college	<ul style="list-style-type: none"> <li>Benefited a total of 1,480 students</li> <li>A total of NT\$8,000,000 spent</li> </ul>
		Empowerment program for the physically challenged	<ul style="list-style-type: none"> <li>Benefited 6 organizations for the disabled</li> <li>A total of NT\$900,000 spent</li> </ul>
 	Elderly care	Group meal program at 30 community canteens	<ul style="list-style-type: none"> <li>Benefited a total of 1,445 seniors</li> <li>A total of NT\$2,400,000 spent</li> </ul>

United Nations Sustainable Development Goal Indicators	Purpose	Topic	2023 Implementation Details
 	Charitable activities	Students and family from vulnerable groups watched five Uni-Lion baseball games	Benefited 510 people
		During Dragon Boat Festival and Christmas, the Group's BUs and the foundation jointly held large-scale CSR charitable events	Benefited 2,500 people
		3 Fun Learning Experience camps	Benefited 240 school children
		Held the 4th Farewell and Thanksgiving Party for outstanding college graduates	Benefited 10 people
		Organized one culinary art instruction observation session	Benefited 180 people
		Directed by Wei Te-Sheng - Reservation for three movie charity screenings of "BIG"	Benefited 600 people
		Invited rural children from the after-school tutoring program to participate in multiple events, e.g., Dream Mall OPEN! Big Balloon Parade, Make Clothes Come True, and OPEN! RUN.	Benefited 100 school children
10 Value Concept Conveyance campus seminars	National Cheng Kung University, Asia University, National Chung Cheng University, Feng Chia University, National Chung Hsing University, Sun Yat-sen University, Southern Taiwan University of Science and Technology, Kaohsiung Restaurant University, Tainan Municipal Hospital		

### 5.2.1 Emergency Relief

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



Family on-site Visit

Through the donation of funds, supplies and medical resources, the Uni-President Social Welfare and Charity Foundation provides immediate help to victims of accidents. In 2023, a total of NT\$10,850,000 was spent to help 920 families (including families of high school and elementary school students in need). The Foundation also visited families in need around Taiwan. In 2023, 105 families were visited, with a total of NT\$1,312,000 spent. In 2017, we initiated the "in-kind donation" program, which was a joint effort with the social affairs bureaus of 20 counties and cities in Taiwan. Through the media, it effectively links to the recipients and their families. In 2023, a total of NT\$4,116,000 was invested, and a total of 30,680 households benefited from donated funds and materials.



Hualien County Food Bank

### In-kind Charity Relief Project

Since 2017, the Foundation launched "In-kind Charity Relief" project, which has been carried out in collaboration with the social affairs bureaus of 20 county and city governments in Taiwan, and has effectively contacted the beneficiaries and their families through the matching method. In 2023, we invested NT\$ 4,116,000, benefiting a total of 29,760 households and helping more economically disadvantaged and desperate households.

### 5.2.2 Program for Disadvantaged Families in Rural Areas

To respond to changes in the social environment and to solve poor learning and low academic achievement issues for students from disadvantaged families in rural areas, the Foundation sponsors three major aspects: afterschool club program, scholarships and talent development, to make up for insufficient family and school education.

The afterschool program for disadvantaged school children in 2023 covered 16 classes spanning Tainan, Kaohsiung, Pingtung, and Chiayi, with a total of NT\$4,600,000 afterschool funds, benefiting 800 disadvantaged school children. In addition, the Foundation also provided 186 students with a total of NT\$ 515,000 in scholarships and stipends to recognize students with outstanding academic performance and enhance their motivation and autonomy in learning. Two scholarship award ceremonies and half-day excursions were held at Tree Valley Life Science Museum and T.S. Mall Viesshow Cinemas, and students were invited to watch the movie.



The goal is to encourage and nurture outstanding college students from underprivileged families, so that these future pillars of the country can focus on their studies and enrich themselves so that they are able to use their talents after graduation and give back to society. Since 2016, the Foundation has sponsored 10 outstanding students every year and provided each student with a total of NT\$ 200,000 in tuition and miscellaneous fees for four years. At the same time, we held "Graduation Farewell Party for Outstanding Underprivileged College Students" this year, where we invited students to share their learning journeys, service participation, challenges, and other experiences from the past four years, and expressed our heartfelt best wishes to them, hoping that they will smoothly find employment or continue their studies. In 2023, the number of sponsorships was increased to 20. Together with 11 disadvantaged students from Taipei University of Nursing and Health Sciences, a total of 60 college students received scholarships throughout the year, with a total investment of NT\$ 2,300,000.



In addition to basic academic subsidies, in order to allow school children to concentrate on learning and grow up healthily without worrying about nutrition, we continue to promote "Nutritious Lunch and Drink Supply Project" and provide nutritional supplements of fresh milk and soy milk to elementary school children with a population of less than 50 in Tainan City, Kaohsiung City, Pingtung County, Chiayi County, Yunlin County, and Taitung County. In 2023, the provision of long life milk (nutritious lunch) for elementary school students with less than 50 students in Hualien County was increased. The annual investment amount was NT\$ 14,212,000, benefiting a total of 10,416 students in 325 schools.

In addition, to help students boost their confidence, we invest in resources for the development of talented students through the Talent Development Program, assisting students discover their talent and find future goals. Furthermore, we provide life skills development and cultivation to the physically challenged for social inclusion and independent living. In 2023, the Uni-President Social Welfare and Charity Foundation with sponsored by Uni-President Group spent NT\$4,650,000 on 25 schools and 6 early treatment groups in Tainan City, Kaohsiung City, Pingtung County, Chiayi County and Yunlin County to support school children in rural areas to develop their talents, as well as early treatment programs for children with physical disabilities in the western coast.

Due to the long-term care for school children in remote townships, the Foundation pays special attention to disadvantaged families in remote townships, such as segregated upbringing, new immigrants, and low-income households. These households usually have difficult socioeconomic backgrounds and face social, cultural, self-adaptation, learning, language and other challenges, and require more social support and care than ordinary school children.



Kaohsiung Child Development Association

According to the statistics of the Ministry of Education, in 2020 academic year, there were 305,000 children of new immigrants of all levels, accounting for 7.3% of the total enrollment. In recent years, we have been organizing "Hometown Heart: Welcoming New Immigrants to Taiwan" for underprivileged new immigrants to feel the love and care in society in a joyful atmosphere. In this way, the situation of being helped can inspire the desire to help others in the future, thereby stimulating their motivation to strive for the best.

In 2023, the Foundation and Chinese Fund for Children and Families jointly promoted "New Immigrant Children Education Assistance Program" to lay the foundation of a fulfilling education. The Foundation provides subsidies for new immigrant students in elementary schools, junior high schools, vocational and senior high schools and colleges from the second semester of 2022 to 2023. According to the policy, there are 740 students per semester and a total of 1,480 students are provided each year, with a total amount of approximately NT\$ 8,000,000.

### 5.2.3 Community Canteens for the Elderly

Since 2018, the Uni-President Social Welfare and Charity Foundation have been following the Long Term Care 2.0 program initiated by the Ministry of Health and Welfare. To improve the care of low-income households and the elderly living by themselves in rural communities, we work with community care centers to promote a meal sharing program for the elderly to encourage the elderly to go outdoors and actively participate in community activities, so that the elderly can maintain an active lifestyle and achieve a fulfilling and prosperous old age. After effectively improving their physical and mental health, we further reduce the burden on the social economy and medical environment. A total of NT\$2,400,000 was invested in 2023 (An additional NT\$ 20,000 of food supplies will be provided for each location) to implement the program at 30 community care centers, and 1,445 seniors benefited.



In addition, we are also committed to providing the elderly with richer, tastier, more nutritious and healthier dishes. To achieve this goal, we regularly invite chefs from Uni-President to hold culinary education and observation activities. In 2023, a total of 31 community volunteers participated in the learning experience. The volunteers were invited to observe meal demonstrations and then pack the finished products and take them back to their respective canteens to enjoy. This not only allows participating volunteers to improve their nutritional knowledge and cooking skills, but also helps improve the health and well-being of the elderly in local community.

## 5.3 Connecting Uni-President Group to Expand Influence

(GRI 413-1)

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

### 5.3.1 Golden Diamond Wedding, Holding Hands Forever - Dream Come True Activity

In 2023, the Uni-President Social Welfare and Charity Foundation held a grand "Golden Diamond Wedding, Holding Hands Forever - Dreams Come True Activity" at Zhongzheng hall of National Cheng Kung University. During the activity, 100 elderly couples, led by OPEN-chan, six pairs of flower girls, Uni-Lions professional baseball stars and UG groomsmen and bridesmaids, walked hand in hand on the red carpet to receive a congratulatory plaque from the directorate general of the Foundation. The activity attracted about 2,000 guests and their families to witness their happy marriage that lasted for sixty years.

This activity is the largest public welfare event held by the Uni-President Social Welfare and Charity Foundation over the years. It has mobilized the largest number of human resource units and affiliates of the Group, including Uni-President Enterprises Corp., President Chain Store Corporation, President Securities Corporation, ScinoPharm Taiwan, Ltd., and Tait Marketing & Distribution Co., Ltd., among 14 companies, as well as 25 companies from different industries supported the event, demonstrating the warmth and unity of Taiwanese society.

100 golden diamond wedding couples who have been married for more than 58 years were commended for participating in the event with their families. The atmosphere was lively, and filled with happiness and warmth. This activity not only showed the elders' love and affection, but also set an example for young couples. Many elderly women had regrets in the 1920s and 1930s that they were unable to wear wedding dresses to get married. This event made their dreams come true. They put on white dresses with tears shining in their eyes, and their hearts were filled with joy and emotion. Through this activity, we demonstrated how Uni-President has responded to the government's care for the elderly with concrete actions, demonstrated its sense of responsibility as a social enterprise, and raised public awareness about the issue of elderly care in an aging society in Taiwan through the Group's cross-industry collaboration.



### 5.3.2 Elders & Youth Fun Carnival Charity Activities

This activity is dedicated to promoting the interaction between the elderly and schoolchildren through strenuous walking activities, aiming to allow participants to get outdoors, embrace the sun, embrace nature, and absorb positive energy. Besides being a simple and safe exercise that can be done at any time, strenuous walking is also an opportunity to promote mental health. It allows children to feel the physical differences and inconveniences of the elderly and inspires compassion and gratitude in the children. In addition, through the design of interesting challenge games and mixed team approach of young and old, the activity can stimulate children's empathy and gratitude to their elders and guide them to participate together. The children are also encouraged to get close to and respect the elderly without being afraid of them. The goal is to build a friendly society where the young and old are inclusive of each other.

The activity was held on the morning of October 21, 2023 in Hutoupi, Xinhua District, Tainan City, and was called "Elders & Youth Fun Carnival Charity Activities". The activity was attended by 10 internal and external companies including Uni-President Enterprises Corp., President Chain Store Corporation, and President Securities Corporation, etc. About 400 people in total were invited to participate in our long-term care for the elderly in rural communities, and children from supplementary classes and talent schools.





### 5.3.3 Fun Learning Experience Camp

The Uni-President Social Welfare and Charity Foundation has long been caring for schoolchildren in remote townships by sponsoring and supporting auxiliary classes for children and talented teachers in remote township schools, meal expenses, subsidies, and the provision of food and drinks.

The Uni-President Social Welfare and Charity Foundation has held Fun Learning Experience Camps since 2019. Children from the afterschool club and talent class in rural areas were invited to playgrounds and beautiful scenic spots in Taiwan. By doing this, these children enjoyed themselves and had a wonderful holiday together. In 2023, three 2-day "FUN Learning Experience Camp" activities were organized for 238 schoolchildren from 6 afterschool clubs and 4 talent classes. The activity was sponsored by Bread Division and the Group's 7 companies.



### 5.3.4 Value Conveyance Campus Seminars

To convey the value of public welfare to young students, we are dedicated to promoting the idea for young people to engage in public affairs. From 2016, we began planning seminars in various universities and colleges by inviting keynote speakers from the Group's companies to share their experience and professional knowledge with a central aim of expanding their diversified horizons. By doing so, we hope to inspire the young generation and in return they will care for society, serve the local community and contribute to society. In 2023, a total of 10 lectures were held at National Cheng Kung University, Asia University, Feng Chia University, Chung Hsing University, Sun Yat-sen University, Southern Taiwan University of Science and Technology, Kaohsiung University of Food and Beverage, National Chung Cheng University and Tainan Municipal Hospital, reaching a total of about 2,000 teachers and students, which further demonstrated our ongoing commitment to promoting youth education and philanthropic participation.



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

In 2023, we invited a total of 100 children from four auxiliary classes in rural areas to participate in "OPEN! Balloon Parade" and presented them with new clothes as Christmas gifts to fulfill the children's dreams and provide them with a joyful, creative, and unique carnival experience.

The parade combined Uni-President's MINE SHINE and A-Q and other large balloons to create a road running scene, and for the first time created an "OPEN! Happy Park" to provide obstacle courses and training camps specifically designed for children to promote interaction with audience and convey the brand spirit. In addition, we arranged for some school children to participate in "OPEN! RUN" event on the second day, allowing the children to experience this grand and joyful celebration. Road running unites many brands of Uni-President, such as Reisui Fresh Milk, Da Bu Tie, Ke Shue Mian, UNI Bread, New Feeling, ChenGuang, UNI Sunshine, Proker and other brands to jointly participate in the event. Through these activities, the positive interaction between Uni-President and the public is established, further enhancing the brand image and favorability.



### 5.3.6 Directed by Wei Te-Sheng - Reservation for three movie charity screenings of "BIG"

The Foundation organized three "BIG Charity Movie Booking" events in Tainan, Kaohsiung, and Pingtung, and invited 200 school children to participate in each event. The famous director Wei Te-Sheng personally came to express his gratitude and showed his support for the event. The film screening focused on children fighting cancer. Through the director's humanistic perspective, he has created a meaningful medical-themed movie. This film attempts to tell the stories of mutual support and bravery against disease through the youthful perspective of children, hoping to draw more attention to the issue of childhood cancer and raise awareness of the rights of disadvantaged children.



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

By utilizing group resources, Uni-President cooperates with local government units on relevant stimulation packages; by utilizing social influence as a group, Uni-President has made available a substantial quantity of useful materials and promotional tools to energize the regional economy and raise the number of travelers to Taiwan.

Group's participation in activities	Details
2023 Taiwan Lantern Festival in Taipei	In support of the Taiwan Lantern Festival, Uni-President provided 250 boxes of MINE SHINE green tea for use in the event. In addition, it cooperated with President Chain Store Corporation, Uni-Wonder Corporation (Starbucks), Mister Donut, and Uni-President Department Store Taipei to provide a variety of materials and joint publicity, and took practical actions to become the official sponsoring partner of "2023 Taiwan Lantern Festival".
U12 Junior World Baseball Championships	The 7th WBSC World Cup Little League Championship was held in Tainan City from July 28 to August 6, 2023. Uni-President enthusiastically participated this time with brands such as MINE SHINE, Uni-President Soya Milk, and UNI Crispy Noodles, allowing young players and spectators from all over the world feel the joy brought by the World Cup.
National Games	The 2023 National Games was held in Tainan from October 21 to 26. H2O pure water of Uni-President has become the designated water for the conference. Ke Shue Mian, President Chain Store Corporation used the media to promote the information of National Games activities and participated in major events in Tainan.
OPEN! Big Balloon Parade	Uni-President's MINE SHINE and A-Q were presented with large balloons. MINE SHINE took "Wheat to the Future" as the theme, turning time avenue into MINE SHINE paradise, and specially built a "MINE SHINE Paradise" made of building blocks to lead the audience of time avenue to march towards the future together with the courage to move forward! The arrival of the Ah Q mascot and a student dance troupe added vitality to Kaohsiung's Time Avenue.
OPEN! RUN	Brands under Uni-President, such as ReiSui Fresh Milk, Da Bu Tie, Ke Shue Mian, UNI Bread, New Feeling, ChenGuang, UNI Sunshine and Proker, participated enthusiastically in the event. On-site brand booths held activities such as games and sample distribution. We also made good use of the internet to encourage the public to take pictures and upload them to increase the event's exposure. At the same time, a prize-winning quiz was held on the main stage of the event to interact with the audience and the crowd. After the game, gift bags containing sponsored brand products were provided for participants to enjoy.
Tainan & Kaohsiung New Year's Eve Concert	Every year, Uni-President takes part in the New Year's Eve events organized by the Tainan City Government. The 2024 Tainan New Year's Eve Party, UNI Sunshine interacted with the crowd through brand advertising and provides UNI Sunshine sugar-free soy milk for the organizers. The 2024 Kaohsiung New Year's Eve Party was held on the avenue in front of Dream Mall. Uni-President Group also enthusiastically participated in this event together with brands such as MINE SHINE, UNI Bread, Amelie's Bagel, Uni-Noodles House of Little Moments, Reisui Fresh Milk, and UNI Sunshine.
2024 Taiwan Lantern Festival in Tainan	The "2024 Taiwan Lantern Festival" returns to Tainan after 16 years and is the first large-scale tourism event to welcome Tainan 400. Uni-President Group sponsored physical materials and marketing promotions to participate in the event and help in lighting up the first event, and became the official sponsor and partner of "2024 Taiwan Lantern Festival". Two brands of ReiSui Fresh Milk and AB+ Yogurt from Uni-President also participated in the exhibition with large lamp sockets in the Anping Lighting District.



## About This Report

(GRI 2-2、2-3、2-4)

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

## Reporting period, boundary and scope

The main period of the published data in this report is from January 1, 2023 to December 31, 2023, with part of the data tracing back to related performances before 2023. The scope of this report is mainly focused on Uni-President's businesses in Taiwan, including the five general plants in Yungkang, Xinshih, Taichung, Yangmei, and Chungli, and Hukou park. During the period of this report, there was no significant change in the company's scale, structure or ownership, with no material impacts on the status of the report.

Sustainability aspect	Reporting boundary
Economic	Yungkang General Plant, Xinshih General Plant, Taichung General Plant, Yangmei General Plant, Chungli General Plant, and Hukou Park
Environmental	Yungkang General Plant, Xinshih General Plant, Taichung General Plant, Yangmei General Plant, Chungli General Plant, and Hukou Park
Social	Yungkang General Plant, Xinshih General Plant, Taichung General Plant, Yangmei General Plant, Chungli General Plant, and Hukou Park

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

## Report Management Systems

### Internal Audit

The content of this report was reviewed by the relevant department heads to ensure the accuracy of information. In addition, each group convener of the ESG Committee also reviews the relevant chapters to ensure the integrity and accuracy of various information. Finally, this report was submitted to the Board of Directors for review and approval.

### External Assurance

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

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

### Publication

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

- Current version: Released in August 2024
- Previous version: Released in July 2023

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

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



PCSC





Ton Yi Industrial





Tait





ScinoPharm





# Appendix



## Appendix I – ESG Information

### ■ TFDA- and TAF-Certified Laboratories

✓ The Food Safety Laboratory and the QC Laboratories have obtained certification from the Taiwan Accreditation Foundation (TAF) and the Taiwan Food and Drug Administration (TFDA) in 2023

	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 <sup>Note 2</sup>	TAF-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>• β2-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 – 7 items</li> <li>• Nitrofurans metabolites – 5 items</li> </ul>	<ul style="list-style-type: none"> <li>• Pesticides – 410 items</li> <li>• Antibiotics and their metabolites – 16 items</li> <li>• Anticoccidial drugs – 5 items</li> <li>• Animal drugs – 48 items</li> <li>• Dimethyldithiocarbamate – 1 item</li> <li>• Malachite Green, Crystal Violet and their Metabolites: 2 items</li> </ul>	Heavy metals – 8 items (Applicable to environmental water)
QC Laboratory (Yungkang/ Xinshih/ Chungli/ 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> </ul>	<ul style="list-style-type: none"> <li>• Microorganisms – 40 items</li> <li>• General ingredients – 19 items</li> <li>• Preservatives – 17 items</li> <li>• Heavy metals – 1 item</li> <li>• staphylococcal enterotoxins-1 item</li> </ul>		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: There were no new TFDA certification items for our laboratories in 2023. Among them, the number of solid materials evaluated and inspected by the quality control laboratory is low, so the application for TFDA solid materials certification project has been stopped.

Note 3: New TAF certification items were added for each laboratory in 2023, adding 2 items for salmonella, 1 item for milk fat, 1 item for staphylococcus aureus, 1 item for listeria monocytogenes, and 1 item for staphylococcus aureus enterotoxin testing program certification.

Appendix I ESG Information

Appendix II GRI Standards Content Index

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

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

Appendix V Greenhouse Gas Inventory and Verification Status

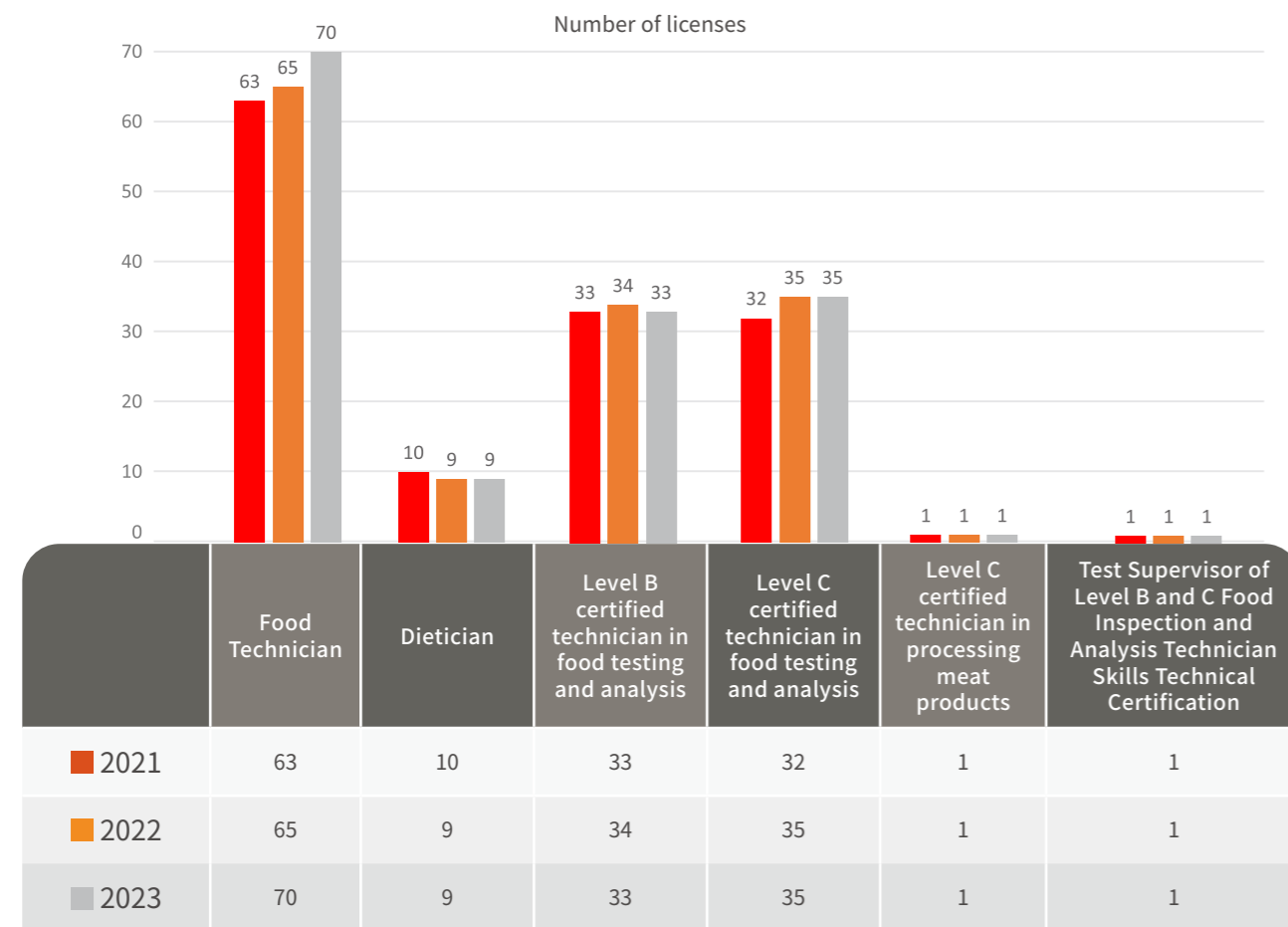
Appendix VI Human Rights and Children's Rights

Appendix VII 2023 Assurance Item Summary

Appendix VIII Limited Assurance Report Issued by the Accountant

■ Food Safety-related Certificates and Licenses

Professional Licenses and Certificates for the Past Three Years



■ Latest Verification of the Management System of Each Plant

Certification	Plant	Date of Acquisition of the Certification and its Validity
ISO 14001 : 2015	Yungkang General Plant	2022/12/24~2025/12/23
	Xinshih General Plant	2023/12/26~2026/12/11
	Taichung General Plant	2022/12/24~2025/12/23
	Yangmei General Plant	2021/12/15~2024/12/14
	Chungli General Plant	2023/01/22~2025/02/04
	Hukou Park	2023/02/06~2026/02/05
ISO 22000 : 2005	In 2023, 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 2023

✓ 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)	2026/12/20
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	
	Yungkang General Plant 1	Dried uncooked noodles	2025/05/05

✓ Hukou Park :

Certification	Corresponding General Plants	Chinese Certificate/Translation	Certificate Validity
FSSC 22000	Yungkang General Plant 2	Instant noodles (including in bags/bowls, seasonings/sauces in bags)	2026/04/05
	Chungli General Plant	Toast and sandwich toast	2026/04/05
	Yangmei General Plant	Edible ice cubes	2026/04/05



## ✓ 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	
	Refrigerated/frozen cooked ham in plastic bags	
	Frozen cooked hot dog in plastic bags	2026/03/16
	Frozen dumplings	
	Frozen cooked meatballs	
	Refrigerated cooked dumplings and buns	2026/03/15
Ice cubes in plastic bags		
Slushy in plastic cups		
Popsicles in plastic packaging		
Ice cream in cups and tubs		

## ✓ Yangmei General Plant :

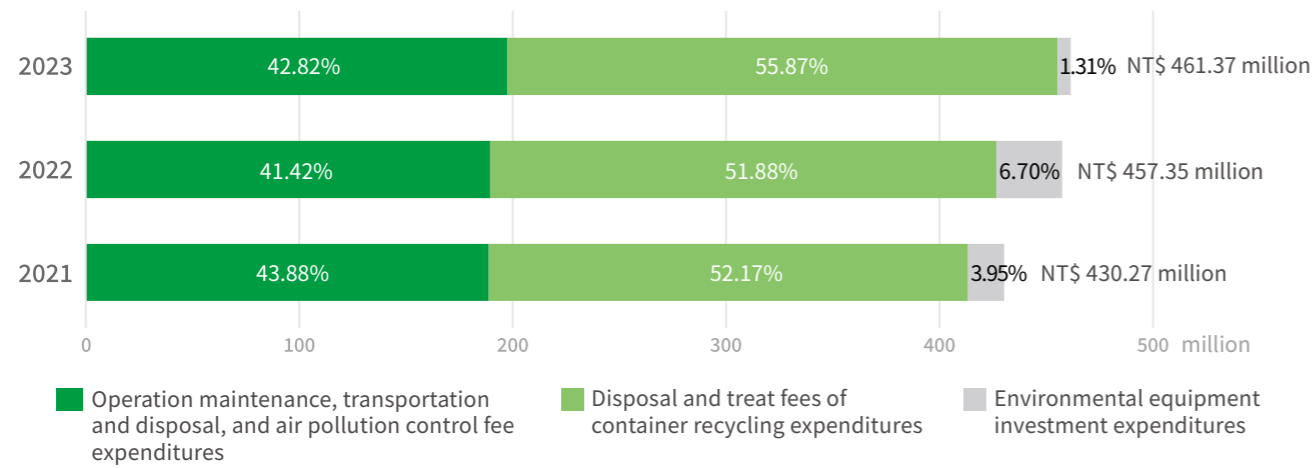
Certification	Chinese Certificate/Translation	Certificate Validity
FSSC 22000	Refrigerated milk, flavored milk in cartons	2024/04/18
	Refrigerated fresh milk, flavored milk and fermented milk in PE bottles	
	Refrigerated yogurt, flavored milk in PP cups	
	Refrigerated non-alcoholic (non-carbonated) beverages 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 <sup>Note</sup>	2024/07/02

Note: Plants that make edible ice cubes are Hukou Ice Cube Plant (2023/04/05) and Wugu Ice Cube Plant (2024/07/02)

## ✓ Chungli General Plant :

Certification	Chinese Certificate/Translation	Certificate Validity
FSSC 22000	Preservable bread, baked cake (vanilla cake and sponge cake), croissants, pancakes and steamed cake	2027/01/08
	Frozen cakes (cheesecake) and frozen croissant sandwiches	
	Frozen doughs	2024/01/23
	Preservable bread and loaf	

### Environmental Expenditures for the Past 3 Years



### Energy Consumption

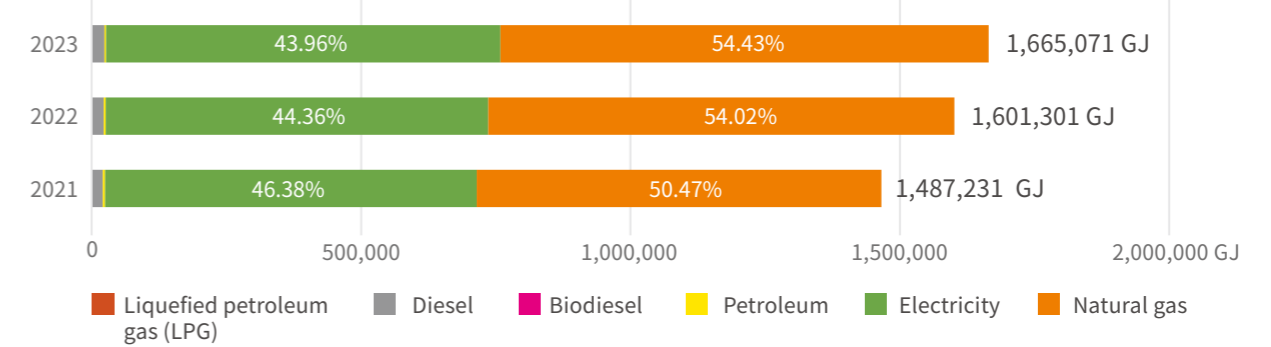
Item	Subitem	Unit	2021	2022	2023
Non-renewable energy use	Electricity	thousand kWh	191,533	197,250	203,274
	Fuel oil	Kiloliter	540	0	0
	Diesel		554	633	665
	Biodiesel		0	0	0
	Petroleum		141	106	98
	Liquefied petroleum gas (LPG)		4	10	11
	Natural gas (NG)		thousand m <sup>3</sup>	20,644	23,687
Self-generating green power (Self-use)	Solar PC power generation	kWh	7,064	8,029	6,222
	Wind power		71	74.1	77
	Biogas power generation		0	88,280	0
Self-generating green power (Bulk sales)	Solar PC power generation	0	0	104,644	
	Biogas power generation	0	0	541,088	

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 Yung kang General Plant (Yung kang Feed Factory No. 1, Yung kang 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.
- In 2023, some of the solar photovoltaic power generation and biogas power generation were turned from self-use to bulk sales, so the energy consumption data fluctuated significantly.



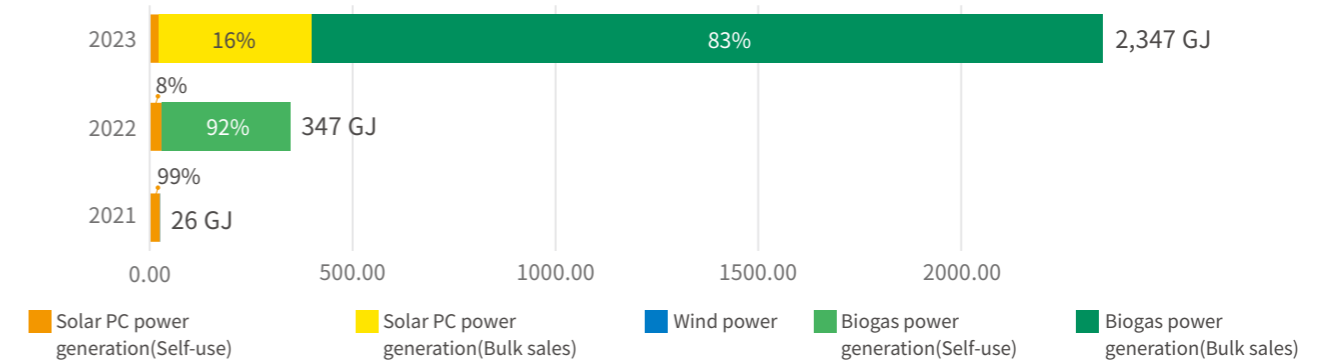
### Non-renewable Energy Consumption (GJ)



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 0.00004187 GJ (billion joules).

### Renewable Energy Generation



Note:

- In 2023, some of the solar photovoltaic power generation and biogas power generation were turned from self-use to bulk sales, so the energy consumption data fluctuated significantly.
- 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 0.00004187 GJ (billion joules).

### GHG Emission Data for the Past 3 Years

Item	Unit	2021	2022	2023
Scope 1 (Direct emissions)	Metric tons CO <sub>2</sub> e/year	58,384	64,793	64,903
Scope 2 (Indirect emissions_ Purchased electricity + Energy)		96,160	100,999	104,018
Scope 3 (Indirect emissions_other)		1,391,235	1,430,612	1,398,218
Total GHG emissions		1,545,779	1,596,404	1,567,139
Scope 1 & Scope 2 GHG emission intensity	Metric tons CO <sub>2</sub> e/\$10 million	36.25	35.52	34.76
Scope 3 GHG emission intensity		326.37	306.47	287.76

Note: Scope 3 (indirect emissions\_other) greenhouse gas emissions include:

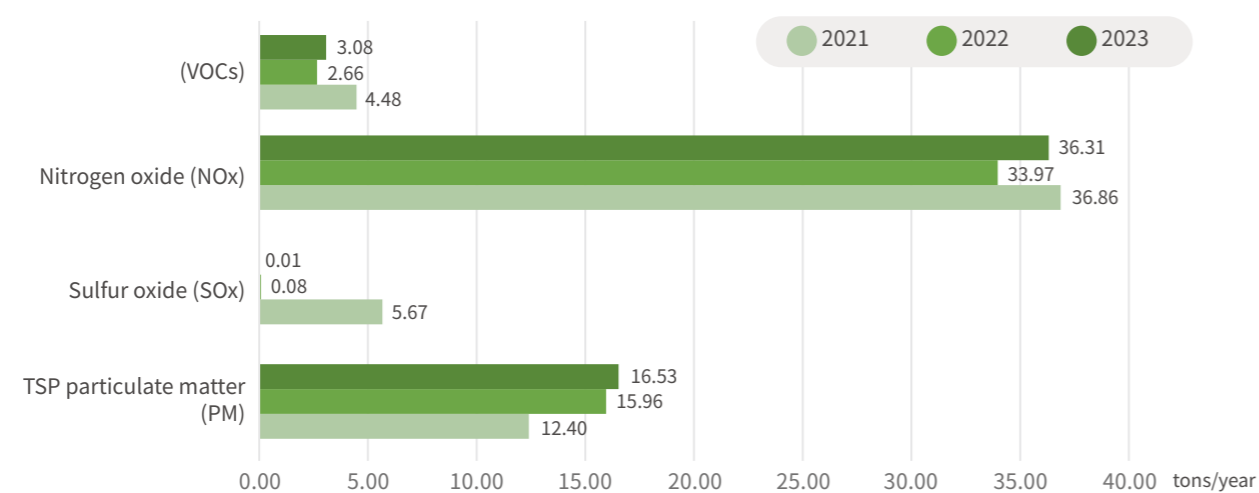
- Category 3: Upstream transportation and distribution, downstream transportation and distribution, employee commuting, business trip
- Category 4: Purchased goods, disposal of solid and liquid waste
- Category 5: Downstream leasing assets and investments

Water Consumption Resources for the Past 3 Years

Item	Subitem	Unit	2021	2022	2023
Water withdrawal	Surface water (spring water)	million liters	140	166	186
	Surface water (canal water/reservoir water)		370	199	308
	Groundwater (well water)		62	157	134
	Third-party water (tap water)		3,661	3,676	3,690
	Total water withdrawal		4,233	4,198	4,318
	Water withdrawal intensity	million liters/\$10 million	0.99	0.90	0.89
Water discharge volume	Wastewater discharge covering Yung kang Plant, Xinshih Plant, Taichung Plant, Yangmei Plant, Chungli Plant, and Hukou Park	million liters	3,228	3,114	3,175
Water discharge quality	Average COD concentration	mg/L	29.62	31.46	42.11
	BOD		5.55	5.47	8.06
	COD equivalent reduction	Thousand tons	5.95	5.99	6.67
	Average COD equivalent reduction	%	98.42	98.21	97.96

- Note :
- All water types are fresh water ( ≤ 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 and Xinshih general plants 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 million liters of water = 1 thousand cubic meters 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

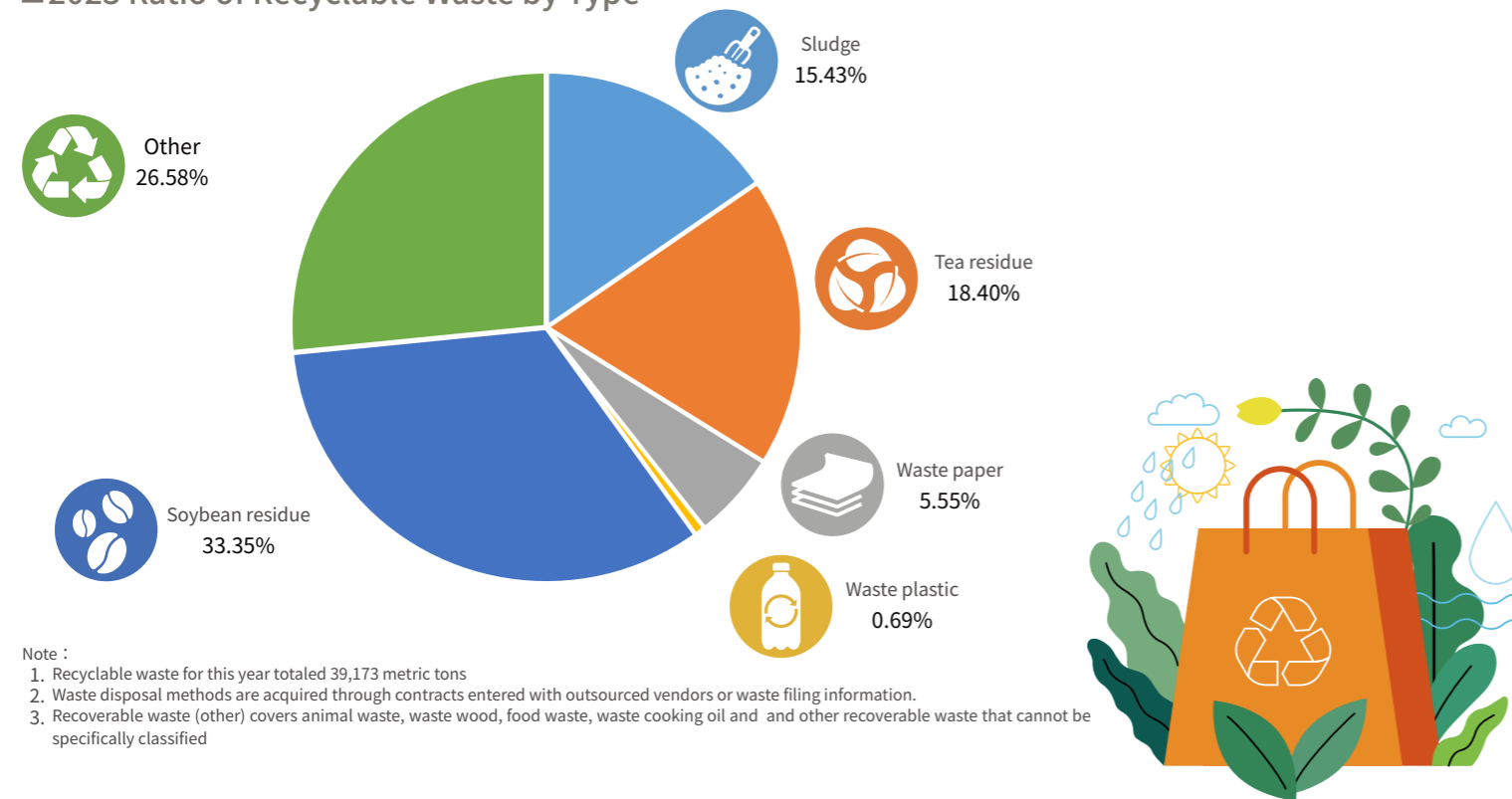
Waste Generated and Disposed of for the Past 3 Years

Item	Subitem	Treatment method	Unit	2021	2022	2023
Non-hazardous waste volume	General waste	Incineration (including energy recovery)	Metric tons	1,554	1,643	1,784
	Recyclable waste (sludge)	Reused into compost		5,887	5,837	6,043
	Recyclable waste (tea residue)	Reused into compost		6,698	6,592	7,208
	Recyclable waste (wastepaper)	Recycling		1,927	1,971	2,174
	Recyclable waste (waste plastic)	Recycling		182	196	271
	Recyclable waste (soybean residue)	Reused into feed		9,881	10,463	13,065
	Recyclable waste (other)	Composting, reuse of raw materials, recycling		9,622	9,702	10,412
Hazardous waste volume	Organic Experimental Waste Liquid and Organophosphorous Pesticides	Incineration (including energy recovery)		3.00	2.26	2.44
Waste intensity			Metric tons/\$10 million	8.39	7.80	8.43

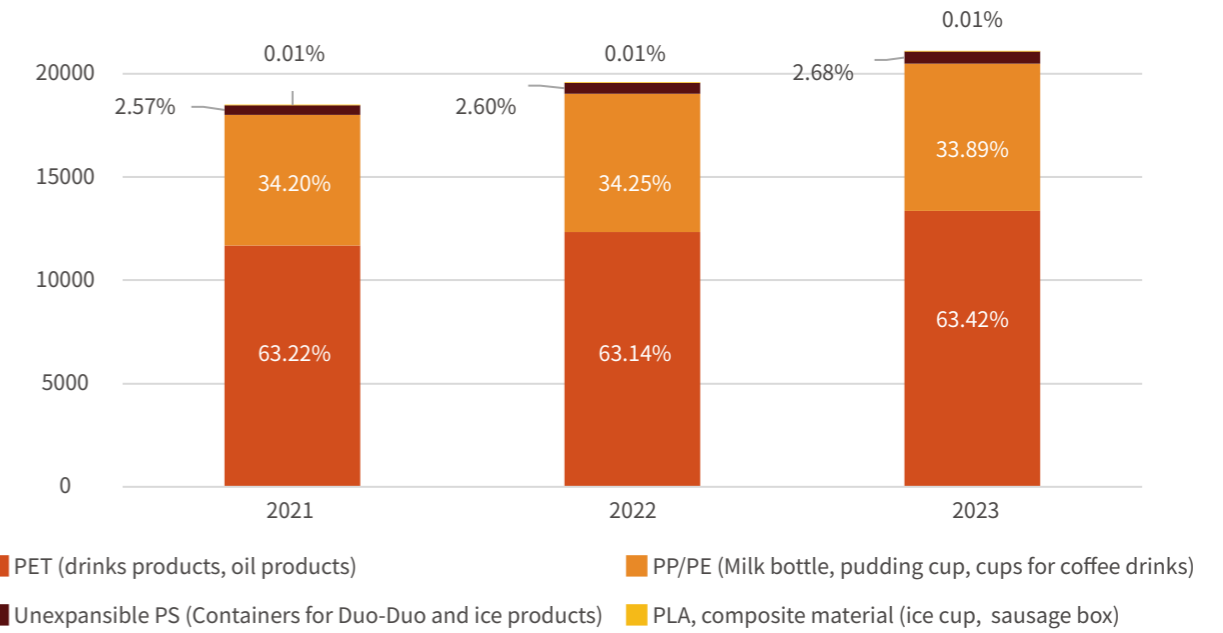
- Note:
- All waste is disposed of by an outsourced vendor.
  - Waste disposal methods are acquired through contracts entered with outsourced vendors or waste filing information
  - Sludge in recoverable waste includes organic sludge, food processing sludge; other recoverable waste covers animal waste, waste wood, food waste, waste cooking oil, and other recoverable waste that cannot be specifically classified
  - The denominator of waste intensity is the Uni-President's sales revenue for each year



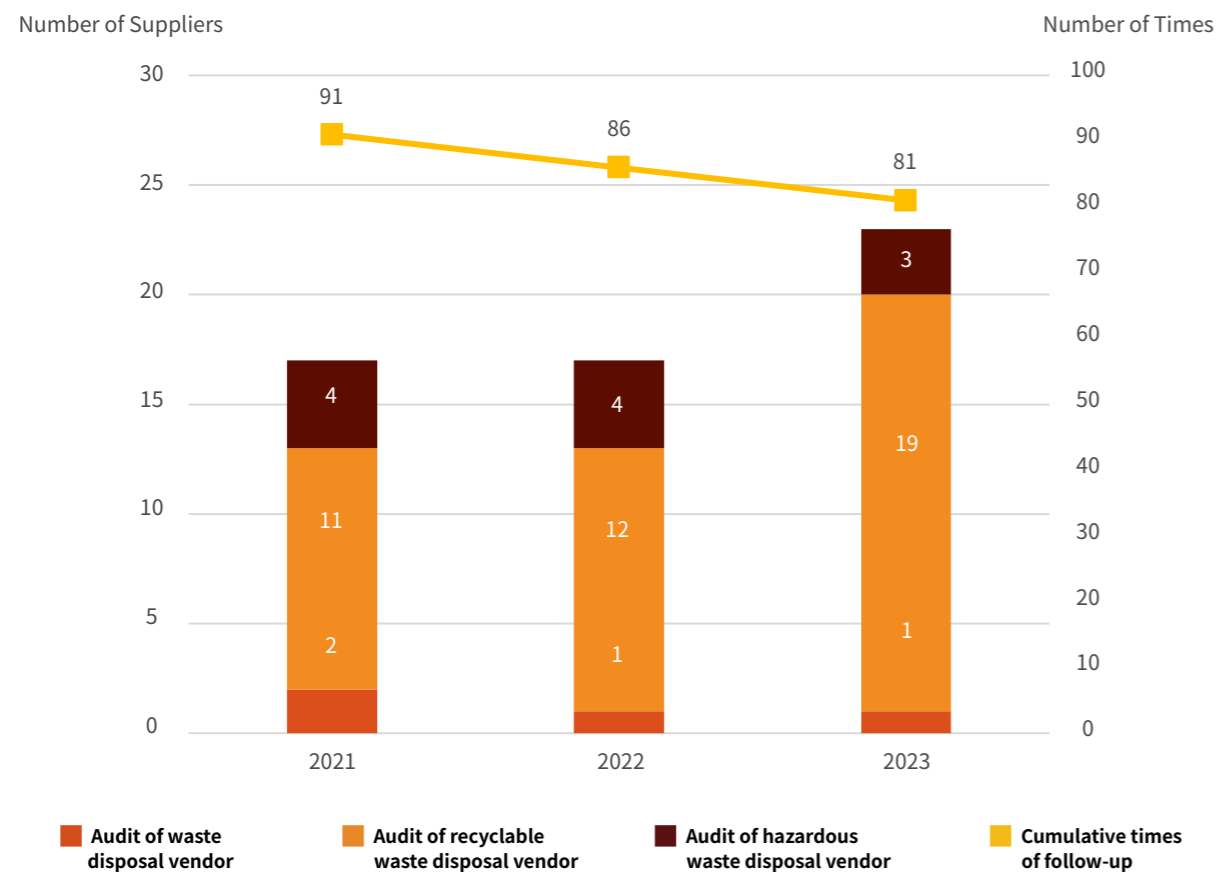
### 2023 Ratio of Recyclable Waste by Type



### Plastic Use in Products for the Past 3 Years



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



### Number of employees

#### ✓ Total Employees by Gender

	Male	Female	Number of employees
2023	3,557	2,185	5,742
2022	3,415	2,163	5,578
2021	3,343	2,118	5,461

#### ✓ Total Employees by Region

	Northern Taiwan	Central Taiwan	Southern Taiwan	Eastern Taiwan & Outlying Islands	Number of employees
2023	2,106	105	3,531	0	5,742
2022	2,054	103	3,421	0	5,578
2021	2,036	103	3,322	0	5,461



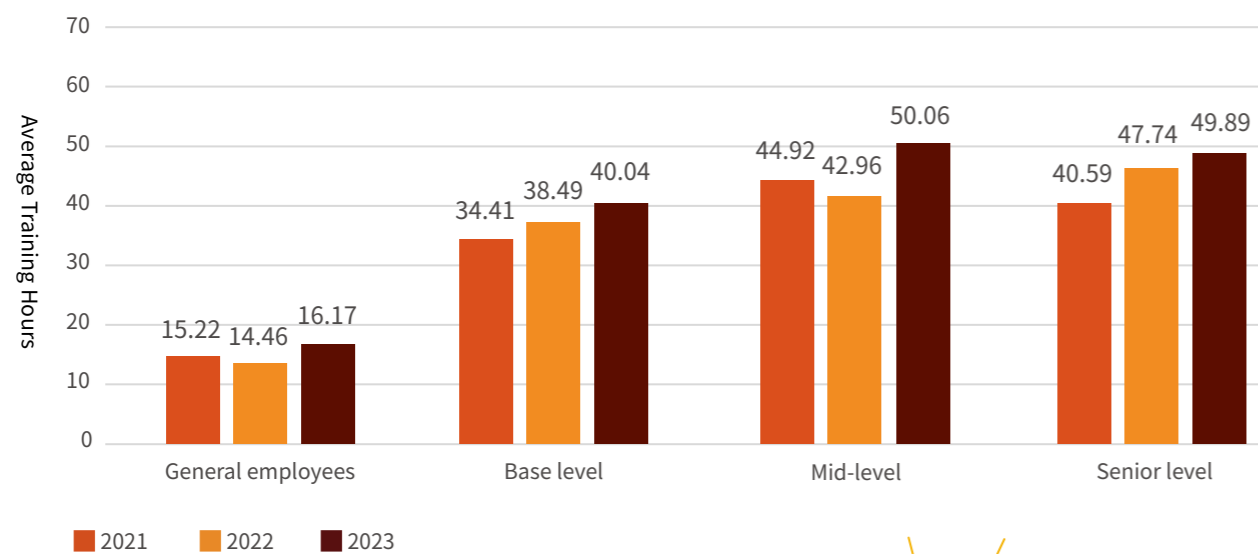


✓ Variety of contract categories

	2021	2022	2023
By fixed-term contract or permanent contract			
Permanent employee	5,407	5,528	5,713
Temporary employee	54	50	29
By working hours			
Full-time employees	5,461	5,578	5,742
Part-time employees	0	0	0
Other			
Non-guaranteed hours employee	0	0	0

■ Average Employee Training Hours for the Past 3 Years

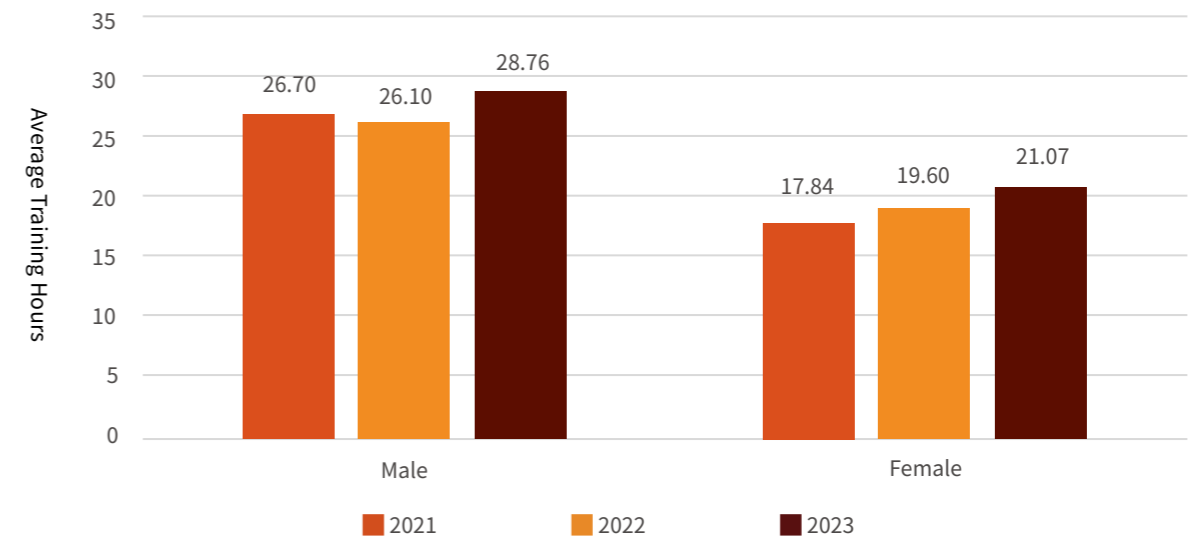
✓ By employee category



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	2021	2022	2023
Total hours worked (unit: hours)	11,544,393	12,022,452	11,713,361
Persons affected by general occupational injury <sup>Note 1</sup>	4	1	1
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)	5	1	1
Number of working days lost	546	305	21
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 injury frequency rate) <sup>Note 5</sup>	0.43	0.08	0.08
Disabling injury frequency rate of the food and feed manufacturing industry <sup>Note 8</sup>	3.27	2.64	2.98 <sup>Note 9</sup>
Ratio of number of working days lost (Disabling injury severity rate) <sup>Note 6</sup>	47	25	1
Disabling injury severity rate of the food and feed manufacturing industry <sup>Note 8</sup>	67	125	113 <sup>Note 9</sup>
Frequency-severity indicator <sup>Note 7</sup>	0.14	0.04	0.00
Frequency-severity indicator of the food and feed manufacturing industry <sup>Note 8</sup>	0.47	0.57	0.58 <sup>Note 9</sup>

Occupational Safety and Health Statistics for Workers	2021	2022	2023
Total hours worked (unit: hours)	12,351,226	12,822,077	12,540,754
Persons affected by general occupational injury <sup>Note 1</sup>	4	1	1
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)	5	1	1
Number of working days lost	546	305	21
Deaths caused by occupational injuries <sup>Note 3</sup>	-	-	-
Rate of severe occupational injuries <sup>Note 4</sup>	0.08	-	-
Rate of recordable occupational injuries (Disabling injury frequency rate) <sup>Note 5</sup>	0.40	0.07	0.07
Disabling injury frequency rate of the food and feed manufacturing industry <sup>Note 8</sup>	3.27	2.64	2.98 <sup>Note 9</sup>
Ratio of number of working days lost (Disabling injury severity rate) <sup>Note 6</sup>	44	23	1
Disabling injury severity rate of the food and feed manufacturing industry <sup>Note 8</sup>	67	125	113 <sup>Note 9</sup>
Frequency-severity indicator <sup>Note 7</sup>	0.13	0.04	0.00
Frequency-severity indicator of the food and feed manufacturing industry <sup>Note 8</sup>	0.47	0.57	0.58 <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 : Ratio of number of working days lost (Disabling injury severity rate) = Lost days\*1,000,000/total hours worked.  
 Note 7 : Frequency-severity indicator (FSI) = √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 : The source of data was from "Total Injury Index of Each Sector for the Previous Three Years" published by the Occupational Safety and Health Administration, Ministry of Labor on February 1, 2024.



## Appendix II GRI Standards 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, 2023 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	<a href="#">27</a> 、 <a href="#">28</a> About Uni-President	
	GRI 2-2	Entities included in the organization's sustainability reporting	<a href="#">146</a> About This Report	
	GRI 2-3	Reporting period, frequency and contact point	<a href="#">146</a> 、 <a href="#">147</a> About This Report	
	GRI 2-4	Restatements of information	NA Previous information not been re-edited	
	GRI 2-5	External assurance	<a href="#">180</a> Appendix VIII Limited Assurance Report Issued by the Accountant	
	Activities and workers			
	GRI 2-6	Activities, value chain and other business relationships	<a href="#">27</a> 、 <a href="#">28</a> 、 <a href="#">30</a> 、 <a href="#">58</a> About Uni-President 2.3 Supplier management	
	GRI 2-7	Employees	<a href="#">111</a> 、 <a href="#">159</a> 、 <a href="#">160</a> 4.1 Talent Development Management Appendix I ESG Information	
GRI 2-8	Workers who are not employees	<a href="#">112</a> 4.1 Talent Development Management		
Governance				
GRI 2-9	Governance structure and composition	<a href="#">33-36</a> 1.2 Implementation of Corporate Governance		
GRI 2-10	Nomination and selection of the highest governance body	<a href="#">33</a> 、 <a href="#">35</a> 1.2 Implementation of Corporate Governance		
GRI 2-11	Chair of the highest governance body	<a href="#">33</a> 1.2 Implementation of Corporate Governance		
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	<a href="#">09</a> ESG Committee		
GRI 2-13	Delegation of responsibility for managing impacts	<a href="#">09</a> ESG Committee		
GRI 2-14	Role of the highest governance body in sustainability reporting	<a href="#">09</a> ESG Committee		
GRI 2-15	Conflicts of interest	<a href="#">36</a> 1.2 Implementation of Corporate Governance <sup>Note</sup>		

Note: For details about conflict of interest facing directors, please refer the Company's 2023 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 2023 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 2-16	Communication of critical concerns	<a href="#">09</a>	ESG Committee
GRI 2-17	Collective knowledge of the highest governance body	<a href="#">33</a>	1.2 Implementation of Corporate Governance
GRI 2-18	Evaluation of the performance of the highest governance body	<a href="#">34</a>	1.2 Implementation of Corporate Governance
GRI 2-19	Remuneration policies	<a href="#">35</a>	1.2 Implementation of Corporate Governance
GRI 2-20	Process to determine remuneration	<a href="#">35</a>	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	<a href="#">04-05</a>	Message from Management
GRI 2-23	Policy commitments	<a href="#">32</a> 、 <a href="#">39-45</a>	1.1 Transparent and Ethical Enterprise Commitment 1.5 Risk Management Control
GRI 2-24	Embedding policy commitments	<a href="#">32</a> 、 <a href="#">47</a> 、 <a href="#">80-81</a> 、 <a href="#">119</a>	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	<a href="#">32</a> 、 <a href="#">47</a> 、 <a href="#">77-78</a> 、 <a href="#">80-81</a> 、 <a href="#">119</a>	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	<a href="#">19-21</a>	Stakeholder engagement
GRI 2-27	Compliance with laws and regulations concerns	<a href="#">38</a>	1.4 Strict regulatory compliance
GRI 2-28	Membership associations	<a href="#">30</a>	About Uni-President
Stakeholder engagement			
GRI 2-29	Approach to stakeholder engagement	<a href="#">19-21</a>	Stakeholder engagement Material Topic Analysis and Response
GRI 2-30	Collective bargaining agreements	<a href="#">117-118</a>	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	<a href="#">10</a>	Material Topic Analysis and Response
	GRI 3-2	List of material topics	<a href="#">16-17</a>	Material Topic Analysis and Response
Food Safety				
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	<a href="#">47</a>	2.1 Bring Assuring Dining Experience and Food Safety: A Chronological Review
GRI 416: Customer Health and Safety 2016	GRI 416-1	Assessment of the health and safety impacts of product and service categories	<a href="#">49-57</a>	2.2 Food Safety Management
	GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	<a href="#">47-48</a>	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	<a href="#">32</a>	1.1 Transparent and Ethical Enterprise Commitment
GRI 205: Anti-corruption 2016	GRI 205-2	Communication and training about anti-corruption policies and procedures	<a href="#">37</a>	1.3 Insist on Ethical Management
Operational environment management				
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	<a href="#">80</a>	3.1 Environmental Management Responsibility
GRI 302: Energy 2016	GRI 302-1	Energy consumption within the organization	<a href="#">94</a> 、 <a href="#">154</a>	3.2 Climate Change and Energy Management Appendix I ESG Information
	GRI 302-2	Energy consumption outside of the organization	<a href="#">94</a> 、 <a href="#">154</a>	3.2 Climate Change and Energy Management Appendix I ESG Information
	GRI 302-3	Energy intensity	<a href="#">81</a>	3.1 Environmental Management Responsibility
	GRI 302-4	Reduction of energy consumption	<a href="#">94</a> 、 <a href="#">154</a>	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	<a href="#">99</a>	3.3 Water Resources Management
	GRI 303-2	Management of water discharge-related impacts	<a href="#">99-104</a>	3.3 Water Resources Management

Topic	Disclosure		Page	Corresponding Section and Notes
Material Topics				
Operational environment management				
GRI 303: Water and Effluents 2018	GRI 303-3	Water withdrawal	<a href="#">102</a> 、 <a href="#">156</a>	3.3 Water Resources Management Appendix I ESG Information
	GRI 303-4	Water discharge	<a href="#">102-104</a> 、 <a href="#">156</a>	3.3 Water Resources Management Appendix I ESG Information
	GRI 303-5	Water consumption	<a href="#">102</a>	3.3 Water Resources Management
GRI 305: Emissions 2016	GRI 305-1	Direct (Scope 1) GHG emissions	<a href="#">95-96</a> 、 <a href="#">155</a>	3.2 Climate Change and Energy Management Appendix I ESG Information
	GRI 305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">95-96</a> 、 <a href="#">155</a>	3.2 Climate Change and Energy Management Appendix I ESG Information
	GRI 305-3	Other indirect (Scope 3) GHG emissions	<a href="#">95-96</a> 、 <a href="#">155</a>	3.2 Climate Change and Energy Management Appendix I ESG Information
	GRI 305-4	GHG emissions intensity	<a href="#">95</a> 、 <a href="#">155</a>	3.2 Climate Change and Energy Management Appendix I ESG Information
	GRI 305-5	Reduction of GHG emissions	<a href="#">97-98</a> 、 <a href="#">155</a>	3.2 Climate Change and Energy Management Appendix I ESG Information
	GRI 305-7	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	<a href="#">105</a> 、 <a href="#">156</a>	3.4 Pollution prevention and management Appendix I ESG Information
	GRI 306: Waste 2020	GRI 306-1	Waste generation and significant waste-related impacts	<a href="#">105-107</a>
GRI 306-2		Management of significant waste-related impacts	<a href="#">105-107</a> 、 <a href="#">157-158</a>	3.4 Pollution prevention and management Appendix I ESG Information
GRI 306-3		Waste generated	<a href="#">105-106</a> 、 <a href="#">157</a>	3.4 Pollution prevention and management Appendix I ESG Information
GRI 306-4		Waste diverted from disposal	<a href="#">105-106</a> 、 <a href="#">157-158</a>	3.4 Pollution prevention and management Appendix I ESG Information
GRI 306-5		Waste directed to disposal	<a href="#">105-106</a> 、 <a href="#">157-158</a>	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	<a href="#">81</a>	3.1 Environmental Management Responsibility
Occupational health and safety				
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	<a href="#">119</a>	4.2. Occupational health and safety
GRI 403: Occupational Health and Safety 2018	GRI 403-1	Occupational health and safety management system	<a href="#">121</a>	4.2. Occupational health and safety
	GRI 403-2	Hazard identification, risk assessment, and incident investigation	<a href="#">123-125</a>	4.2. Occupational health and safety
	GRI 403-3	Occupational health services	<a href="#">127-128</a>	4.2. Occupational health and safety
	GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	<a href="#">121</a>	4.2. Occupational health and safety
	GRI 403-5	Worker training on occupational health and safety	<a href="#">126</a>	4.2. Occupational health and safety
	GRI 403-6	Promotion of worker health	<a href="#">129-130</a>	4.2. Occupational health and safety
	GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<a href="#">124</a>	4.2. Occupational health and safety
	GRI 403-8	Workers covered by an occupational health and safety management system	<a href="#">121</a>	4.2. Occupational health and safety
	GRI 403-9	Work-related injuries	<a href="#">125</a> 、 <a href="#">161-162</a>	4.2. Occupational health and safety Appendix I ESG Information
	GRI 403-10	Work-related ill health	NA	In 2023, 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	<a href="#">29</a>	About Uni-President
	GRI 201-2	Financial implications and other risks and opportunities due to climate change	<a href="#">90-93</a>	3.2 Climate Change and Energy Management
GRI 301: Materials 2016	GRI 301-1	Materials used by weight or volume	<a href="#">88</a> 、 <a href="#">107-108</a>	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	<a href="#">58-64</a>	2.3 Supplier Management
GRI 401: Employment 2016	GRI 401-1	New employee hires and employee turnover	<a href="#">112-113</a>	4.1 Talent Development Management
	GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<a href="#">116-117</a>	4.1 Talent Development Management
GRI 404: Training and Education 2016	GRI 404-1	Average hours of training per year per employee	<a href="#">115</a> 、 <a href="#">160-161</a>	4.1 Talent Development Management Appendix I ESG Information
	GRI 404-2	Programs for upgrading employee skills and transition assistance programs	<a href="#">114-116</a>	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	<a href="#">33</a> 、 <a href="#">111</a> 、 <a href="#">159-160</a>	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	<a href="#">134-145</a>	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	<a href="#">58-64</a>	2.3 Supplier Management
GRI 417: Marketing and Labeling 2016	GRI 417-2	Incidents of non-compliance concerning product and service information and labeling	<a href="#">76-77</a>	2.6 Responsible Marketing and Labeling
	GRI 417-3	Incidents of non-compliance concerning marketing communications	<a href="#">76-77</a>	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	<a href="#">49-56</a> 、 <a href="#">66</a>
	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	<a href="#">52-53</a>
	Item 3	The percentage of the purchasing in accordance with internationally recognized responsible production standards, categorized by standard	3.1 Environmental Management Responsibility	<a href="#">86</a>
	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	<a href="#">65</a> 、 <a href="#">151-153</a>
	Item 5	The number and percentage of suppliers audited, and the audit items and results.	2.3 Supplier management	<a href="#">60</a>
	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	<a href="#">62</a>
	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	<a href="#">54</a> 、 <a href="#">55</a> 、 <a href="#">65</a> 、 <a href="#">149</a>
	Item 8	Total energy consumption; percentage of purchased electricity; renewable energy consumption proportion	3.2 Climate Change and Energy Management Appendix I – ESG Information	<a href="#">94</a> 、 <a href="#">154</a>
	Item 9	Total water withdrawal and total water consumption	3.3 Water Resources Management Appendix I – ESG Information	<a href="#">102</a> 、 <a href="#">156</a>
	Item 10	Weight of products sold; number of production facilities	2.4 Responsible Production Management	<a href="#">65</a>

# Appendix IV

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

TTCFD-recommended disclosures	Climate-related information of TWSE/TPEX Listed companies	Corresponding Chapter	Page
<b>Governance</b>			
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.  • Preface ESG Committee • 3.2.1 Climate Risk Governance	09、 89
TCFD 1(b)	Describe management's role in assessing and managing climate-related risks and opportunities.		
<b>Strategy</b>			
TCFD 2(a)	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	• 3.2.2 Assessment, response, and management of climate risks and opportunities	90-93
TCFD 2(b)	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	• 3.2.2 Assessment, response, and management of climate risks and opportunities	90-93
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.	• Scenario analysis was not used as an evaluation tool this year, yet the Company is assessing and planning to adopt it.	NA



TTCFD-recommended disclosures	Climate-related information of TWSE/TPEX Listed companies	Corresponding Chapter	Page
<b>Risk Management</b>			
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.  • 1.5.1 Risk Management Mechanism • 3.2.1 Climate Risk Governance • 3.2.2 Assessment, response, and management of climate risks and opportunities	39-41、 89-93
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.		
<b>Metrics and Targets</b>			
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.  • Sustainable Value Chain • 3.2.2 Assessment, response, and management of climate risks and opportunities • 3.2.3 Energy Consumption and GHG Emissions Management Performance • Appendix V Greenhouse Gas Inventory and Verification Status	22-24、 89-93、 94-96、 172-173、
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.  • 3.2.2 Assessment, response, and management of climate risks and opportunities • 3.2.3 Energy Consumption and GHG Emissions Management Performance • Appendix V Greenhouse Gas Inventory and Verification Status	89-93、 94-96、 172-173、
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).  • Sustainable Value Chain • 3.2.2 Assessment, response, and management of climate risks and opportunities • 3.2.3 Energy Consumption and GHG Emissions Management Performance • Appendix V Greenhouse Gas Inventory and Verification Status	22-24、 89-93、 94-96、 172-173、
-	-	7. If internal carbon pricing is used as a planning tool, state the basis for setting the price.  • 3.2.3 Energy Consumption and GHG Emissions Management Performance	94-96

## Appendix V Greenhouse Gas Inventory and Verification Status

### Greenhouse gas inventory information

Specify the greenhouse gas emissions (metric tons CO<sub>2</sub>e), intensity (metric tons CO<sub>2</sub>e per million NTD), and data coverage scope for the last two years

Parent company	Emissions in 2023 (Metric tons CO <sub>2</sub> e)	Intensity in 2022 (Metric tons of CO <sub>2</sub> e/NT\$ 10 million)	Emissions in 2023 (Metric tons CO <sub>2</sub> e)	Intensity in 2023 (Metric tons of CO <sub>2</sub> e/NT\$ 10 million)
Scope 1	64,793	13.88	64,903	13.36
Scope 2	100,999	21.64	104,018	21.40
Scope 3	1,430,612	306.47	1,398,218	287.76
Total	1,596,404	341.99	1,567,139	322.52

The data coverage scope included Yungkang General Plant, Xinshih General Plant (including ice general plant and cold food plant), Taichung General Plant, Yangmei General Plant (including Rueifang Mineral Water Plant) and Chungli General Plant (including Madou Bread Plant), TMR, logistics warehouses, Taipei branch, Kaohsiung Office, Neihu Office, Wugu Office, and Hukou Park (including the ice cube plant).

### Greenhouse gas verification information

Provide a description of the verification conducted in the last two years, including the scope of verification, verification provider, verification standards, and verification opinion.

The Company's total greenhouse gas emissions disclosed in 2023 was 1,567,139 metric tons CO<sub>2</sub>e. The verification was conducted by the verification provider SGS Taiwan Ltd. in accordance with the ISO 14064-3 standard. The assurance opinion indicates reasonable assurance for Scopes 1 and 2, and limited assurance for Scope 3. The Company's total greenhouse gas emission disclosed in 2022 was 1,596,404 metric tons CO<sub>2</sub>e. The verification provider, SGS Taiwan Ltd., adopted ISO 14064-3 standard to verify the opinion. Scope 1 and 2 were reasonable assurance, and Scope 3 was limited assurance.

### Greenhouse gas reduction targets, strategies, and specific action plans

Describe the greenhouse gas reduction base year and data, reduction targets, strategies, and specific action plans, and the status of reduction targets achievement.

Short-term goals	Before 2025, continue to promote energy-saving projects in factories, utilizing green energy (including biogas power generation and installation of solar photovoltaics systems), with the aim of reducing GHG emissions (Scope 1 and 2) by 1.50% annually.
Medium to long-term goals	For Scope 1 and 2, GHG emissions in 2030 will decrease by 38% compared to 2005.
Short-term goal achievement status	In 2023, Scope 1 and 2 GHG emission intensity decreased by 2.14%.
Medium to long-term goal achievement status	For Scope 1 and 2, GHG emissions in 2023 decreased by 28.98% compared to 2005.

### Management Strategies

1. Organizational Operation: The governance framework for climate change issues is overseen by the Presidents through the ESG Committee, which manages relevant issues. Various functional groups under the ESG Committee manage issue governance and impact assessment. The committee reports the execution status of each functional group to the Board of Directors annually.
2. Indicator and Target Management, the environment team, the Greenhouse Gas Promotion Management Committee, and the relevant impact units corresponding to the issues plan, establish, and check the achievement of climate-related issue indicators and targets (such as energy conservation, carbon reduction, waste reduction).
3. Introduce energy conservation and carbon reduction projects to promote production plants to reduce electricity consumption by 1% per year.
4. Product carbon footprint certification.

### Specific action plans

1. Continuously strive to reduce carbon emissions by means such as increasing the installation of solar photovoltaic systems, enhancing energy usage, introducing high-efficiency energy-saving equipment, and purchasing green electricity. In 2024, an investment of NT\$85 million was made to set up a solar power generation facility in the Xinshih Logistics Park, with an expected annual electricity generation of 2,561 kWh, reducing carbon emissions by 1,304 metric tons of CO<sub>2</sub>e.
2. Implement projects including the use of clean energy (replacement of crude oil with natural gas), adopting high-efficiency lighting, high-efficiency pumps/motors, biogas power generation, heat pumps, magnetic levitation ice water chillers, air flotation blowers, variable frequency main and auxiliary machines for compressed air systems and ice water systems, waste heat recovery, process improvements, and enhancing equipment efficiency.

## 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 Nations Global Compact, and International Labour Organization, and Declaration of Fundamental Principles and Rights at Work. We also follow local laws and regulations to end all human rights violations. 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)	<a href="#">140</a> <a href="#">141</a>
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)	<a href="#">141</a>
Right to participation	5.3.3 Arrangement of Extra-curricular Activities for Rural Students -Fun Learning Experience Camp	<a href="#">144</a>
Right to protection	4.1.4 Smooth Labor-Management Communication and Employee Rights Care (Prohibition of Child Labor)	<a href="#">117</a>

## Appendix VII 2023 Assurance Item Summary

No.	Information Assured	Page	Reporting Criteria	Rules
1	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 35 food safety meetings in 2023. 1 Group food safety meeting was held on December 27, 2023 and 1 Southeast Asia food safety meeting was held on January 24, 2024.	49	In accordance with "Organizational Structure and Operating Procedures of the Food Safety Committee", the organization established, the total number of committee meetings held in 2023, and the percentage of product categories affected.  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.	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	2023 List of notifications from the Food Safety Center Rapid Alarm System (FSCRA) Number of notifications in 2023 : 365  Proportion of product category affected: 100% Number of cases requiring follow-up : 31 The above mentioned cases have been tracked and solved before December 18, 2023.	53	The total number of FSCRA notification in 2023, its tracking and completion status, as well as the percentage impact of all product categories.  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.	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	Employees can express their opinions on all company food products (100%) on the food safety hotline. In 2023, the food safety hotline did not receive any employee feedback case.	54	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 2023.  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.	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	Uni-President has established the "Rewards and Allowances for License and Certificate Acquisition," which applies to all Uni-President employees. As of December 31, 2023, a total of 149 employees obtained food safety certifications.	56	As of December 31, 2023, 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.  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.	Item 1 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".

No.	Information Assured	Page	Reporting Criteria	Rules
5	Level 2 Audits Total number of food manufacturing plants: 23 Number of on-site audited manufacturing plants: 23 Proportion between the number of on-site audited plants and affected products: 100%  Level 3 Audits • Total number of food manufacturing plants: 23 • Total number of general plants reviewed by the Technical Group: 23	66	Total number of food manufacturing Plant in 2023, and the number of food manufacturing Plant from January 1 to December 31, 2023 audited by the general plants based on the Internal Food Plant Quality Audit SOP.  The percentage has been calculated based on the total number of food manufacturing plants audited onsite divided by the total number of food manufacturing plants.	Item 1 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
6	In 2023, the Food Safety Center supervised 63 cases of food-related regulatory changes, which covers all product categories (100%). The Food Safety Center initiated 63 regulation identifications in accordance with regulatory changes. These 61 cases have been closed before January 22, 2024.	52	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 2023 and its status, and the percentage of product types affected.  The scope of the percentage is based on the collection, documentation, and communication of new or changed laws and regulations related to domestic/international products, the percentage is 100% when the scope covers all of the Uni-President's food product type.	Item 1 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
7	The Act Governing Food Safety and Sanitation and its enforcement rules promulgated by the Taiwan Food and Drug Administration (TFDA), Ministry of Health and Welfare, are the major laws and regulations applicable to Uni-President products. Please visit the TFDA website for details regarding related laws and regulations( <a href="https://www.fda.gov.tw/TC/law.aspx?cid=62">https://www.fda.gov.tw/TC/law.aspx?cid=62</a> ) .	52	The website for the announcements of food laws and regulations by the Taiwan Food and Drug Administration, Ministry of Health and Welfare.	Item 2 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
8	In 2023, we were not subject to fines due to violation of the "Act Governing Food Safety and Sanitation" or related enforcement rules, regulations, or guidelines.	53	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 2023.	Item 2 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
9	There was no product required by the competent authority <sup>Note</sup> to be removed from shelves in 2023.  <small>Note: The term "competent authority" refers to the MOHW, TFDA, or other local or central competent authorities.</small>	53	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 2023.	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 38.72% of the total procurement amount of paper packaging materials in 2023.	<a href="#">86</a>	The percentage of FSC™-certified materials procurement in the total amount of paper packaging materials procurement in 2023 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 2023, food products certified by FSSC 22000 accounted for 99.98% of Uni-President's total food products.	<a href="#">65</a>	The percentage of food production lines that passed the FSSC 22000 certification in 2023 by the third party is calculated based on the certification scope and period.  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).	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 2023" in the appendix list."	<a href="#">Appendix I</a>	The information of annual food production of plant and its FSSC 22000 certification in 2023 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 2023, 156 out of 563 food raw materials suppliers applicable to the Supplier Evaluation SOP completed the on-site evaluation, a 27.7% evaluation completion rate.	<a href="#">60</a>	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 2023. Based on Supplier Evaluation SOP, the percentage of suppliers completing onsite or video evaluation in 2023 is calculated by dividing the number of suppliers completing onsite evaluation by the total number of ingredient/material suppliers that had transactions in 2023. Note: 1. The suppliers who had business dealings with the Company in 2023 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 2023 and undergoing an on-site 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.).	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 2023, Uni-President has uploaded the Food Traceability Management System with a total of 478 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> )	<a href="#">62</a>	In 2023, 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 2023, 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).	<a href="#">62</a>	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 2023.	<a href="#">Appendix I</a>	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 2023.	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, 2023, up to 658 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.	<a href="#">54</a>	The test items and total number of items of the food safety laboratory and QC laboratory certified by TAF and TFDA in December 31, 2023.	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 2023, 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.	<a href="#">54</a>	In 2023, 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 2023: Anomaly rate for finished products: 0.10% Anomaly rate for raw materials : 0.25%	55	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 2023 to the total number of tests of finished products and raw materials performed by the Quality Control Section in 2023.	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 2023 in the report for food safety control expenses and percentage of net sales revenues in the standalone financial statements. Food safety control expenses <sup>Note</sup> : NT\$326.83 million Percentage of net sales revenue in the standalone financial statements : 0.70%  <small>Note : Food safety control expenses include laboratory expenses and external inspection fees</small>	55	The percentage of 2023 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 2023, Uni-President consumed 1,665,094 gigajoules (GJ) of energy, of which 43.96% came from purchased electricity, and 0.0014% from renewable energy.	Appendix I 、 94	Total energy consumption (GJ) in 2023, including fuel consumed and energy purchased and consumed, excluding energy sold. Non-renewable fuels consumed by the organization in 2023 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 2023 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 2023 includes purchased electricity, the figure of which comes from TPC bills. We did not sell energy in 2023.  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 2023.  The figure of consumption of natural gas and purchased electricity of 2023 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	In 2023, Uni-President's total water withdrawal amounted to 4,318 million liters <sup>Note</sup> , and the total water consumption 1,143 million liters <sup>Note</sup>  <small>Note: 1 million liters of water=1 thousand cubic meters of water.</small>	102 、 Appendix I	The total water withdrawal in 2023 (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.  Total water consumption in 2023 (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.  The figure of water withdrawal and water discharge for 2023 is net of the portion consumed by affiliates stationed in the plants; the portion was deducted in proportion to internal water meter readings.	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	In 2023, Uni-President had 24 production sites located in Yungkang General Plant, Xinshih General Plant, Taichung General Plant, Yangmei General Plant, Chungli General Plant, and Hukou Park, consisting of 23 food plants and one feed plant.  In 2023, Uni-President sold a total of 1,373,229 metric tons of products.	65	The weight of products sold in 2023 (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.  The number of production sites in 2023 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".	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 23011548 號

統一企業股份有限公司 公鑒：

本會計師受統一企業股份有限公司（以下簡稱「貴公司」）之委任，對 貴公司選定西元 2023 年度永續報告書所報導之關鍵績效指標（以下簡稱「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 2023 年度永續報告書第 174 至 179 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 146 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適用基準編製永續報告書所選定之關鍵績效指標，且設計、付諸實行及維持與所選定之關鍵績效指標編製有關之內部控制，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。

#### 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。

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#### 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。

#### 會計師之責任

本會計師之責任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」規劃及執行有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述 貴公司所選定之關鍵績效指標是否未存有重大不實表達取得有限確信，並作成有限確信之結論。

依確信準則 3000 號之規定，本有限確信案件工作包括評估 貴公司採用適用基準編製永續報告書所選定之關鍵績效指標之妥適性，評估所選定之關鍵績效指標導因於舞弊或錯誤之重大不實表達風險，依情況對所評估風險作出必要之因應，以及評估所選定之關鍵績效指標之整體表達。有關風險評估程序（包括對內部控制之瞭解）及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

本會計師對第一段所述 貴公司所選定之關鍵績效指標所執行之程序係基於專業判斷，該等程序包括查詢、對流程之觀察、文件之檢查與量化方法是否適當之評估，以及與相關紀錄之核對或調節。

基於本案件情況，本會計師於執行上述程序時：

- 已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，已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。

相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。因此，本會計師不對 貴公司所選定之關鍵績效指標在所有重大方面，是否依照適用基準編製，表示合理確信之意見。



此報告不對西元 2023 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。

**有限確信之結論**

依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述 貴公司所選定之關鍵績效指標在所有重大方面有未依照適用基準編製之情事。

**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



2024年8月8日

