

# Appendix



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Appendix IV	Task Force on Climate-Related Financial Disclosures (TCFD) and Index table of Climate-related Information of TWSE/TPEX Listed Companies	Appendix VIII	Limited Assurance Report Issued by the Accountant

## 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)

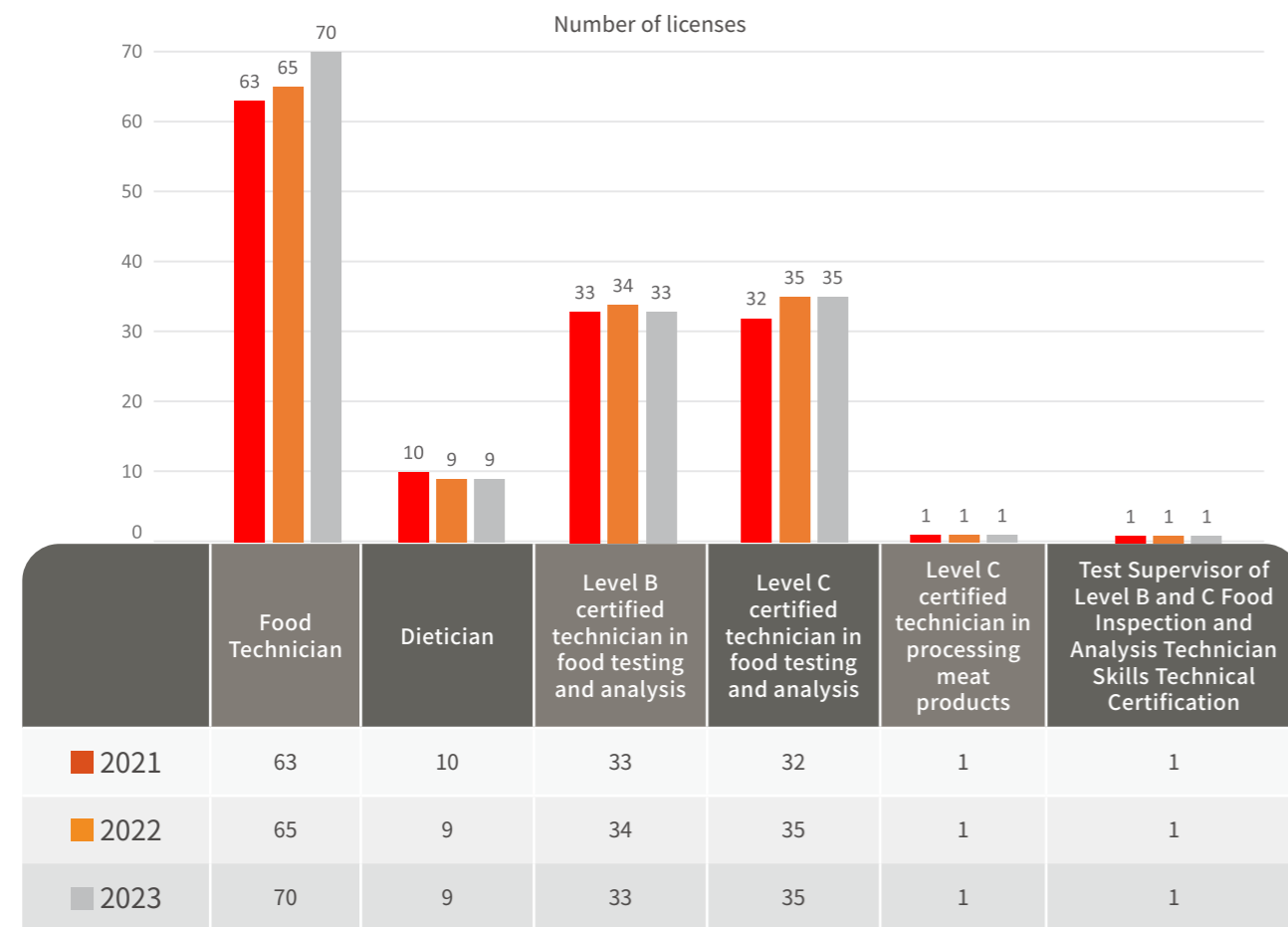
Note 1: The Food Safety Laboratory of the Food Safety Center has been certified by both the TAF and TFDA for nitrofurans metabolites and chloramphenicol. However, taking into account that TAF is more widely recognized internationally, after the TFDA certification expired in 2019, we stopped applying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

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 :

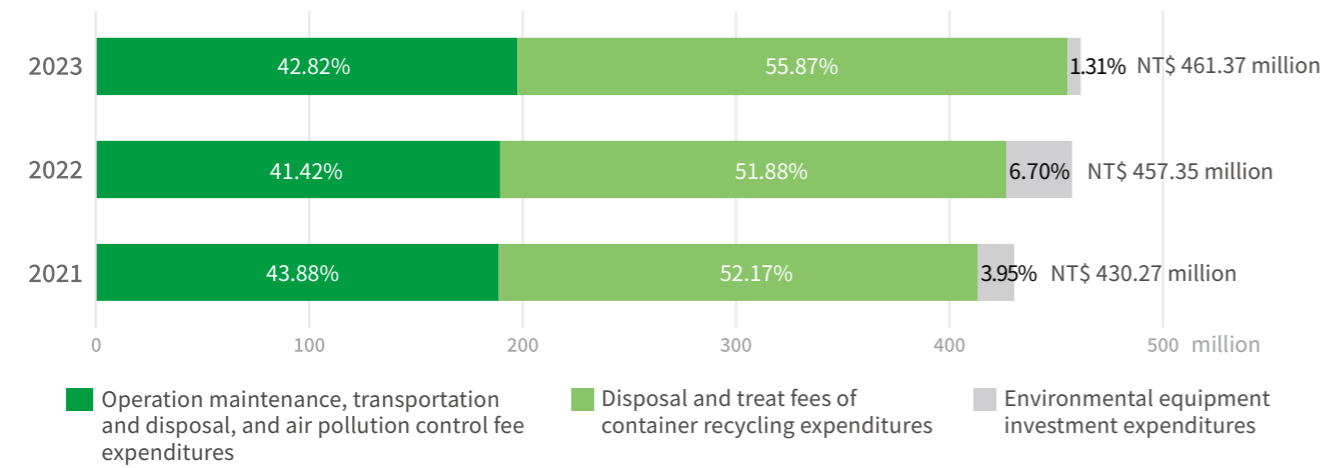
Certification	Chinese Certificate/Translation	Certificate Validity
FSSC 22000	Refrigerated milk, flavored milk in cartons	2024/04/18
	Refrigerated fresh milk, flavored milk and fermented milk in PE bottles	
	Refrigerated yogurt, flavored milk in PP cups	
	Refrigerated non-alcoholic (non-carbonated) beverages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

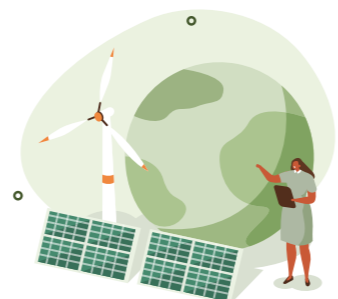


### Energy Consumption

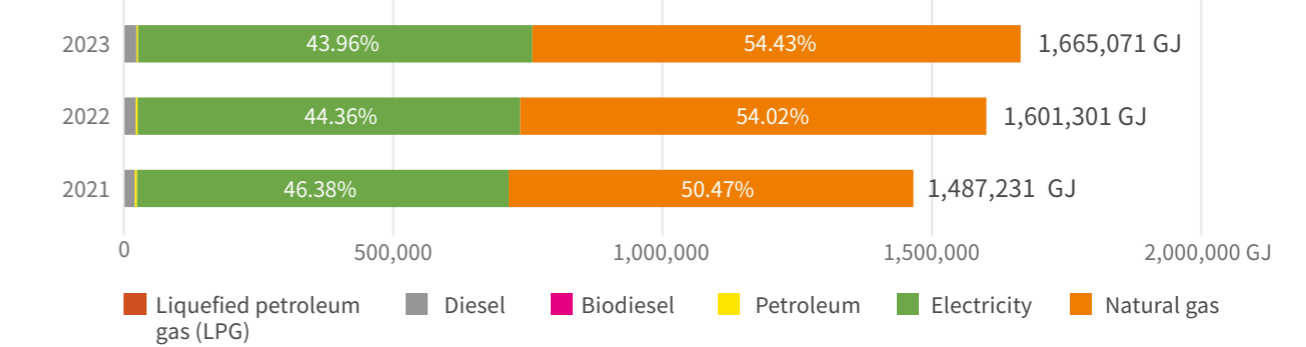
Item	Subitem	Unit	2021	2022	2023
Non-renewable energy use	Electricity	thousand kWh	191,533	197,250	203,274
	Fuel oil	Kiloliter	540	0	0
	Diesel		554	633	665
	Biodiesel		0	0	0
	Petroleum		141	106	98
	Liquefied petroleum gas (LPG)		4	10	11
	Natural gas (NG)		thousand m <sup>3</sup>	20,644	23,687
Self-generating 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 Yungkuang General Plant (Yungkuang Feed Factory No. 1, Yungkuang 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.



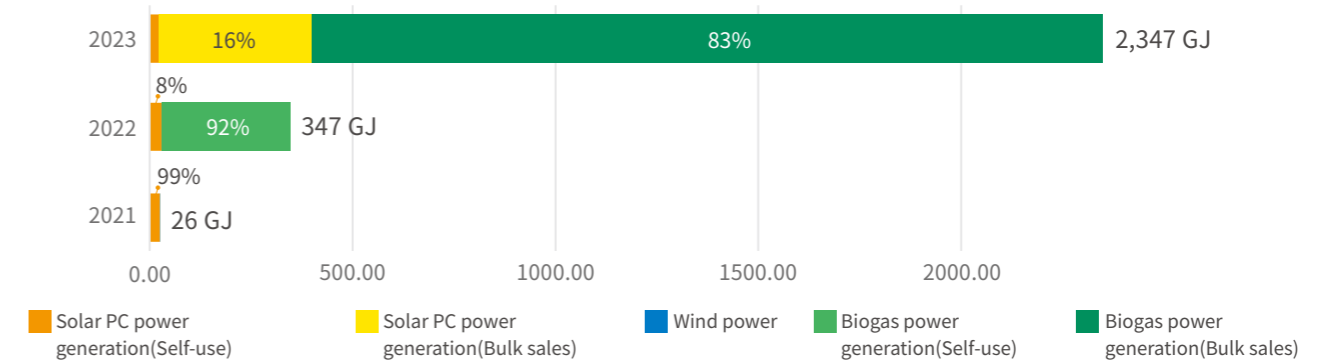
### Non-renewable Energy Consumption (GJ)



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:

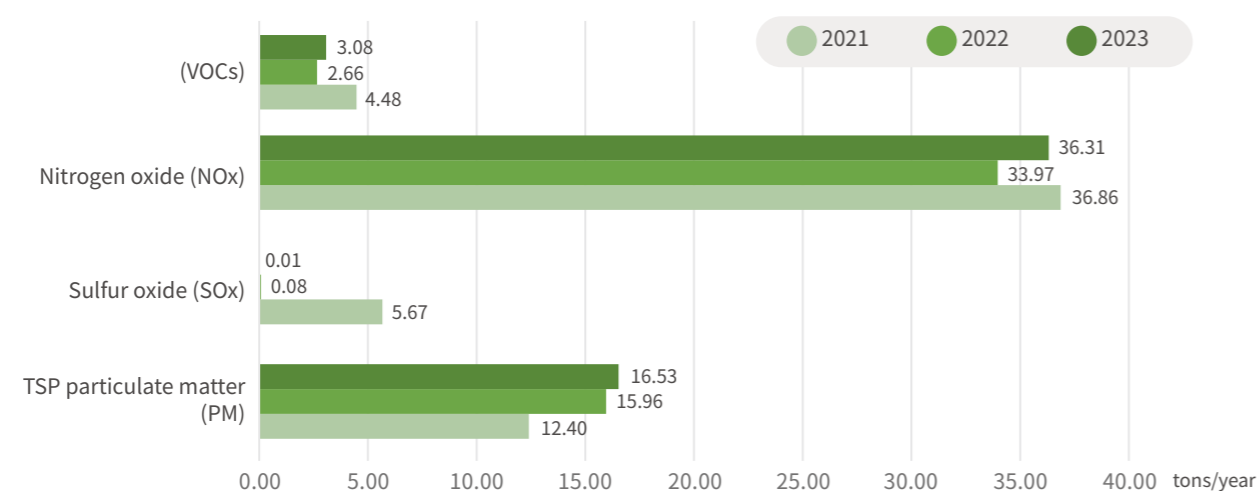
- Category 3: Upstream transportation and distribution, downstream transportation and distribution, employee commuting, business trip
- Category 4: Purchased goods, disposal of solid and liquid waste
- Category 5: Downstream leasing assets and investments

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

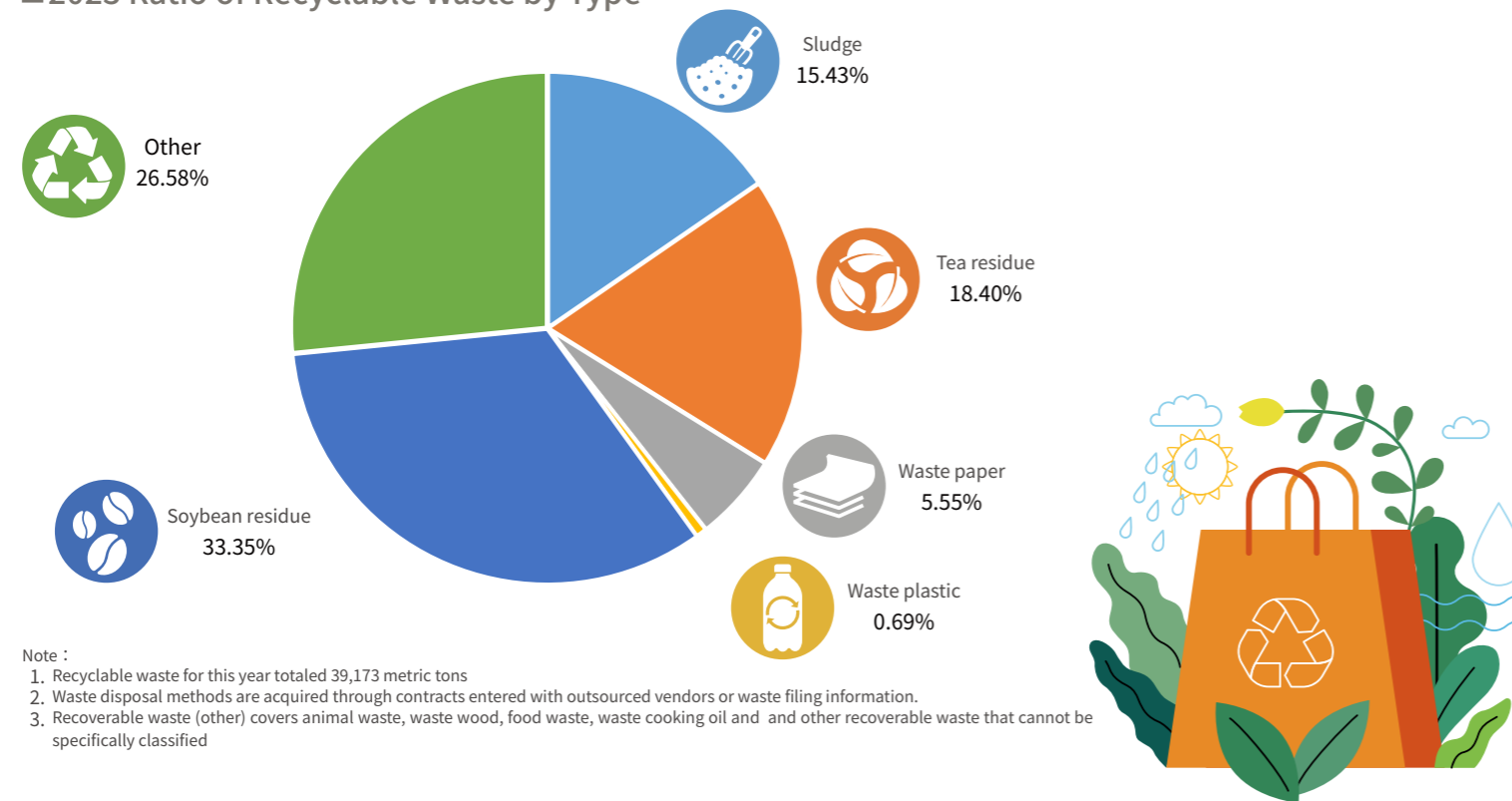
Waste Generated and Disposed of for the Past 3 Years

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

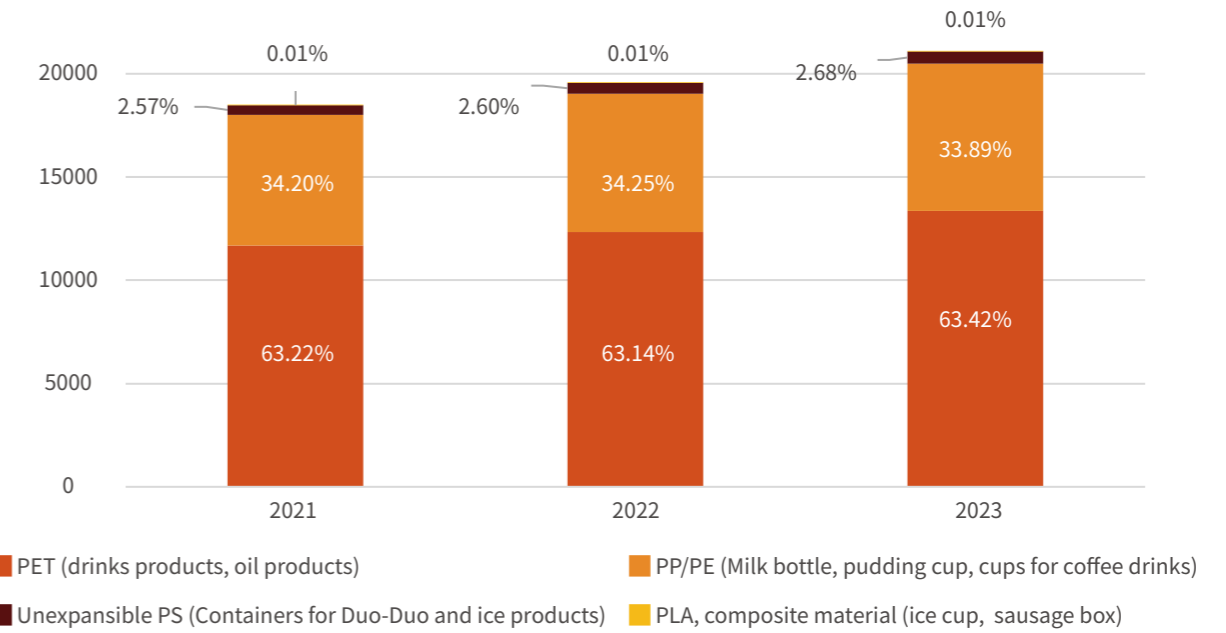
- Note:
- All waste is disposed of by an outsourced vendor.
  - Waste disposal methods are acquired through contracts entered with outsourced vendors or waste filing information
  - Sludge in recoverable waste includes organic sludge, food processing sludge; other recoverable waste covers animal waste, 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



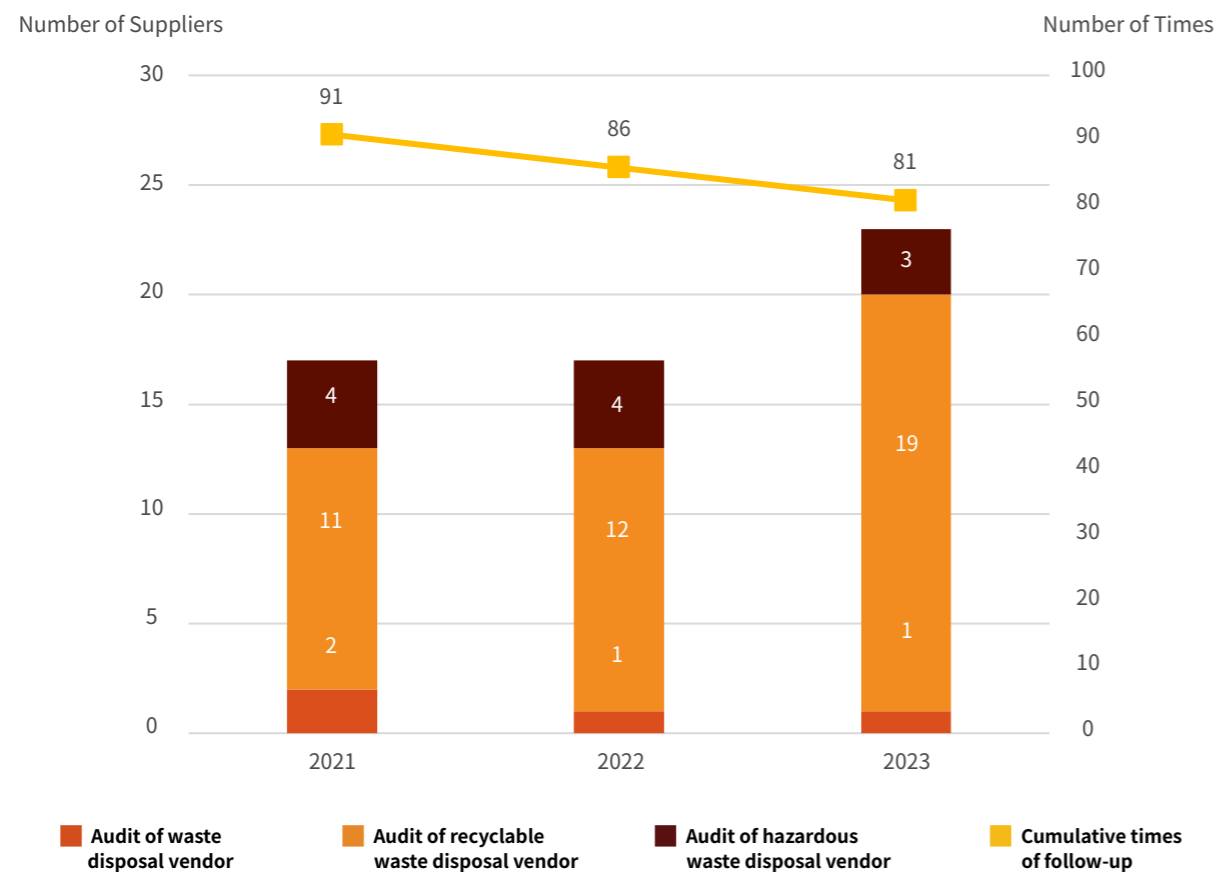
### 2023 Ratio of Recyclable Waste by Type



### 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

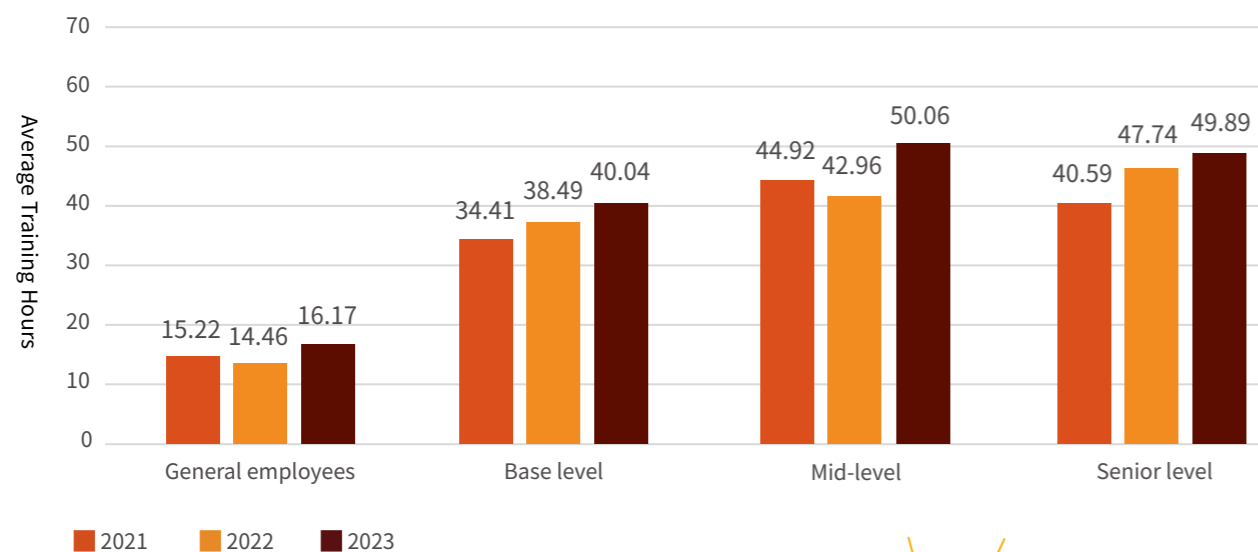


✓ Variety of contract categories

	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

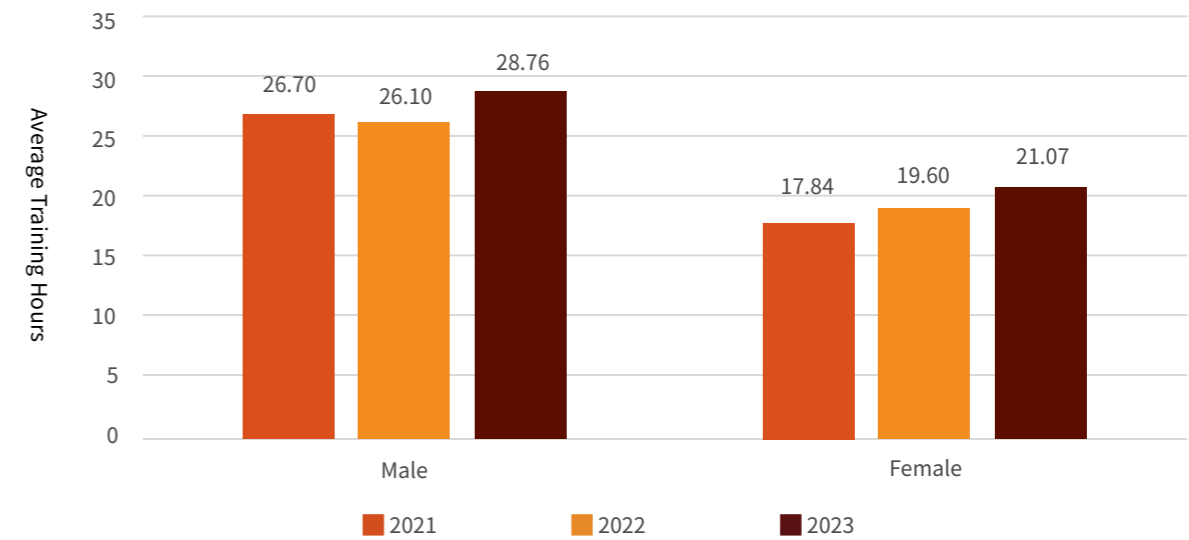
✓ By employee category



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.

<b>Short-term goals</b>	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.
<b>Medium to long-term goals</b>	For Scope 1 and 2, GHG emissions in 2030 will decrease by 38% compared to 2005.
<b>Short-term goal achievement status</b>	In 2023, Scope 1 and 2 GHG emission intensity decreased by 2.14%.
<b>Medium to long-term goal achievement status</b>	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 National Global Compact, and International Labour Organization, and Declaration of Fundamental Principles and Rights at Work. We also follow local laws and regulations to end all human rights violations. We also support the "Convention on the Rights of the Child" and protect the rights of children in accordance with the four basic principles of the Convention on the Rights of the Child. Our actions are as follows:



Aspect of Children Rights	Corresponding Chapter	Page
Right to Life	5.2.1 Emergency Relief 5.2.2 Program for Disadvantaged Families in Rural Areas (Nutritional Drink at Lunchtime Scheme)	<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。

依據確信準則 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，本會計師將不負責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

