



統一企業

2024 ESG REPORT

永續報告書

ENVIRONMENT, SOCIAL
AND GOVERNANCE REPORT



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Message from Management



Chairman

羅智先



Advancing Steadily Together for a sustainable future

In a time of global challenges and uncertainty, Uni-President remains committed to steady and sound management and upholds the three principles of "Integrity, Brand Management, and Corporate 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.

In 2024, Uni-President Enterprises reached a milestone with its market value surpassing NT\$500 billion for the first time. We owe this achievement to the peace and stability of society, as well as the Group's consistent operations, which have allowed us to progress steadily despite an era of turbulence and change. Organizational resilience is far from a mere corporate management buzzword. It is a fundamental factor determining the rise and fall of a company. "Stability" is not something to boast about; in reality, it can be a luxury, and maintaining this sense of security is by no means guaranteed—it requires everyone's collective, long-term efforts. 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. Ensuring food safety is an ever-present duty that demands our constant vigilance. With increasingly diverse products and ongoing global supply chain disruptions caused by the pandemic still recovering, the complexity and variety of raw material sources have increased the risks and challenges in safeguarding food safety. We have established the industry's highest-standard food safety center. We are always attentive to the various policies and laws that may affect our operation, and perform stringent risk control along the value chain and quality control on suppliers, raw materials, processes and products. On top of that, we consistently enrich R&D intensity and strengthen expertise on our food safety to world-class standard.

In response to the critical issue of net-zero emissions, we have begun conducting a greenhouse gas emissions inventory in our consolidated subsidiaries both domestically and internationally, and are planning the Group's greenhouse gas management strategy. We will continue implementing our solar photovoltaic deployment plan, expanding the use of renewable energy and increasing investment in environmental protection facilities. 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 global environmental changes.

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 living brands on the four strategic gears of manufacture & R&D; trade & logistics; experience & retail, and alliances & integration. 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.

Running a business is like an endless marathon. As long as sustainable operations continue, ups and downs are inevitable. "Do not be arrogant in victory, nor discouraged in defeat". Whether continuing to compete on the track or innovating to join a new race, all efforts deserve praise and respect. We must cultivate a better self that can grow and thrive. Looking forward to the future, we will continue to be humble and uphold the business philosophy of working hard and being innovative as a means to pursue sustainability.

2024 Key Achievements



Managing a Transparent and Ethical Enterprise

- Continue to be honored as one of 2024 **Top 25 Taiwan Global Brands** by the Ministry of Economic Affairs
- Awarded 2024 **KANTAR "Taiwan Brand Footprint – Most Chosen Brand in FMCG-Food Category"**
- Awarded 2024 **Healthy Brand Award - Excellent Healthy Brand Enterprise**
- Won the 2024 **TCSA "Taiwan's Top 100 Sustainable Companies Award"**
- Won the 2024 **TCSA "Corporate Sustainability Reporting Awards-Gold Award"**
- Continuously selected constituent stocks: FTSE4Good Emerging Markets Index, FTSE4Good TIP Taiwan ESG Index, Taiwan EMP 99 Index

Shaping a Safe and Healthy Food and Drink Culture



- Drug residue in finished products - **No anomalies / Zero tolerance** of raw materials and finished products
- **No violation** found during inspection conducted by government agencies
- Obtained **21** patents in 2024
- **23** products attained the **Health Food Certification** Label
- **3** products were selected as **elderly-friendly products**, and a total of **26** products have been selected
- **9** products passed the **A.A. certification**, and a total of **37** products have passed
- **5** products were honored with awards at the **A.A. Taste Awards**
- **1** product received the **Gold Award in the Nutritional Health Food Innovation Awards**
- **4** products received **Commendations in the Innovation Product Evaluation Awards**
- **8** products won **Monde Selection Quality Awards**
- **1** product won the **gold medal award and platinum medal award at the PRIX EIFFEL International Invention Contest**
- **14** products won the **ITI Superior Taste Awards**



Commitment to Environmental Sustainability

- Awarded the 2024 SGS ESG Awards – **Sustainable Environment Award**
- Won the **Private Enterprise Green Procurement Excellence Award** by the Ministry of Environment for 11 consecutive years

- In 2024, we remained committed to improving the output rate of raw materials, achieving a **96.53%** for **fresh milk**, **96.07%** for **soybeans**, and **95.23%** for **tea leaves**
- A grand total of **684,424 kWh** of renewable energy was produced in 2024, **558,337 kWh** of which was generated from biogas, **126,002 kWh** from photovoltaics, and **85 kWh** from wind power
- Actively promoting plastic reduction in packaging materials. In 2024, various projects were introduced to reduce the total amount of plastic used by **46.52 metric tons**
- Scope 1 and 2 greenhouse gas emission intensity was **reduced by 4.49%** in 2024
- In 2024, the ratio of FSC™ procurement amount accounted for **46.39%** of the total procurement amount of paper packaging materials, representing a **7.67%** increase compared to the previous year
- In 2024, the energy management system at Hukou Park was certified under **ISO 50001:2018**

Building a Healthy and Happy Workplace



- 1111 Job Search Website **"Manufacturing Industry " Happy Enterprise -Gold Award**
- Safety and Health Family of Yung Kang General Plant won the **2024 Tainan City Government's Safety and Health Family Performance Occupational Safety Excellence Award and Special Award in Performance Evaluation**
- Safety and Health Family of Xinshih General Plant won the **2024 Tainan City Government's Safety and Health Family Performance Distinction Award in Performance Evaluation**
- Yung Kang General Plant and Yangmei General Plant received the **2024 Healthy Workplace Certification and Health Promotion Mark from the Ministry of Health and Welfare**

Creating a Healthy and Happy Tomorrow



- On the 80-90cm Waistline Measurement Day, a total of **15 county and city leaders** (the highest ever) , **21 heads of county and city health bureaus** , and **53 celebrities**, responded via Facebook posts, reaching **14.82 million** Facebook fans. The online campaign themed "Metabolism in Groups of Three to Five - Winning by Slimming Your Waist" attracted nearly **90,000 participants** Measuring tapes were sponsored and distributed to **1,195 clinics** participating in the Ministry of Health and Welfare and National Health Insurance Administration's "Metabolic Syndrome Prevention and Control Program", with a total of **566,000** measuring tapes issued
- This year, **6** preventive medicine lectures were held, which attracted **2,442** attendees. The event held on September 7 carried special significance, marking the **100 th** lecture organized by the foundation since 2011, and it was a significant milestone
- The theme of the event was, **"Fill Half Your Plate with Fruits and Vegetables for a Healthier Life"**, encouraging participants to evaluate whether fruits and vegetables made up half of their meals. The online campaign received 4,366 comments
- In 2024, a total of **NT\$15.986 million** was allocated to various initiatives, including scholarships for outstanding underprivileged college students, educational support for disadvantaged new immigrant students, talent development in rural schools, after-school tutoring programs, and empowerment projects for people with disabilities. These efforts benefited approximately **1,761** students, **25** schools, **18** tutoring programs, and **6** disability organizations
- A total of **NT\$4.6 million** was invested in supporting teaching staff and meal sponsorships for after-school tutoring programs in rural areas, benefiting **18** tutoring programs. Nutritional milk was provided for school lunches at **385** schools, benefiting **12,293** underprivileged children
- Promoted the elderly dining project, which was held at **30** community locations in 2024, benefiting **1,439** elderly people
- Donations totaling **NT\$4.116 million** in supplies were provided to social affairs bureaus of **20** county and city governments, benefiting approximately **29,760** households. Additionally, **NT\$9.283 million** in emergency relief funds were provided to junior high and elementary school families facing immediate hardship, benefiting a total of **901** households and approximately **3,604** individuals

Introduction | Sustainable Management



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

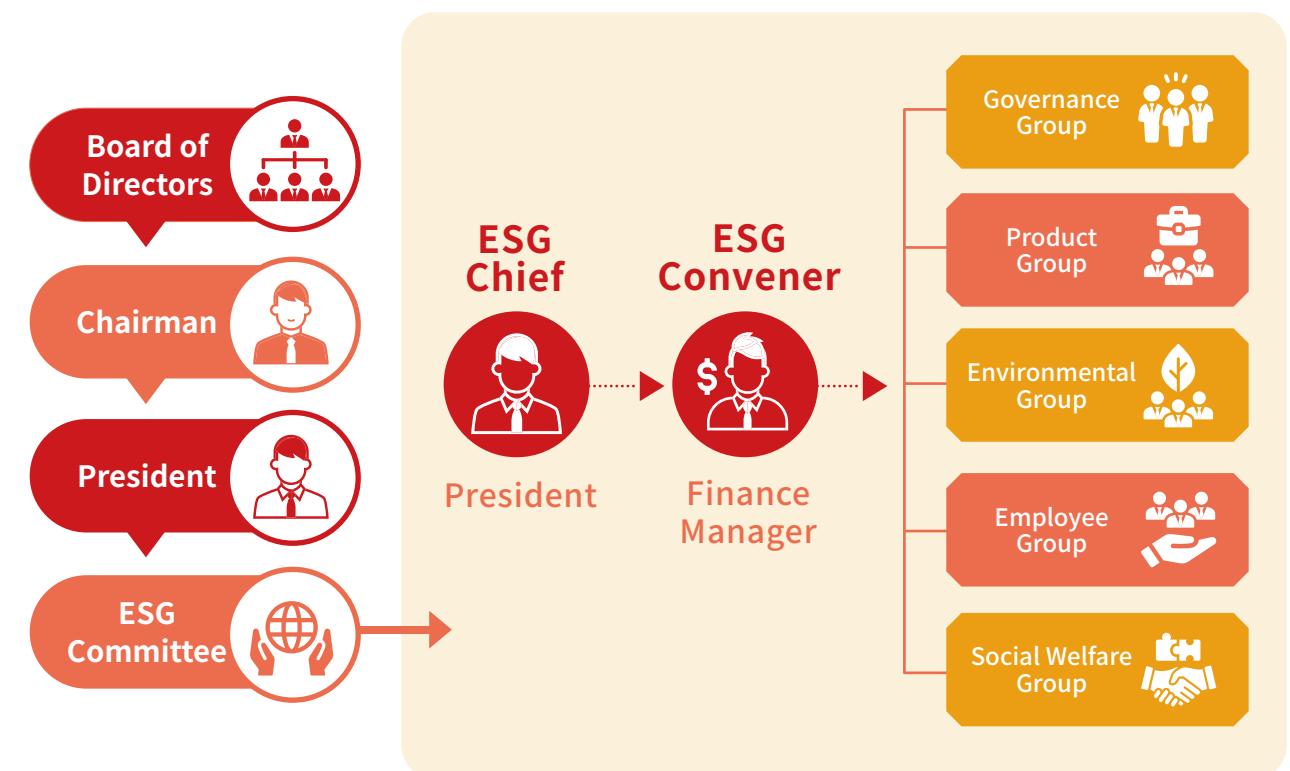


ESG Committee

(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 shared value with society to further improve the sustainable 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 President 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 ESG report 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 2024, the ESG Committee reported four 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) Establishment of IFRS Sustainability Disclosure Standards Task Force, etc. 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 adjusted.

To demonstrate the Company's commitment to sustainable development, and following discussions by the Remuneration Committee, climate-related ESG goals were incorporated into the annual KPIs of senior executives at the vice president level and above. Specific targets include an annual 1.5% reduction in GHG emission intensity (covering Scope 1 and Scope 2), and annual average power saving rate of no less than 1% for each general plant. When all the climate-related indicators are met, additional points will be awarded in the total performance evaluation score to strengthen the connection between sustainable development goals and senior management's remuneration.

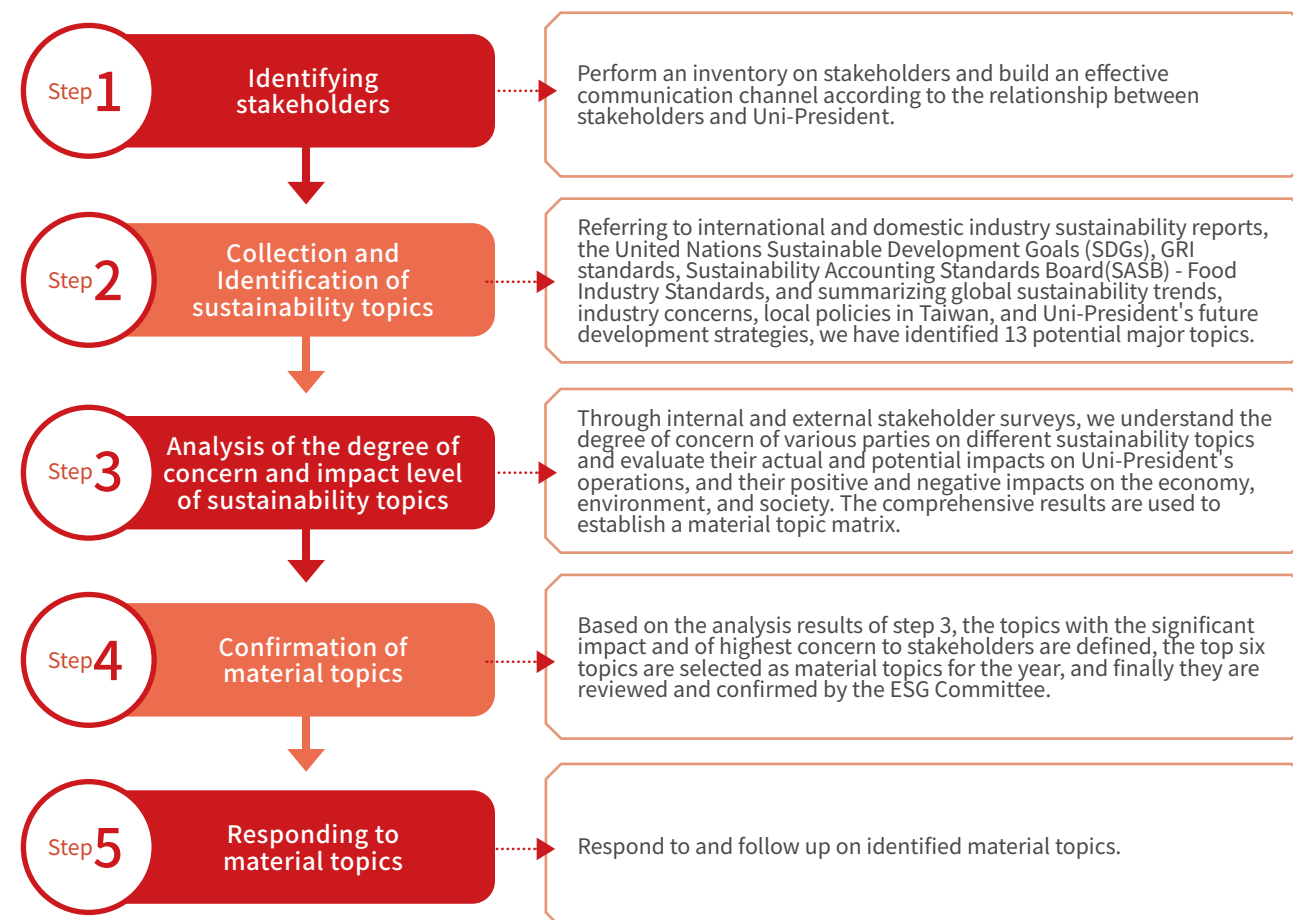
Sustainability Performance Tracking



Material Topic Analysis and Response

(GRI 2-29、GRI 3-1、GRI 3-2)

Uni-President Enterprises has established a systematic process based on the 2021 edition of GRI Standards to identify major stakeholders and sustainability issues, and assess the actual and potential impact of each issue on the Company for management and goal setting. In 2024, material topics were re-identified through internal and external surveys to ensure that the disclosure content is consistent with business development and issues of concern to stakeholders. In addition, we simultaneously refer to the sustainable practices of international benchmark companies and domestic peers, analyze key common issues in the industry, and strengthen management strategies to continuously improve sustainable performance.



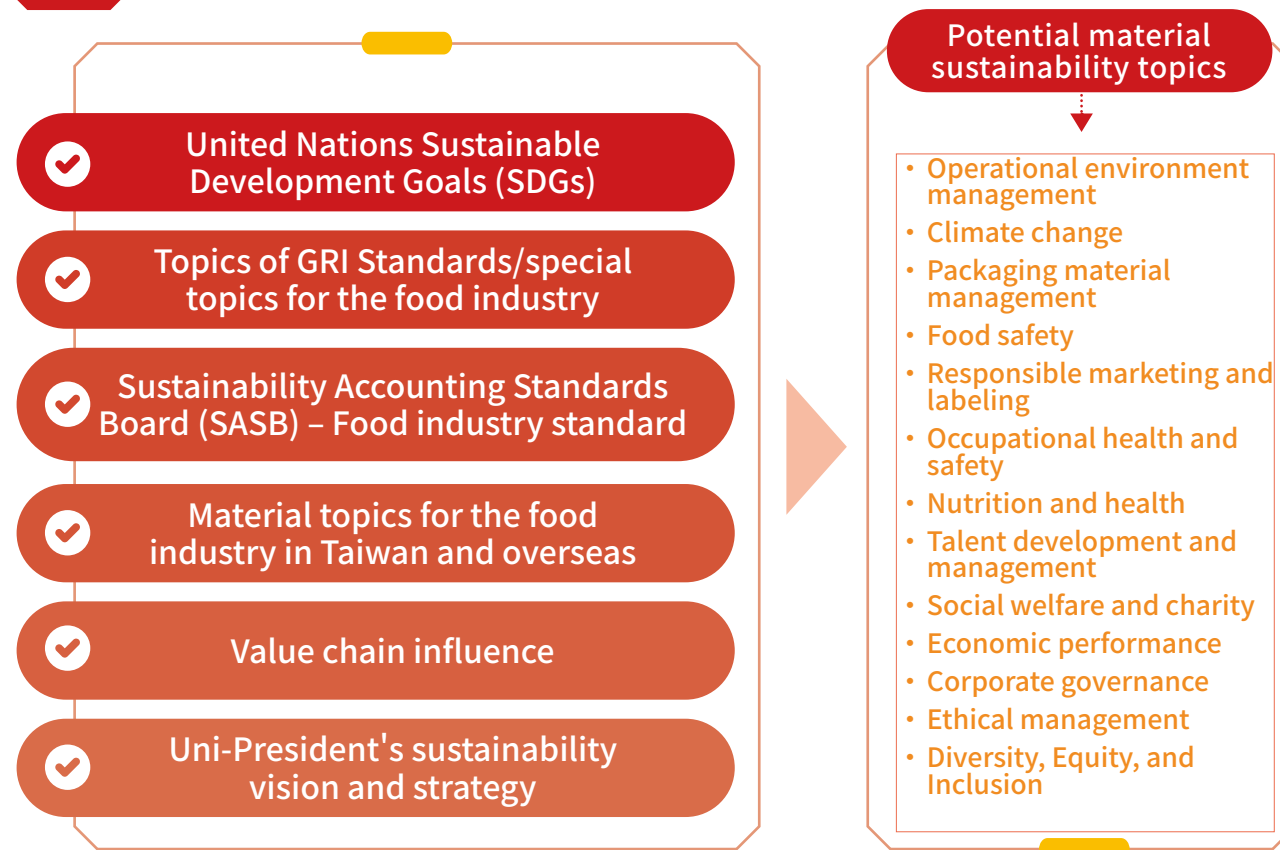
note : Sustainability Accounting Standard Board

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.
 Customers/ consumers	Customers/consumers are the main source of operating revenue for the Company, including end-product consumers and business customers who receive services from the Group. The mission of Uni-President Enterprises is to provide safe, delicious food and high-quality services. Through the integration and utilization of the Group's resources, it is committed to meeting the diverse needs of customers and consumers, and continuously creating products that enriches their lives, creating value for customers and consumers.
 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



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	1. 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. 2. We have established a new supplier management policy, which includes food safety hazard risk assessments and assessment standards that consider environmental and social factors.
	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.
	Diversity, Equity, and Inclusion	The company promotes diversity, eliminates gender bias and discrimination, and enhances equal opportunities. This includes considerations of gender, age, proportion of disadvantaged groups, and the implementation of related policies.

3 Analysis of the degree of concern and impact level of sustainability topics

Issue analysis	Survey subjects	Survey channels	Internal and external responses	Analysis
Degree of concern	Step 1 8 types of major stakeholders	Questionnaire survey, feedback of evaluation information, feedback from communication channels for the various stakeholders	72	Comprehensive analysis of the degree of concern regarding each sustainability topic
Impact level	Uni-President ESG Working Team Members		34	Thorough examination of the positive and negative impact of every sustainability issue (likelihood of event, magnitude and scope of impact)

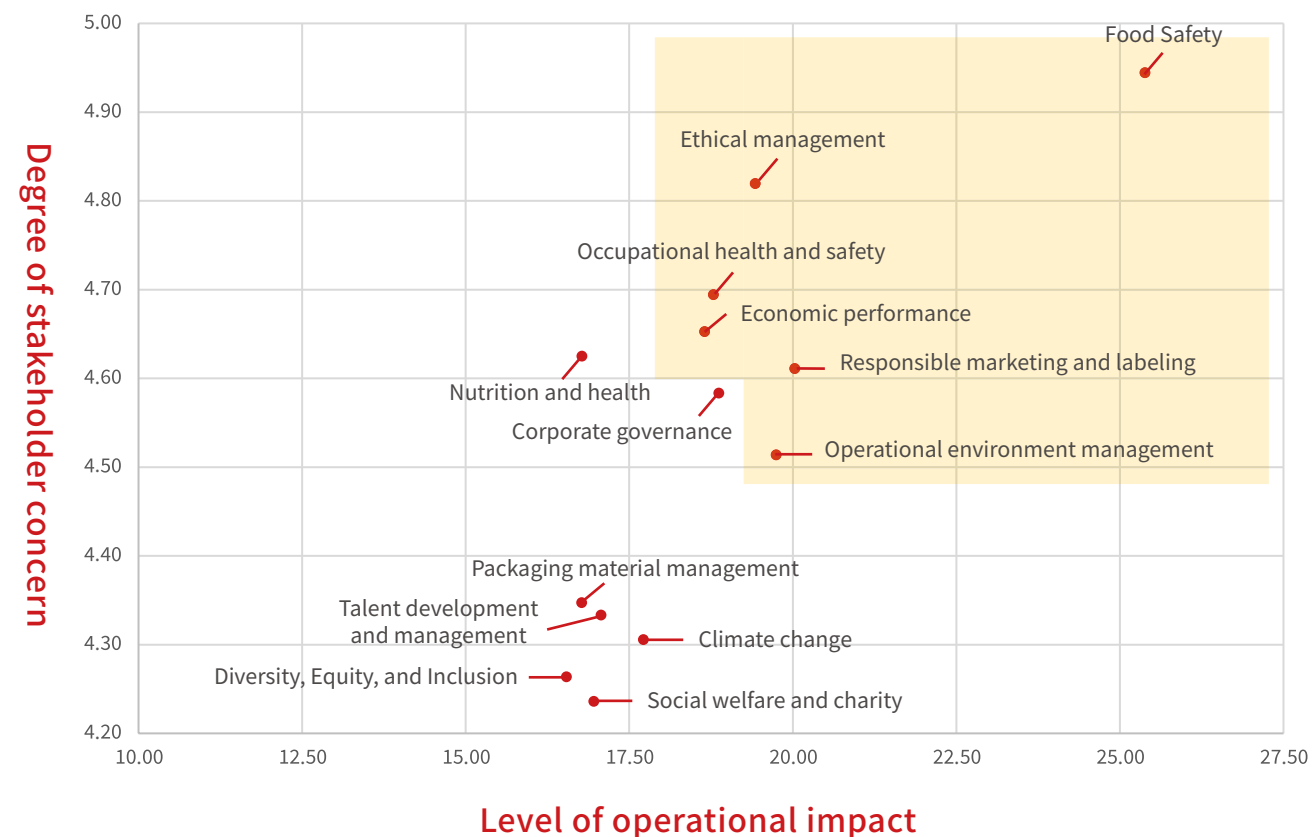
Aspect	Topic	Description of positive impact	Description of negative impact
Economic Governance	Economic performance	A reliable income stream helps the market to develop gradually, thus enhancing social and economic progress and creating job opportunities.	1. Denying investors their rightful share of surplus jeopardizes their interests. 2. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).
	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.	1. A lack of a clear governance system results in inadequate governance and an increased business risk. 2. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).
	Ethical management	Adopt ethical management practices to build corporate prestige, inspire investor trust, enable sound corporate practices, and strive for sustainable corporate operations	1. 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. 2. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).
Environment	Operational environment management	1. 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. 2. 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.	1. 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. 2. Improper treatment of waste, wastewater, and air pollutants results in environmental pollution. 3. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).
	Climate change	1. 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. 2. Introduce the TCFD framework to enhance Uni-President's climate actions, including risk reduction, adaptation, and impact reduction. 3. 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.	1. 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. 2. 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. 3. Not actively promoting greenhouse gas reduction plans and climate transition plans accelerates the process of global warming. 4. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).
	Packaging Material Management	1. Increase efficiency of resource utilization to facilitate the adoption of sustainable consumption and production models. 2. Increase the use of FSC-certified paper packaging materials, to restore and promote the sustainable use of terrestrial ecosystems. 3. 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.	1. 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. 2. Should plastics use not be actively reduced, consumers will have a negative opinion of the company's goods, causing a decrease in income. 3. The plan to promote the use of FSC-certified paper packaging materials does not progress as expected, increasing the damage to the forest ecosystem. 4. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).

Aspect	Topic	Description of positive impact	Description of negative impact
Social	Food Safety	1. 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. 2. An impeccable food safety management system ensures the health and safety of consumers.	1. 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. 2. If food safety isn't managed correctly, it can lead to adverse health effects for those who consume it, and cause public alarm. 3. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).
	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.	1. Exaggerating product information misleads consumers into making purchases, resulting in loss of goodwill or consumer confidence. 2. Imprecise, incomplete, or incorrect labeling hampers consumers' understanding of product information, casting doubts over products. 3. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).
	Occupational health and safety	1. Take action to promote health and maintain occupational safety in order to preserve the physical and mental health of our workforce. 2. Create a pleasant work environment to ensure employees' physical and mental wellbeing.	1. Without providing a safe workplace and necessary tools, occupational accidents will occur, putting employees' physical and mental health at risk. 2. Omitting health checks can have catastrophic effects on the wellbeing of employees exposed to hazardous circumstances. 3. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).
	Nutrition and health	1. Uni-President endeavors to create nutritional and healthy food to address malnutrition and end hunger. 2. Direct product development towards less salt, sodium, and sugar to enhance consumer nutrition and health.	1. 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. 2. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).
	Talent development and management	1. Set up a training program to equip personnel with the necessary skills that are required in the workplace, in order to enhance overall productivity. 2. Assist employees in career development to enhance personal growth alongside organizational development, thereby enhancing organizational competitiveness	1. Mismatching employees with jobs leads to low organizational efficiency and hampers operations. 2. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).
	Social welfare and charity	1. 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. 2. 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.	1. Poor communication links with close-by communities. 2. Free services bears on the development of existing industries. 3. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).
	Diversity, Equity, and Inclusion	Building a diverse and equitable workplace by eliminating gender bias and discrimination and increasing equal opportunities helps enhance employees' sense of belonging and improve retention rates.	A lack of diversity and equity in the workforce may hinder a company's ability to attract diverse talent. Moreover, during the company's development, the absence of individuals with varied perspectives and ideas could pose significant obstacles to growth and innovation.

4 Confirmation of material topics

Based on a comprehensive assessment by the ESG working team of various sustainability topics, the operational impact, likelihood of occurrence, and scope of influence are considered. In combination with issues of concern to stakeholders, the positive and negative impacts are assessed and ranked in order of significance. In 2024, we re-identified material topics based on internal and external survey results, and ultimately confirmed the top six topics, which continued to be tracked and managed.

Matrix Diagram of Material Topics



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	47-48
	2.2 Food Safety Management	49-57
Ethical management	1.3 Insist on Ethical Management	37
Responsible marketing and labeling	2.6 Responsible Marketing and Labeling	78-81
Occupational health and safety	4.2 Occupational health and safety	118-127
Economic performance	Introduction-Economic performance	28-29
Operational environment management	3.1 Environmental Management Responsibility	83-90
	3.2 Climate Change and Energy Management	91-99
	3.3 Water Resources Management	100-105
	3.4 Pollution Prevention and Management	106-108

✓ Economic Governance

✓ Environment

✓ Social

★ Ethical management
★ Economic performance
Corporate governance

★ Operational environment management
Packaging material management
Climate change

★ Food safety
★ Occupational health and safety
★ Responsible marketing and labeling
Nutrition and health
Talent development and management
Social welfare and charity
Diversity, Equity, and Inclusion

★ denotes material topics. Compared to 2023, a new sustainability topic, Diversity, Equity, and Inclusion (DEI), was added. The newly identified material topics are Economic Performance and Responsible Marketing and Labeling, while Packaging Material Management is no longer included as a material topic.



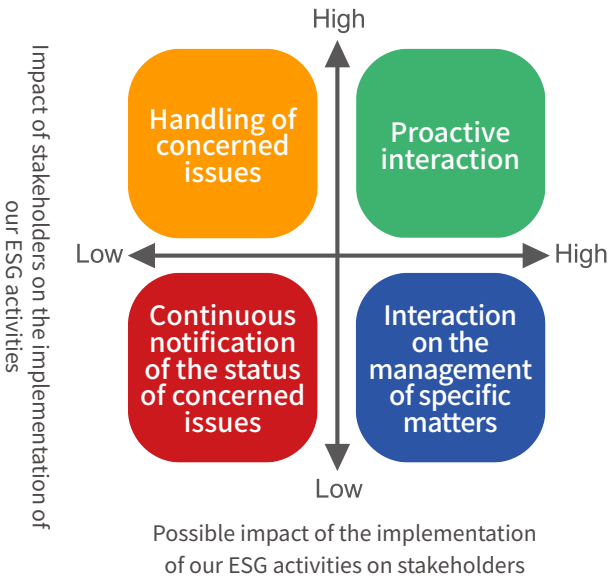
The Impact of Material Sustainability Topics to the Value Chain of Uni-President

Material Topic	GRI Topic	Value chain							
		Upstream			Company operation	Downstream			
		Supplier	Government	Fund providers	UPE (Incl. Employees)	Customers/consumers	Certification authorities	Academic units	Public interest groups
Food safety	GRI 416: Customer Health and Safety	✓	✓	✓	✓	✓	✓	✓	
Ethical management	GRI 205: Anti-Corruption	✓	✓	✓	✓	✓		✓	✓
Responsible marketing and labeling	GRI 417: Marketing and Labeling	✓	✓		✓	✓	✓		✓
Occupational health and safety	GRI 403: Occupational Health and Safety	✓	✓		✓				
Economic performance	GRI 201: Economic Performance	✓	✓	✓	✓	✓			
Operational environment management	GRI 302: Energy GRI 303: Water and Effluents GRI 305: Emissions GRI 306: Waste	✓	✓	✓	✓	✓	✓		

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 8, 2025. 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.



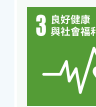
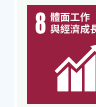
Stakeholders	Topics concerned	Communication Frequency and Method	2024 Communication Performance
 Fund Providers	- Economic performance - Ethical management - Food safety - Operational environment management - Climate Change	- Hold a shareholders' meeting each year - Occasional investor conferences - Announce major information as required by the competent authority - Regularly publish financial statements/annual reports/ ESG report - Official website information disclosed - Contact: Investor Relations: Mr. Fang TEL: 06-253-6789 ext. 6510 Corporate Relations Management Team: Ms. Wu TEL: 02-8786-6888 ext. 2536	- Released financial statements each quarter 144 major pieces of information released 4 domestic and international investor conferences 1 shareholders' meeting - Released 2023 ESG report
 Customers/consumers	- Responsible marketing and labeling - Food safety - Ethical management	- Official website and brand marketing network - Regular release of ESG report - Consumer Service Hotline 0800-037-520 - Consumer Service Email customer@mail.pec.com.tw	- Satisfaction survey of the Consumer Service Center reached 94.54 points - Released 2023 ESG report
 Employees	- Food safety - Economic performance - Responsible marketing and labeling - Occupational health and safety	- Announcement of management policies, rewards, punishments, and changes - Regular labor-management communication meetings/labor unions - Regular Occupational Safety and Health Committee Meetings - Training center/internal recruitment/job rotation - Periodic Welfare Committee meetings and publishing of financial statements - Periodic publishing of Uni-President monthly magazines and ESG report - Internal food safety hotline - Contact: Human resources: hr@mail.pec.com.tw	4 labor-management meetings 4 Occupational Health and Safety Committee meetings - Released 12 Uni-President monthly magazines
 Suppliers	- Food safety - Ethical management - Occupational health and safety	- Communication meetings from time to time / Irregular inspection and guided assistance - Evaluation, plant visit and guidance mechanism/audit management - e-Procurement system announcement - Supplier grievance channels - Regular release of ESG report - Reporting system for ethical violations https://www.uni-president.com.tw/other_service/box_2.asp	- Performed occasional visits on 20 suppliers - Performed annual assessments on 168 suppliers - Performed food safety risk inspection on 50 internal plants, outsourcing plants and QC/research units
 Government	- Corporate governance - Ethical management - Operational environment management - Food safety - Occupational health and safety - Climate change	- Regular compliance audits - Support for social events/initiatives - Assist in the formulation of related regulations - Regular release of ESG report - Contact: Media Contact of the Public Affairs Office: Mr. Yao TEL: 06-253-6789 ext. 6297	479 products were established on the track and trace system as required by food safety-related laws and regulations - Released 2023 ESG report - Continue to promote the occupational health and safety management system ISO 45001 and CNS 45001

Stakeholders	Topics concerned	Communication Frequency and Method	2024 Communication Performance
 Public interest groups	- Ethical management - Nutrition and health - Social welfare and charity	- Held and participated in charity events, emergency assistance/ education/nutrition projects for vulnerable groups - Periodic publishing of ESG report/ Uni-President Monthly magazines/ Foundation website and annual reports - Uni-President Social Welfare Charity Foundation Contact : TEL : 06-2536789 ext. 8323 E-MAIL : ray@mail.pec.com.tw - The Taiwan Millennium Health Foundation Contact : TEL : 02-87860996 E-MAIL : healthinfo@1000-love.org	- A total of 901 households across Taiwan benefited from the emergency assistance, and 29,760 households across Taiwan received in-kind charitable relief, 200 people benefited in Hualien earthquake disaster relief, with a total of 122,844 beneficiaries 8 campus seminars on "Value Concept Conveyance " attended by about 1,600 students - About 5,000 students benefited from the education and empowerment program; the nutrition project benefited 12,293 students from 385 schools, and shared meals in 30 community canteens for seniors benefited approximately 1,439 elderly individuals 20 public welfare activities attended by about 6,000 people - Nearly 90,000 people participated in "Metabolism in Groups of Three to Five - Winning by Slimming Your Waist" online event 80-90 cm Waistline Measurement Day. 18 affiliated companies and brands of the Group participated in the event and distributed 566,000 waist measuring tapes - About 10,000 people participated in the public health event for waist circumference and blood pressure measurement at the Millennium Blood Pressure Station - Muscle Strength Check-in Vitality Exercise were promoted at the social care center in Taitung, with nearly 20,000 bottles of Uni-President's high-quality protein drinks distributed, benefiting a total of 814 elderly individuals. Additionally, muscle strength-related challenge activities were held in the Wanhua community of Taipei City. At the challenge stations, nutritionist-recommended high-quality protein drinks and foods available at 7-11 convenience stores were listed, aiming to encourage the public to continue exercising and develop the habit of purchasing quality protein products from convenience stores. A total of 299 people participated. - The online campaign "Fill Half Your Plate with Fruits and Vegetables for a Healthier Life" received nearly 5,000 comments sharing personal experiences and photos of plates full of fruits and vegetables
 Third-party certification authorities	- Food safety - Packaging material management - Operational environment management	- Regular compliance audits - Regular communication meeting - Audit management - Greenhouse Gas Inventory and Verification	- Annual audit meeting - Completed verification for ISO 14064-1:2018.
 Academic institutions	- Food safety - Nutrition and health - Responsible marketing and labeling	- Participate in external ratings - Participate in research programs/ seminars - Official website/brand marketing network - Regular release of ESG report - Consumer Service Hotline and Email	- Won 2024 TCSA "Taiwan's Top 100 Sustainable Companies Award" and "Corporate Sustainability Reporting Awards –Gold Award" - Held 6 preventive medicine seminar, which was attended by nearly 2,500 people

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."

Philosophy and Strategy

 Sustainable governance blueprint	 Shaping a Safe and Healthy Food and Drink Culture	 Commitment to Environmental Sustainability	 Building a Happy and Healthy Workplace	 Creating a Healthy and Happy Tomorrow
Core Concepts	Our R&D mission is to provide "safe, tasty and healthy food" for consumers. Based on this, we have built various safety management models for food raw materials to ensure the safety and health of consumers	As "performing above and beyond regulations" is a management cornerstone, we proactively adopt various environmentally friendly actions. Through our role and positioning, we aim to share our industrial experience and technology with the value chain to realize the goal of environmental sustainability	Adhering to the motto of "professional cultivation, career development and lifelong learning," we create a reasonable, safe and fair work environment. Meanwhile, we also share management results with our employees	We integrate our core competencies to create a better life and society with "caring for the socially disadvantaged" and "promoting the prevention of lifestyle disease concepts" as our starting point
Management Strategy	- Care for the health and safety of customers - Implementation of food safety supervision and inspection - Proactively promote product R&D and innovation, while refining products and satisfying consumer needs	- Promote energy conservation and carbon reduction projects and manage reduction goals - Strengthen the effective management of water resources - Promote pollution prevention - Evaluate optimal, ecofriendly, and functional packaging materials to support environmental sustainability	- Implement protection principles for occupational safety, including self-protection, mutual protection, and supervisory protection - Establishment of an organizational culture that promotes learning, enhances the physical and mental health of employees, and strengthens the development of human capital - Ensure that employees are treated with equal care and respect	- Through the Uni-President Social Welfare Charity Foundation, we aim to promote the six major objectives: disability, emergency relief, medical care, schooling, childcare, and elderly care - Promote social education, research and development, international academic exchanges that foster the idea of nutritional health and preventive medicine through Taiwan Millennium Health Foundation
SDGs Response	 SDG 2 : 2.4  SDG 12 : 12.6、12.8	 SDG 6 : 6.3、6.4  SDG 7 : 7.3、7.a	 SDG 3 : 3.d  SDG 5 : 5.1	 SDG 1 : 1.5  SDG 2 : 2.1、2.2
	 SDG 15 : 15.2	 SDG 12 : 12.4-6、12.8  SDG 13 : 13.1、13.3	 SDG 8 : 8.5、8.8	 SDG 4 : 4.5  SDG 10 : 10.2

Short-, medium-, and long-term goals

★ Shaping a Safe and Healthy Food and Drink Culture



Target
surpassed



Target
achieved



Target
missed

2024 Target	2024 Target Achievement Status	Short-term target (2025)	Mid-to Long-term Goal (2027)
Customer complaints on Food Safety Point 1 – No anomalies	 (Note1)	Customer complaints on Food Safety Point 1 – No anomalies	- Implement Food Safety Point 3 management - Strengthen the promotion of food safety culture of all affiliated companies - Continuously improve source management and guide independent management of suppliers - Continue to improve the quality and taste of existing products - Improve three major product categories including fresh food, bakery, and nutrition through product R&D
The number of points for Food Safety Point 2 issues decreased by 30% from the same period last year.	 (Note2)	The number of points for Food Safety Point 2 issues decreased by 10% 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		Zero tolerance of raw materials and finished products	

Note 1 :The target was not achieved. The main reasons included: foreign matter such as iron wire contaminated the product during the handling process somewhere between the metal detector and store sorting, and metal contamination caused by wear and tear of production equipment. In response, besides reinforcing guidance for better management at the distribution end, equipment upgrades and improvements have been completed.

Note 2 : 2024 actual reduction was 29%. Although progress was made, the target was not met. This was mainly because after the product left the factory, the outer cartons became damp in the distribution warehouse, which caused the product to have a smell due to the peculiar smell of the cartons. We will subsequently strengthen publicity on the distribution side to ensure good management.

★ Commitment to Environmental Sustainability

2024 Target	2024 Target Achievement Status		Short-term target (2025)	Mid-to Long-term Goal (2027)
- The annual average power saving rate of each general plant is >1% - Lower the GHG emission intensity of Scope 1 and 2 by 1.5% per year		- Average power saving rate was 2.17% - A 4.5% drop in Scope 1 and Scope 2 greenhouse gas emission intensity was observed	- The annual average power saving rate of each general plant is > 1% - Lower the GHG emission intensity of Scope 1 and 2 by 1.5% per year	Cut GHG Scope 1 and 2 emissions by 38% below 2005 levels by 2030
The waste recycling rate in the production plant is kept at 95% or higher		The waste recycling rate in the production plant was 95.70%	The waste recycling rate in the production plant is kept at 95% or higher	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 45.07 mg/L	COD average concentration below 48 mg/L	2030 COD average concentration below 40 mg/L
Continue to enhance raw material output rate, with Soybeans of 97.50%, Tea of 96.00% and Fresh milk of 96.82%	 	Soybean output rate was 96.07%, not up to standard (Note 1) Tea output rate was 95.23%, not up to the standard (Note 2) Fresh milk output rate was 96.53%,not up to standard (Note 3)	Continue to enhance raw material output rate, with Soybeans of 96.50%, Tea of 95.50% and Fresh milk of 96.70%	Continue to enhance raw material output rate

Note 1 : Due to climate variations affecting soybean growth conditions, the extraction yield of soy milk declined significantly and did not meet the target. Ongoing reviews will be conducted to improve soybean extraction rates to minimize the impact of raw material factors.

Note 2 : Being agricultural products, tea leaves are affected by climate and sunlight variations, which cause fluctuations that resulted in lower extraction yields and failure to meet targets. Continued efforts will focus on improving tea extraction rates to minimize the impact of raw material factors.

Note 3 : In 2024, fresh milk production decreased by 5.53%, resulting in a decrease in fixed loss in the production process, which affected the output rate. In 2025, the target is 96.70%, and the impact of fixed loss will be reduced through production process optimization.

2024 Target

2024 Target
Achievement Status

Short-term target (2025)

Mid-to Long-term Goal
(2027)

- Recycled plastic application: Replace 20 tons of virgin plastic per year - Lightweight and thin plastic: Estimated plastic reduction of 20 tons per year	 	- Recycled plastic application: Since July 2024, recycled plastic has been gradually introduced into PET shrink labels. By the end of 2024, 20.34 tons had been replaced, with a 100% achievement rate - Lightweight and thin plastic: According to the implementation schedule, by the end of 2024, plastic usage has been reduced by 26.18 tons, achieving a 100% completion rate	Reduction of virgin plastic use: A total of 45 tons per year (including plastic reduction, replacing virgin materials with recycled materials, and selecting plastic-reducing packaging types)	Continue to develop and use environmentally friendly materials and plastic packaging material reduction
- Continue to optimize the efficiency of water consumption in each plant - Introduce water saving programs, while monitoring water conditions and continuing to optimize response measures and management mechanisms - Water withdrawal intensity < 1.00 million liters/NT\$10 million (sales revenue)		- Save the consumption of fresh water by 1.42 million liters - Water withdrawal intensity was 0.90 million liters/NT\$10 million (sales revenue)	- Continue to optimize the efficiency of water consumption in each plant - Introduce water saving programs, while monitoring water conditions and continuing to optimize response measures and management mechanisms - Water withdrawal intensity < 1.00 million liters/NT\$10 million (sales revenue)	- Continue to optimize the efficiency of water consumption in each plant - Water withdrawal intensity < 1.00 million liters/NT\$10 million (sales revenue)

★ Building a Happy and Healthy Workplace

2024 Target

2024 Target
Achievement Status

Short-term target(2025)

Mid-to Long-term Goal
(2027)

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 : In 2024, there were five occupational injuries, which caused the Company to miss its goal of zero workplace accidents. Two injuries were caused by being caught in mechanical equipment, one by contact with high temperatures during pipeline maintenance, one by collision with a forklift, and one by tripping. The Company has strengthened operating procedures and training, inspected work areas for potential risks, optimized safety mechanisms, and developed preventive measures to reduce workplace safety risks and ensure employee safety.

★ Creating a Healthy and Happy Tomorrow

2024 Target	2024 Target Achievement Status	Short-term target (2025)	Mid-to Long-term Goal (2027)
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
Continue publicity to raise awareness for the 5 indicators of metabolic syndrome and encourage learning and recording of measured values	✓	In 2025, Taiwan will officially become a super-aged society. In response, the foundation will take a more proactive approach in extending advocacy efforts into practical actions, particularly in the prevention and management of individual cases. At the same time, it will continue to promote public education and further expand health literacy among the general population.	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.

倡議 /
參與項目

說明

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.



Protecting the well-being of stray animals and supporting animal welfare

Since 2021, Uni-President Enterprises' pet food brand has partnered with Taiwan's largest pet retail chain, "PetPark", to promote a public welfare campaign for collecting pet food donations. This initiative helps animal rescue groups secure a stable food supply and improves the living conditions of stray animals. In 2024, the Company once again participated in a food donation campaign organized by the Animal Rescue Team Taiwan (ARTT), providing assistance to over 200 cat and dog shelters and more than 30,000 cats and dogs. The donated pet food and health products meet quality standards and have passed 201 inspections.

The campaign encourages the public to support the cause through subscription-based donations. Donated supplies are delivered by suppliers directly to dog shelters across Taiwan, which reduces the burden on donors and ensures transparent and efficient charity distribution. Leveraging its expertise in food production, Uni-President Enterprises is committed to feed quality management, to ensure that stray animals receive safe food that balances compassion with real nutritional and health benefits. So far, the Company has donated over 15,000 bags of dog and cat food (approximately 200 tons), consistently supporting the daily nourishment of thousands of stray animals every year.

Uni-President Enterprises implements the spirit of public welfare through practical actions and expands social influence through partnership cooperation. This action not only reflects the Company's concern for animal care issues, but also demonstrates its continued commitment to social sustainability. In the future, we will continue to cooperate with relevant organizations to jointly promote a more resilient animal-friendly environment.



About Uni-President

(GRI 2-1、GRI 2-6、GRI 2-28、GRI 201-1)

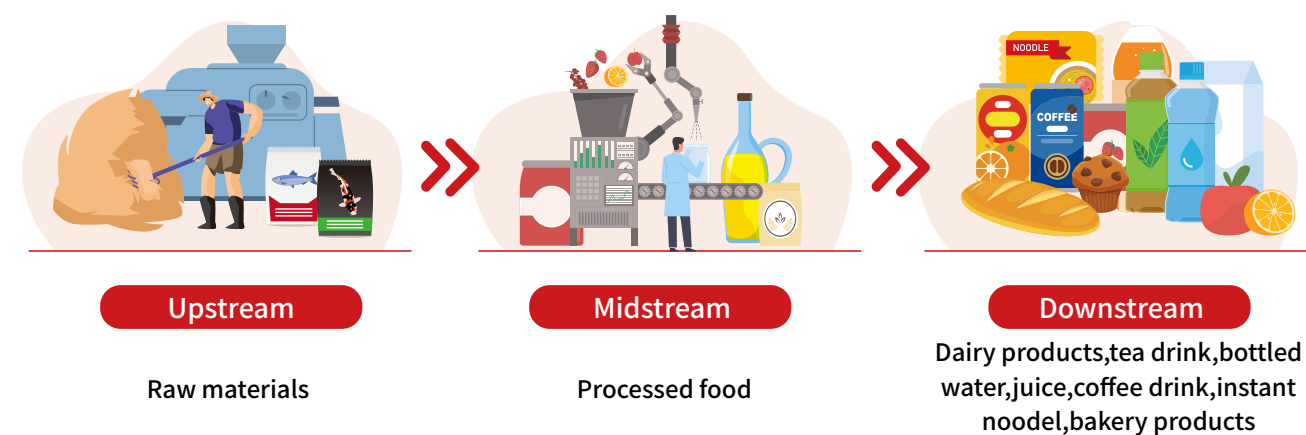
From a flour mill to an international group, not only has Uni-President been keeping up with the times to strive for innovation, but it has also been a leader in terms of trends. With a goal of deepening our Asian market and entering the global market, at Uni-President, we will be committed to our operating philosophy of "hard work, innovation, and improvement" and an attitude of "steady progress over impatience". 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	5,755 employees(Note)
Date of Establishment	August 25, 1967
Total Consolidated Assets (NT\$)	709,951,146,000
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

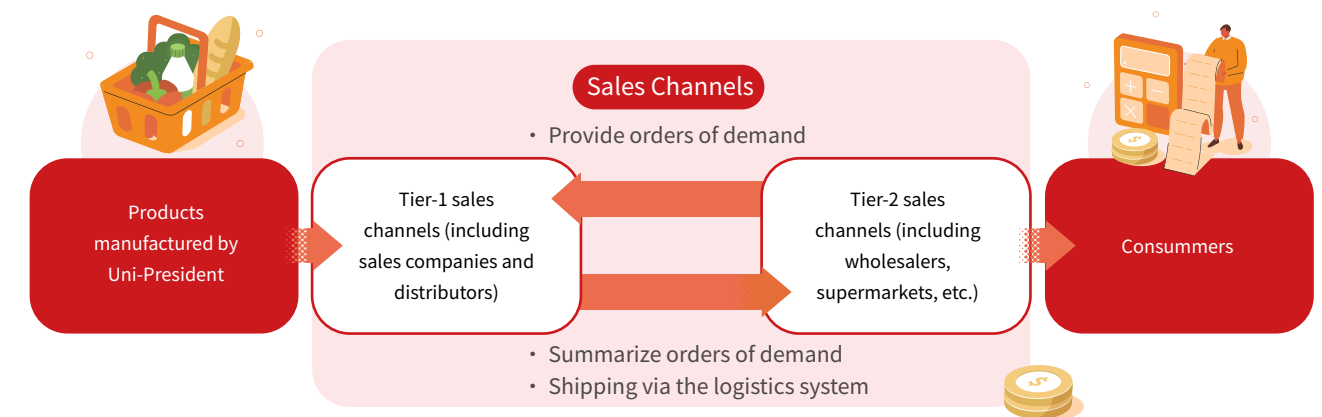
Note: The employee count is calculated using the permanent and temporary employees in service on December 31, 2024.

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.



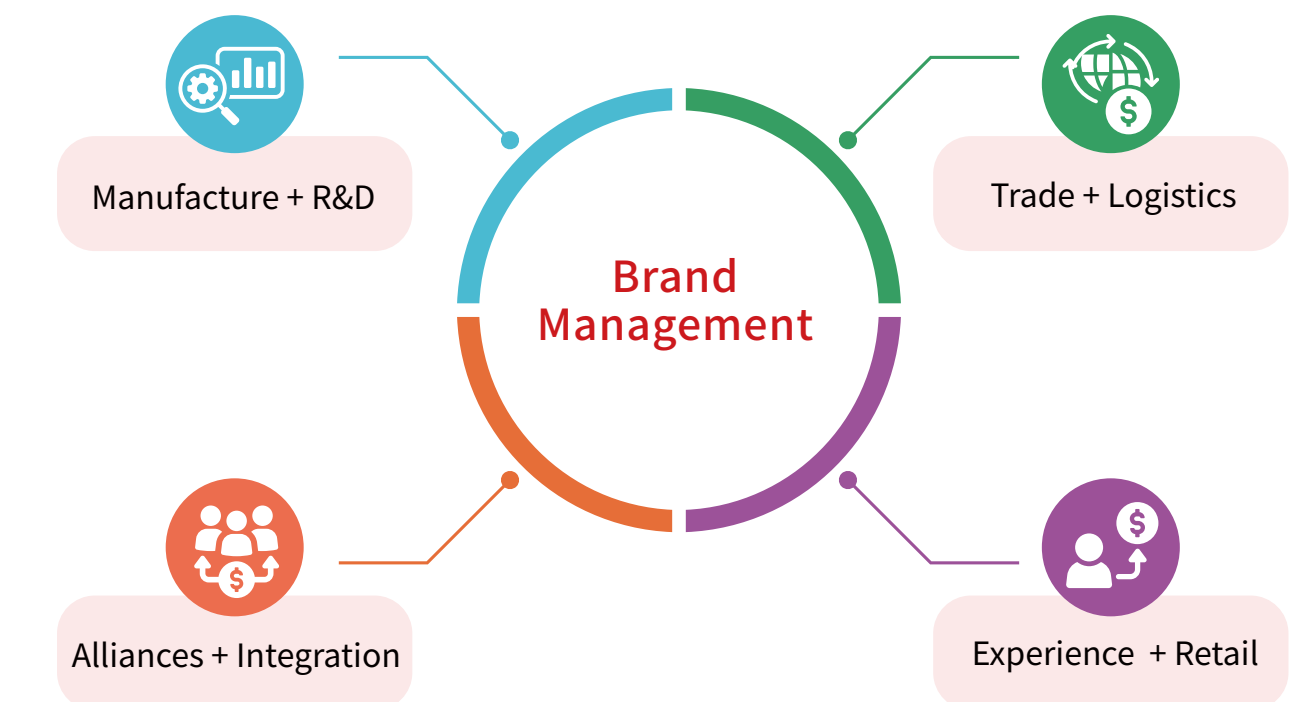
Business Strategy

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 "alliances & integration," 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

	2022	2023	2024
Consolidated revenue	524,831,664	581,102,935	657,636,534
Consolidated gross margin	167,649,964	187,813,698	215,129,466
Consolidated net profit after tax	26,525,917	30,286,149	32,332,275

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 4, 2025 and the Board of Directors on March 6, 2025, 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 50 to 51 of the 2024 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

	2022	2023	2024
Standalone income tax expense paid	645,533	416,184	1,231,253

Economic performance

Material Topic	Economic performance
GRI Topic	GRI 201: Economic Performance
Policy and Commitment 	Uni-president Enterprises is committed to prudent management, ensuring financial stability and sustainable growth, while balancing the interests of shareholders, employee development, and social responsibility. Through continuous innovation in products and services, diversified business strategies, and enhanced supply chain resilience, we strive to strengthen our competitive edge. We are dedicated to complying with financial and tax regulations and upholding the highest standards of financial transparency and corporate governance, aiming to be a trustworthy and sustainable enterprise.
Goal 	- Optimize financial management and internal control mechanisms to enhance operational efficiency, reduce operating costs, and ensure financial transparency. - Continuously promote supply chain optimization and digital transformation to strengthen innovation and maintain corporate competitiveness. - Establish financial resilience mechanisms to respond to global economic fluctuations and market challenges, enhance shareholder value, and ensure the company's long-term sustainable operation.

Material Topic	Economic performance
GRI Topic	GRI 201: Economic Performance
Action Plan 	- Optimize financial management and internal controls to reduce operating costs and enhance profitability. - Invest in digitalization and smart operations to improve supply chain efficiency and productivity. - Expand market influence and revenue streams through alliances and integration. - Strengthen risk management mechanisms to reduce dependence on single markets or products. - Enhance investor relations and information disclosure to improve financial transparency and market trust.
Evaluation Mechanism 	- Ensure the accuracy and compliance of financial data through internal and external audits. - Regularly monitor domestic and international market trends to conduct risk assessments and adjust strategies accordingly.
Grievance Mechanism 	- The investor relations section on the official website provides an instant communication channel between shareholders and investors. - An internal reporting system allows employees to report financial misconduct or irregular business practices. - A supplier platform and partner complaint mechanism ensure fair trade and financial integrity.

Unit: NT\$ thousand

Type	2022	2023	2024
Direct economic value generated			
Revenue (Note 1)	61,102,407	69,455,490	70,649,392
Direct economic value allocated			
Operating costs	32,020,640	33,793,296	34,852,291
Employee wages and benefits	7,784,462	7,790,635	8,127,770
Payments to providers of capital (Note 2)	15,909,684	18,054,428	18,392,755
Payments to the government by country	2,723,030	12,197,115	2,694,120
Community investments	144,971	153,632	238,521
Economic value retained	2,519,620	-2,533,616	6,343,935

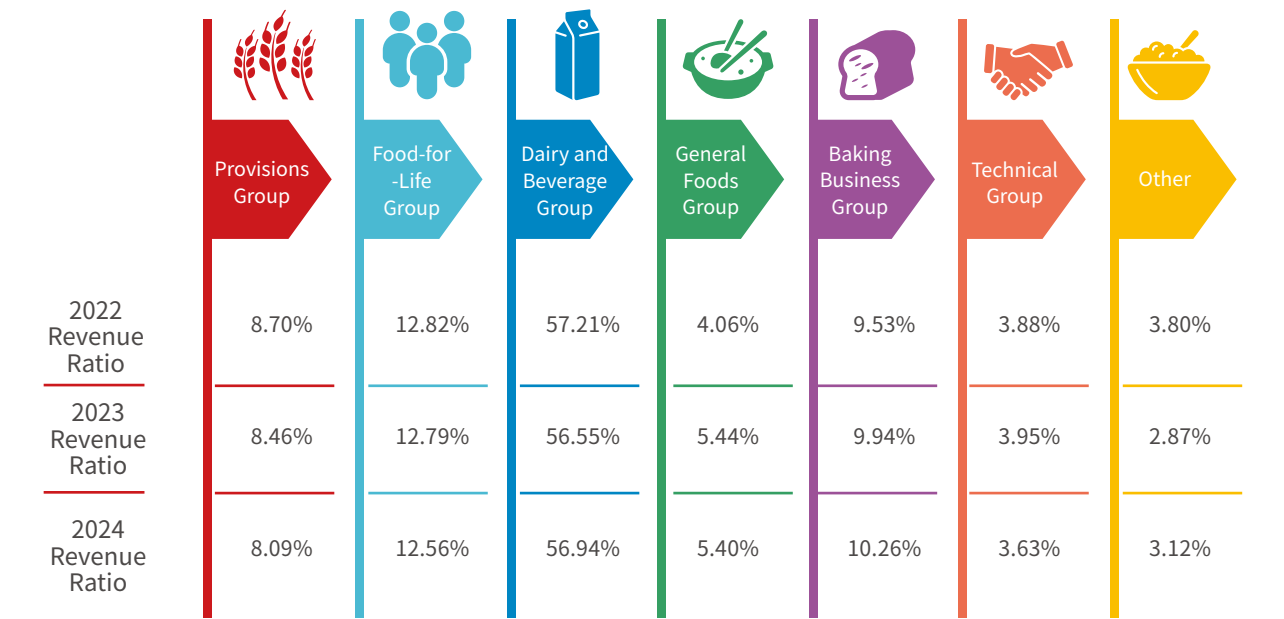
Note 1: For 2024, the amount comprises operating revenue, interest income, dividend income, rental income, royalty income, and the share of profit or loss of subsidiaries, affiliated companies, and joint ventures accounted for under the equity method (NT\$ 19,386,674 thousand).

Note 2: For 2024, the amount includes distribution of dividends of NT\$ 17,046,046 thousand in 2023.



Product Revenue Ratio

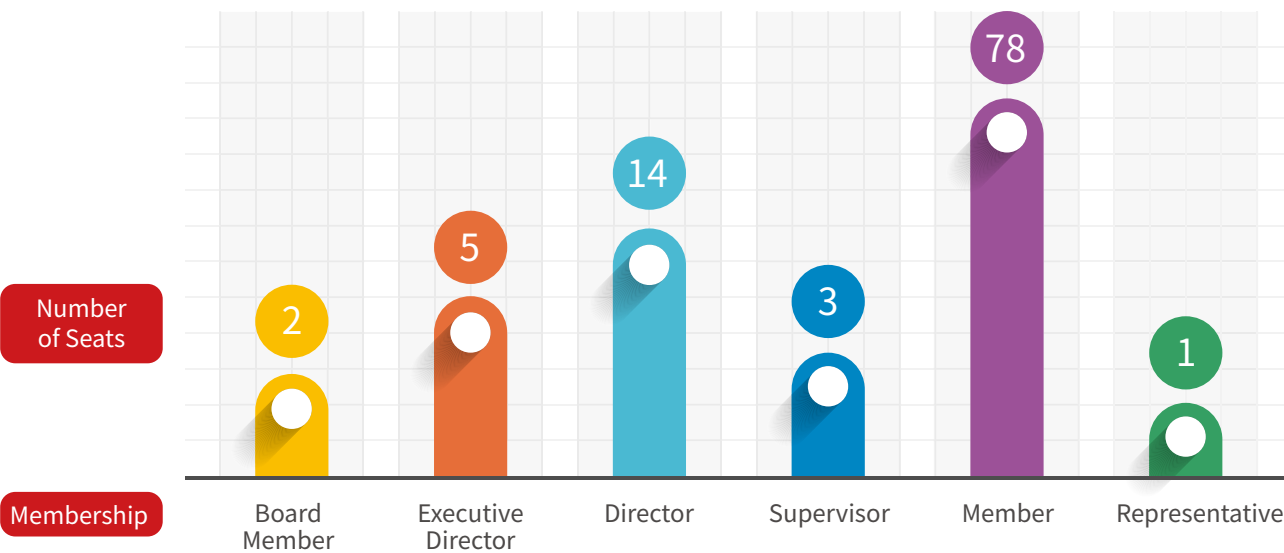
Uni-President's products are mainly divided into seven groups, including Provisions Group, Food-for-Life Group, Dairy and Beverage Group, General Foods Group, Baking Business Group, Technical Group, and others. Among them, the Dairy and Beverage Group and the Food-for-Life Group are our main products which accounted for 69.5% of total revenue. While the Dairy and Beverage Group and Baking Business Group had a slight increase in 2024 in revenue ratio compared to 2023.



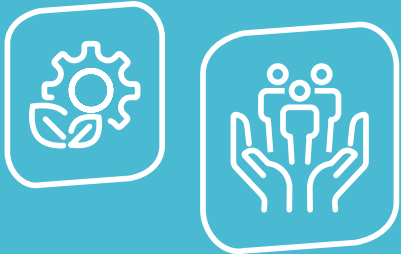
Participation in Foundations and Associations

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 Managing a Transparent and Ethical Enterprise



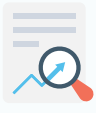
- 1.1 Transparent and Ethical Enterprise Commitment
- 1.2 Implementation of Corporate Governance
- 1.3 Insist on Ethical Management
- 1.4 Strict Regulatory Compliance
- 1.5 Risk Management Control



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 	- 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. - Carry out business activities based on principle of fairness, honesty, trustworthiness and transparency. - Abide by the laws and regulations of the countries and regions in which we operate our businesses, with regulatory compliance being the minimum standard. - Enhance the promotion of ethical management and implement it in daily task execution. - 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.
Goal 	- Deeply plant the Ethical Corporate Management Principles into the Company's corporate ethics and culture to enhance its reputation, while pursuing sustainable management. - Create a sound regulatory compliance culture, and uphold integrity and discipline so as to foster the Company's robust operations.
Action Plan 	- Allocate sufficient manpower and financial resources and establish a dedicated Ethical Corporate Management Practice Team to promote ethical management. - Proactively focus on the development of foreign and local ESG measures and regulations, and adjust the Company's internal systems and business operations accordingly. - Pay attention to internal and external ethical management-related cases and strengthen related inspections and promotions when necessary. - Enhance the promotion of ethical management and implement it in daily task execution. - To the Board of Directors: Routine annual promotion at the board meeting. All directors were briefed on ethical management topics in 2024. - 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 the Company's online bulletin board and promotes ethical management in Uni-President monthly magazines. - In 2024, 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%.
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 6487@mail.pec.com.tw 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.





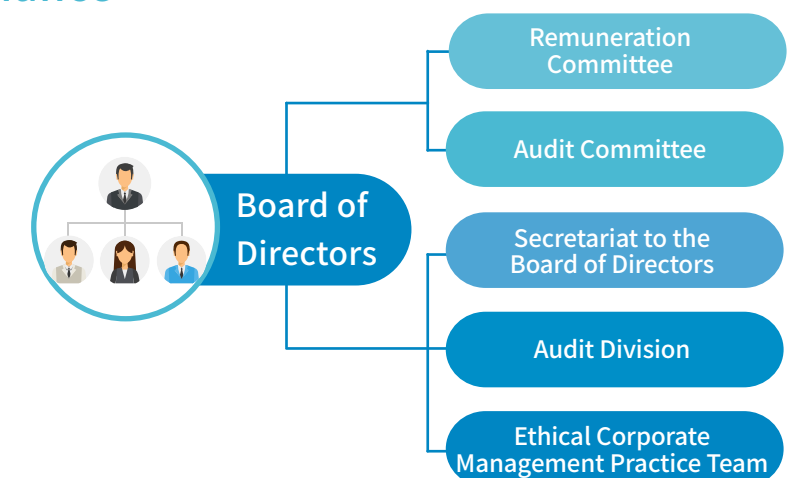
1.2.1 Corporate Governance

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 Board of Directors comprises a total of 14 members, including 10 general directors (of whom 2 are female) and 4 independent directors. Detailed information regarding the backgrounds, professional qualifications, and current positions concurrently held by each director within the Company and other entities is provided in the Company's 2024 Annual Report P.10-15.

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 Economic Outlook, Emerging Trends in Generative AI, ESG-Related Legal Issues for Board Consideration, and Retail Industry Management and Outlook.





2024 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 94.64% for all directors.

(Period: from 2024/1/1 to 2025/2/28)

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



2024 Director Performance Evaluation Results

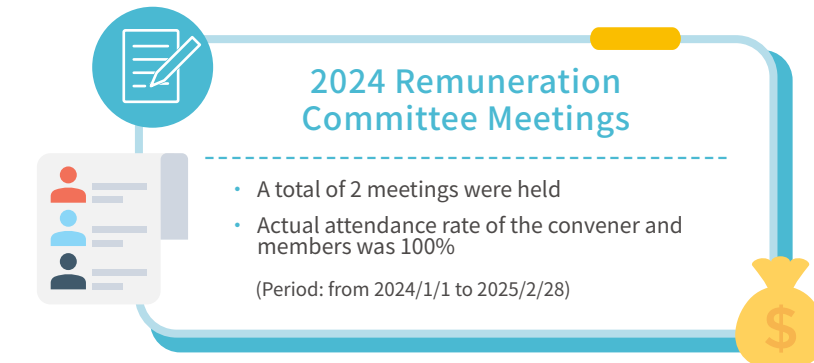
The overall assessment shows that the board of directors has functioned well during the evaluation period and complied with the spirit of corporate governance. Directors have performed their supervisory duties competently. Each director has provided suggestions and opinions based on their expertise and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



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 committee can be found on P.49 of the 2024 Annual Report.

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.



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.32-33 of the 2024 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 Committee, please turn to P.37 of the 2024 Annual Report.

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 the Company's online bulletin board 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 and interests of the enterprise's stakeholders, transparency and integrity are of vital importance. 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 see the 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 see the website:
<https://www.uni-president.com.tw/invest/board.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^{Note1} and emails^{Note2}. 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 2024, in terms of audit and internal control, we conducted 12 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, 9 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 12 audits, no abnormalities related to integrity management were found. In 2024, there were no reports of any facilitation fees or political contributions received by the audit division.

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

2024 Ethical Management-Related Implementation	
Signing of the Letter of Commitment for anti-bribery	4,281 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 2024, with the majority (over 98%) being local companies. 1,044 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 2024, 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 2024 total 120 hours, an average of 8.6 hours per director. - To all employees: Launch related courses at the Uni-President Corp. Training Institute to reinforce regulatory compliance concepts. -A total of 59,456 employees received training -A total of 150,249.5 training hours - New recruits must take the "Business Integrity - Anti-Corruption and Anti-Bribery" online course and pass the exam in order to qualify. All trainees in 2024 passed the exam. In addition, a 2-hour "Corporate Governance and Integrity Management (Anti-Corruption, Anti-Bribery)" online course was established for all colleagues to study online at any time. In 2024, a total of 325 people participated in the anti-corruption related education and training, totaling 646 hours.
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 2024. - To all employees: The Ethical Corporate Management Practice Team sends ethical management-related measures and cases to all employees through the Company's online bulletin board 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 2024

In 2024, there were no major violations on the part of Uni-President ^{Note}

Violation Aspect	Violation of Regulations	Plant	Reason	Fine	Improvement
Occupational safety	Article 6, Paragraph 1, Clause 8 of the Occupational Safety and Health Act	Yangmei Dairy Factory No.1	Scald	A NT\$100,000 fine was imposed.	1. Propagate and educate on "pipeline disassembly and inspection regulations and the risk points, work content and execution methods of each workstation." 2. Conduct simultaneously a comprehensive review of chemical hazard risks and corresponding preventive management measures at the workplace, and include them in the work instructions and training for all employees.
Occupational safety	Article 6, Paragraph 1, Clause 1 of the Occupational Safety and Health Act	Hukou Ice Cube Plant	Pinch injury	A NT\$170,000 fine was imposed.	1. Promotional and educational efforts were conducted on the "Safety Regulations for Troubleshooting Stackers". 2. A parallel inspection of the safety interlock devices on stackers was carried out, with the addition of electromagnetic locks implemented to improve safety and prevent recurrence.
Violation of wastewater discharge regulations	Article 7, Paragraph 1 of the Water Pollution Control Act	Yangmei General Plant	During the first well-flushing drainage operation for a new well, due to poor communication and failure to promptly switch the discharge pipeline, well-flushing slurry was discharged into the outflow basin. This led to a public complaint, and the Environmental Protection Bureau was notified to collect samples and conduct an inspection. An abnormality was found (SS was 37 mg/L), which resulted in a penalty.	A NT\$168,000 fine was imposed.	The well-flushing drainage operation used a single discharge pipe, which discharged directly into the raw wastewater tank.

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.

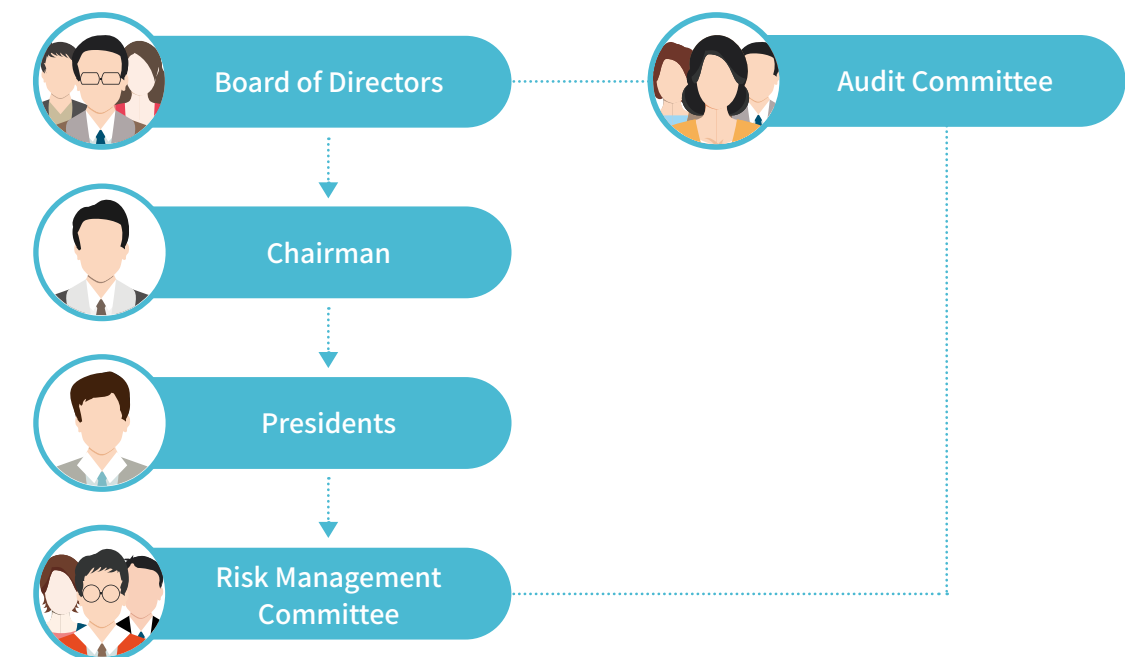
1.5.1 Risk Management Mechanism

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 Policy

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.
- Risk Management Committee: Responsible for overseeing the company's overall risk management framework. In response to internal and external environmental changes and in alignment with Board resolutions, the committee prioritizes risk control measures. It is also tasked with submitting annual reports on the implementation status of risk management policies to the Audit Committee and the Board of Directors, along with proposing necessary improvement recommendations.

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.

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.

Management Mechanism and Its Operation

The Risk Management Committee regularly assesses the internal and external risk environment and formulates risk management priorities. Each responsible unit oversees the monitoring of specific risk categories, formulates action plans, and implements corresponding mitigation measures. Through periodic evaluations, the organization aims to prevent and control associated risks effectively. The Risk Management Committee reports at least annually to the Audit Committee and the Board of Directors on the current risk environment, the control measures adopted, and the overall effectiveness of the risk management framework.

Risk Category	Risk Description	Risk Management Procedures and the State of Its Operations	Corresponding Chapter
 Market Operation	- Not being able to respond to changes in consumer behavior in a timely manner, impacting performance. - 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.	- 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. - 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. - 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.	About Uni-President 2024 Annual Report "Operation Highlights"
 Food Safety	- Fail to properly control food safety and hygiene that leads to potential hazards to consumer health and safety. - Neglecting to keep up with the latest food-related laws and regulations resulted in products that were not compliant.	- The Food Safety Committee is established and holds regular meetings to review and resolve matters related to food safety and quality management. - 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. - Formulate the audit policy of affiliates to improve their food safety management. - 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. - 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.	Chapter 2. Shaping a Safe and Healthy Food and Drink Culture
 Environmental and climate change risk (Environmental Safety)	- A major violation of environmental protection regulations will impact the image of the enterprise and brand. - 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.	- 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. - Each plant implements environmental management in accordance with ISO14001 environmental management system and has passed external verification. Meanwhile, the Company also carries out three-level environmental protection inspections, so as to ensure compliance with regulations. - Implement the ISO 14064-1 greenhouse gas inventory system and product carbon footprint assessments, and establish annual carbon reduction targets. Energy-saving and carbon reduction initiatives are actively carried out to continuously reduce total carbon emissions and carbon emission intensity year over year. - 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. - Track air pollution, waste, wastewater, and toxic management indicators quarterly to reduce the impact of operations on the environment and climate change.	Chapter 3. Commitment to Environmental Sustainability

Risk Category	Risk Description	Risk Management Procedures and the State of Its Operations	Corresponding Chapter
 Occupational Safety (Industrial Safety)	- Fail to comply with the Standard Operating Procedures (SOP) that results in employee injuries. - Fail to comply with the requirements stipulated in the Occupational Safety and Health Act.	- 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. - Promote different types of occupational safety education and training, case publicity, management by wandering around, and strengthen employees' risk awareness and occupational safety concepts. - Promote proactive occupational safety and health (OSH) risk prevention management. The Safety Office, General Plant/Industrial Park, and departmental units conduct regular safety inspections. Through guidance and audits, these efforts aim to collaboratively prevent occupational accidents and enhance workplace safety. - 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.	Chapter 4. Building a Healthy and Happy Workplace
 Information Security	- Systems or devices with EOS lead to hacking, causing company losses. - Abnormalities of information security equipment or system authority, leading to information security protection mechanism vulnerability. - The company may suffer losses from hackers or viruses due to staff's lack of knowledge pertaining to information security.	- 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. - Develop the information security management system, and acquire the ISO 27001 certification. - 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. - Replacement of EOS (End of Support) system and devices. - Perform backup exercises and account inventories to ensure the effectiveness of the information security protection mechanism. - Annually host information security-related education and training sessions and social engineering drills to bolster employees' knowledge of information security.	1.5.2 Information Security Management, P.126-127 on the 2024 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.	- Relevant risk management policies have been formulated to manage financial risks through close cooperation of internal operating units. - 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. - Formulate explicit credit policy, by which the credit risks of transaction counterparties are closely monitored before and after transaction. - Maintain sufficient available credit lines at all times to ensure sufficient funds for operations.	1.5.3 Financial risk, P.139-140 on the 2024 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:



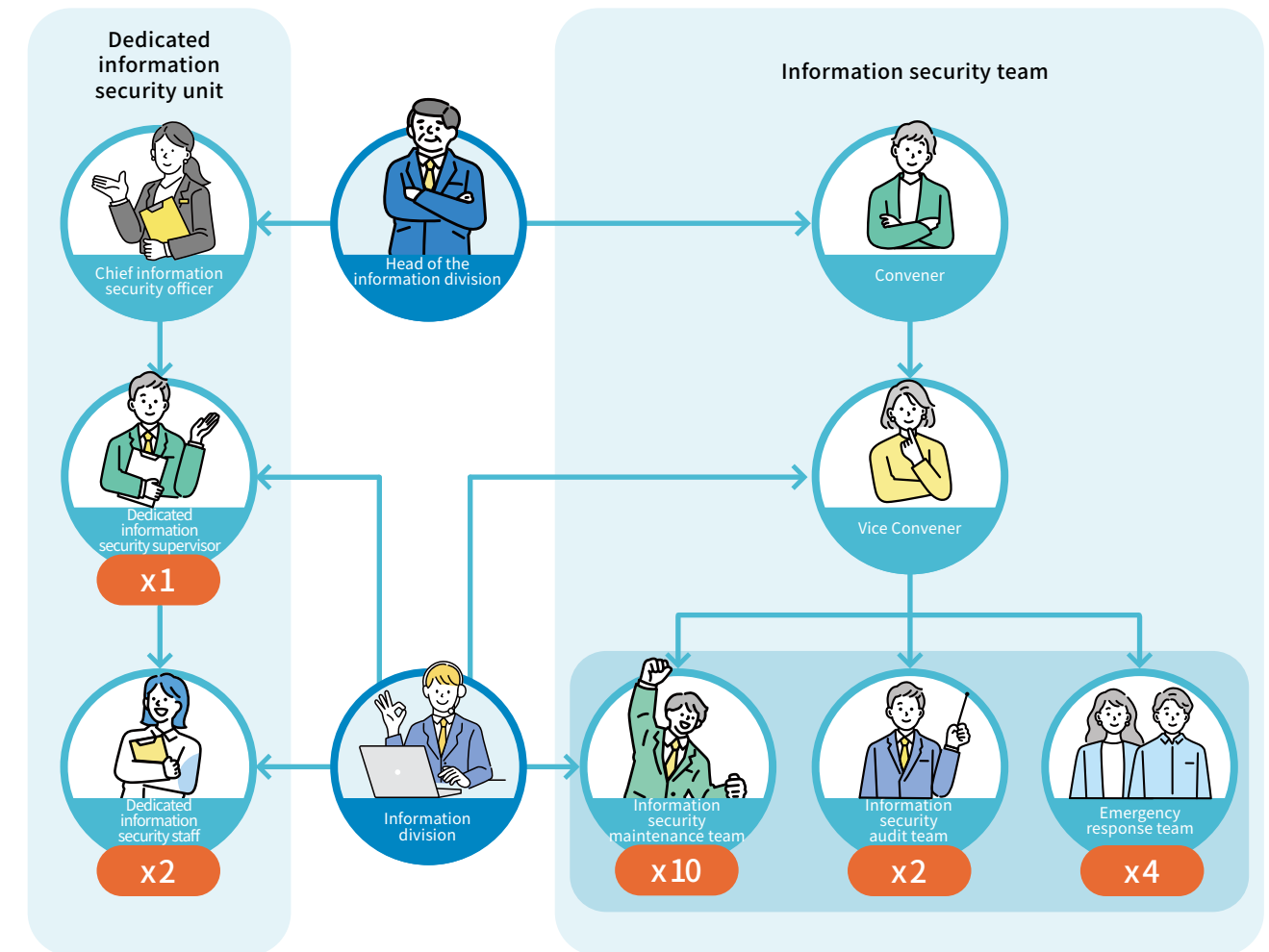
Responsible Unit

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, since 2012, the Company has introduced the ISO 27001 information security management system, and has passed the third-party regular audit before February 29, 2024, and the certificate remains valid. In order to continuously improve the level of information security management and respond to the evolution of international standards, the Company has passed the ISO 27001:2022 external certification in March 2025. This certification will cover a comprehensive review and optimization of the existing system, and carry out the transition from ISO 27001:2013 standard to ISO 27001:2022 standard to ensure that the Company's information security management system can continue to meet the highest international standards.

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

Performance of Information Security Protection and Management in 2024

Category	Item
Policy and planning	Beginning in 2024, information security oversight indicators were reported not only on a regular basis to the Board of Directors, but were also newly incorporated into the reporting to the Audit Committee.
	In alignment with government regulations and the updated ISO/IEC 27001:2022 standard, 25 ISMS (Information Security Management System) documents were added or revised accordingly.
Information security promotion and drills	Information security publicity sessions were conducted 12 times in 2024; information security cases were proactively shared 8 times; and employee startup screen information security reminders were provided daily.
	Conduct 3 company-wide phishing simulation exercises to train all employees in defending against malicious email-based social engineering attacks.
Technical control	DR (Disaster Recovery) drills, regular data backups, and periodic disaster recovery drills for core systems.
	Regular vulnerability scans of hosts and external web pages.
	Install MDR (Managed Detection and Response) on important system hosts and administrator computers.
	Endpoint protection was strengthened through weekly checks of antivirus signature updates and weekly verification of Microsoft operating system updates.
	An internal ServerFarm firewall was activated to enhance the information security protection of servers.
	Antivirus software and network firewall versions should be updated immediately after being released by the manufacturer.
	Refresh Firewall Anti Virus & IPS Updates as frequent as once an hour to improve the protection capability.
Incident management	Revised 6.2.2 reporting procedures: revised the internal reporting procedures in accordance with the Taiwan Stock Exchange Corporation's procedures for verifying and disclosing material information of listed securities companies.
Continuous improvement	An annual inventory of computer software was conducted.
	An information security risk assessment was conducted annually.
	Internal audits of information security were conducted twice annually.
	External ISO 27001 information security certification was conducted annually.
Other	Join TWCERT and response in information security information.

Management performance

- 

1.The results of the information security risk assessment identified no high-risk items.
- 

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

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

4.Risk control for data backup of critical business systems was effectively implemented, with results meeting the defined management benchmarks.
- 

5. Client-side information security protection mechanisms were subject to risk control measures, with outcomes meeting the defined management benchmarks.
- 

6. 2024 personal information security and information security-related Training:

 - A total of 3,954.5 training hours.
 - A total of 1,764 employees received training.
- 

7. In 2024, a total of 2 management review meetings and 4 information security group meetings were held, reaching the following important resolutions:

 - The transition audit for ISO/IEC 27001:2022 certification shall be conducted in 2025.
 - The execution frequency and schedule for vulnerability scanning at each system level shall be clearly defined and planned.

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.139-140 on the 2024 Annual Report.





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

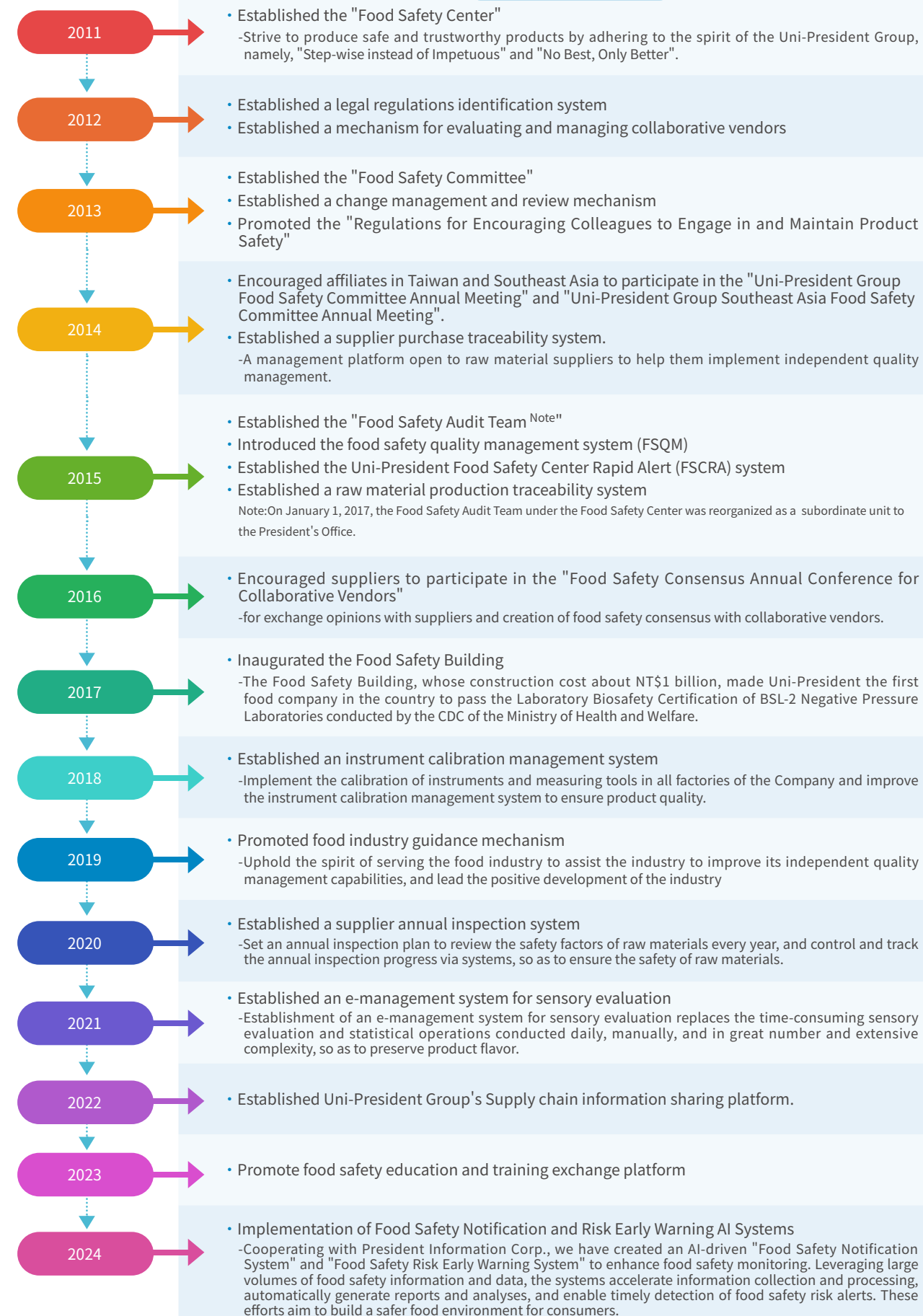
(GRI 3-3、GRI 416-2)

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 Food Safety Policy of Uni-President Quality Assurance Policy of Uni-President
Goal	- Establish 3-point food safety management and drug residue goals to strengthen food safety and quality management. - Construct a food safety culture and implement food safety awareness to all employees while shouldering the responsibility of food safety as required by consumers. ※See the "Sustainable Value Chain" chapter for the annual management goals and the goal-fulfilling status.
Action Plan	- 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. - Establish a quality control laboratory and a food safety laboratory, while proactively gaining TAF and TFDA certifications to strengthen food safety testing capabilities. - Formulate a supplier management policy and improve supplier management through on site assessments and raw materials supplier visits. - Each production plant runs international food safety management systems such as ISO 22000 and FSSC 22000 certification to improve the management capabilities of plants.
Evaluation Mechanism	- 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. - Continue to maintain the validity of international food safety management systems and laboratory certifications. - Comply with food-related laws and regulations. - Report to the Board of Directors on the implementation status of ethical management and regulatory compliance on an annual basis.
Grievance Mechanism	- 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. - Set up an independent food safety hotline and reporting mailbox as a channel for internal employees to report and complain about product-related issues.

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.



Food Safety Committee

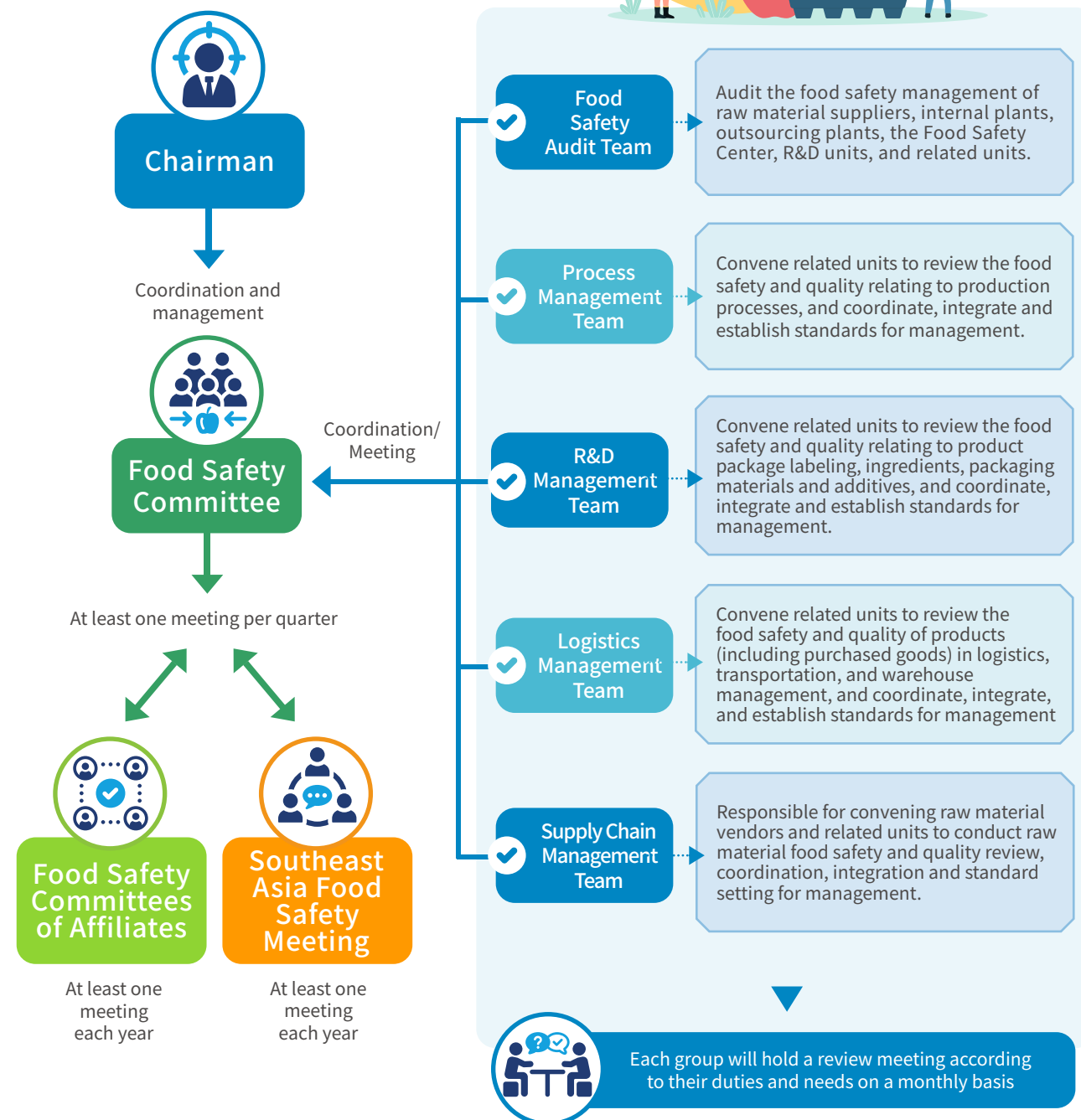
The chairman of Uni-President is the convener of the committee and appoints the head of the Food Safety Center, Purchasing Division, Logistics Group, Commercial R&D Institute, Technical Group, each business unit, Food Safety Audit Team, and Public Relation Office as members. The Food Safety Committee 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 40 food safety meetings in 2024.

1 Group food safety meeting was held on December 25, 2024 and 1 Southeast Asia food safety meeting was held on January 6, 2025.

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 2024, we achieved our target of having zero incidents of raw material and finished product contamination, zero abnormalities in drug residues in finished products, and zero violations in public sector inspections. However, we failed to meet every target as foreign iron wires were found during operations between the metal detector and store stocking, and metal contamination caused by worn production equipment was also detected. In response, besides strengthening management guidance for distribution channels, equipment updates and improvements have been completed. Customer complaints related to food safety point 2 decreased by 29% compared to the same period last year. This reduction was mainly due to moisture affecting outer cartons in channel warehouses, causing odor transfer that affected the products. Subsequent efforts focused on reinforcing management at the distribution end to improve product quality and consumer trust.

The Core Working Practices of Food Safety Management

Item/Objective	Tracing and grading of customer complaints	Drug residue management
Management Focus	- Food Safety Point 1: Incidents that would potentially cause significant harm to the human body - Food Safety Point 2: Incidents that would potentially cause minor harm to the human body - Food Safety Point 3: Events apart from Food Safety Point 1 and 2	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 managing food safety of the entire Group through the Food Safety Committee's management systems, Uni-President also conducts audits of affiliated companies to ensure effective implementation of food safety management. Each year, an annual food safety audit plan for affiliated companies is established and audits are conducted based on "Affiliated Companies Food Safety System Evaluation Checklist".

For companies undergoing audits for the first time, a detailed clause-by-clause review of all food safety management standards is conducted. Audit scope covers eight major areas including regulatory compliance, supplier evaluations, research and development design, raw material management, finished product management, warehousing and transportation, nonconformance and traceability management, and food defense and emergency responses. For existing affiliated companies, the focus is on thematic exchanges. From reported cases between 2023 and June 2024, five key topics for discussion were summarized including complaint (abnormality) management, labeling and advertising management (including shelf-life management), online shopping/platform management, food safety culture implementation and performance management, and corporate guidelines for food businesses to establish laboratories. Among these, online shopping/platform management did not apply to Kikkoman and Nisshin, so these two affiliates focused on other topics during exchanges.

Through audits and exchanges, Uni-President proposed a total of 49 improvement recommendations, of which 46 have been completed. The remaining three are scheduled for completion by January 31, 2025. All affiliated companies have incorporated these into their implementation evaluations and have developed corresponding countermeasures and plans to strengthen food safety management and continuously optimize operations.

2024 Audit Items for Food Safety System Evaluation Criteria



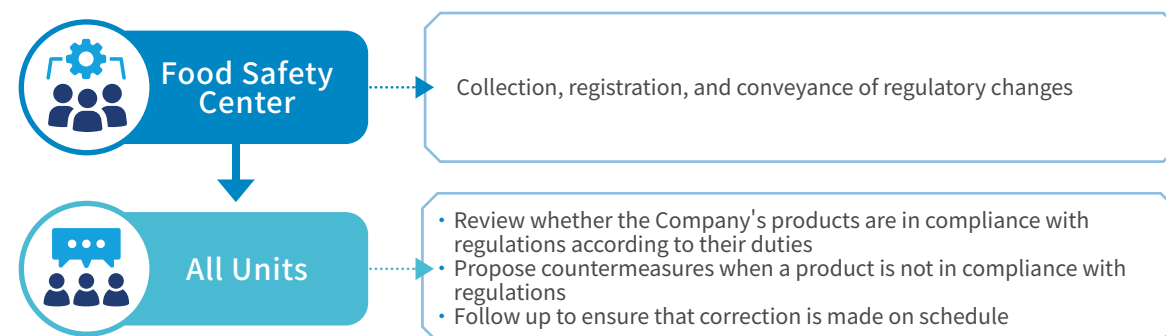
2024 Food Safety System Evaluation and Review Topics

Item	Number of Pieces
Customer Complaints (Abnormalities) Management	22
Management of Labeling and Advertising (Including Expiration Date Management)	15
Online Shopping / Online Platform Management	8
Food Safety Culture Implementation and Performance Management	1
Corporate Guidelines for Establishing Laboratories in the Food Industry	2
Other	1
Total	49

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 2024, the Food Safety Center supervised 56 cases of food-related regulatory changes, which covers all product categories (100%). Of the 56 cases, 7 were deemed non-applicable and therefore did not proceed to further identification. As a result, 49 regulation identification cases were initiated in response to relevant regulation developments. All 49 initiated cases were successfully completed, with the identification process finalized prior to January 9, 2025.

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/ENG/law.aspx?cid=16&cr=1863694510>).

Initiated 49 regulation identification cases based on changes in regulations

- ✓ 56 regulation identification cases have been closed
- ✓ 7 of them were not identified

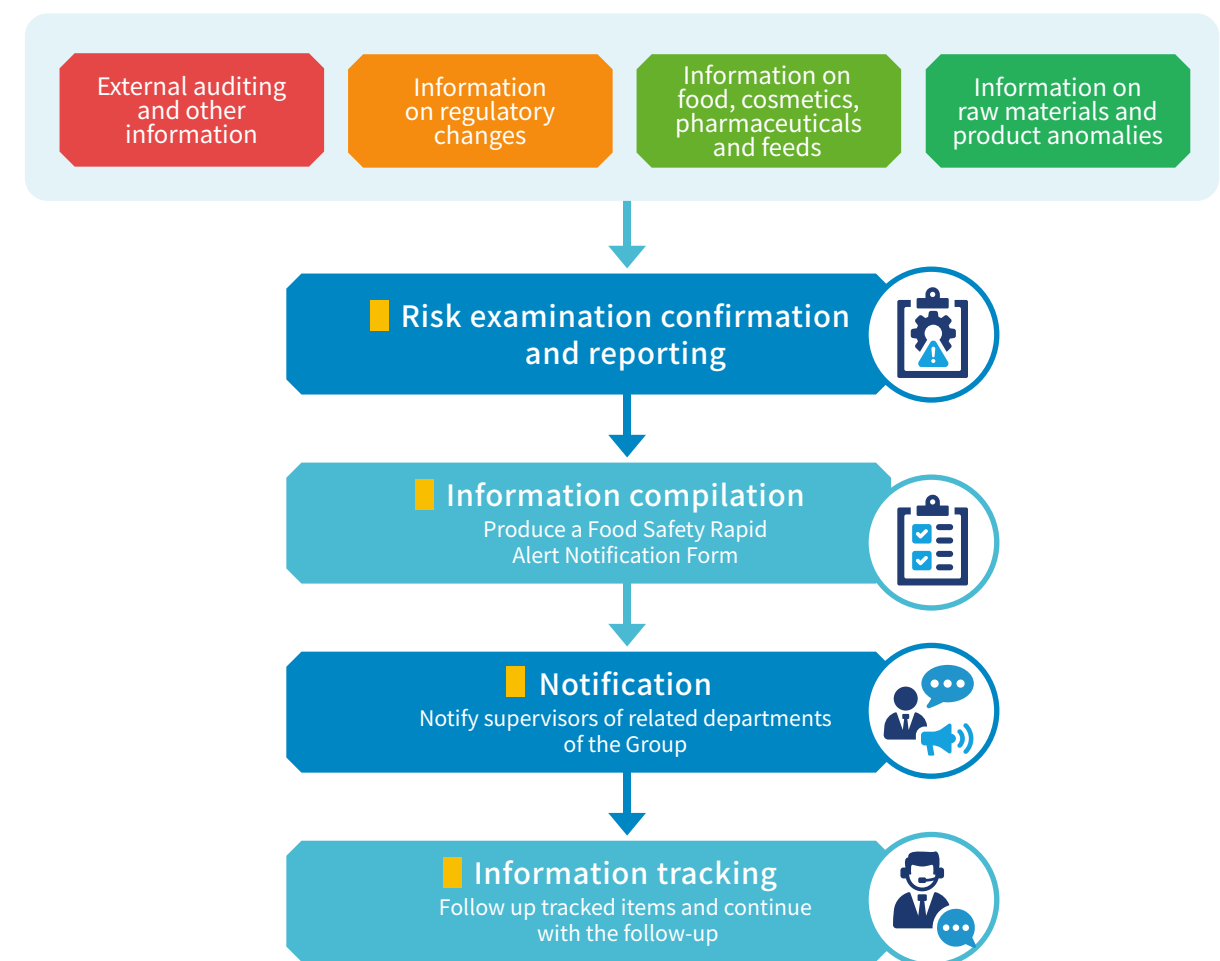


In 2024, the company recorded no violations of the Act Governing Food Safety and Sanitation, including its associated enforcement rules, regulations, and guidelines. Consequently, no fines or penalties were imposed during the reporting period.

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



2024 List of notifications from the Food Safety Center Rapid Alert System (FSCRA)

- Number of notifications in 2024: 366
- Proportion of product category affected: 100%
- Number of cases requiring follow-up: 33

The above mentioned cases have been tracked and solved before January 21, 2025.



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.

For employees who report issues, Uni-President provides protection and rewards, with the maximum reward currently reaching NT\$7,500,000. Employees can report concerns regarding any of the Company's own-brand food products through the food safety hotline. In 2024, two employee reports were received via the hotline, related to labeling of the place of production and nutritional labeling. After thorough investigation, the Company stated that neither case violated the Act Governing Food Safety and Sanitation, and thus no rewards were issued.

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 2024, 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, 2024, up to 655 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 2024

- Anomaly rate for finished products: 0.07%
- Anomaly rate for raw materials: 0.193%

Note : In 2024, the percentage of abnormal number of finished products and raw materials tested by the Quality Control Section divided by the total number of finished products and total raw materials tested.



2024 Food Safety Management Expense Statistics

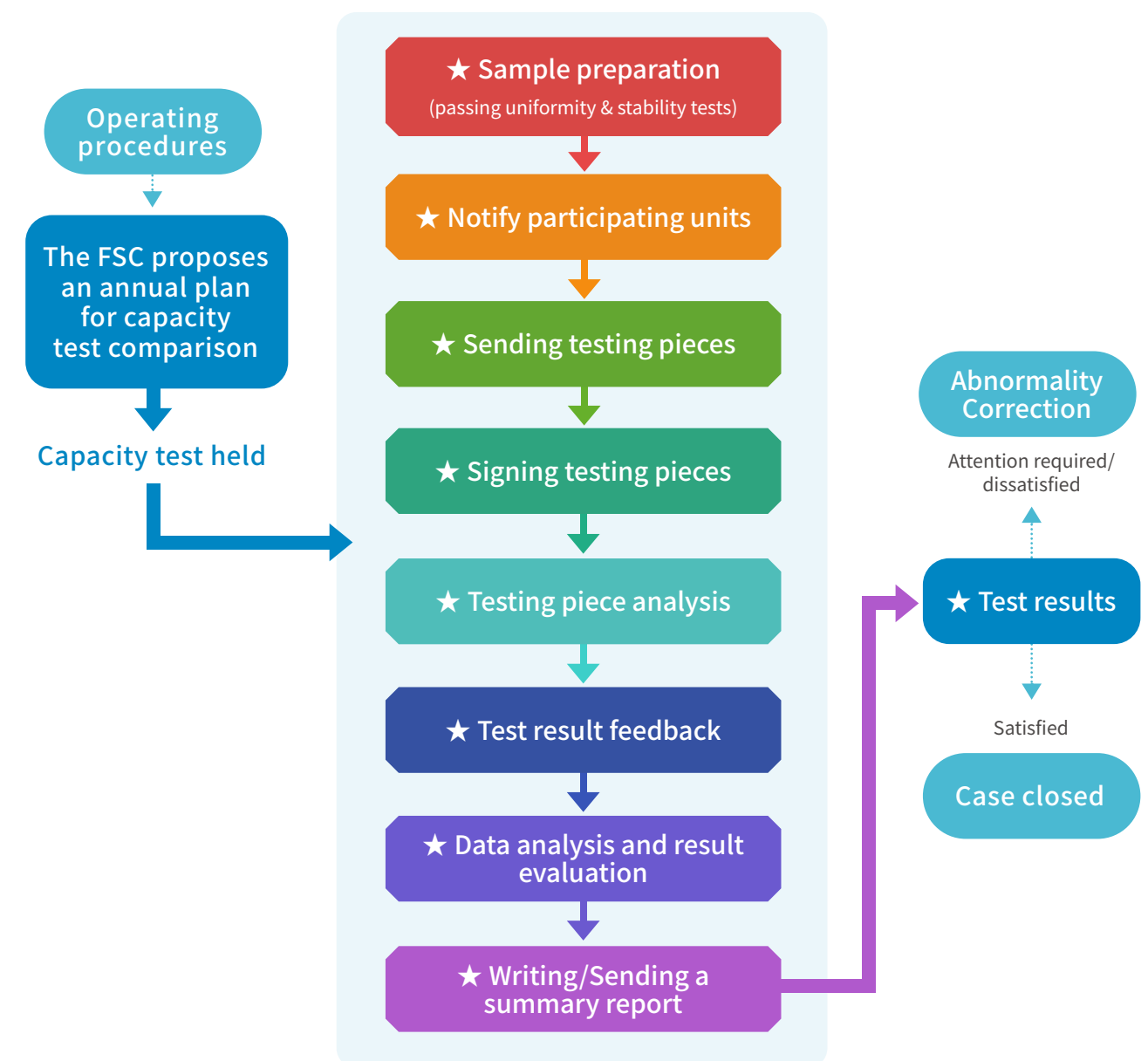
- Food safety control expenses ^{Note} : NT\$342.72 million
- Percentage of net sales revenue in the standalone financial statements : 0.67%

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



Capacity Test Comparison

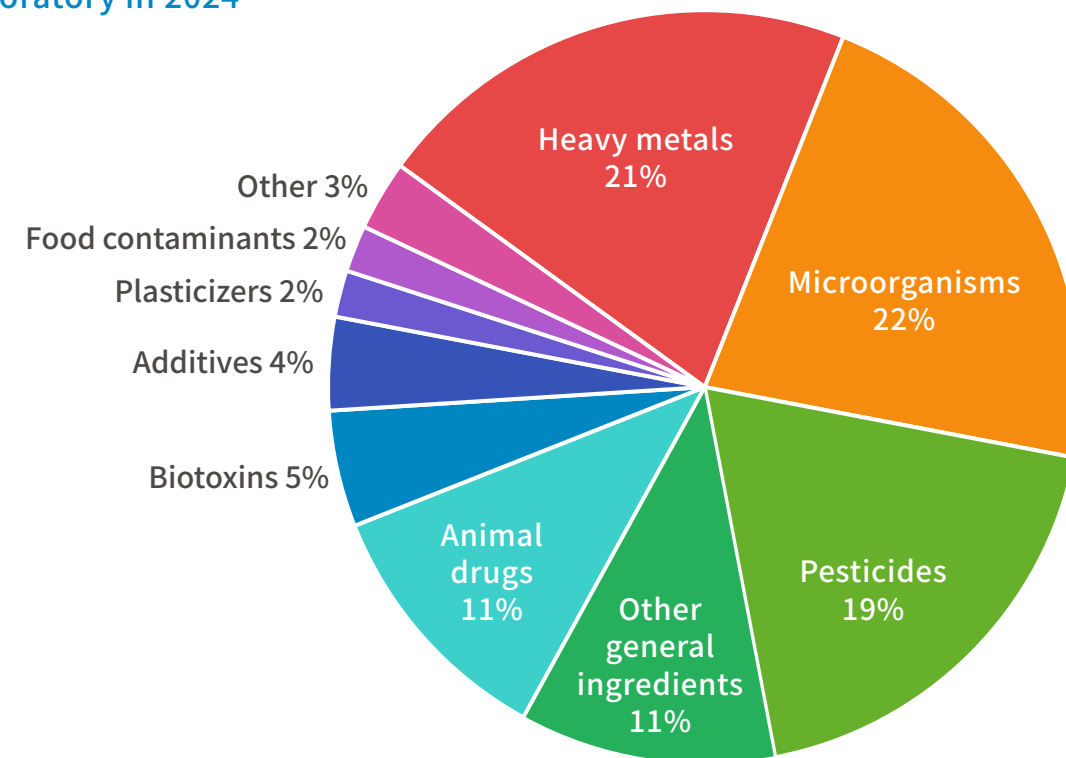
To ensure the quality of food safety inspection and the capabilities of the inspection unit upon performing tests, we conduct capacity comparison between inspection units through test standards, test conditions and homogeneous samples. Finally, the test results from each inspection unit are compiled, 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.



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 2024, 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 2024



2.2.3 Cultivate Food Safety Talent

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, 2024, a total of 165 employees obtained food safety certifications.

Furthermore, to 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. In 2024, the number of participants in food safety training reached 13,854, with a total training of 31,188.0 hours.



2024 Food Safety Education and Training

- ✓ 13,854 employees received training
- ✓ Total 31,188.0 training hours



In 2024, as many as 165 personnel obtained food safety-related certificates, an increase of 10.74% compared with 2023

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 2024, a total of 32 courses had been offered, of which 19 were routine external courses; 13 were customized corporate courses, with a total of 1,394 participants, which represented an increase of 1.9 times compared to 2023.

Routine external courses (19 courses in total)

- Practical training on instrument calibration and factory management
- Practical course on disease vector management in food factories
- Practical course on food microbiological testing
- Sensory evaluation and practical application of food – basic level
- Sensory evaluation and practical application of food – advanced level
- Practical course on cross-contamination prevention in food factories
- ISO 22000 Internal auditor training for food safety management systems
- FSSC 22000 transition implementation training
- Practical auditor training – basic level
- Practical auditor training – advanced level
- Practical course on environmental monitoring management in food factories
- HACCP (Hazard Analysis and Critical Control Points) practical training
- Training course on food labeling regulations
- Practical course on hygienic design, cleaning, and disinfection of food factory equipment
- Practical training on sanitation and food safety management in warehousing and transportation
- Introduction and practical training on pet food regulations
- Analysis of Food Safety Act and discussion of common deficiencies - basic level
- Seminar on food safety and hygiene
- Analysis of food safety control system and discussion of common deficiencies



2024 customized business classes (13 courses in total)

- Training course on selection and evaluation of contract manufacturers
- Practical course on disease vector management
- Practical course on environmental monitoring in food factories
- Seminar on food safety and hygiene management act
- ISO 22000:2018 clause interpretation training for food safety management systems
- ISO/TS 22000-4 key clause training course
- FSSC 22000 version 6 – explanation of additional requirement revisions
- Practical course on cross-contamination prevention in food factories
- Practical course on cleaning and cleaning validation in food factories
- ISO 22000 internal auditor training for food safety management systems
- Explanation and case study on food labeling and advertising regulations
- Food defense education and training
- Practical course on instrument calibration management

★ A total of 1,394 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, 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	• Meet regulatory requirements • Ethical management • Confidentiality obligation • Intellectual property rights protection • Transparency rules
	Labor and Safety	• Compliance with relevant regulations • Labor rights protection • Provide a healthy and safe workplace • Occupational safety and health management
	Social and Environmental Responsibility	• Compliance with relevant regulations • Encourage green procurement • Emphasis on operational environmental responsibility
 Management Requirements	Qualification Review	• All suppliers of raw materials must be approved by the evaluation team before procurement. • Must be registered on the "Food Business Registration System"
	Quality Management	• 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.
	Contract Performance System	• 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.

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.

Management Aspect	Audit Method	
 Audit of Operational Procedures	Document review Execution frequency: From time to time • Suppliers of unprocessed agricultural, livestock and aquatic ingredients • Traders only handle import procedures, and their goods are shipped directly from the port to the Company's warehouse • Adopt existing qualified third-party suppliers or OEMs of the Group's affiliates	On-site assessment Execution frequency: Audit frequency is determined by risk • Domestic food suppliers • Primary processing plants of agricultural and livestock products • Traders • Overseas manufacturers • Traders (packing plants) of food-grade detergents/chemicals • Suppliers of food-grade detergents/chemicals
 Maintenance of Material Quality	Visits to raw material suppliers Execution frequency: From time to time • Domestic food suppliers • Primary processing plants of agricultural, livestock and aquatic products • Traders 	
 Specific Audit Topic (Audit by the Food Safety Audit Team)	Supplier Traceability Check Execution frequency: Unscheduled audits without warning • Domestic food suppliers • Primary processing plants of agricultural, livestock and aquatic products • Traders	

On-site 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
- Management and Regulations - Process and product control - Nonconforming product management and traceability - Environmental health - Employee health and safety - Facilities and equipment - Disease vector management - Product protection and emergency response - Inspection and testing - Warehouse and transportation - Corporate social responsibility	- Management and Regulations - Critical control point and hazard analysis food safety systems - Process and product control - Nonconforming product management and traceability - Environmental health - Employee health and safety - Facilities and equipment - Disease vector management - Food safety and emergency response - Inspection and testing - Warehouse and transportation - Corporate social responsibility
Primary processing plants of agricultural, livestock and aquatic products	Traders (packing plants) of food-grade detergents/chemicals
- Raw materials management - Quality and supply capacity - Factory cleaning and hygiene - Process management	- General management - Warehouse and transportation management - Packing process management - Waste management
Overseas manufacturers	Traders
Raw materials, additives, processes, products, and other food safety management	- Raw materials management - Supply capacity

In 2024, 168 out of 558 food raw materials suppliers applicable to the Supplier Evaluation SOP completed the on-site evaluation, a 30.11% evaluation completion rate. Suppliers were deemed qualified if they scored 60 points or above, had no major deficiencies (such as food safety and hygiene system failure or immediate safety hazards in food that could not be fixed promptly), and no serious violations (such as lacking legal licenses, using illegal raw materials, or breaching laws and regulations).

Note 1 : The 558 suppliers were food raw materials suppliers who had business dealings with the Company in 2024 included suppliers not subject to the Supplier Assessment Procedures. (e.g., OEM factories, dairy farmers).

Note 2 : The 168 suppliers include the number of food raw material suppliers trading with us in 2024 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 2024. When necessary, on-site assessments will be proposed for overseas suppliers in the future.

2022-2024 On-site Assessment Percentage

On-site Assessment	2022	2023	2024
A. Number of all raw material suppliers ^{Note 1}	569	563	558
B. Number of suppliers applicable to the Supplier Assessment Procedures	416	545	436
C. Number of domestic suppliers that performed on-site assessments ^{Note 2}	152	156	168
Ratio of on-site assessments to all suppliers (=C/A)	26.7%	27.7%	30.1%
Ratio of on-site assessments to suppliers applicable to the Supplier Assessment Procedures (=C/B)	36.5%	28.6%	38.5%

Note 1 : 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 on-site evaluations 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.).

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
 Food Safety Point 1 Food Safety Point 2	The Food Safety Audit Team carries out a supplier on-site visit and follows up improvement
 Food Safety Point 3	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 2024

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.

2024 results of the visits

In 2024, the QC Section audited 20 suppliers in 29 visits. Process management was the main cause of defects. Corrections of all defects had already been completed before November 20, 2024.

Supplier Traceability Check

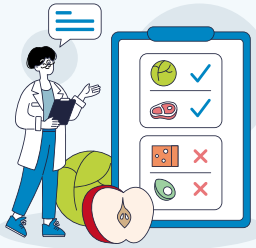
With reference to the "Food Trace and Track System," the Food Safety Audit Team formulated the "Inventory of Traceability on Level 2 Raw Materials and Production Inspection Measures for Suppliers." Traceability and production audits are conducted based on the type of manufacturers and traders. There 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

- ✓ Production history check
- ✓ Production process check(for manufacturers)
- ✓ COA of testing report check
- ✓ GHP (Good Hygienic Practices) management (including warehousing) check

In 2024, the Food Safety Audit Team audited 681 suppliers in 681 visits. Good Hygiene Practice (GHP) was the main defect. Corrections of all defects were all completed by December 31, 2024.



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 2024, Uni-President purchased raw materials from manufacturers because one supplier was found to be non-compliant with the inspection and regulations by the competent authorities^{Note}. On September 30, 2024, the Company notified all distribution channels to remove one item, Gold Beef Noodle, from the shelves. No fines were imposed, and the total recalled weight was 5.847 metric tons.

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



In 2024, Uni-President has uploaded the Food Traceability Management System with a total of 479 products, accounting for 100% of all Uni-President food products (excluding feed for livestock and aquatic animals). According to regulatory requirements, the use of electronic invoices has been 100% completed.

The complete data has been uploaded to the Ministry of Health and Welfare's "Food Traceability Management System (Ffacebook)" (<https://ffacebook.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

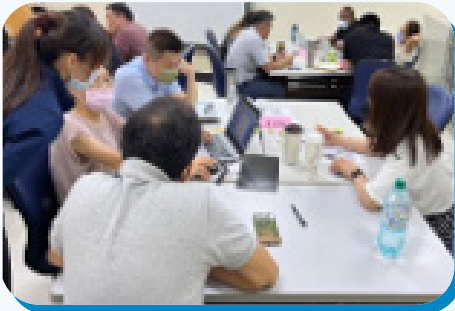
1. Quick and accurate search for the Group's qualified suppliers.
2. Reduce the management procedures and operation of repeated evaluations.
3. Reduce the risk of using new suppliers that are not on the Group's qualified supplier list.

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 and control for 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 Provided to Subcontractors in 2024

Project Name	Vegetable supplier quality management support project
Counseling Content	A long-term vegetable supplier, mainly delivering fresh produce, was found to have a year-over-year decline in raw material quality over the past three years. In the 2023 statistics, the most frequent quality issues involved metal foreign matter, plastic foreign matter, and microbiological abnormalities. As a result, the supplier requested support from the Food Safety Center.
Explanation of Guidance Effectiveness	Through training and process breakdowns, the project progressively guided suppliers to establish three major quality control mechanisms including metal foreign matter control, plastic foreign matter control, and washing and sanitation control. This was aimed at improving self-management capabilities and reducing the incidence of raw material quality issues.
Photo	

Project Name	OEM factory screening and management support project
Counseling Content	To assess the current state of brand management among OEM factories, the Company diagnosed their practices and identified three key themes and five risk points. The support measures included (1) educational materials, (2) discussions to optimize existing OEM management mechanisms, and (3) on-site evaluations. These measures aimed to raise awareness of food safety among management personnel, and help establish OEM management procedures that align with the Group's food safety policies and industry characteristics.
Explanation of Guidance Effectiveness	Enhance the food safety awareness of managers, establish OEM management methods that comply with the Group's food safety policy and industry characteristics, identify risk points through evaluation and observation, and then optimize the mechanism to reduce the Group's food safety risks.
Photo	

Project Name	Promote the quality management system coaching project for packaging material suppliers
Counseling Content	Analyzing label quality anomaly cases reported by packaging material suppliers over the past three years, 80% of the main causes were categorized into three key areas for improvement: new product launch management mechanisms, process management mechanisms, and finished product acceptance mechanisms. By collaborating with suppliers to review their production workflows, packaging material suppliers are guided to formulate and optimize these management mechanisms.
Explanation of Guidance Effectiveness	Through guidance and optimization of customer demand management, process management, and finished product acceptance management, packaging material suppliers have enhanced their self-management capabilities for label printing quality to reduce the risk of shipment quality anomalies. In 2024, supply anomalies decreased by 70% compared to 2023.
Photo	

Project Name	Implementation of the Group's food safety system guidance project
Counseling Content	At the request of one of the Group's companies, Uni-President's Food Safety Center provided guidance on its food safety system and performed an on-site assessment. Six major systematic diagnostic recommendations were made to optimize management mechanisms through systematic countermeasures.
Explanation of Guidance Effectiveness	Assistance was given to establish a systematic management system, including senior management attitude and support, employee professional skills training and development, equipment management, a comprehensive document control center management system, improved quality control systems, and promotion of 5S activities, thereby building a comprehensive food safety system.
Photo	

Project Name	Packaging supplier's existing plant document information optimization guidance project
Counseling Content	Due to frequent external audits requiring suppliers to add or modify form documents, the Uni-President's Food Safety Center was commissioned to assist in optimizing document information management. Through four steps of form review, problem focus, system assessment, and optimization adjustments, suppliers were assisted in optimizing their document information management to ensure compliance with hygiene regulations and food safety management system standards, while reducing operational waste and food safety risks.
Explanation of Guidance Effectiveness	Guidance was provided to suppliers to optimize three major document information management mechanisms—standard operating procedure management, record form management, and training management—through the methods of deleting, merging, reorganizing, and simplifying.

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 2024, 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 2024, Uni-President sold a total of 1,435,841 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 has obtained FSSC 22000 certification for all its plants, except for essential oil plant which has obtained ISO 22000 certification and Yangmei General Plant which has obtained ISO 22000 and FSSC 22000 certifications.



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 2024."



In 2024, 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.



2024 Self-audit Standards and Achievements

Plant Type	Management Standards	Inspection Status
Food Plants	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. - Level 1: Plant self-audit - Level 2: Audits on all food plants are performed by general plants - Level 3: The Technical Group reviews the audit of all general plants and evaluates the need for spot checks based on the risk	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: 10
Feed plant	We have established the "Internal Quality & Food Safety Audit Procedures" in reference to ISO 9001 and ISO 22000.	100% ^{Note}

Note: In 2024, 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 2024, a total of 50 units were audited, with 244 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.

2024 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%	0.4%	52.0%	0%	52.4%
Internal QC Unit	0%	0%	4.9%	0%	4.9%
Internal Research Unit	0%	0%	2.9%	0%	2.9%
OEM Plant	0%	0%	39.8%	0%	39.8%
Subtotal	0%	0.4%	99.6%	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	Gas Chromatography Mass Spectrometry (GC-MS/MS)	
Investment Costs	NT\$4,900,000	
Application Benefits	It is applied for testing pesticides in crops, poultry, livestock, and eel and shrimp. With the increasing volume of pesticide tests year by year, this method improves laboratory testing efficiency and reduces the need for outsourcing tests.	



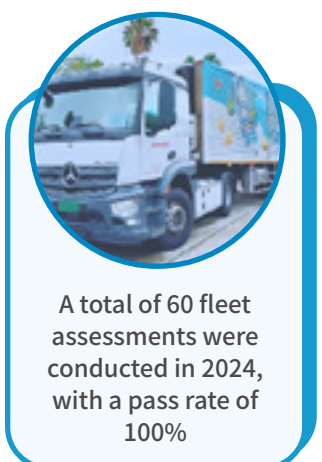
Device Name	Gas Chromatography (GC)	
Investment Costs	NT\$1,500,000	
Application Benefits	It is mainly used for analyzing food components, such as saturated fatty acids and trans fatty acids among the eight major nutrients.	

Device Name	High-Performance Liquid Chromatography (HPLC)	 
Investment Costs	NT\$1,900,000	
Application Benefits	Used for the inspection of ester preservatives in food (benzoic acid, sorbic acid, acetic anhydride, salicylic acid, p-hydroxybenzoic acid and its esters), the inspection of propionic acid in food, and the inspection of sugars in food.	

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 60 fleets were assessed in 2024, and the passing rate was 100%.



To enhance refrigerated logistics efficiency, Uni-President has optimized the scheduling mechanism for empty refrigerated containers, which increased the proportion of short-distance recoveries from 62.68% to 65.71%. This not only effectively reduces transportation distances but also saves 189,593 kilometers in mileage, further decreasing fuel consumption by 54,169 liters, and balancing operational efficiency with environmental sustainability. In addition, logistics optimization for instant noodle products was conducted by relocating warehouses and reconfiguring transportation routes through external warehouse site planning. This adjustment saved 4,051 kilometers in transportation mileage and reduced fuel consumption by 1,157 liters, effectively improving logistics energy efficiency and advancing energy-saving and carbon reduction goals.



To reduce carbon emissions caused by transportation, Uni-President requires its logistics fleet to adopt new environmentally friendly vehicles and implements a vehicle replacement policy. In 2024, 76.7% of logistics partners used new environmentally friendly vehicles, accounting for 77.3% of transportation and warehousing service expenditures. During 2024, five vehicles were replaced with new vehicles that met Phase 5 and 6 environmental standards, thereby minimizing environmental impact. In addition to replacing old vehicles with new ones, Uni-President has also improved the efficiency of its logistics fleet operations. With the support of the IT Department, a vehicle management platform was developed and launched in May 2024. The platform's scope of management includes order and inbound vehicle management, task management, and exception management. It categorizes vehicles by type and provides specialized exception management tailored to the specific needs of each vehicle type (e.g., temperature control for refrigerated trucks and bakery trucks) to ensure the quality of logistics services.



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 launched a series of CHAI LI WON sugar-free tea beverages, sparkling water, and LP33 no sugar added drinking yogurt to help reduce consumers' excessive sugar intake and prevent the onset of related diseases. At the same time, we are actively working to reduce the sodium content in our products, offering healthier options to the public, such as Imperial Big Meal Hot Beef Flavor Instant Noodles (25% less sodium).

To cope with the changes in the dietary habits of the seniors, Uni-President has launched Imperial Mini Sichuan Pepper Sausage. In 2024, a total of 26 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 2024, we had a total of 37 products that obtained the "Anti Additive Clean Label" certification. Our products have not only received numerous accolades domestically such as patents granted by Intellectual Property Office, the Gold Award of Nutritional Health Food Innovation Award, and the Innovation Product Evaluation Award, but have also earned international recognition. These include the Monde Selection Quality Award, the PRIX EIFFEL Gold Medal Award and Platinum Medal Award at the PRIX EIFFEL International Invention Contest, and the Gold Medal at the Malaysia MTE International Invention Exhibition, all of which demonstrate the exceptional quality and innovative capabilities 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 2024

Patents were obtained

516

Invention **195**

New Patent **252**

Design **69**

in 2024

Patents were obtained

21



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

2024 Management Target	2024 Achievement Status	2024 Key Achievements	2025 Targets	Mid-to Long-term Goal
Technical research on the mechanism of delicious products	Achieved and under continuous improvement 	1. Development of exquisite confectionery products 2. Development of sparkling water 3. Product development of filled popsicles 4. Upgrade of sugar-free and sugar-reduced teas 5. Development of sodium reduced roast beef noodles with green onion	1. Development of spicy noodle dishes 2. Development of side dishes to accompany alcoholic beverages 3. Refinement of ambient tea technology 4. Development of refrigerated fruit teas 5. Development of nutritious and delicious yogurt	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 	1. Development of nutritionally fortified milk 2. New product development of high-protein soy milk 3. Development of high-fiber baked goods 4. Development of ready-to-eat meals 5. Development of Hong Kong style special handcrafted flower-shaped dumplings	1. Development and enhancement of European-style bread 2. Development and enhancement of savory bread 3. Development of reduced-sugar, flavored soy milk 4. Development of functional dairy beverages 5. Development of ready-to-cook meals	Meet consumer demands and improve three major product categories including fresh food, bakery, and nutrition through product R&D.



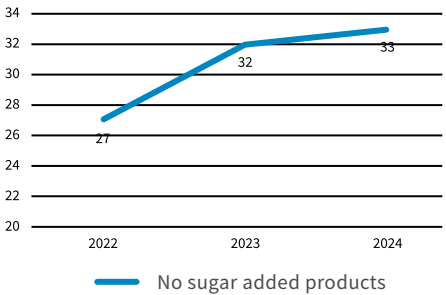
2.5.2 Diversified Dietary Trends to Take into Account Both Health and Taste

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 Sugar Added 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 2024, there were 33 no sugar added products. Compared with 2023, 1 product was added, which represented an increase of 3.13%



Product Highlights and Description

1.CHAI LI WON Earl Grey Tea

✓ No sugar, no added flavors.

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.

3. LP33 No Sugar Added Drinking Yogurt PE500ml

✓ A new sugar-free variant has been launched that contains no added sugar, is low in fat, and suitable for lacto-vegetarians, allowing consumers to conveniently supplement LP probiotics through their daily diet.



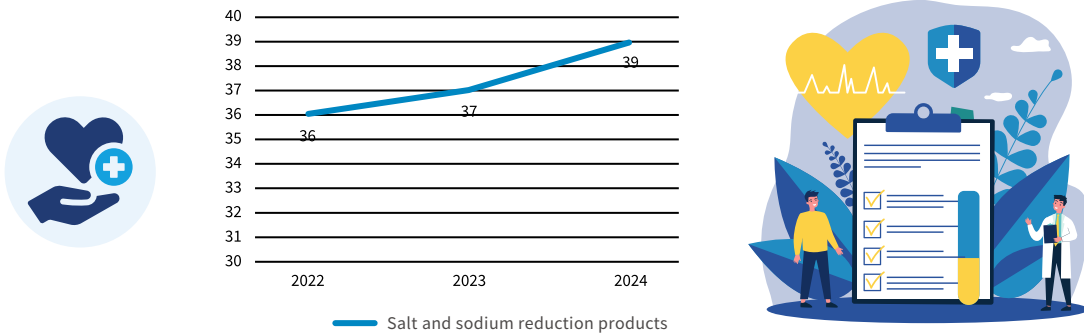
Health Food Certification

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 2024, 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.



Item quantity :
Sodium intake is advised at 2,000 mg per day by WHO (World Health Organization). The Company has 39 instant noodle items that contain no more than 2,000 mg per serving.

Product Highlights and Description



Imperial Big Meal Hot Beef Flavor Instant Noodles (25% Reduced Sodium)

✓ Imperial Big Meal Hot Beef Flavor Instant Noodles (25% Reduced Sodium) reduces sodium intake by lowering the use of salt, while enhancing flavor with umami, richness, and spices to meet the needs of a healthy and low-sodium diet.

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 2024, there were a total of 10 SKUs using brewed non-fried noodles

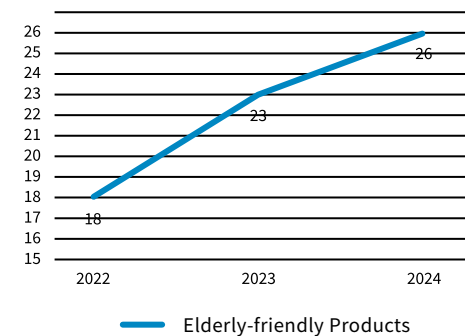


Elderly-friendly Products

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 2024, a total of 26 products have been selected as elderly-friendly products.



Product Highlights and Description

1. CHAI LI WON Sijichun Tea Sugar Free

Sijichun Tea (Four Seasons Spring Tea) is one of Taiwan's most popular tea tree varieties, it thrives through early spring and late winter, remaining evergreen year-round—hence its name. With a single sip, the essence of spring seems to extend through all four seasons.

- ✓ Selected Taiwanese spring and winter tea leaves are used, and the tea aroma is further enhanced using "cold shockwave single-cell extraction technology" to release its fragrance and amplify its lingering sweetness. Sugar-free and free of added flavorings, it caters to the daily tea-drinking habits of the elderly.
- ✓ Partially transparent packaging offers a refreshing and bright appeal, providing a light and pleasant visual experience for senior consumers. The 600ml round, curved bottle is also easy to grip. Ready to drink upon opening, suitable to drink both cold and at room temperature, offering convenience.



2. Uni-President AB No Sugar Added Yogurt Drink

Uni-President AB No Sugar Added Yogurt Drink utilizes strain selection and enzymatic hydrolysis technologies to reduce the sour and astringent taste of yogurt and enhance its flavor. Through the action of lactase enzymes, most of the lactose is broken down into galactose and glucose, which also helps reduce lactose sensitivity issues among the elderly. The product meets low-fat standards to avoid excessive fat intake. In addition, it contains Lactobacillus reuteri (strain B), which can withstand gastric acid and bile, helping to support digestive tract function.



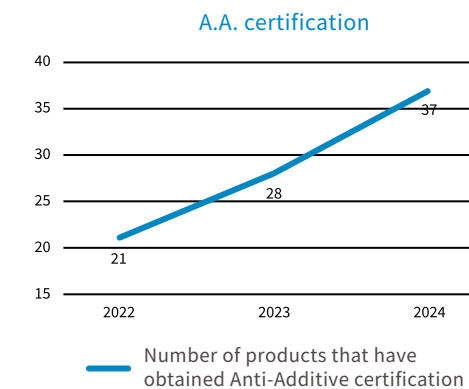
3. Imperial Mini Sichuan Pepper Sausage

- ✓ An award-winning elderly-friendly food in 2024, made with carefully selected locally sourced chilled pork hind leg from Taiwan.
- ✓ The flavor and texture have been adjusted to reduce irritants while maintaining a well-balanced taste.
- ✓ Individually portioned packaging, each strip designed for a single bite which enhances mealtime convenience for senior consumers.



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 2024, a total of 37 products have obtained Anti-Additive certification, with 9 new products added compared to 2023, a 32.1% increase.

Product Highlights and Description

1. All Products of Hau Jin Dau Noodles

- ✓ Made with 100% premium Australian golden wheat and produced using the Japanese-standard "cedar wood chamber" technique, the noodles undergo a three-stage drying and aging process over 8.5 hours, preserving the wheat's natural translucent whiteness and delivering a chewy, smooth, and springy texture.
- ✓ The entire series has passed the international A.A. Clean Label's highest level 100% no-additive certification and does not use food additives to change the taste of the ingredients.



2. Chenguang-GOLD High Fiber Raw Toast

- ✓ The use of heat-treated wheat bran and finely milled grain flour reduces the coarseness and bitterness often associated with traditional grain-based products. The addition of multi grains such as oats and rye enhances dietary fiber content to meet diverse nutritional needs.
- ✓ By applying a proprietary soup starter fermentation process involving 12-hour low-temperature maturation, along with the use of enzymes, lecithin, and active wheat protein, the toast retains its moisture and soft texture. The product has received A.A. International No Additive Three-Star Certification, as well as Three-Star Grand Prize at the 10th A.A. Taste Award - Global Pure Taste Evaluation, achieving a balance between great taste and minimal additives for better health.



Environmentally Friendly Products

1. Reisui Fresh Milk (Full fat / Low fat)

Smart energy conservation, promotion of renewable energy

- ✓ Dairy farms are gradually adopting variable frequency equipment and smart environmental control systems. Currently, nearly 40% use variable frequency milking machines and over 40% use variable frequency fans, thereby reducing energy consumption.
- ✓ About one-third of farms across Taiwan have adopted renewable energy sources such as solar and biogas power, which support sustainable energy development.

Resource reuse, pollution reduction

- ✓ Taiwan's first "fermentation cycle barn" uses an earthen floor base that is turned regularly to promote the fermentation of waste and transform it into a natural bedding material. This not only reduces pollution but also improves the living environment for cattle. Some farms have already implemented this technology, and guidance is being provided for newly planned farms to consider adopting it.



2. Pure Tea Series Products

- ✓ 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

Uni-President places great importance on animal welfare and is committed to promoting humane dairy cattle farming to enhance both the sustainability of dairy farms and the quality of life for animals. By establishing comprehensive technical service programs that integrate herd management, nutritional formulation, environmental optimization, and sustainable operations, the Company supports dairy farmers in adopting advanced feeding and management technologies. The Company also regularly conducts educational training and technical exchange activities to ensure that farms stay aligned with international standards and continue to improve its farming environments and animal care practices.

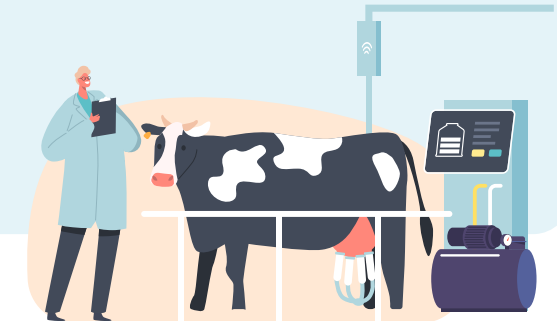


Counseling for Dairy Farmers and Friendly Dairy Breeding Program

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 2022 to 2024, the amount of lactation increased from an average of 22.74 kilograms to 23.67 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 focusing on consumer dietary trends and health, we continue to research the pet-raising environment in Taiwan. Adhering to the principle of food safety as our top priority, we aim to create healthier and higher-quality pet food for dogs and cats in Taiwan, and provide pets with a better quality of life. In 2024, through collaboration with pet product retailers, we gained deeper insights into the needs of modern pet owners and developed a brand-new product line, Petlife Functional Whole Grain Pet Food, designed specifically to meet the health needs of dogs and cats in Taiwan.



Petlife Premium Grain Targeted Nutrition Petfood

Professional functional formula : Carefully developed by professional veterinarians and R&D teams to meet the health and functional needs of dogs and cats in Taiwan's feeding environment. Based on the main health concern of gut health for pets in Taiwan, the formula includes probiotics such as Lactobacillus reuteri, Aspergillus oryzae, and Natto probiotics. It is further enhanced with targeted functional nutrients to meet specific pet needs-for dogs: skin & coat care, and joint support formulas; for cats: urinary tract health and anti-hairball formulas. This ensures pets receive more comprehensive nutritional support.

Hypoallergenic premium grain pet food : Made with meat as the primary ingredient, using high-quality animal protein sources and hypoallergenic ingredients. Premium grains such as brown rice and oats replace common allergens like soy, corn, and wheat. The recipe is also enriched with superfoods like golden flaxseed and barley, as well as healthy fruits and vegetables to help pets maintain balanced nutrition and overall health.

MAS motorized atomization spraying technology : Taiwan's first application of Motorized Atomization Spraying technology. This technique uses powered centrifugal separation to apply three sequential coating layers of food-grade beef tallow, hydrolyzed protein, and probiotics onto dry kibble. The process maintains nutrient integrity with precise temperature control to prevent damage from high heat.



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 2024:

A.A.Taste Awards

The Asian A.A. Pure Taste Awards evaluate the taste, flavor, and quality of the food. Award-winning products are recognized for their excellent taste and quality, which conforms to international food quality standards.

In 2024, five products from Uni-President, including Chenguang-GOLD Strawberry Milk Raw Toast, Chenguang-GOLD High Fiber Raw Toast, Uni-Bread Pork Floss Pastry, Uni-Bread Melon Bread, and Uni-Cake Honey Cake were honored with awards at the A.A. Taste Awards.



Nutritional Health Food Innovation Award^{Note}

Recognizing innovative nutrition and health breakthroughs in food industry, the award-winning products combine the latest science and technology with health concepts to provide better nutritional supplement options.

The Metamin Health 3D Chromium Plus not only earned double health food certification for regulating blood lipids and blood sugar, but also stood out among numerous competing products to win the only Gold Award in the 2024 Nutritional Health Food Innovation Award in March. After receiving the "Taiwan Biotechnology Award" in 2022, and winning two gold medals in 2023 international invention competitions at the Malaysia MTE International Invention Exhibition and Russia Archimedes International Invention Exhibition, Uni-President has earned continuous recognition from domestic and international experts for three consecutive years.

^{Note:} Nutritional Health Food Innovation Award is organized by the Health Food Society of Taiwan



Innovation Product Evaluation Award^{Note}

Evaluate the innovative R&D of food and beverages, and recognize the innovative performance of products in terms of formulation, manufacturing process or function, in order to enhance market competitiveness and meet consumer needs.

In 2024, Uni-President's Yuan Wei Ben Pu Red Bean Milk Ice Lolly was awarded the "Gold Medal for Innovative Processing Technology", One More Cup Retort Pouch - Braised Pork Balls in Superior Broth received the "Gold Medal for Innovative Product Concept", and both Chenguang-GOLD High Fiber Raw Toast and Metamin Health 3D Chromium Plus received "Honorable Mentions for Innovative Product Concepts".

^{Note:} Innovation Product Evaluation Award is organized by the Taiwan Association for Food Science and Technology



Monde Selection Quality Awards

Organized by the internationally renowned Monde Selection, this award covers categories including food, beverages, and health supplements. Winning products must pass rigorous quality testing, which showcases outstanding craftsmanship and flavor.

In 2024, Uni-President received a total of eight Monde Selection Quality Awards (Gold, Silver, and Bronze) for the following products: Rui Sui Fresh Whole Milk, PowerMate (Malted Milk with Cocoa), Proker Original German Sausage and Garlic German Sausage, Imperial Sausage and Garlic Sausage, as well as Imperial Mini Sichuan Pepper Sausage and Mini Garlic Sausage.



PRIX EIFFEL 2024 Gold Medal Award and Platinum Medal Award



The selection criteria are based on innovative technologies and R&D results, to encourage global companies to make breakthroughs in the fields of food and technology, etc. The winning products demonstrate excellent R&D capabilities and market potential.

In 2024, Uni-President AB Probiotics won the gold medal award and platinum medal award at the PRIX EIFFEL International Invention Contest.

ITI Superior Taste Awards

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, two stars and three stars).

In 2024, Uni-President won ITI (International Taste Institute) Superior Taste Awards for a total of 14 products, including: Imperial Emperor Pa Shao Beef Noodle, Dr. Milker Premium Milk, SIANG KOU Dry Noodles, Uni Noodle House of Little Moments, Imperial Big Meal Hot Beef Flavor Instant Noodles, Rui Sui Fresh Whole Milk, and Proker Chicken Breast, among others.



2.6 Responsible Marketing and Labeling

(GRI 417-2、GRI 417-3)

Uni-President attaches great importance to the trust between itself and consumers, and is committed to providing authentic, clear, and easy-to-understand product information, and strengthening communication between the brand and the public through responsible marketing practices. In the face of the diverse and rapidly changing consumer environment, we continue to review our practices in product promotion and information disclosure to strengthen information transparency and customer trust, and regard protecting consumer rights as one of our most important goals.

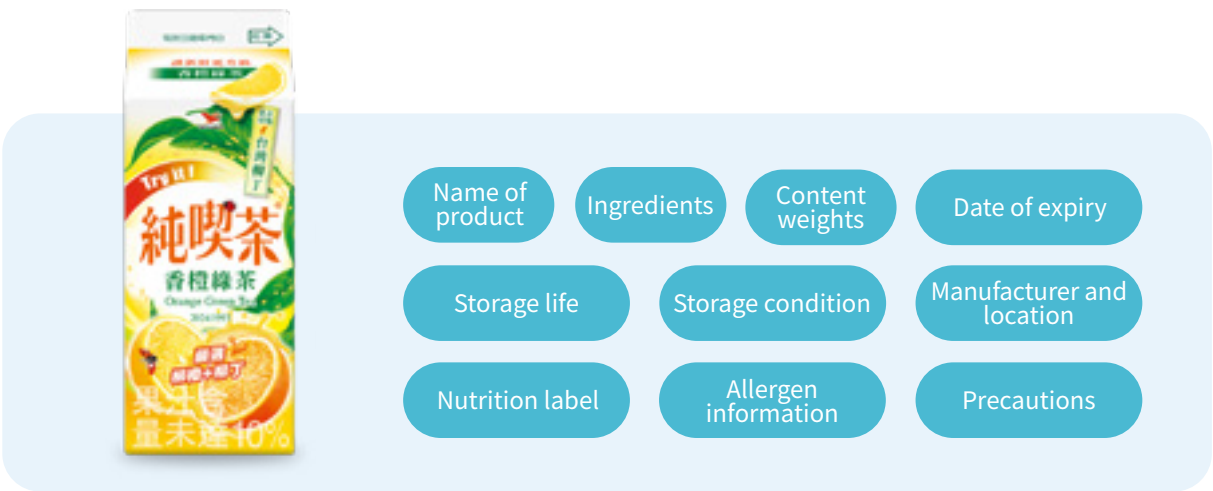
Material Topic	Responsible Marketing and Labeling
Policy and Commitment	At Uni-President, we have adhered to the spirit of ethical management and are committed to using its core competencies to create higher value for our products. We hold a sincere attitude when it comes to communicating with consumers 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.
Goal	100% of the product packaging labeling and advertising review are conducted in accordance with the product labeling review guidelines and creative review standards to ensure compliance with relevant laws and regulations and the Company's regulations.
Action Plan	- Based on the product packaging labeling and the advertising review process system, each responsible unit performs a review and confirmation of the items it is responsible for before the packaging materials can be printed and the advertising can be carried out. - We publish promotional e-newsletters every quarter to publicize laws and regulations and violation cases, and enhance personnel's awareness and understanding of laws and regulations.
Evaluation Mechanism	The government's public sector audit found no violations, and the Company will continue to track whether product packaging and marketing information comply with relevant regulations. No violations of product labeling or advertising-related laws and regulations occurred in 2024. In the future, we will gradually establish an internal review and control mechanism based on practical needs to enhance our independent management capabilities.
Grievance Mechanism	Internal complaint mechanism: - In accordance with the policy of encouraging employees to participate in and maintain product safety, internal employees are encouraged to jointly review labeling and advertising. All complaints will be reviewed, responded to and announced by the Food Safety Committee. External complaint mechanism: - Establish smooth consumer complaint channels, including customer service hotlines, emails and online platforms, to ensure that consumers can easily ask questions or express dissatisfaction with product marketing and labeling. - All complaints will be handled by a dedicated team and responded to and resolved within a reasonable time to ensure that consumer rights are protected.



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, manufacturer and location, 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 2024, out of the 1,118 items reviewed, 858 were approved and 260 were rejected due to errors in labeling text such as ingredients, edition, nutrition labeling, and precautions.



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
2024 Product Labeling Review	Items were reviewed: 1,118 Items were approved: 858 Items were rejected: 260



2.6.2 Consumer Inquiry Service

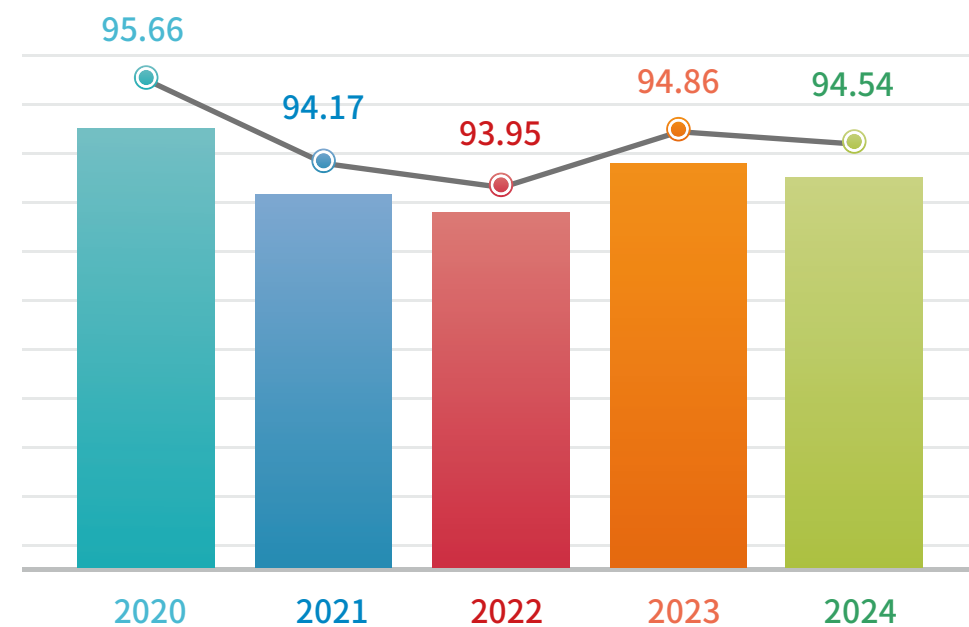
The Consumer Service Center receives feedback from our customers via multiple channels (0800 hotline, official website, service mailbox, retail feedback). After handling the customer complaint, the telephone service specialist will log it in "Customer Complaint and Response System", and the system will 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. We adhere to the service target of "contact within 1 hour, resolution within 24 hours." Based on the Consumer Protection Act, we aim to conduct efficient, transparent communication and negotiation, achieving mutual understanding and satisfactory outcomes with the majority (about 97.4%) of our customers.

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 Consumer 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. Uni-President is committed to providing high-quality products and services, and actively handles quality issues raised by consumers through the User Service Center. We value the opinions of every consumer and continue to optimize our products and services to enhance customer satisfaction. In 2024, the User Service Center accepted and handled various quality feedback cases. Most of them have reached consensus with customers, and a few have been handled through further communication or consumer protection mechanisms.

In response to customer feedback, the Company continues to review and optimize relevant operating processes, including internal improvements from product design and raw materials to process production, as well as strengthening transportation, storage, and display environment management through distribution units. In addition, some cases involve consumer storage or use of the products, and the Company will continue to improve quality through product tolerance optimization projects to ensure a better consumer experience.

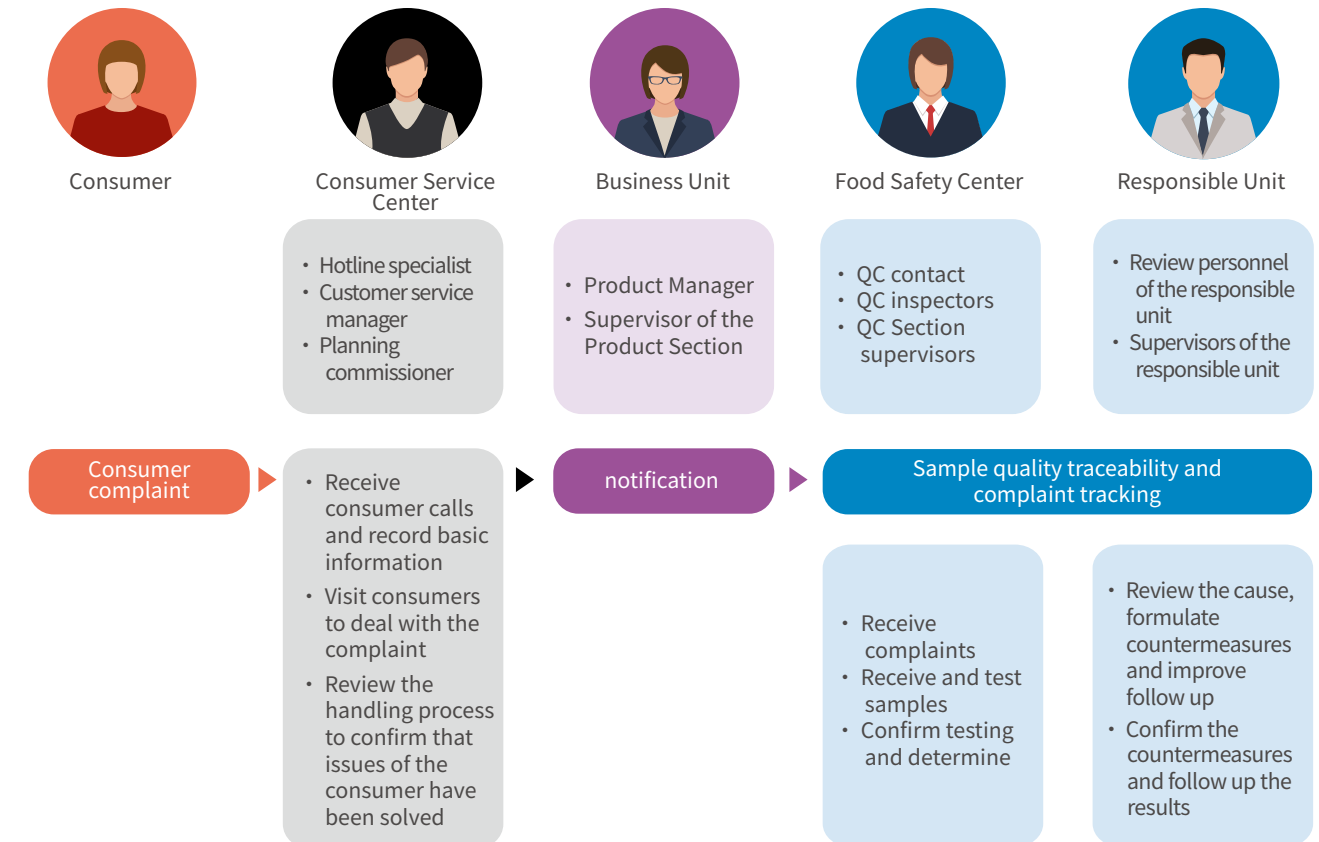
Satisfaction Score



The Customer Service Center has always prioritized delivering high-quality service as its core objective. In recent years, consumer satisfaction with complaint-handling services has consistently remained above 90 points, steadily achieving a rating range from "satisfied" (75 points) to "very satisfied" (100 points).

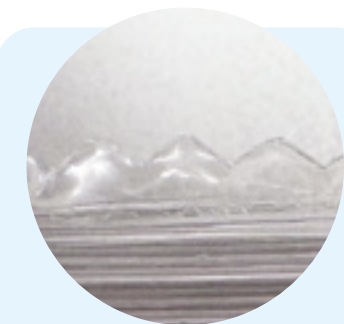


Consumer Service Center Complaint Handling Process

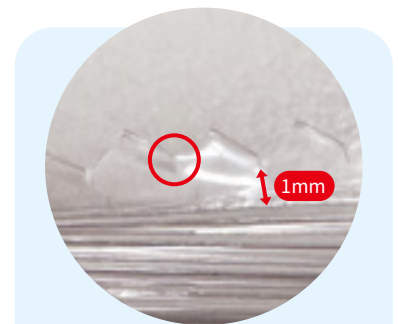


Take in the Feedback of Consumers

Issues Received	Understand the Reason	Optimize Measures
When consumers tear open the package by hand, the dual-layer composite packaging design results in higher resistance, which affects the overall unsealing experience.	The product uses a dual-layer composite package with a Z-shaped notch, forming a V-shape. The packaging material is tough, resistant to damage, and offers high gas barrier properties. Upon reviewing the current Easy Tear opening design, there is still room for improvement to provide consumers with a better unsealing experience.	The optimized Easy Tear packaging adopts Z+I notch design, forming a Y-shape. When consumers tear open the bag by hand, the added I-shaped notch effectively reduces resistance and offers an improved unsealing experience.



Before improvement (Z notch)
Such as V-shaped



After improvement (Z+I notch)
Such as Y-shaped

3 | Commitment to Environmental Sustainability



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 301-2、GRI 302-3、GRI 305-4)

Material Topic	Operational Environment Management	
GRI Topic	- GRI 305-4 GHG emissions intensity - GRI 302-3 Energy intensity	
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.	 Environmental Policy Uni-President Enterprises Corporation
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 " Sustainable Value Chain " chapter for the annual management goals and the goal-fulfilling status.	
Action Plan	- Introduce ISO 14001 and make all documents and operating processes subject to verification by a third-party certification unit on a regular basis. - Conduct greenhouse gas inventory and verification on a regular basis every year in accordance with the ISO 14064-1 inventory process. - Regularly track the revision of government environmental laws and regulations and update the same, and formulate response plans. - 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. - 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.	
Evaluation Mechanism	- Continue to maintain the effectiveness of the ISO 14001 management system. - Comply with environmental laws and regulations. - Review the annual achievement rate for energy conservation, carbon reduction, waste reduction, and wastewater management targets.	
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.	

Environmental Management Performance for the Past 3 Years

Environmental Management Performance	Unit	2022	2023	2024
Water Consumption (Water Withdrawal) Intensity	Million liters / \$10 million	0.90	0.89	0.90
Waste intensity	Metric tons / \$10 million	7.80	8.43	8.51
Air pollution emission intensity	Metric tons / \$10 million	0.011	0.012	0.012
Self-Operating GHG emission intensity ^{Note2}	Metric tons of CO ₂ e/\$10 million	35.52	34.76	33.20
Energy intensity	GJ / \$10,000	0.34	0.34	0.33

Note:

1. The denominator of each type of environmental management performance is the sales revenue of Uni-President for the current year.

2. The numerators for the self-operating GHG emission intensity of Uni-President are GHG emissions of Scope 1 and Scope 2 for past years.

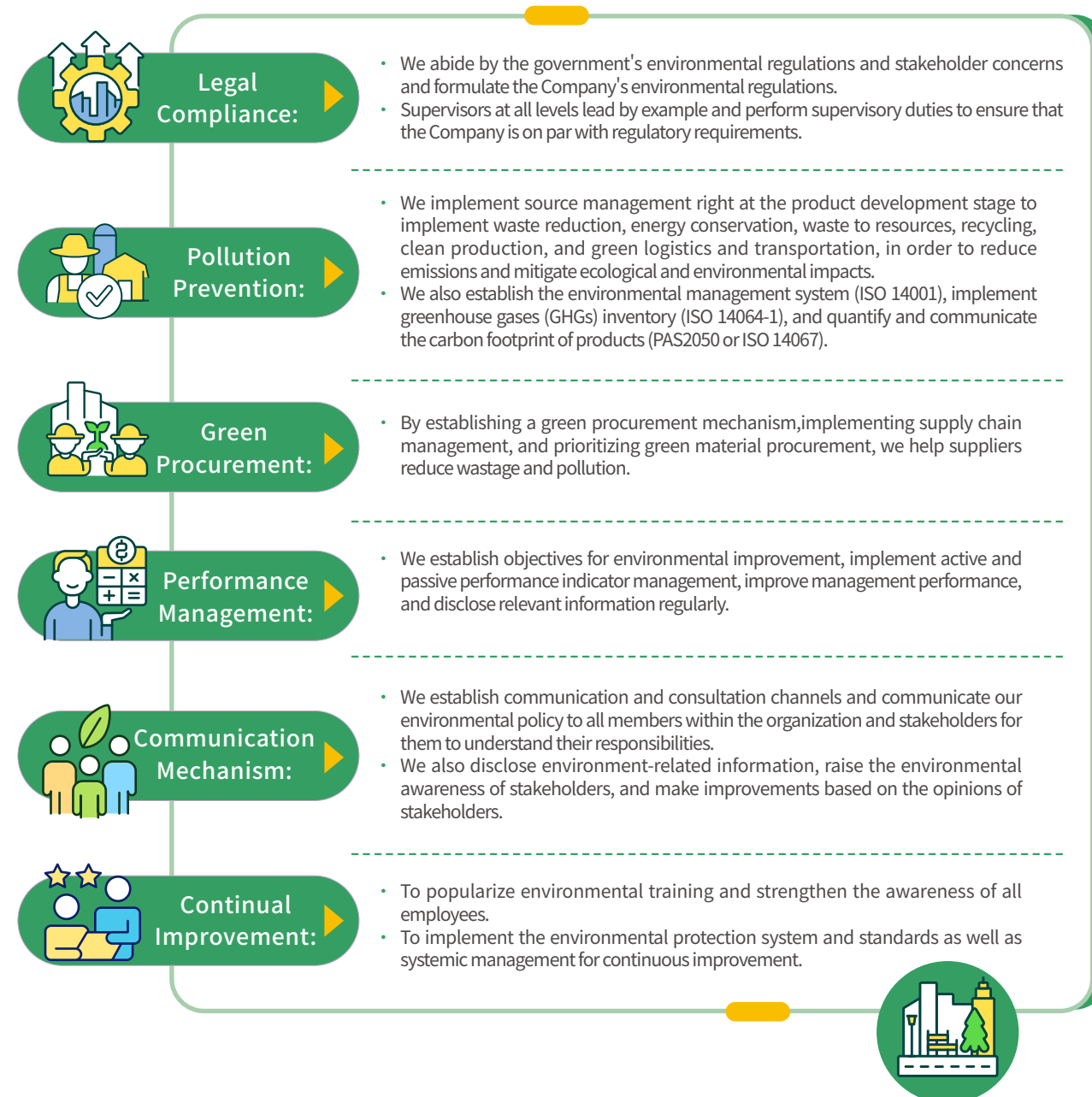
3.1.1 Environmental Management Mechanism

(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

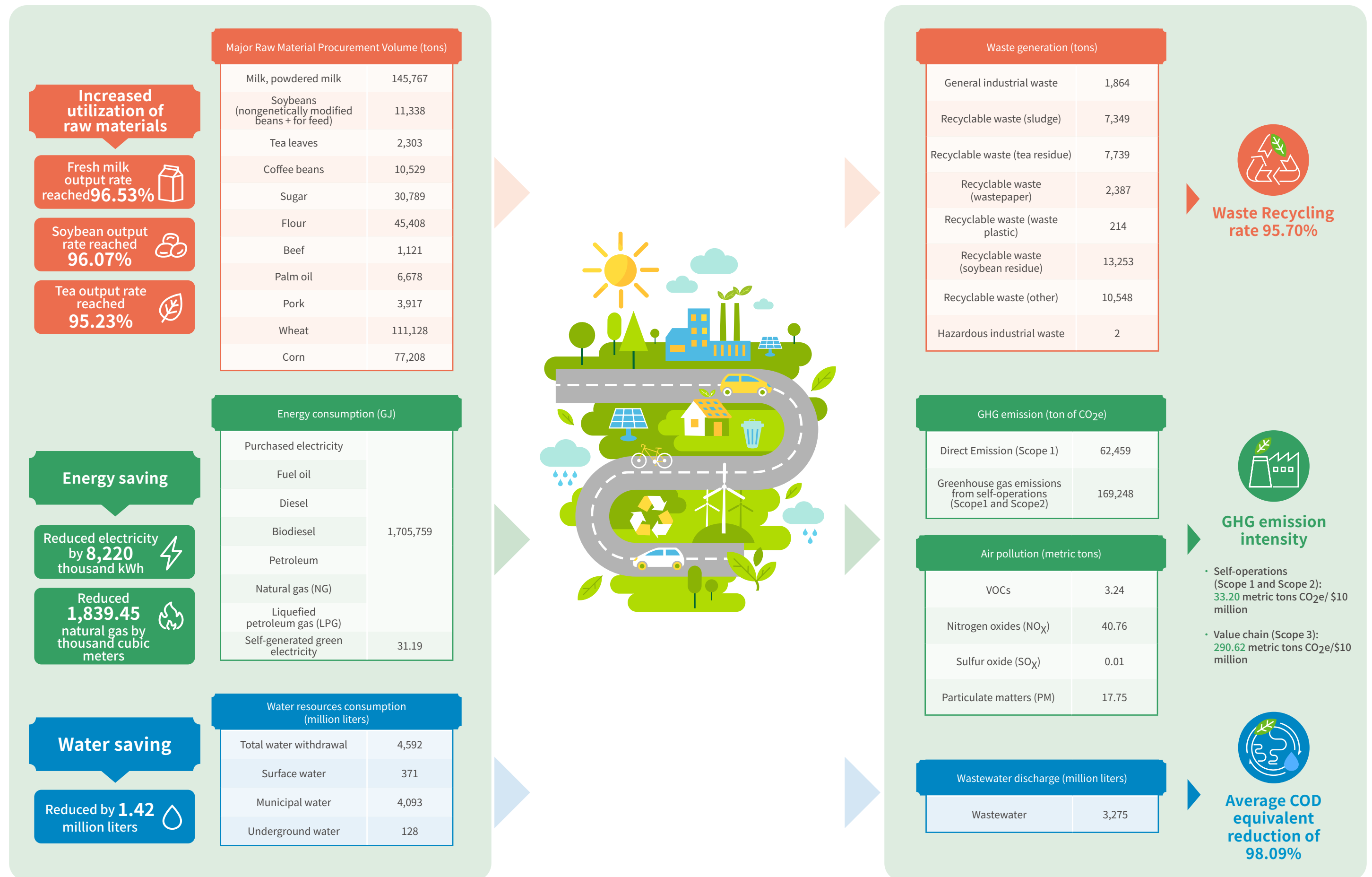


Main objectives, focus areas, and implementation programs for ISO 14001 in 2024

Management Target	Introduction Program	Annual Management Achievement
Enhancement of environmental protection awareness	Conduct general environmental education and training	80 employees – hours/year
	Publish a monthly environmental newsletter	12 sessions/year
Meet regulatory requirements	Conduct the Level 3 Environmental Parameter Inspection Program	There were 23 internal audit deficiencies and 1 external environmental violation (1 internal audit deficiency remains unresolved, which relates to the need for Xinchih General Plant to amend its water pollution control permit; completion is expected by December 31, 2025)
	Conduct the annual environmental emergency response drill	Yungkang General Plant Conducted environmental emergency response drills
	Conduct greenhouse gas inventories at all production sites.	Yungkang General Plant / Yangmei General Plant Obtained ISO 14064 certification
Air pollution, wastewater, and waste reduction efforts	Plastic bag recycling and resource recovery project	Chungli General Plant The amount of recycled resources increased by 84 metric tons / year
	The oil skimmer volume from wastewater pools at food plants was increased	Hukou Park Oil recovery increased by 6 metric tons / year
	Overflow from chilled water discharge of ice maker was reduced	Hukou Park Saved 353,537 kWh / year
Reduction of energy consumption	Back-end rinse water reuse project	Xinchih General Plant saved a total of 1,416 tons of water this year.
	Local processing vendors were developed to reduce the transport distance of plant-based residues	Hukou Park Reduced transportation by 90,000 kilometers
	Xinchih General Plant: - Energy consumption of sterile water sterilizers was improved - A 300 HP chilled water unit was replaced - Optimization of the chilled water unit control system was completed - Air compressors were upgraded - No. 5 ammonia compressor was replaced as part of an energy-saving initiative - Office fluorescent lighting was replaced with LED fixtures - Raw water tank motor energy-saving project was implemented	A total of 8,220,215 kWh of electricity was saved across all general plants this year
	Chungli General Plant: Cooling tower fin upgrades were carried out to improve energy efficiency	
	Hukou Park: Energy use in the materials storage area was reduced	



2024 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 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\$1.571 billion in 2024, an increase of 15.17% compared to the previous year.

Year	2022	2023	2024
Green Procurement Amount (Unit: NT\$ million)	1,318	1,364	1,571

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 46.39% of the total procurement amount of paper packaging materials in 2024. In 2024, 53 new items were added, bringing the total number of product applications to 76.

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 for our products, in the past three years, the proportion of SSAP soybean purchase amount accounted for more than 30% of all soybeans purchased. The procurement volume in 2024 was 4,574 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 actively promotes local procurement to reduce the carbon footprint of tea raw materials in life cycle. In 2024, the local tea procurement volume of Uni-President reached about 1,340 tons, accounting for 36.22% of the total tea procurement.

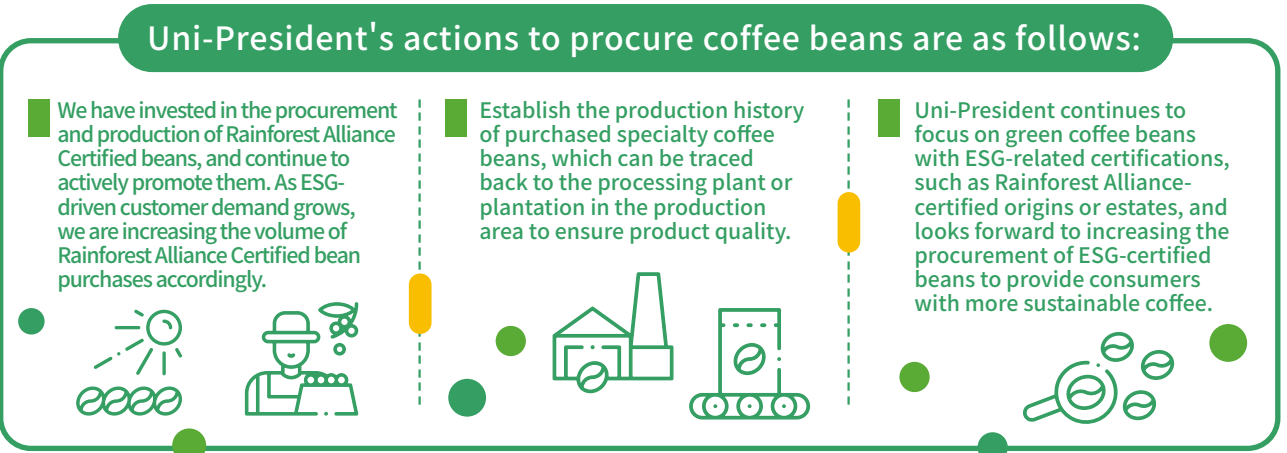
In terms of tea leaves management, Uni-President adopts multiple measures that ensure the safety, quality, and stable supply of tea leaves and the health of consumers. In terms of safety management, beyond complying with pesticide regulations, we also monitor herbicide usage between the tea plantation ridges to ensure consumer safety and promote responsible use of agricultural chemicals in tea farming. At the same time, we implement a comprehensive traceability system, allowing 100% of tea raw materials to be traced back to their source plantations. Uni-President is also promoting Ethical Procurement, and will continue to expand the scope of application in the future to further enhance the sustainability of our tea products.

Note: Local sourcing includes both direct and indirect procurement (via contract manufacturers).



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

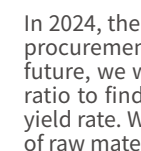
We strive to alleviate the burden on the environment during the process of producing and providing services. The average expenditure on environmental protection in the past three years was NT\$ 479.71 million. The amount of expenditure in 2024 increased by NT\$ 59.06 million compared to 2023. In addition to continuing to invest in upgrading 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 2024, resulting in an increase of 6.37% in container recycling and disposal fee compared with 2023. 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

Uni-President Enterprises is dedicated to promoting a green economy by continually improving raw material utilization to reduce resource consumption and enhance production efficiency. In 2024, we continued to integrate multiple technologies into our production processes to reduce raw milk losses on the production line and improve our extraction techniques for soybeans and tea leaves. In the future, we will further strengthen process management to ensure production yield targets are met, continuously optimize raw material use, and improve both production efficiency and sustainability performance.



In 2024, the actual output rate for fresh milk was 96.53%, indicating a 5.53% decrease in output due to fixed loss in the production process. The target for 2025 is set at 96.70%, with plans to reduce the impact of fixed loss through process optimization.



In 2024, 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 96.07%. 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 output rate of 96.50% by 2025 to reduce the wastage of raw materials.



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. The 2024 output rate for tea extract reached 95.23%. However, since tea is an agricultural product affected by factors such as climate and sunlight, fluctuations have led to a drop in output, which fell short of the 96.00% target. For 2025, the output rate target is set at 95.50%, and efforts will continue to identify ways to improve tea yield and reduce the influence of raw material variability.

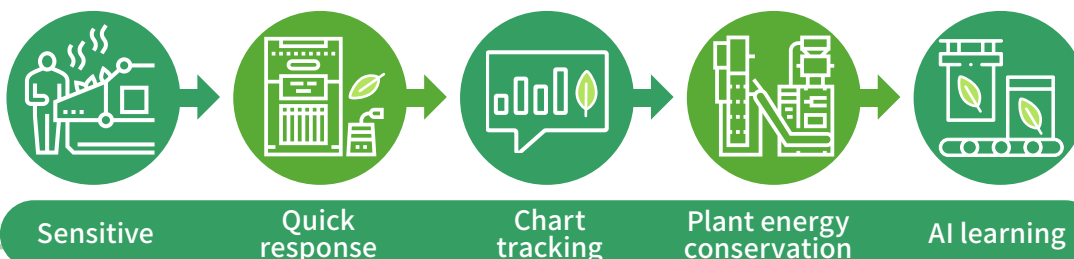
Established smart production lines

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)

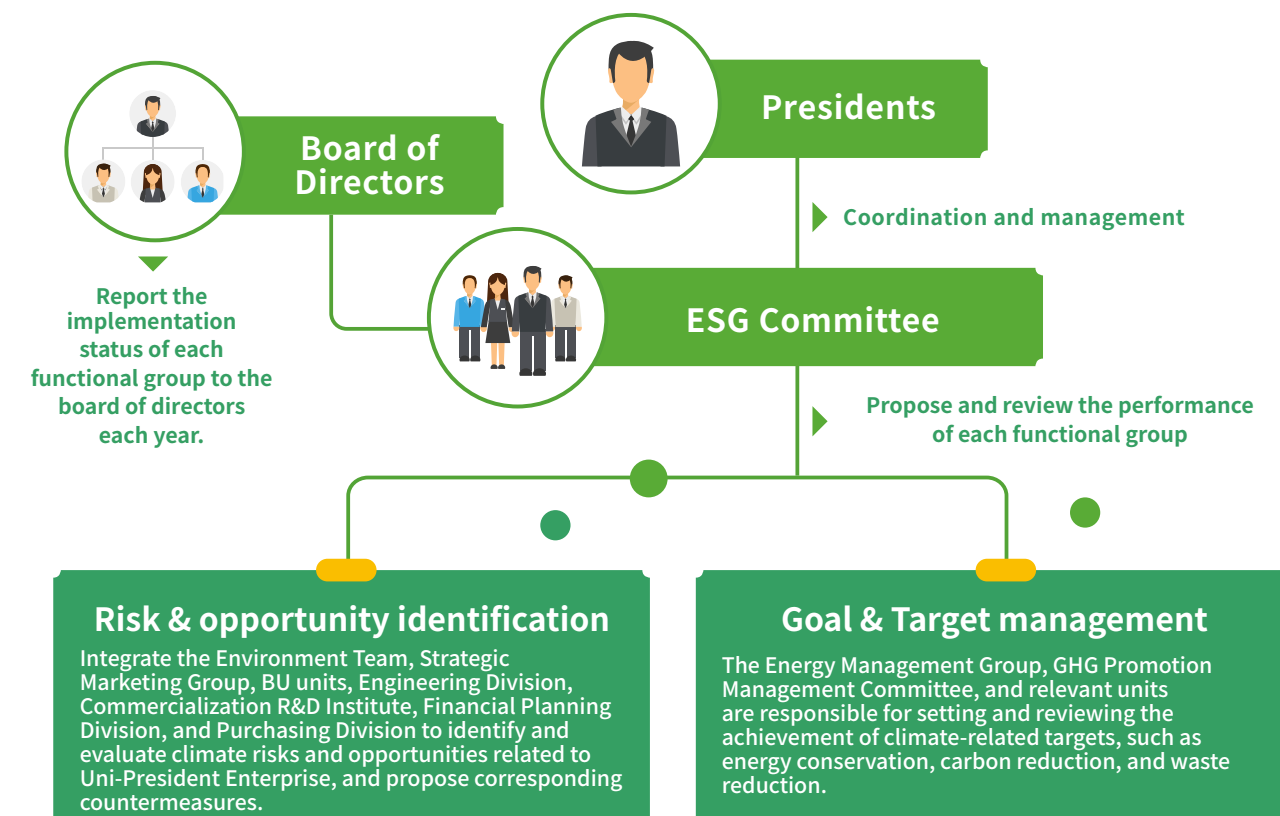
According to the Sixth Assessment Synthesis Report (AR6) from the Intergovernmental Panel on Climate Change (IPCC), climate change has already had widespread negative impacts on both the natural environment and human society, becoming an urgent global issue that can no longer be ignored. Through proactive measures such as reducing carbon emissions and implementing concrete actions, we aim to mitigate global temperature rise while also enhancing our resilience to climate impacts, eventually contributing to long-term sustainability goals. In recent years, climate-related disasters have become increasingly frequent around the world. The Global Risks Report 2025 identifies the top four long-term risks as all being nature-related—extreme weather events, biodiversity loss and ecosystem collapse, major changes in Earth systems, and depletion of natural resources. Among these, extreme weather events has become the most critical long-term risk and is ranked as the second most critical short-term risk. 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

The Presidents of Uni-President oversees the ESG Committee in supervising and managing sustainability-related matters. The committee is responsible for formulating the Company's sustainability policies, key performance indicators, targets, and plans for each functional group, as well as reviewing execution performance. Regular meetings are held to promote and strengthen the implementation of sustainability initiatives (including climate-related issues), and the execution status of each functional group is reported to the Board of Directors annually. The environmental group of the committee is responsible for environmental management systems, compliance with environmental laws and regulations, and evaluating and improving resource utilization and climate change response mechanisms. It also holds cross-departmental meetings from time to time to discuss and achieve the goal of environmental sustainability.

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. We further quantified the financial impact of environmental regulations on Uni-President's businesses and reviewed and adjusted the current status of our response and management of key climate risks and opportunities. In 2024, we continued to track and optimize climate risk and opportunity management measures based on the latest environmental changes and policy trends to ensure that relevant strategies can effectively respond to possible challenges and opportunities in the future.



Response and Management of Climate Risk and Opportunity Issues

Climate risks and opportunities	Potential impact to Uni-President	Time interval
 Physical risks Increase of severity of extreme weather events such as typhoons, floods and droughts	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.	Short-term (less than three years)
 Transformation risk Requirements and monitoring of existing products and services	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&D and product carbon management costs.	Mid-term (three to five years)
 Transformation risk Climate-related policy	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.	Mid-term (three to five years)

Financial impact	Adaptive management strategy	Management Target
- Increasing the number of days for storage of raw materials/products requires additional rented warehouses results in an increase in costs. - Disruptions in the transportation of raw materials or products results in an increase in warehousing costs - Equipment damage results in asset value damage. - Damages in raw materials or products results in an increase in operational costs and decrease in revenue.	- Production process adjustment, change the order of production according to material shortage and water shortage time. - For intermittent production of products, the priority is to produce products with a short shelf life of raw materials. - Establish a Water Resources Response Team to monitor the water consumption efficiency in the plant. - Sign a water supply agreement with water suppliers to give priority to supplying water to the plant in the event of water shortage. - In the event of a Level 1 water shortage, initiate response measures such as switching plants for production or production reduction. - Rent generators for power outages. - Avoid flooding areas when selecting plant locations. - Take out disaster insurance policy for plants to reduce financial impact. - Plan emergency response mechanisms and regularly conduct risk assessments. - Purchase raw materials from different production areas to diversify risks.	- Monitor water conditions and continue to optimize response measures and management mechanisms. - Continue to optimize the efficiency of water consumption in each plant and introduce water saving projects - Diverse tea raw material supply establishment. - Stable high quality and quantity of domestic and overseas dairy sources - Refine source safety management and reduce procurement risks of raw materials. - Maintain a good relationship with large international suppliers by obtaining quotations and procuring from them. - Enhance the ability to procure outsourced services.
- Fines imposed due to violation of regulations results in an increase in operating expenses. - Product carbon footprint verification expenditures results in an increase in operating expenses. - Alternative materials and packaging R&D increase operating costs; at the same time, due to the light weight of products, waste treatment expenses are decreased.	- The Commercialization R&D Institute, Food Safety Center and Production Units immediately grasp new product packaging label policies, while making new labeling requirement in advance. - The "Packaging Label Review Process" has been set up. Each business unit, R&D unit, the Strategic Marketing Group, the Production Plant and the QC Unit of the FSC work together to prevent improper labeling and marketing. - There is also a "Packaging Materials Technology Team" in place for the research and development of lightweight packaging materials and material substitution.	- Product labelling is in compliance with regulatory standards. - Introduction of most suitable, environmental and functional packaging materials.
- Paying a carbon fee causes production costs to rise. - Payment of violation fees results in an increase in operating expenses. - Due to renewable energy regulations : - Depreciation of equipment is increased. - Operating costs increased (procurement of renewable energy power certificates). - Operating expenses increased (payment of allowance).	- Inventory and performance evaluation of annual energy consumption and greenhouse gas emission of the organization. - Product carbon footprint introduction. - Introduce energy-saving projects: In 2024, the total electricity reduction was 8,220 thousand kWh, the natural gas consumption was reduced by 1,839.45 thousand cubic meters, the water saved was 1.42 million liters, and there was a reduction of 7,525.4 metric tons of CO₂e - Installation of biogas power generation equipment: The power generation in 2024 was 558,337 kWh, which was sold back to Taipower to generate a total income of NT\$ 3.75 million. - Installation of photovoltaic equipment: In 2024, the power generation was 8,578 kWh.	- The annual average power saving rate of each general plant is >1% for 2020–2024 (Average power saving rate was 2.17% in 2024). - Lower the GHG emission intensity of Scope 1 and 2 by 1.5% per year (Emission intensity: Metric tons of CO₂e / \$10 million Sales Revenue).

Climate risks and opportunities► Potential impact to Uni-President► Time interval

 Transformation risk Stakeholder concerns	- 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. - 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.	Mid-term (three to five years)
 Transformation risk Raw materials management resilience	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)
 Opportunity Improve resource utilization efficiency	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

- If sustainability performance is poor, it may lower an investor's willingness for investment, further increasing borrowing costs. - A consumer's purchasing willingness is affected due to sustainability brand image or lack of sustainable products, resulting in a decrease in revenue.	- Continue to invest in the R&D of new types of bakery, fresh food, and high nutrition products and processes. - Proactively develop and expand lightweight and optimal packaging materials. - Carry out surveys on a regular basis to get hold of issues concerned by stakeholders. - Continue to invest in the research of the possibility of plastic reduction while maintaining the quality of products.	- Continue to refine quality products. - Introduction of most suitable, environmental and functional packaging materials.
- Unstable supply prices of raw materials result in an increase in operating costs. - Alternative material selection and R&D results in an increase in operating costs.	- Stable management of raw material sources. - Come up with different formulas to handle short-term shortages of raw materials. - Frequently assess the availability of goods to bolster the stability of the supply chain.	- Seek an alternative supplier of raw materials and a mechanism for substitute materials. - Stable high quality and quantity of domestic and overseas dairy sources. - Refine source safety management and reduce procurement risks of raw materials.
- Waste treatment expenses are reduced as a result of the promotion of waste recycling and reduction of the weight of waste. - Due to the improvement of production efficiency, raw material consumption is reduced, decreasing operating costs.	- Installing sludge dryers and expanding the possibility of resource utilization of tea residue in the future. - Evaluate utilization of soybean residue and set up biogas power generation. - Resale of anaerobic sludge. - Carry out product process improvement through the technologies to reduce raw material consumption.	Waste recycling rate over 95%.



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 installed 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\$ 103.9 million.

In addition, the announcement of "Carbon Fee Regulations" 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. We pre-assess the related costs with a carbon price of NT\$ 300 / ton. According to the current 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.

To strengthen internal awareness of carbon pricing, Uni-President Enterprises implemented an internal carbon pricing mechanism starting in January 2024. In line with the Ministry of Environment's carbon fee standards, a benchmark of NT\$300 per ton of CO₂e is used. The head office collects carbon fees from each business unit and allocates the funds into a dedicated carbon fee fund. The purpose of implementing carbon fees is to incorporate carbon costs into investment and operational decision-making and cost-benefit analysis, in order to evaluate relevant investments, such as energy-saving technologies, green building certifications, and renovation projects. Uni-President Enterprises has set a carbon reduction target of 38% by 2030, using 2005 (236,000 tons) as the base year. In 2024, total electricity savings reached 8,220 thousand kWh, and natural gas consumption was reduced by 1,839.45 thousand cubic meters. The average power saving rate across all major factories in 2024 reached 2.17%. Compared to the base year of 2005, emissions in 2024 were reduced by 28% (a decrease of 66,600 tons). At NT\$300 per ton, this translates to a total savings of NT\$19.98 million.

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. Our Hukou Park passed ISO 50001:2018 energy management certification in 2024 and received the SGS certificate on January 15, 2025.



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. If the carbon reduction benefits have been verified, each ton of CO₂e reduced can be converted into an energy-saving benefit equivalent to NT\$300.

Through an incentive system for energy-saving and carbon reduction proposals, Uni-President Enterprises saved a total of 1,899,391 kWh of electricity, 6,164 tons of water, and 1,234 tons of steam, while reducing carbon emissions by 1,038 tons.



Energy consumption status

In 2024, Uni-President consumed 1,705,790 gigajoules (GJ) of energy, of which 43.53% came from purchased electricity, and 0.0018% from renewable energy. Moreover, electricity and natural gas take up the majority of the direct energy consumption. 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.

Reducing energy consumption is the Company's top priority in its carbon reduction efforts. Uni-President Enterprises manages energy use by setting power-saving rate for each plant. In 2024, the average power-saving rate across all main plants reached 2.17%. In the future, Uni-President Enterprises will continue to strengthen the management of power-saving rates at each plant, and aim for an annual power-saving rate of no less than 1.0%, with the goal of reducing Scope 1 and 2 GHG emissions by 38% compared to 2005 levels by 2030.

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 2024, Uni-President generated a total of 684,423.95 kWh of electricity through biogas, solar, and wind power generation methods. In 2024, some of the solar and biogas power generation was converted from self-use to sales, and the total sales of renewable energy reached 675,761 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, solar power generation facilities with capacities of 2.05 MW were installed at the Xinshih Logistics Park, 0.35MW at the Xinshih General Plant, and 0.16MW at the Yangmei General Plant.

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 have been conducted according to ISO 14064-1:2018 GHG inventory criteria in all plants and have passed the external verification since 2021.

In 2024, 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 2024, the total GHG emissions were 1,650,849 metric tons of CO₂e, and among this, the GHG emissions for Scope 1 and Scope 2 (self-operations) were 169,248 metric tons of CO₂e (accounting for 10% of the total emissions), while the GHG emissions for Scope 3 (value chain) were 1,481,601 metric tons of CO₂e (accounting for 90% of total emissions).

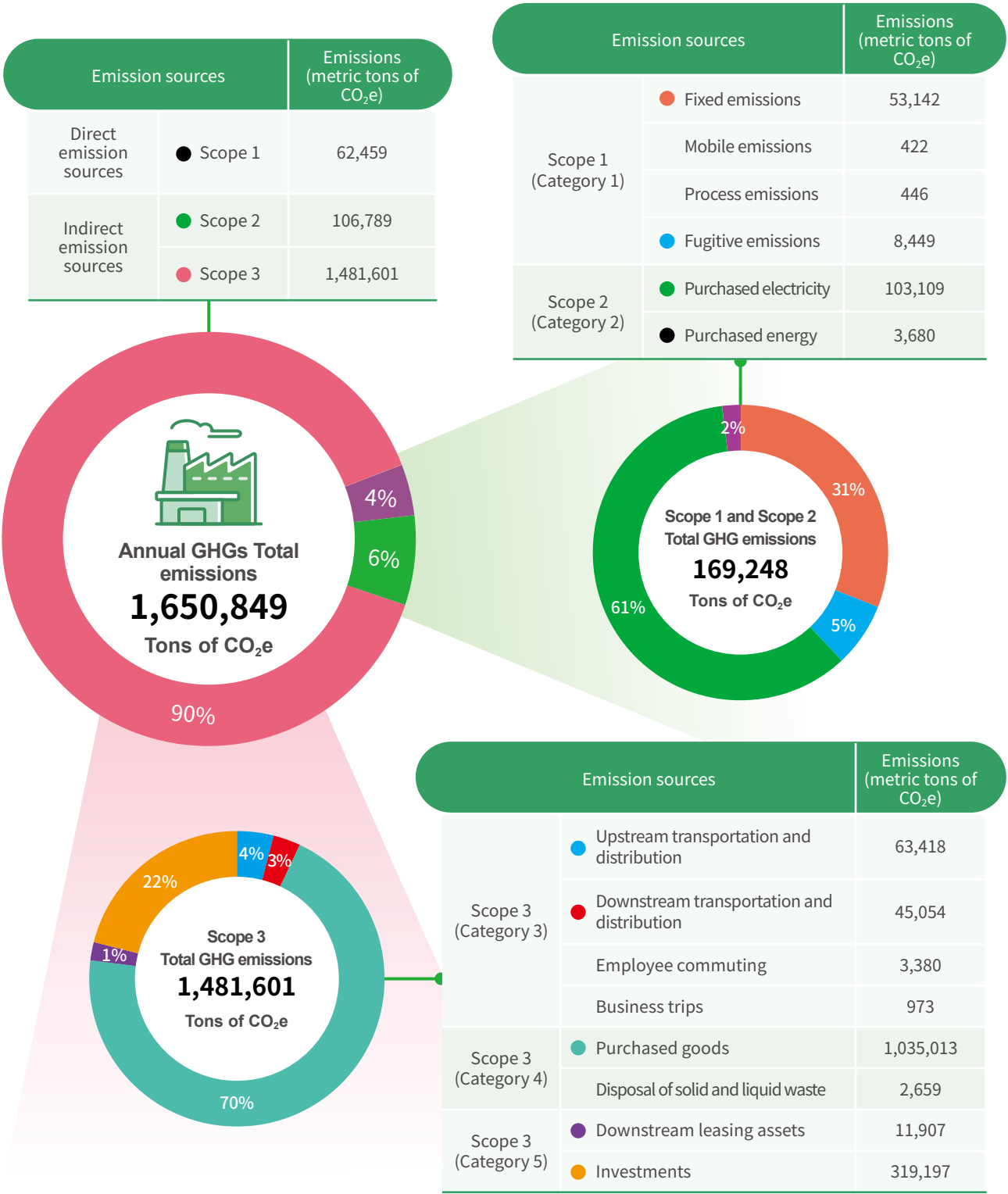
Of all the GHG emissions from self-operations (Scope 1 and Scope 2), 103,109 metric tons of CO₂e were the main emission source generated by purchased electricity, accounting for 61% of the GHG emissions from self-operations; followed by fixed emissions, including emissions generated from the use of fuel for power generation engines, boilers, and heaters, with emissions of 53,142 metric tons of CO₂e, 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 1,035,013 metric tons of CO₂e, accounting for 70% of GHG emissions in the value chain; followed by emissions generated due to investments, with a total of emissions of 319,197 metric tons of CO₂e, accounting for 22% of GHG emissions in the value chain.

In 2024, the self-operating (Scope 1 and Scope 2) GHG emission intensity was 33.20 metric tons of CO₂e/per NT\$10 million of sales revenue. The greenhouse gas emission intensity of the value chain (scope 3) for this year is 290.62 metric tons of CO₂e 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.



2024 GHG emissions of Uni-President



Note:

- The scope of inventory in 2024 included Yungkuang General Plant, Xinshih General Plant, Taichung General Plant, Chungli General Plant, Hukou Park, and Yangmei General 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: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃.
- 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 2024, which was 0.494 kg CO₂e/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 (CO₂e). 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 have been conducting inventories of Scope 3 GHG emissions since 2021 and the emission coefficients were based on 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 from 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 the medium and long-term reduction targets, Uni-President Enterprises evaluates and plans the implementation of various emission reduction measures based on the results of greenhouse gas inventories. In terms of direct operational emissions, the Company has replaced fuel oil with cleaner natural gas and implements annual energy-saving projects. These include equipment upgrades, parameter optimization, and production process adjustments. In 2024, key energy-saving projects focused on replacing chilled water units and improving boiler systems. These initiatives resulted in a total reduction of 1,026.34 metric tons of CO₂e and saved NT\$4.73 million. To manage product carbon footprints, the Company continues to maintain carbon footprint labeling certification. The Extra Large Tung-I Noodles - Minced Pork Flavor (85g) has also received the carbon reduction label. The estimated cost of carbon footprint certification for 2025 is approximately NT\$1.44 million with the certification valid for two 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 2024, 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.



2024 Product Carbon Footprint Label



Carbon footprint :
190.00g CO₂e / pack

Carbon Reduction Label



Carbon footprint for 300mL
packages :

160.00g CO₂e / box

Carbon footprint for 375mL
packages :

200.00g CO₂e / box



Carbon footprint for 300mL
packages :

130.00g CO₂e / box

Carbon footprint for 375mL
packages :

160.00g CO₂e / box



Carbon footprint for 300mL
packages :

120.00g CO₂e / box

Carbon footprint for 375mL
packages :

140.00g CO₂e / box

2024 Representative Energy Saving and Carbon Reduction Projects

Yungkang Administration Building chilled water unit replacement project

Annual savings of 142,370 kWh of electricity; reduction of 0.5125 TJ of energy consumption;
reduction of 70.33 tons of CO₂e emissions; annual cost savings of NT\$ 0.29 million

- The high-energy-consuming 100RT chilled water unit (with energy consumption of 1.15 kW/RT) was replaced with variable frequency, permanent magnet 120RT chilled water unit (with energy consumption of 0.63 kW/RT). After improvements, the average unit energy consumption of Yungkang Administration Building decreased by approximately 45% compared to before the upgrade.

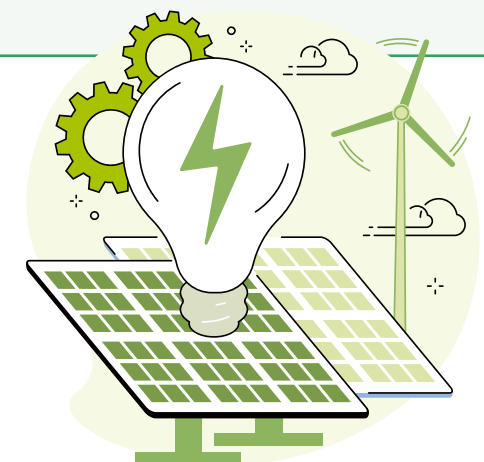


Yungkang Dormitory Building chilled water unit energy-saving project

Annual savings of 246,205 kWh of electricity; reduction of 0.8863 TJ of energy consumption;
reduction of 121.63 tons of CO₂e emissions; annual cost savings of NT\$ 0.76 million



- The high-energy-consuming 120RT chilled water unit (with an energy consumption of 1.15 kW/RT) was replaced with a permanent magnet 120RT chilled water unit (with energy consumption of 0.63 kW/RT). After renovation, the average unit energy consumption of Yungkang dormitory building decreased by approximately 45% compared to the level before the installation.



3.3 Water Resources Management

(GRI 303-1、GRI 303-2、GRI 303-3、GRI 303-4、GRI303-5)

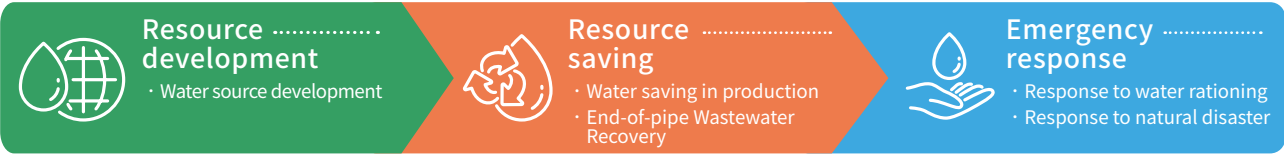
Uni-President regards water resources as an important environmental and operational issue. Among our diversified products, beverage products such as juice, tea and dairy products are highly dependent on water in the manufacturing process. Although rainfall is abundant in Taiwan, with uneven distribution 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.

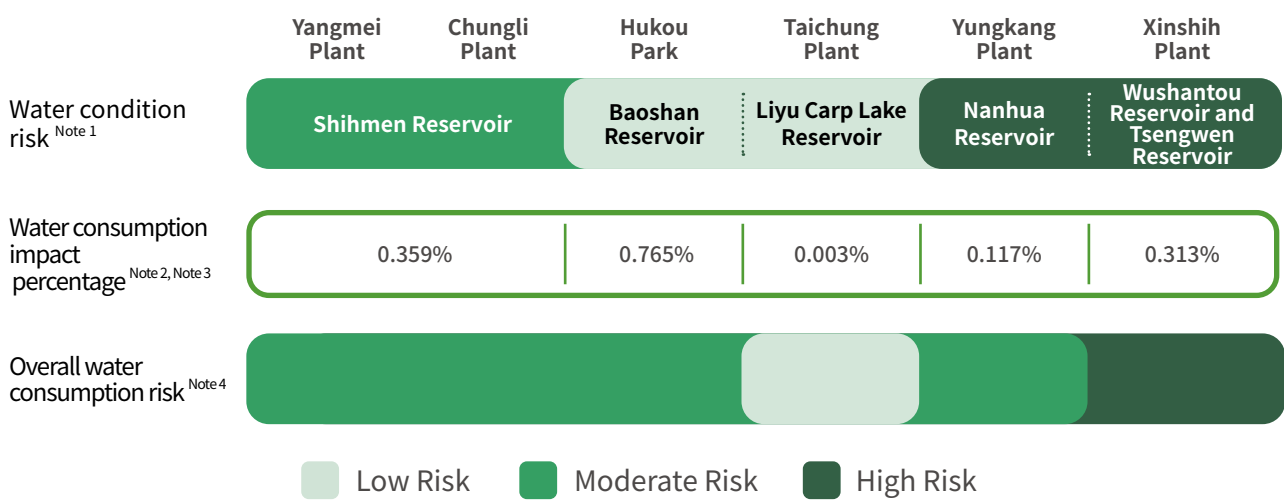
Water resource management strategies



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 2024 water consumption data. The results indicate the control of water conditions and production scheduling are management priorities.

Water consumption risk analysis of each plant



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: 2024 plant water intake/2024 water consumption announced by each reservoir.

Note 3: The announced water consumption of each reservoir in 2024: Refer to 2024 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	- Response to laws and regulations - Water consumption fee collection method - Water Pollution Control Act	- Establishment of the Water Response Team. Closely monitor the water consumption of each plant and water conditions in each area - Acquire green building certification for new plant buildings - Establish and monitor targets for discharged water quality
Disasters	- Insufficient water resources - Increased chance of heavy rainfall and floods	- Establish natural disaster response standards and conduct regular emergency response drills - Promote water conservation projects to enhance water use efficiency - Rainwater recovery equipment installed in the new plant - Establish water restriction and response plans

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

Coordination and management	- Decide on, announce, and implement countermeasures - Coordinate the work and capture status	Technical Group
Monitoring water consumption	- Understand water demands and cultivate water sources - Monitor water conditions in production areas and announce related information - Establish the water shortage response plan of the general plant and coordinate production based on water consumption sequences	Engineering Division Production Plant
Water scheduling	- Dispatch water trucks - Conclude transportation service agreement	Logistics Division
Water price management	Conclude agreements on the unit price with water suppliers	Purchasing Division
Monitoring water quality	Control water quality and water truck safety	Food Safety Center
Water conservation measures	- Publicize and implement drinking water conservation measures in office buildings and dormitories. - Promote and implement technologies for water conservation and recycling in the process. - Implement technologies relating to water recycling	Engineering Division Administrative Service Division Production Plant

Water shortage countermeasures of Uni-President

To address the risks of water restrictions or supply interruptions, Uni-President has established a comprehensive risk assessment mechanism and corresponding response measures to ensure both production operations and domestic water needs are met. The company holds meetings in response to changes in the water supply warning signals. Business units review and adjust stock keeping units (SKUs) to reduce the impact of water restrictions or outages on the supply chain. At the same time, the Water Resources Response Team conducts preparatory checks and drills for water transportation operations to ensure a prompt response in the event of water shortages. As for response measures, business units assess production output adjustments, plant and dormitory facilities reduce domestic water flow, and the Engineering Division is responsible for reallocating water for production use. In addition, the company collaborates with transportation providers to ensure that water can be transported from Hukou Park, the Xinshih General Plant, or other water sources, thereby minimizing the operational impact of water restrictions or supply disruptions.

 Water rationing measures	 Emergency response of Uni-President
Phase I - Reduce water supply pressure - Stop water supply to non-urgent or unnecessary facilities	- Increase the frequency of Water Supply Information Reports and online reporting of water consumption and storage to facilitate situation control - Check the quality of well water and purchased water after phase II water rationing is announced - Verify the status of other water sources, including capacity, water quality, and water rights - Initiate the "Water Supply Emergency Response Mechanism." Manage purchased water, water transportation, and dedicated intakes, and test water quality and treat incoming water - Activate water storage equipment and increase storage - 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 - Adjust production processes and product prioritization, and increase normal temperature inventory
Phase II - Stop high consumption water supply users - Reduce water supply	
Phase III Stop water in turns by area or in all areas	
Phase IV Fixed time and fixed quantity supply	

Water shortage response drill plan



In 2024, water transportation drills were conducted at the Yangmei and Chungli General Plants.

To address extreme weather events arising from climate change, Uni-President implements an annual water shortage response drill program. These drills ensure that each plant is prepared to respond appropriately during drought periods in the event of a water shortage, and areas for improvement are documented throughout the drill process. In 2024, a total of two plants completed water transportation drills.

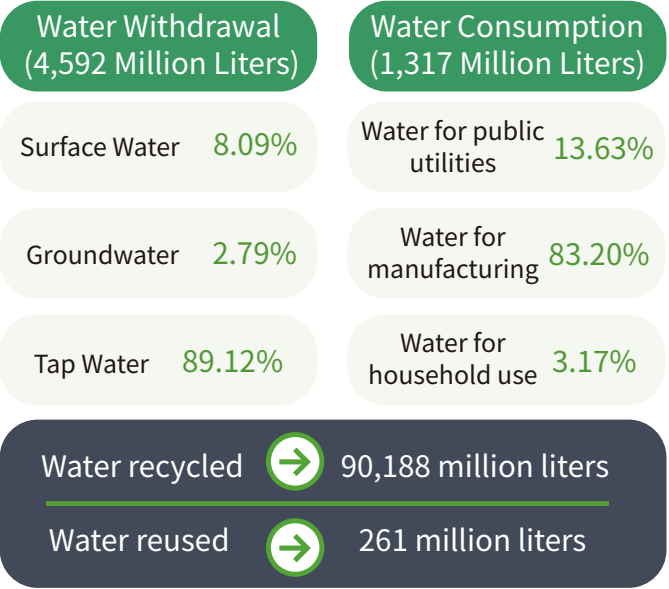




Water Consumption Status in Production Sites

In 2024, Uni-President's total water withdrawal amounted to 4,592 million liters^{Note}, and the total water consumption 1,317 million liters^{Note}. Water was withdrawn from various sources, with 8.09% from surface water, 2.79% from groundwater, and 89.12% from tap water. The total water discharge in 2024 amounted to 3,275 million liters, of which 4.02% was handed over to a third party for treatment, and the remaining 95.98% was discharged from the drains of each plant (surface water). The water withdrawal of Yungkang and Xinshih General Plants, which are located in the higher water source risk area, account for 49.11% of the total water withdrawal and 47.62% of the total water discharge. The water withdrawal intensity in 2024 was 0.90 million liters per NT\$10 million, meeting the target set for the year. However, due to increased production capacity, the total water withdrawal increased, resulting in a 1.12% rise in water withdrawal intensity compared to 2023. 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.

2024 Water Saving Projects

Xinshih Dairy Product Plant No. 2 - Back-end rinse water reuse project ^(Note)

► A total of NT\$0.04 million was invested, saving 1.42 million liters of water per year, generating an annual benefit of NT\$0.07 million.

1. Current status: At Dairy Plant No. 2, empty containers used for chilled products must be cleaned using a box washer that sprays hot water via a pump. When there is insufficient recovered hot water, the washer's storage tank must be filled with fresh water, which is then heated with steam to the required temperature for cleaning.
2. Improvement measures: There are two idle 10-ton tanks on the 2nd floor of Health Food Plant. Clean rinse water discharged from the sterilization units during processing is now stored in these two tanks. Piping has been installed to deliver this rinse water to the UPN and TR18C box washers at Dairy Plant No. 2, replacing the need to supplement the process with fresh water when recovered hot water is insufficient. This reduces the use of fresh water.
3. Annual benefit: NT\$0.07 million.



Note: "Rinse Water Reuse" refers to collecting clean rinse water discharged during production. It is treated appropriately and reused in production processes to conserve water resources.

3.3.4 Wastewater Management

(GRI 303-2)

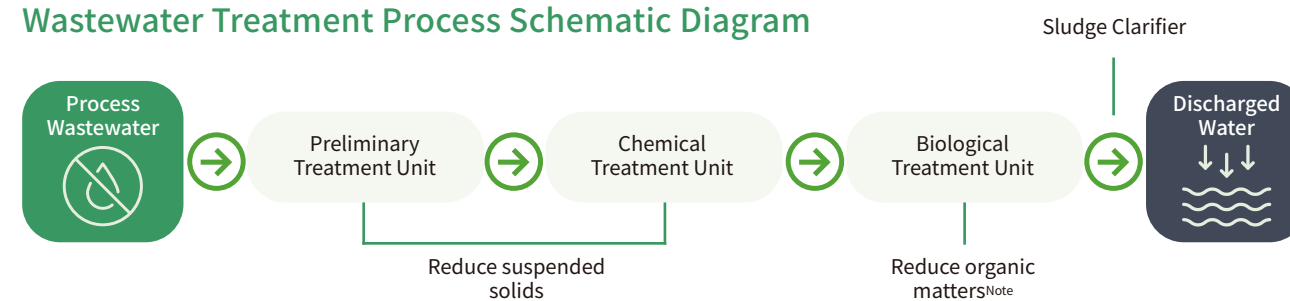
As Uni-President's wastewater is mainly organic, oil and grease, and suspended solids, we have set up wastewater treatment equipment in the plants. Wastewater is discharged after front-end pretreatment and biological treatment, or discharged to a legal outlet or into exclusive wastewater treatment plants 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 2024, the total wastewater volume of all plant combined amounted to 3,275 million liters, and the average chemical oxygen demand (COD) concentration for the year was 45.07 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 2030. 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 ^{Note}

A wastewater treatment system improvement project was implemented in 2024. At Liuying TMR Center, wastewater (fermentation liquid) was previously treated internally and discharged to Liuying Science Park wastewater treatment plant. It has since been repurposed by outsourcing to a contractor who converts the plant-based residue (R-0120) for reuse as a medium for cultivating photosynthetic bacteria that help purify water. Starting from January 2024, wastewater has been regularly transported for treatment, totaling 910 tons by December, and yielding an annual benefit of NT\$422,000.

Wastewater Treatment Process Schematic Diagram



Note: After treatment, the wastewater undergoes a biological treatment process to reduce organic content, followed by sedimentation to become dischargeable effluent.

Uni-President Wastewater Discharge Control Standards

Uni-President Wastewater Discharge Control Standards

- BOD $\leq$ 22.5 mg/L
- COD $\leq$ 48 mg/L
- SS $\leq$ 22.5 mg/L

Effluent Quality Standard

- BOD $\leq$ 30 mg/L
- COD $\leq$ 100 mg/L
- SS $\leq$ 30 mg/L

Standards of Setting Uni-President Effluent Quality Target

- Our self-imposed strict regulations (75% of the regulatory limits)

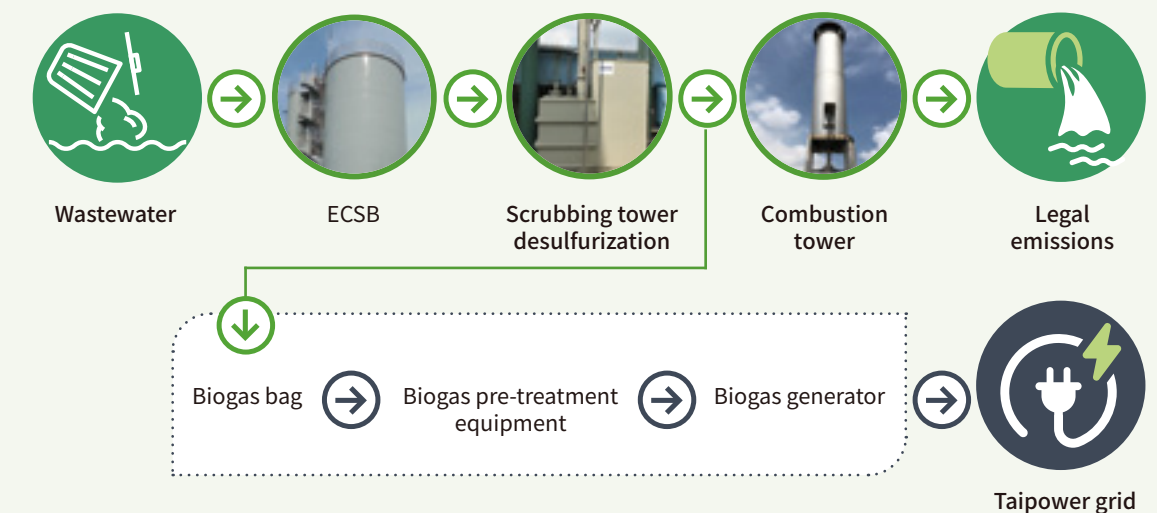
Xinshih Plant – Project of wastewater and biogas power generation

► In 2024, Carbon emission reduced by 276 tons of CO₂e, increasing revenue by NT\$3.75 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. In 2023, the power generation reached 541,088 kWh, generating NT\$3.19 million in revenue from selling electricity back to Taipower. In 2024, the power generation increased to 558,337 kWh, resulting in a revenue of NT\$3.75 million.

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_x, NO_x 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_x and SO_x.

This year, emissions of volatile organic compounds (VOCs), nitrogen oxides (NO_x), and particulate pollutants (suspended particulates/PM) slightly increased, while sulfur oxides (SO_x) remained unchanged. The increase in VOC emissions was mainly due to increased production at Xinshih Plant to meet market demand and an increase in laboratory testing at Yungkang Plant. The increase in NO_x emissions was primarily due to higher natural gas consumption at Yangmei Plant. The increase in particulate pollutants (PM) was mainly due to increased feed production capacity at Yungkang Plant. For air pollution emissions in the past three years, please refer to Appendix I ESG Information. In the future, we will continue to monitor the emission concentrations of VOCs, NO_x, and PM.

3.4.2 Waste Management and Circular Economy

(GRI 306)

Uni-President Enterprises manages waste from a full value chain perspective. Upstream, we ensure proper disposal through our supplier management system and oversight of contract manufacturers' waste flows. Within our operations, we have established the "Waste Management Measure" to ensure that waste is not only properly classified and managed but also removed and treated in accordance with procedures and legal requirements. All operational waste is handled by third-party contractors and includes general waste, food ingredient residues, sludge, recyclable packaging materials, and hazardous waste. In 2024, the total waste generated was 43,356 metric tons, an increase of 5.85% compared to 2023. The increase was mainly due to significant increases in food processing sludge, tea residues, waste paper, and kitchen waste compared to the previous year. 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 eight consecutive years, with a waste recycling rate of 95.70% this year. Specific circular economy cases are explained below:

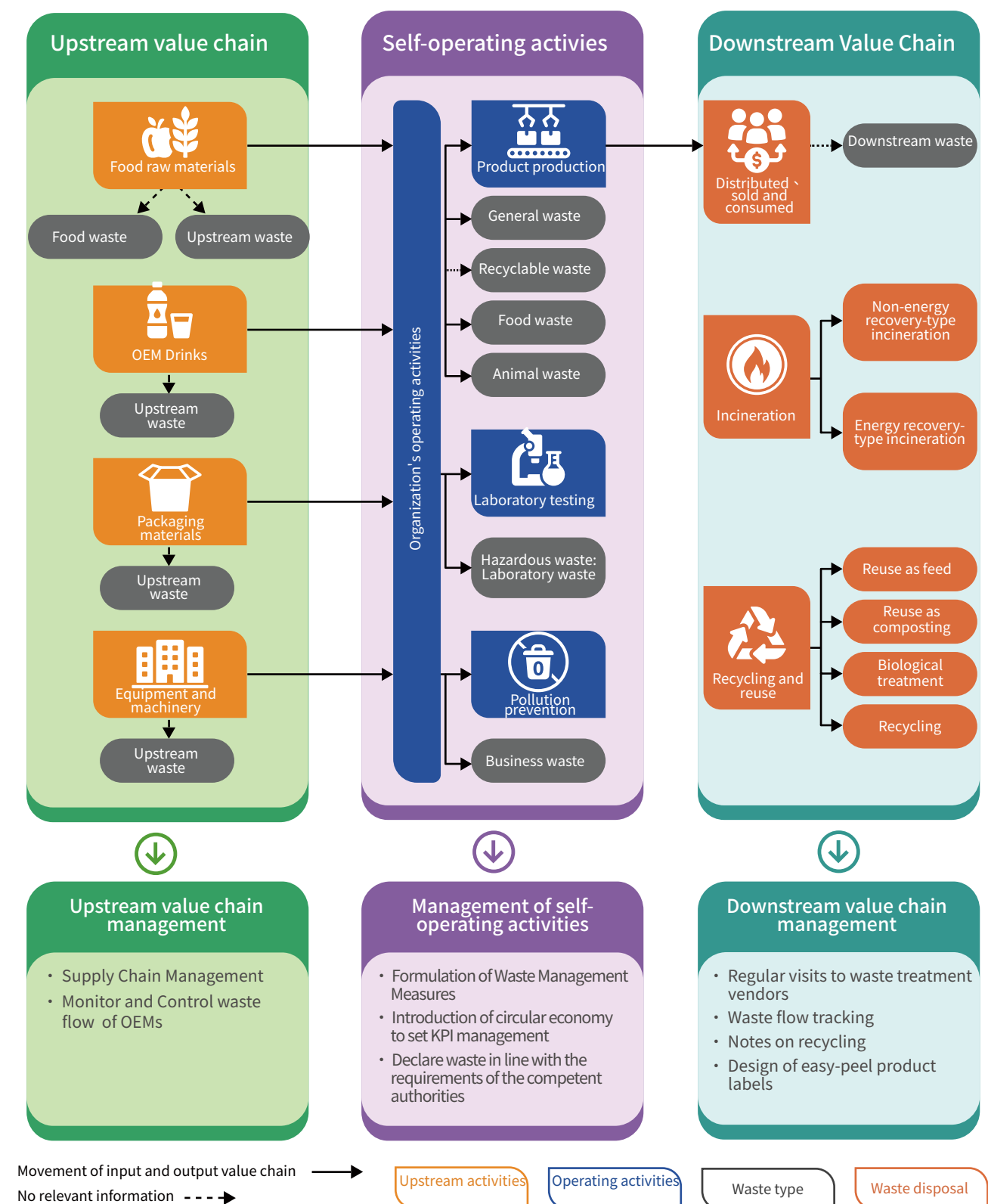
Soybean residue reuse

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 2024, we reused as many as 48.47 metric tons of bean dregs.

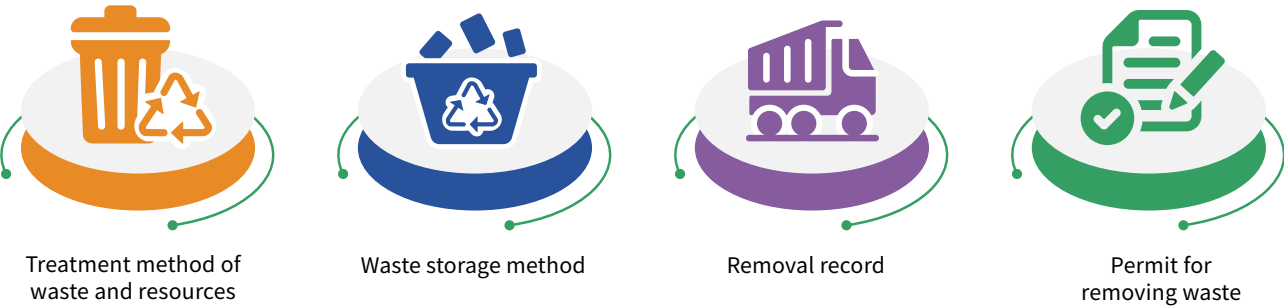
Tracking the flow of factory waste and recyclable materials

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 2024, a total of 24 waste, resources, and hazardous waste treatment companies were inspected, with a total of 120 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

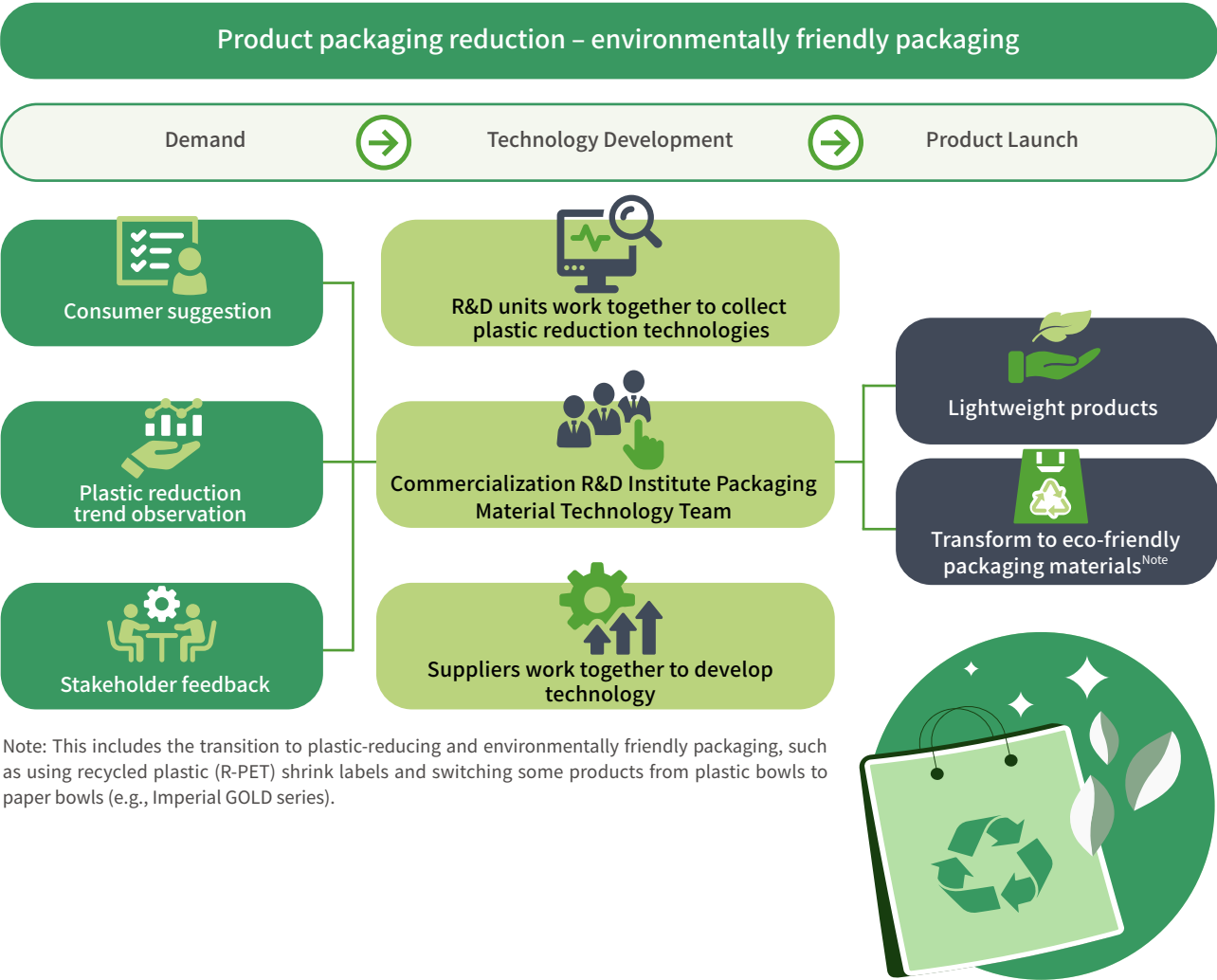


3.5 Packaging Materials Management

(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 Mine Shine, Pure Tea, Café Plaza, and Reisui Extreme fresh milk. In 2024, 53 new items were added, bringing the total number of product applications of FSC-certified paper packaging materials to 76 items. 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: This includes the transition to plastic-reducing and environmentally friendly packaging, such as using recycled plastic (R-PET) shrink labels and switching some products from plastic bowls to paper bowls (e.g., Imperial GOLD series).

In 2024, Uni-President Enterprises used a total of 22,593.9 metric tons of plastic in its products, with PET accounting for 64.80% of all plastic packaging materials. (Note) We work toward plastic reduction goals by modifying packaging formats, reducing packaging weight, and applying recycled plastic (R-PET) shrink label materials.

In the future, Uni-President Enterprises will continue to promote plastic reduction in packaging by optimizing, developing, and introducing eco-friendly and functional packaging materials. We are committed to reducing plastic usage, minimizing packaging, and expanding the application of recycled plastics to lower the carbon footprint of our products and packaging.

Note: PET items, including PET bottles and packaging for oil products, accounted for approximately 14,641 metric tons, representing 64.80% of all plastic packaging used.

Aspects	2024 Achievements	Picture
Packaging format modification	Imperial GOLD series and Herbal Stewed Pork Ribs Instant Noodles switched from plastic to paper containers, and reduced plastic by 38.6g per bowl. Implemented in May 2024, 430,194 bowls were used, resulting in a total plastic reduction of 16.61 metric tons. It is estimated that the implementation will reduce plastic by 24.36 tons per year.	
Product packaging weight reduction	- Guoyang Apple-Flavored Soda: The contract manufacturer reduced bottle weight by 1.745g per bottle. Implemented in August 2024, a total of 2,811,408 bottles were produced, saving 4.91 metric tons of plastic. It is estimated that the implementation will reduce plastic by 8.73 tons per year. - Dairy beverage cartons: The inner PE layer was made thinner, which reduced weight by 0.46-0.67g per pack. Implemented in October 2024, a total of 8,406,000 packs were produced, reducing plastic by 4.66 metric tons. It is estimated that the implementation will reduce plastic by 28.26 tons per year.	
Recycled Plastic (R-PET) in Shrink Label Materials Application	PET bottled beverage series: including selected products from Chai Li Won, Mine Shine, iseLect, and Coffee Plaza. Introduced 99,103,549 R-PET shrink labels in July 2024, and reduced the use of virgin plastic by 20.34 metric tons. It is estimated that this upgrade will reduce the use of virgin plastic by 59 tons per year.	

4

Building a Healthy
and Happy Workplace4.1 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.

Vision and concept

- Provide comprehensive employee benefits
- Create a fair work environment
- Cultivate talent capital

Management Target	Achievement Rate	2024 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. The total number of full-time employees in 2024 is 5,755 employees, with no part-time employees, of which the employment ratio is 36.7% in northern Taiwan, 1.7% in central Taiwan, 61.6% in southern Taiwan, and 0% in eastern Taiwan and outlying Islands. We recruited a total of 357 newcomers in 2024, accounting for 6.2% of the total number of employees; among them, 38 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 2024, employees who left the Company accounted for 5.56% of the total number of employees. Among these, 43.26% were employees who retired due to their age. The employee turnover rate was 0.17% less than in 2023. 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	3,555	61.8%	2,179	37.9%
Temporary employees	7	0.1%	14	0.2%
Non-guaranteed hours employees	0	0.0%	0	0.0%
Total	3,562	61.9%	2,193	38.1%

Note 1: The number of the employees is calculated based on the number of workers still in service on December 31, 2024.

Note 2: Gender ratio of employees (%) = number of employees in this category in the current year / total number of full-time employees in the current year.

Workforce Type Distribution by Region

	Northern Taiwan	Ratio	Central Taiwan	Ratio	Southern Taiwan	Ratio	Taiwan & Outlying Islands	Ratio
Permanent employees	2,105	36.6%	99	1.7%	3,530	61.3%	0	0.0%
Temporary employees	3	0.1%	0	0.0%	18	0.3%	0	0.0%
Non-guaranteed hours employees	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total	2,108	36.7%	99	1.7%	3,548	61.6%	0	0.0%

Note 1: The number of the employees is calculated based on the number of workers still in service on December 31, 2024.
Note 2: Regional proportion of employees (%) = number of employees in this category in the current year / total number of full-time employees in the current year.

Employee Age Distribution

Number of Full-Time Employees – by Gender and Age				
Age	Male	Ratio	Female	Ratio
<30 years old	621	10.8%	311	5.4%
31-50 years old	1,694	29.4%	1,116	19.4%
>51 years old	1,247	21.7%	766	13.3%
Total	3,562	61.9%	2,193	38.1%

Note 1 : The number of the employees is calculated based on the number of workers still in service on December 31, 2024.
Note 2: The Company had no part-time employees in 2024.
Note 3: Employee age ratio (%) = Number of people in this category in the current year / Total number of full-time employees in the current year.

Non-employee Workers



Non-employee Workers – by Gender			
Male	Ratio	Female	Ratio
17	36.2%	30	63.8%

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	10	21.3%
31-50 years old	24	51.0%
>51 years old	13	27.7%
Total	47	100.0%

Note: Proportion of non-employee workers (%) = number of people in this category in the current year / total number of non-employee workers in the current year.

Non-employee Workers – by Region		
Region	Number of People	Ratio
Northern Taiwan	19	40.4%
Central Taiwan	8	17.0%
Southern Taiwan	20	42.6%
Eastern Taiwan & Outlying Islands	0	0.0%
Total	47	100.0%

New Employees

Number of New Employees – by Gender and Age				
Age	Male	Ratio	Female	Ratio
<30 years old	150	2.6%	81	1.4%
31-50 years old	92	1.6%	30	0.5%
>51 years old	4	0.1%	0	0.0%
Total	246	4.3%	111	1.9%

Number of New Employees – by Region		
Region	Number of People	Ratio
Northern Taiwan	144	2.5%
Central Taiwan	6	0.1%
Southern Taiwan	207	3.6%
Eastern Taiwan & Outlying Islands	0	0.0%
Total	357	6.2%

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	52	0.9%	35	0.6%
31-50 years old	69	1.2%	26	0.5%
>51 years old	110	1.9%	27	0.5%
Total	231	4.0%	88	1.6%

Number of Terminated Employees – by Region		
Region	Number of People	Ratio
Northern Taiwan	137	2.4%
Central Taiwan	9	0.2%
Southern Taiwan	173	3.0%
Eastern Taiwan & Outlying Islands	0	0.0%
Total	319	5.6%

Year	Turnover Rate
2022	5.97%
2023	5.73%
2024	5.56%

Note 1: In 2024, a total of 138 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 2024, there were a total of 75 disabled employees, accounting for 129%^{Note2} of the statutory number^{Note1} and 1.30%^{Note3} of the total number of employees.

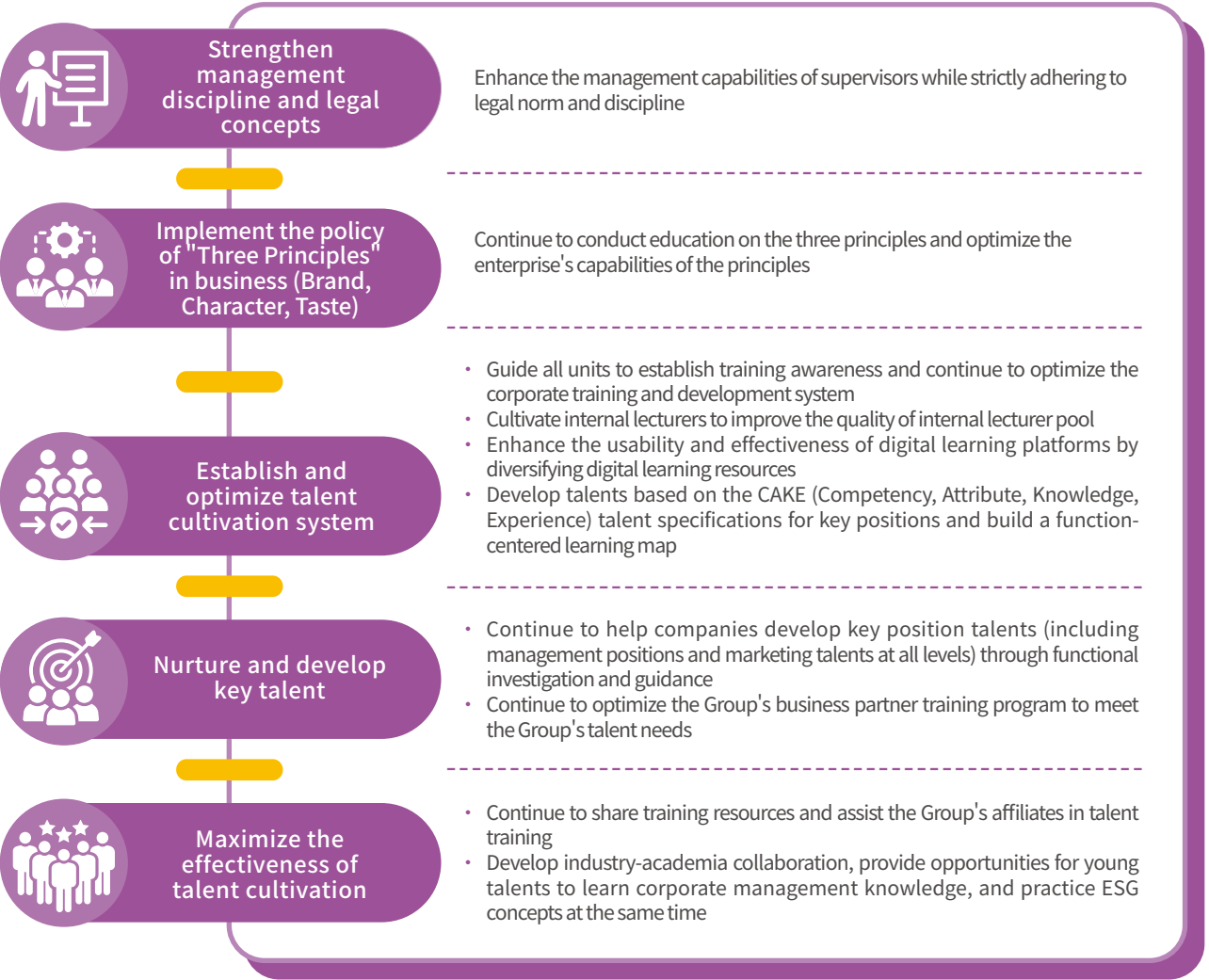
Note 1 : According to Article 38, Paragraph 2 of the People with Disabilities Rights Protection Act, the private schools, groups and private institutions whose total number of employees is more than 67 shall employ disabled people with disabilities with capability to work and the number of employees 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.

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 2024, the training compliance rates were 94.9%, 97.2%, and 96.9%, respectively. Those who fail to complete the minimum annual training hours in that year will be included in the annual evaluation.



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

2024 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 2024, we provided a total of 150,249.5 training hours received by 59,456 employees. The total amount of investment in employee learning resources was NT\$19.42 million, an increase of NT\$0.87 million from 2023; the average investment per employee was NT\$3,375, an increase of NT\$127 from 2023. We expect that colleagues can keep pace with the times and grow together with global trends.

2024

- ✓ Total hours of training reached 150,249.5 hours
- ✓ A total of 59,456 employees received training

2024 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	34,843.0	11,355
II. Courses related to food safety & health management and testing	31,188.0	13,854
III. Courses related to accounting and internal control systems	4,785.0	1,979
IV. Related courses organized by the Board's secretariat and audit office	363.0	125
V. Courses related to environmental safety and health	75,116.0	30,379
VI. Courses related to personal data security and information security	3,954.5	1,764

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. 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 2023 and 2024 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 full-time employees in non-management positions (NT\$ thousand)	Median salary of full-time employees in non-management positions (NT\$ thousand)
2024	5,570	1,220	1,041
2023	5,472	1,182	1,006
Difference	98	38	35

Note 1: 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.

Note 2: This report corrects the data of full-time employees in non-management positions in 2023 from 5,304 to 5,472. After review by the Human Resources Department, it was confirmed that the statistical method during the previous reporting period misclassified some employees. This is a correction of data errors, which has been updated and explained in this report. Re-compiling information enhances data consistency and comparability.

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 2024, five meetings were held, 134 employees were retired under the old system with disbursement of NT\$426,329,668). 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 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. 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.

Human Rights Policy



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 2024, topics such as sexual harassment prevention, occupational safety regulations, gender equality and maternal health protection were covered in training sessions, with a total of 2,736 trainees and 3,901.5 training hours. Among them, a mandatory online training course on workplace sexual harassment prevention was assigned to all supervisors in 2024. Completion of the course required passing an assessment. A total of 917 participants completed the training, achieving a 100% completion rate. 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.

The Company is committed to fostering a respectful, harassment-free, and non-discriminatory workplace environment. In compliance with relevant laws and regulations, the Company has established the “Regulations for Handling Unlawful Infringements During the Execution of Duties” and the “Workplace Sexual Harassment Prevention, Complaint, and Disciplinary Guidelines” to ensure proper handling of related incidents. In 2024, six suspected cases of unlawful workplace infringement were reported. These cases were handled in accordance with internal regulations based on principles of objectivity and fairness, with necessary corrective actions taken. Ongoing and ad hoc training and awareness programs were also reinforced for supervisors and employees to strengthen prevention and understanding.

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 2024, members of the Trade Union totaled 5,330, accounting for 93% 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 31, 2026. By the end of 2024, 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 2024, 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	- 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". - 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.
 Goal	Zero major occupational accident
 Action Plan	- 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. - 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. - Advocate for projects aimed at enhancing risk management and reducing the risk of injury. - Bolster the acuity and skill of personnel in the detection of safety risks.
 Evaluation Mechanism	- Implement three-level occupational safety audit system. - 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. - Hold a production management system meeting every six months to report on the implementation results of safety and health management.
 Grievance Mechanism	There is a reporting hotline in Yungkang 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) 5 occupational disasters (2) 2 work safety violations	1. Yungkang General Plant: NT\$5.90 million 2. Xinshih General Plant: NT\$13.13 million 3. Taichung General Plant: NT\$0.99 million 4. Yangmei General Plant: NT\$19.00 million 5. Chungli General Plant: NT\$10.28 million 6. Hukou plant: NT\$7.50 million 7. Taipei branch: NT\$0.25 million Total NT\$57.05 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 Yungkang General Plant, Xinshih General Plant, Taichung General Plant, Yangmei General Plant, Chungli 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.

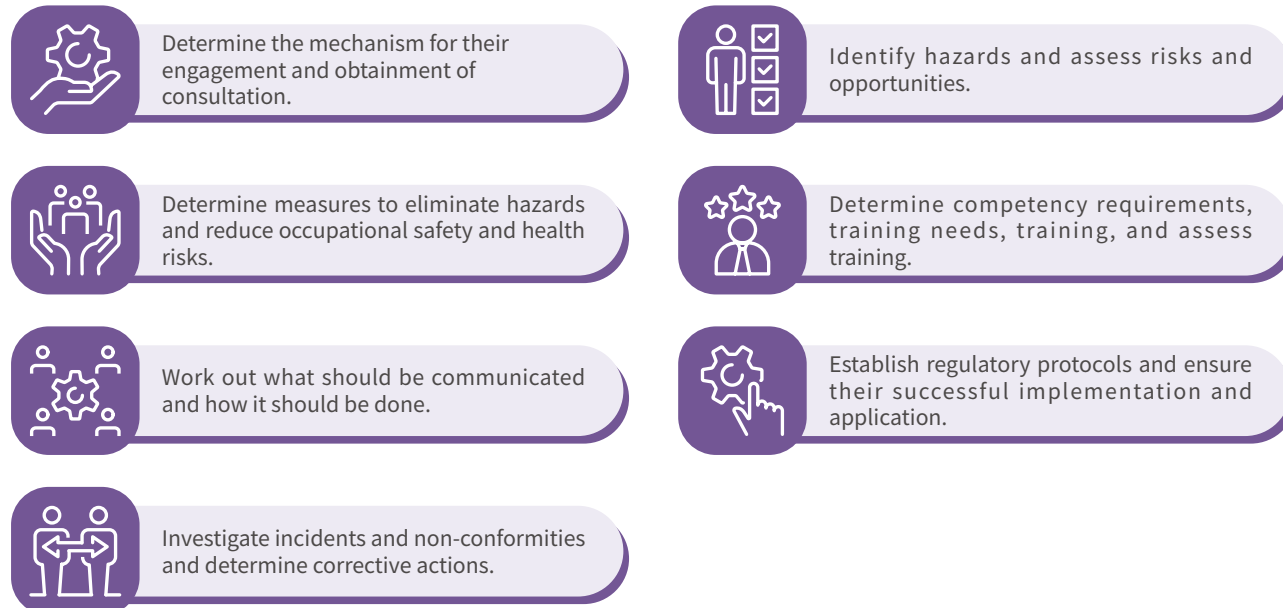

 Decide on regulations for procurement, contracting, and outsourcing.


 Determine what should be monitored, measured, and assessed.


 Ensure continuous improvement.



Workers are allowed to participate in the followings:



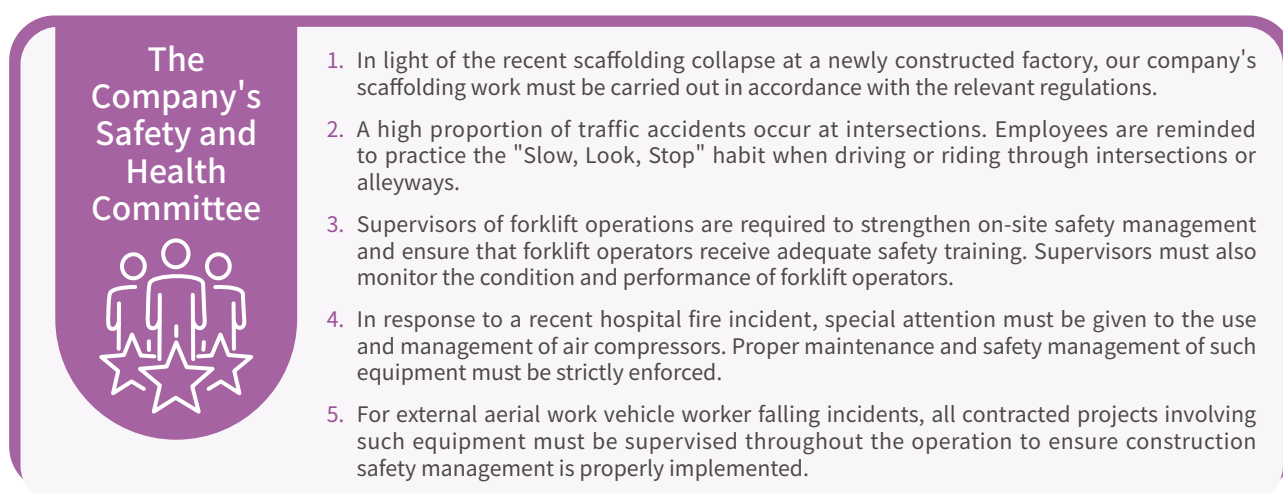
ISO 45001 & CNS 45001 Occupational Safety and Health Management System Promotion



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.

2024 Important Resolutions of Uni-President's Occupational Safety and Health Committees



Occupational Safety Performance

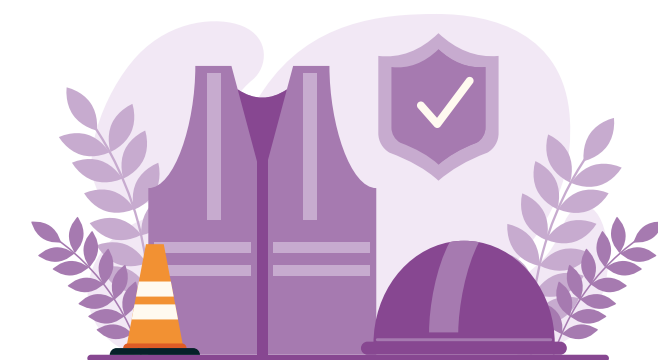
At Uni-President, we insist on promoting the ISO 45001 & CNS 45001 occupational safety and health management system. We use a technological safety and health management system, combining education and training, case study promotion, cross-check audits and independent proposals, and work safety experience 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 2024, the disabling injury frequency rate for employees was 0.43 and the disabling injury severity rate was 24; the disabling injury frequency rate for workers was 0.40 and the disabling injury severity rate was 22, considerably lower than the disabling injury frequency rate and disabling injury severity rate^{Note} 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.

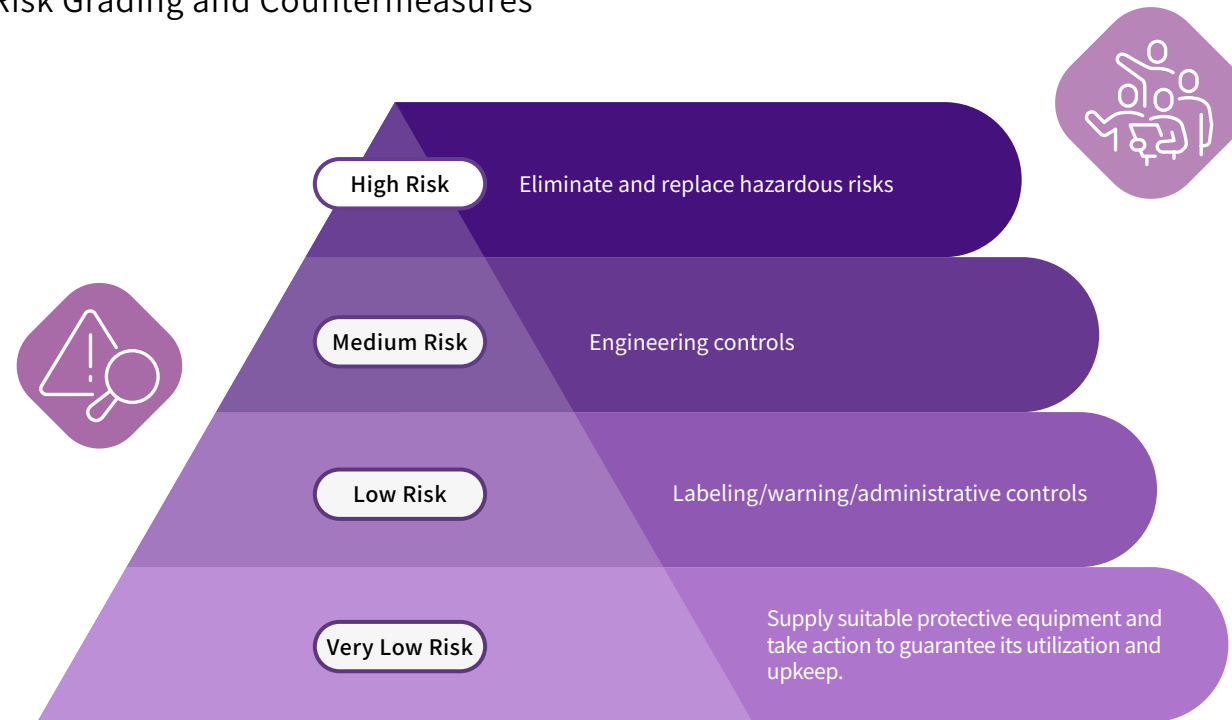
Note : In the "The Frequency-Severity Indicator (FSI) by Industry for the Previous Three Years" published by the Occupational Safety and Health Administration of the Ministry of Labor on March 5, 2025, the disabling injury frequency rate for the food and feed manufacturing industry was 3.15, and the disabling injury severity rate was 232.



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.



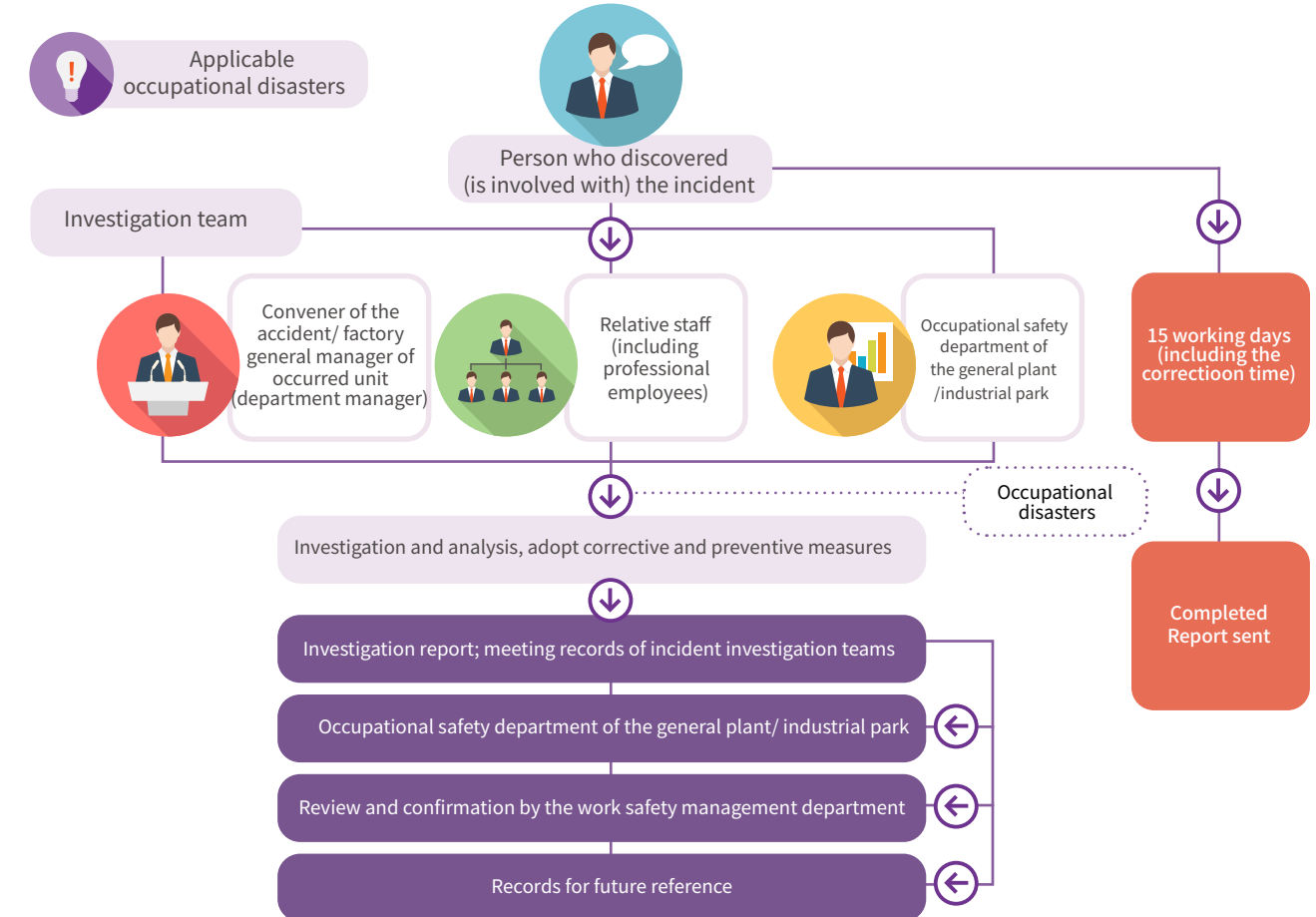
Risk Grading and Countermeasures



Risk Identification Results

Risk Issue	Impacted Party	Impact Degree	Prevention/Mitigation Measures	Implementation Results in 2024
Fire and explosion risk	Plant staff	High risk	1. Work with blast protection specialists to reduce risk and designate a hazardous zone. 2. Inspect deficiencies regarding explosion-proof electrical devices and make improvements according to the improvement plan. 3. Take part in training and educational courses regarding the utilization and installation of explosion-proof electrical equipment. 4. Fire prevention and rescue drill training class held at the Fire Department's Nantou Zhushan Training Center.	1. Between August 2023 and November 2024, a total of 28 on-site inspections and construction acceptance checks were conducted, culminating in the completion of the "Gas Usage Site Improvement report". 2. A total of 42 deficiencies identified in areas prone to explosions had been improved in 2024. 3. One educational and training course was conducted with a total of 94 participants. 4. Two rounds of education and training courses were conducted with a total of 80 participants.
Road safety for commuters and business travelers	Plant staff	Medium risk	1. Hold Uni-President Traffic Safety Day every three months to raise awareness and conduct inspections. (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. (2) The Occupational Safety Section utilizes the Line group to disseminate traffic safety reminders to colleagues. (3) Production line team leaders remind the production line operators to drive carefully upon leaving work. 2. Provide training courses on traffic safety and defensive driving.	1. Inspections and publicity were conducted quarterly in the months of January, April, July, and October. 2. Three sessions of defensive driving and traffic safety training courses were conducted by external instructors, with a total of 137 participants. Subsequent internal training sessions were held to cascade the knowledge.

Accident Investigation and Handling Process



	Number of Injuries (persons)		
	2022	2023	2024
Collision	0	0	1
Caught by/rolled into machinery	0	0	2
Cut/slashed	1	1	0
Falls	0	0	1
Contact with high/low temperatures	0	0	1

Note: There were no fatalities between 2022 and 2024.

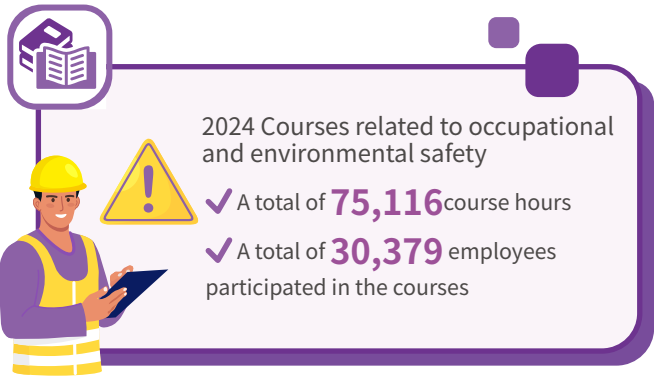
At Uni-President, the occupational safety of employees is our top priority. We take a proactive approach to reduce the risk of occupational safety and health incidents through a number of action plans, but occupational injury incidents still occur. In 2024, there were 5 occupational injury incidents. We did our utmost to review these occupational injury incidents to understand the causes of these incidents and improve equipment and operating procedures, while strengthening education and training to prevent repetition. The occupational injury incidents were collision, pinching, falling, and contact with high temperature. After review, we made improvements in three aspects:

1. Site and Equipment Improvements:
 - (1) Traffic lights were installed within the plant premises to regulate vehicle and pedestrian movement, thereby reducing the risk of collisions.
 - (2) Additional safety protection devices were installed on stacker equipment to enhance operational safety.
 - (3) Interlocking safety mechanisms were added to control panels to strengthen equipment safety controls.
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. Awareness and inspection: The incident case was communicated to all employees as part of a company-wide awareness campaign. In parallel, an internal inspection was carried out to identify similar injury incidents or hazardous machinery and equipment across the organization, followed by the implementation of corrective improvements.

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 8 SOP teaching proposals to lay an occupational safety foundation targeting work safety issues. These include fire safety equipment management, hot work management, hazardous chemicals management, electrical safety management, hazard identification and risk assessment and risk control operation management, forklift safety management, outsourcing constructor safety and health management, strengthen awareness and sensitivity of industrial safety risks, etc.



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 2024, 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.

2024 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 2024, we invested approximately NT\$9.02 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 2024 was 5,621 people. By looking at the 2024 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 2024, 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	2024 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.	1. 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. 2. 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. 3. 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. 4. 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.
	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	1. Compile ionizing radiation inspection reports over the years and compare the inspection trends over the years. 2. Arrange occupational doctors to give personal health interviews, health guidance, and suggestions on work allocation. 3. Track the review status of abnormal items. 4. Arrange special health examinations for workers exposed to ionizing radiation every year and implement hierarchical health management. 5. X-ray exposure monitoring during ionizing radiation operations.
	Abnormal scores on the overwork inventory and overwork assessment questionnaire	Abnormal scores on the overwork inventory and overwork assessment questionnaire	1. 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). 2. 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. 3. Physician interview results: (1) 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. (2) 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. (3) Low-risk group - Participating companies are encouraged to organize health promotion activities, maintain a routine lifestyle, and receive regular health checkups.



Health examination

The Main Cause of Health Checkup Anomaly	2024 Health Checkup Anomalies	Reason	Improvement Measures and Countermeasures
Unfavorable lifestyle	BMI $\geq$ 35kg/m ²	Poor dietary habits and lack of exercise.	1. List it as a single health management indicator item. 2. Occupational nurses regularly track the health of on-site personnel. 3. Implement health education and consultation. 4. Schedule a doctor's visit. 5. It is recommended to improve one's diet, eating balanced and nutritious meals. 6. Establish proper exercise habits.
	Cerebrovascular disease	The main risk factors include age, obesity, family history, smoking, lack of regular exercise, and unhealthy diet, which can lead to the three highs (high blood pressure, high blood sugar, and high blood lipids).	1. Consult with resident physicians to conduct high-risk personnel rankings . 2. Occupational nurses perform weekly on-site safety observation on high-risk personnel . 3. 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. 4. Stress the value of regular exercise .
	High glycated hemoglobin	Abnormal absorption and conversion of dietary sugar.	1. Health instructions and consultation by occupational physicians and occupational nurses. 2. Occupational physicians and occupational nurses both recommend that an in-depth examination and medication control be done at the hospital. 3. 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.
	High total cholesterol	Unhealthy diet habit (excessive saturated fat consumption) and genetics.	1. Give health education and health consultation to colleagues with high total cholesterol . 2. 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.
	Metabolic syndrome	Poor diet, alcohol abuse, and genetics.	1. Encourage colleagues to develop a healthy diet habit and intensify exercise. 2. Organize courses on cardiovascular disease prevention to teach colleagues how to prevent development of metabolic syndrome. 3. Arrange for occupational physicians to give medical counseling and health instructions, to give colleagues accurate health knowledge.

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, collect and aggregate records of overall physical examinations, health examinations, and special health examinations, and provide labor health service physicians with further analysis of employees' detailed health status, 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 2024, a number of health promotion courses were held for all employees, covering topics such as hearing protection education and training, prevention of hazards related to dust, noise, and ionizing radiation, AED and CPR first aid skills; and health promotion courses such as improvement of sleep quality, prevention of chronic diseases through managing the three highs (hypertension, hyperglycemia, hyperlipidemia), weight management and nutrition, 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 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	608 / 2
Recognize and prevent cancer	Cancer awareness and prevention (lung cancer, colorectal cancer, prostate cancer)	40 / 2
Prevention of noise hazards	Occupational physicians explained the precautions for wearing earplugs during noisy operations	80 / 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	122/ 2
Workplace abuse prevention	Invite external lecturers to explain the prevention of illegal infringements in the workplace to ensure the physical and mental health of employees	327/ 2
Stay away from the three highs and prevent chronic diseases	Health promotion	86/ 2
Prevention of human hazards	Education and training	85 / 2
Maternal health	Health promotion	25 / 1
Abnormal workload - Embrace stress workshop		36 / 2



Creating a Healthy and Happy Tomorrow



5.1 Preventive Medicine and Nutritional Care

5.2 Social Care for the Disadvantaged

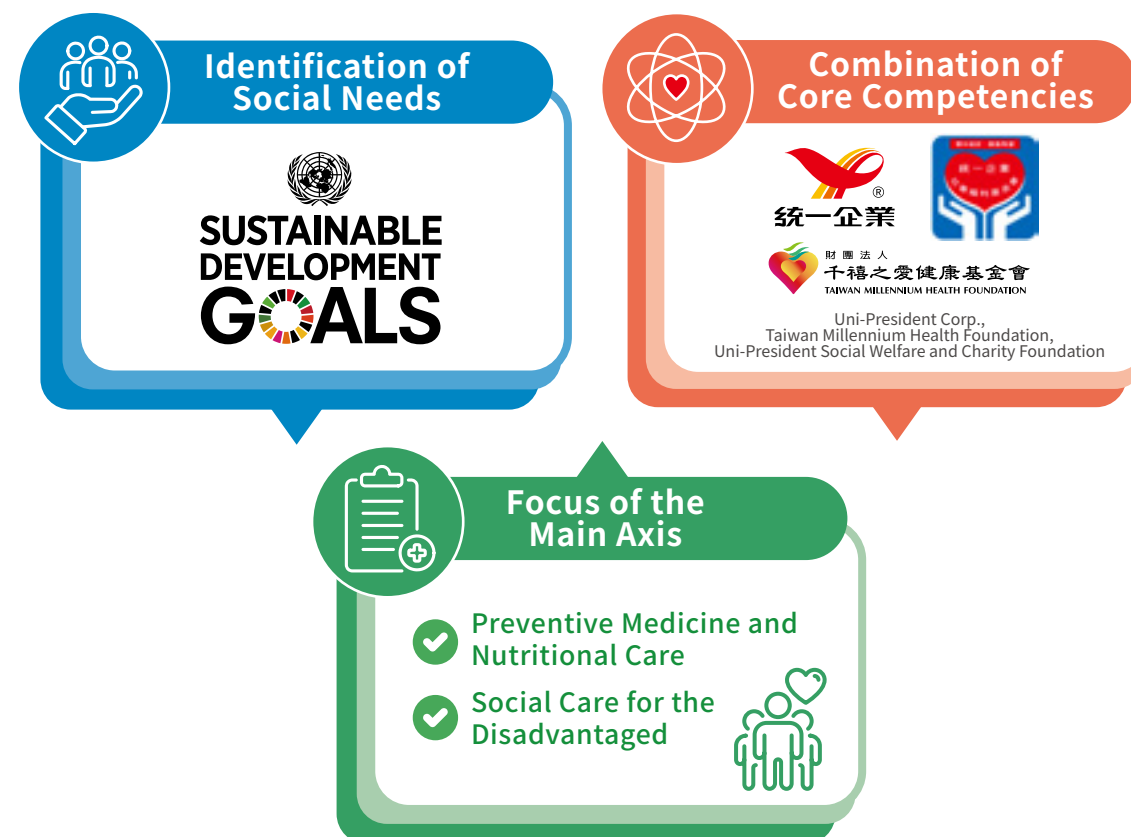
5.3 Connecting Uni-President Group to Expand Influence



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 enterprise's sustainable development is to be on par with government policies and social demands, as well as helping support social development according to the enterprise's 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

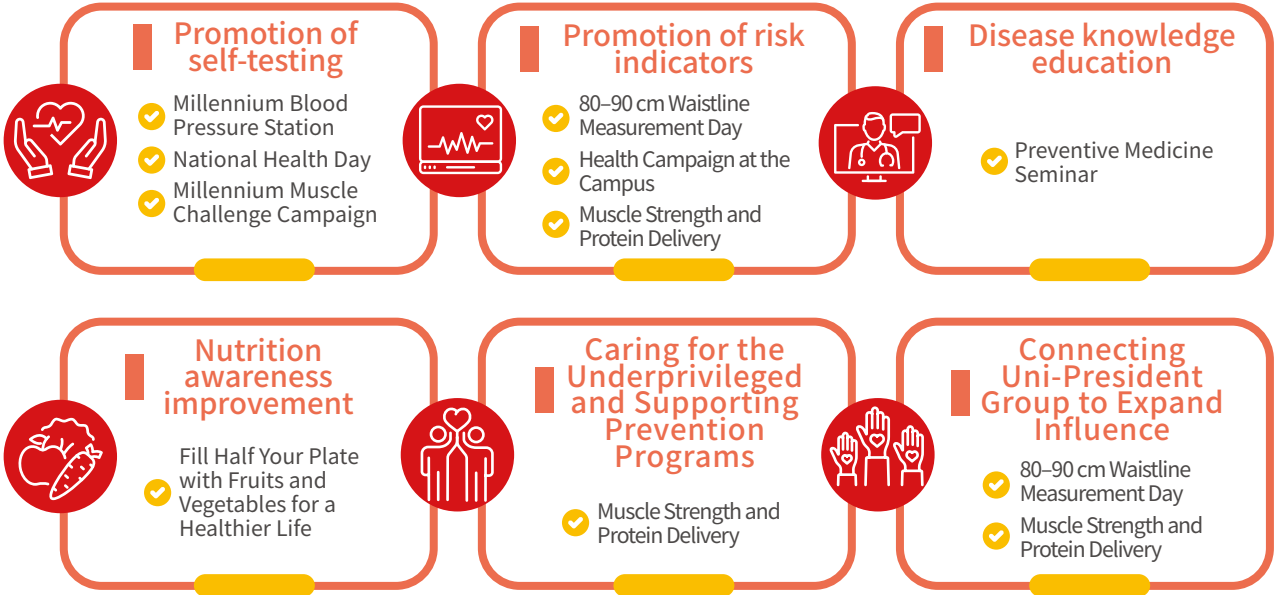


5.1 Preventive Medicine and Nutritional Care

(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 premorbid 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 Waistline Measurement Day" and "Health Campaign at the Campus" to raise the public's awareness of risk indicators; and strengthened medical knowledge education through theme activities such as "Preventive Medicine Seminar" to conduct in-depth communication, calling on the public to understand and pay attention to the prevention and treatment of metabolic syndrome.

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. Since 2020, the Foundation has launched a nutrition-focused initiative titled "My Plate, My Health Color" to promote balanced eating habits. In 2023, the program evolved to incorporate the concept of planetary health through the campaign "Fill Half Your Plate with Fruits and Vegetables for a Healthier Life." This initiative encourages the public to increase their intake of fruits and vegetables—promoting personal well-being while also contributing to carbon reduction. The campaign reinforces the message that balanced nutrition fosters a healthier lifestyle and supports environmental sustainability. Beyond raising awareness of preventive healthcare, the program expanded further in 2024 by reaching rural communities through the initiative "Muscle Strength and Protein Delivery." The campaign introduced muscle-strengthening exercises tailored for underprivileged populations and leveraged the Company's resources to provide high-quality protein beverages to the elderly. These efforts aim to improve muscle strength, and help prevent physical disability and cognitive decline.



Taiwan Millennium Health Foundation Annual Results on Preventive Medicine Promotion

Purpose	Topic	2024 Implementation Details
Promotion of self-testing	Millennium Blood Pressure Station	• 114 general-stations and 100 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. • Held 11 long-term care and elderly health promotion activities at 7-ELEVEN stores.
	National Health Day	• Free blood pressure screening events were held at 212 7-ELEVEN stores with Millennium Blood Pressure Station, attracting participation from nearly 10,000 individuals.
	Millennium Muscle Challenge Campaign	• The event was held in Wanhua District, Taipei City, in cooperation with the National Taiwan University Hospital, Taipei Nursing Branch, Taipei City University College of Physical Education, and Wanhua District Health Service Center. The event included muscle strength testing, muscle strength exercise quizzes, and the recognition and redemption of 7-ELEVEN protein products. A total of 300 seniors participated.
Promotion of risk indicators	80–90 cm Waistline Measurement	• An online campaign themed "Slim Down with Friends; Win by Losing Waist Inches" attracted participation from nearly 90,000 individuals. • A record-high total of 15 county and city mayors, 21 heads of county and city health bureaus, and 53 celebrities and public figures participated by posting on Facebook, collectively reaching 14.82 million fans on the platform.
	Health Campaign at the Campus "Measure Your Waist, Draw Your Health"	• A total of 101 elementary schools registered, and 15,845 textbooks were requested. • Ten schools that met the submission criteria were selected to receive "OPEN-Chan On-the-Go Teaching" sessions during the first week of the second semester of the 2024 school year (February 2025).
	Muscle Strength and Protein Delivery	• Muscle strength exercises were introduced to seniors at the Taitung service centers, with a total of 39 community care centers and Indigenous cultural health stations across Taitung County registering to participate. • By measuring calf circumference and the time taken to complete five consecutive sit-to-stand movements, the elderly were able to understand and assess their risk of sarcopenia. This was followed by a 12-week aerobics program, with more than 800 elderly people participating.
Disease knowledge education	Preventive Medicine Seminar	• Six preventive medicine seminars were held, attracting a total of 2,442 attendees. Each lecture had an attendance rate exceeding 90%, with four sessions being fully booked. • A milestone was reached on September 7, 2024, marking the 100th seminar held by the Foundation since 2011.

Purpose	Topic	2024 Implementation Details
Nutrition awareness improvement	Fill Half Your Plate with Fruits and Vegetables for a Healthier Life	• The public was invited to participate in social media campaigns such as "Mom's Nagging" and "Veggies Take the Spotlight", which accumulated 18,906 likes and 4,366 comments. • The public was invited to create meal boxes with at least half of the contents consisting of fruits and vegetables using products from 7-ELEVEN. The related social media post reached nearly 600,000 people. • Corporate promotion efforts began with internal demonstrations and advocacy within Uni-President Enterprises Corp. In the coming year, the initiative will continue by inviting both internal and external companies within the group to expand participation.
Caring for the underprivileged and supporting prevention programs	Muscle Strength and Protein Delivery	• The first stop was Taitung, where the foundation collaborated with the Department of Social Affairs and Indigenous Peoples Department of the Taitung County Government. Local community centers and cultural health stations were invited to lead seniors in strength-boosting aerobic exercises.
Connecting Uni-President Group to expand influence	80–90 cm Waistline Measurement	• Invited 18 associates to jointly promote the 80-90cm Waistline 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 566,000 measuring tapes were handed out.
	Muscle Strength and Protein Delivery	• High-quality protein beverages (UNI Sunshine unsweetened soybean milk and BODYTALK high-fiber low-fat milk) were provided to seniors at the Tainan service centers, enabling them to replenish energy and nutrients immediately after participating in exercise sessions. Nearly 20,000 bottles of soy milk and dairy milk were distributed in total.

Note: For more event information and promotion results, please visit the official website of Taiwan Millennium Health Foundation (<https://www.1000-love.org.tw/>)

5.1.1 80–90 cm Waistline Measurement Day

Since 2011, Millennium Health Foundation has held Waistline 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, the Foundation expanded its health awareness efforts from waist circumference education to include all five risk factors of metabolic syndrome. Individuals meeting three or more of these criteria are considered at risk and are encouraged to pay closer attention to health management. In 2024, the Foundation undertook the Ministry of Health and Welfare's "Metabolic Syndrome Prevention and Patient Empowerment Program," working collaboratively to promote the prevention and management of metabolic syndrome. In 2024, Millennium Health Foundation continued to invite a wide range of opinion leaders (KOL) to respond through social public welfare, including 15 counties and city mayors, 21 heads of county and city health bureaus, 53 internet celebrities, and 18 affiliates of Uni-President Group. In 2024, advertisements were posted on 30 Taipei Metro carriages and the charity light boxes at Guting Station to expand the publicity effect.



County and city mayors

15

Heads of county and city health bureaus

21

Celebrities

53

Affiliates of Uni-President Group

18

✓ Nearly 90,000 people took part in the event.

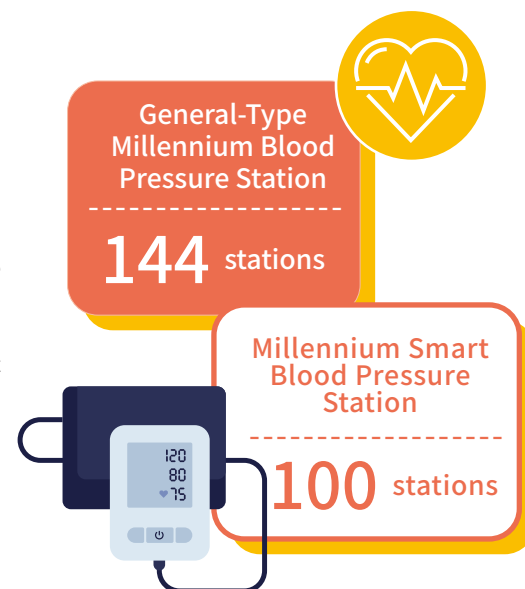
✓ A total of 566,000 measuring tapes were handed out.



5.1.2 Millennium Blood Pressure Station and National Health Day

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 2024, the installation of 100 smart (medical-grade) blood pressure kiosks was completed. The initiative was also invited to participate in Blood Pressure Management Network Project, which was commissioned by the Health Promotion Administration and jointly promoted by the Taiwan Hypertension Society and WaCare. On November 12 of the same year, the foundation attended the project launch event, which received a total of 21 news reports across online and television media.



National Health Day

The National Health Day, held annually at 7-ELEVEN Millennium Blood Pressure Station stores across Taiwan, is the largest self-initiated community health screening event focused on metabolic syndrome in the country. In 2024, the event mobilized a total of 476 volunteers, including 187 healthcare professionals and 289 general volunteers, who assisted at participating stores. Their support included helping the public measure blood pressure and waist circumference, as well as inputting the results into the ibon kiosk system. This digital interface encourages individuals to develop regular self-monitoring habits, supporting the early detection, prevention, and management of metabolic syndrome. A total of 212 7-ELEVEN stores equipped with Millennium Blood Pressure Stations participated in the event, attracting nearly 10,000 participants who visited the stores for health measurements.



5.1.3 Health Campaign at the Campus

In response to the rising prevalence of childhood obesity and recognizing the limited impact of addressing metabolic syndrome solely among adults, the Foundation launched the "Health Campaign at the Campus" program, aiming to cultivate schoolchildren as "Family Health Ambassadors." Through the program, elementary students are taught how to measure waist and calf circumference, and are then assigned homework to measure the waist and calf circumference of their (grand)parents. This initiative promotes intergenerational learning and raises awareness on the prevention of both metabolic syndrome and sarcopenia within families.

A total of 101 elementary schools registered to participate in 2024. Students decorated blank measuring tapes provided by the Foundation, marked with healthy waist and calf circumference indicators, and then used their creations to measure and record data from their parents. In addition to presenting "Individual Awards" for outstanding entries, ten schools that met the submission criteria were randomly selected to receive "OPEN-Chan On-the-Go Teaching" sessions in February 2025 as "Group Awards". Since the implementation of the overall project, we have cooperated with 22 counties and cities across Taiwan, and promoted health education in 91 elementary schools.

Worked with **22** counties
and cities around Taiwan
and visited **91**
elementary schools

101
elementary schools
signed up to
participate



5.1.4 Preventive Medicine Seminar

Since 2011, the Foundation has regularly organized preventive medicine seminars to promote the critical concept that "prevention is better than cure." In 2024, a total of six seminars were held-five in Taipei and one in Taichung. A significant milestone was reached on September 7, which marked the Foundation's 100th seminar since the program's inception. The six events attracted a total of 2,442 attendees, with most sessions in recent years reaching full capacity and receiving highly positive feedback from participants.



A total of **2,442**
people participated in
the seminar in 2024

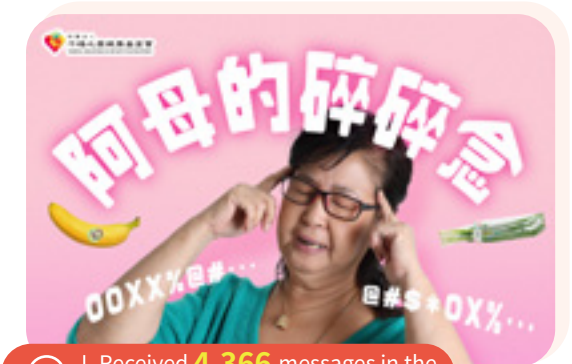
6 seminars
were held in 2024

5.1.5 Fill Half Your Plate with Fruits and Vegetables for a Healthier Life

In 2023, the Foundation adopted the global dietary concept of "Plant-based Diet" proposed by the EAT-Lancet Commission and launched "Half Your Plate with Fruits and Vegetables" initiative. The campaign aimed to address insufficient fruit and vegetable intake among the public while contributing to global carbon reduction and climate cooling efforts.

The Foundation organized "Mom's Nagging" and "Veggies Take the Spotlight" online campaigns, encouraging participants to share stories of how their mothers reminded them to eat more vegetables and to post photos of their own plates filled half with fruits and vegetables. These activities received a total of 4,366 comments.

In 2024, the campaign was first piloted within Uni-President, where chefs and staff cafeteria personnel were trained to prepare and serve meals that followed the "Half Your Plate" principle. A corporate event website was also launched, and the campaign is set to expand in 2025 with invitations to both internal and external of Uni-President Group partners to join the movement.



Received **4,366** messages in the
community

5.1.6 Muscle Strength and Protein Delivery to Taitung County Base

A total of
814
elders
participated



Nearly **20,000** bottles of high-quality
protein drinks have been donated

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. From December 2023 to April 2024, the Foundation partnered with the Department of Social Affairs and Indigenous Peoples Department of the Taitung County Government to carry out a 12-week program titled "Muscle Strength and Protein Delivery" at senior community centers throughout Taitung County. Seniors were encouraged to follow along with the Foundation's "Muscle Strength Check-in Vitality Exercise" videos twice a week. The Foundation also sponsored high-quality protein beverages, Uni Sunshine Unsweetened Soy Milk and BODYTALK High-Fiber Low-Fat Milk, for seniors to consume after workouts to aid muscle growth. Nearly 20,000 bottles have been distributed to date. A total of 39 care centers and indigenous culture and health stations registered for the program, with participation from 814 seniors.

5.1.7 Millennium Muscle Challenge Campaign

Following the "Christmas Muscle Party" held in 2019, with the pandemic finally behind us, the Foundation resumed its sarcopenia prevention campaign by holding the latest version of the "Millennium Muscle Party" at Lao-song Elementary School in Taipei in 2024. The activity targets retired and senior citizens aged 60 and above. Participants were asked to undergo muscle strength tests and muscle exercise quizzes in the form of challenges. A total of 300 senior citizens participated in the activity.

Participants were given checkpoint cards listing nutritionist-recommended protein products available at 7-ELEVEN, such as Uni Sunshine Soy Milk, Rui Sui Fresh Milk, AB Yogurt, and Free-Range Animal Welfare Eggs. The campaign not only educated the public about the high-quality protein content of these products but also allowed those who completed the checkpoints to redeem these items at nearby 7-ELEVEN stores using their cards. We hope to cultivate the habit of people doing exercises at home and purchasing high-quality protein at convenience stores, so as to prevent sarcopenia.

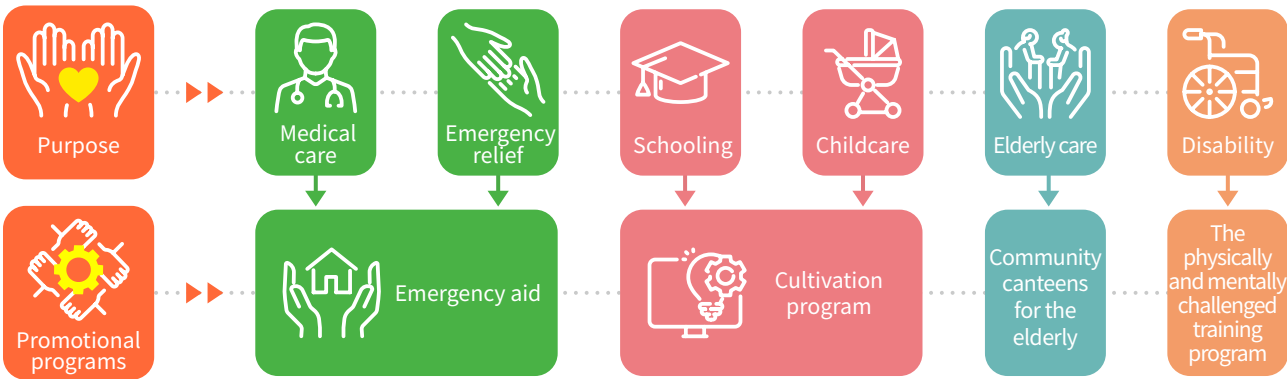


A total of
300
elders
participated

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

The Social Welfare and Charity Foundation has developed various initiatives to support disadvantaged groups, aligning each with specific themes, guiding principles, and key areas of implementation. These efforts are part of an ongoing commitment to promoting diversified service programs. Notably, a total compensation amount of NT\$54.44 million, donated by Uni-President, President Chain Store Corporation and President Nissin in response to Ting Hsin Group's oil product incident, is being allocated over a three-year period starting in 2023 to advance six core philanthropic objectives. In 2024 alone, NT\$24.77 million was invested toward these objectives. As of the end of 2024, 75% of the total planned amount has been disbursed.

United Nations Sustainable Development Goal Indicators	Purpose	Topic	2024 Implementation Details
	Emergency relief (emergency support and medical care)	Families receiving emergency assistance across Taiwan (including 125 families receiving on-site visits) and families of elementary and junior high school students in need	Benefited 901 families, or 3,604 people A total of NT\$9,283,000 spent
		"In-kind donations" for the social affairs bureaus in 20 counties and cities in Taiwan	Benefited 29,760 families, or 119,040 people A total of NT\$4,116,000 spent
		Hualien earthquake relief project	Benefited 200 people A total of NT\$1 million spent

United Nations Sustainable Development Goal Indicators	Purpose	Topic	2024 Implementation Details
   	Empowerment (schooling, childcare, disability)	Sponsorship of teaching staff and meals for afterschool tutoring programs in rural areas of Chiayi, Pingtung, Kaohsiung, and Tainan	18 classes in Pingtung, Chiayi, Kaohsiung and Tainan total of 900 beneficiaries A total of NT\$4,600,000 spent
		Empowerment grant program and half-day excursion activities for 18 rural afterschool tutoring classes in Chiayi, Pingtung, Kaohsiung, and Tainan	Benefited a total of 210 students A total of NT\$586,000 spent
		Beverages (Ruisui Fresh Milk and Sunshine Soymilk) at lunch for elementary school with less than 50 students in Tainan, Kaohsiung, Pingtung, Chiayi, Yunlin, Nontou, Hualien and Taitung	385 schools, benefited 12,293 people, a total of NT\$16,302,000 spent.
		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)	Benefited a total of 71 students A total of NT\$2,750,000 spent
		Project of student talent development from 25 remote schools on Highway No.17	Benefitted 25 schools A total of NT\$3,750,000 spent
		Subsidies for underprivileged students from new immigrant's families in junior high school, high school and college	Benefited a total of 1,480 students A total of NT\$8,000,000 spent
		Empowerment program for the physically challenged	Benefited 6 organizations for the disabled A total of NT\$900,000 spent
 	Elderly care	Group meal program at 30 community canteens	Benefited a total of 1,439 seniors A total of NT\$2,400,000 spent
 	Charitable activities	Organized attendance at four U-Lions baseball games for underprivileged children and their families	Benefited 406 people
		During Dragon Boat Festival and Christmas, the Group's BUs and the foundation jointly held large-scale CSR charitable events	Benefited 800 people
		3 Fun Learning Experience camps	Benefited 242 school children
		Held the 5th Farewell and Thanksgiving Party for outstanding college graduates.	Benefited 10 people
		Organized two culinary art instruction observation sessions and medical and health education seminars	Benefited 100 people

United Nations Sustainable Development Goal Indicators	Purpose	Topic	2024 Implementation Details
 	Charitable activities	Invited seniors from 30 locations to participate in the canteen's vegetarian cooking training and preventive medicine and health care courses	Benefited 150 people
		Organized the "Clothes Pre-owned, Love Never Fade", one of the Group's for-benefit event	Benefited 2,100 people
		Invited rural children from the afterschool tutoring classes to participate in multiple events, e.g., Dream Mall OPEN! Big Balloon Parade, Make Clothes Come True, and OPEN! RUN	Benefited 130 school children
		8 Value Concept Conveyance campus seminars	Held 8 lectures at 7 universities and colleges, including Changhua Normal University, National Chung Hsing University, Chia Nan University of Pharmacy and Science, Huwei University of Science and Technology, National Sun Yat-sen University (2 sessions), Kaohsiung University of Science and Technology, and National Taiwan Sport University, reaching a total of about 1,600 teachers and students.

Note: For more event information and promotion results, please visit the official website of Uni-President Social Welfare and Charity Foundation(<https://foundation.uni-president.com.tw/>) °

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.

The Foundation provides immediate assistance to victims of accidental disasters through donations of funds, materials, and medical resources. In 2024, the Foundation also received compensation sponsorship from Uni-President Group, increasing the total investment to NT\$9,283,000, benefiting 901 families in urgent need (including 125 households receiving on-site visits). Since 2017, the Foundation has initiated the "In-kind donations" program, collaborating with social bureaus from 20 counties and cities across Taiwan. Through effective matching, donations are directly connected to recipients and their families. In 2024, materials worth NT\$4,116,000 were distributed, with a cumulative total of 29,760 families benefiting from material donations, thereby supporting more economically disadvantaged and emergency-affected families. Due to the severe damage caused by the 2024 Hualien earthquake, the Foundation donated NT\$1 million in cash to the Hualien County Government, providing medical subsidies to 200 individuals injured in the earthquake.



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 tutoring program, scholarships and talent development, to make up for insufficient family and school education.

The afterschool tutoring program for disadvantaged school children in 2024 covered 18 classes spanning Tainan, Kaohsiung, Pingtung, and Chiayi, with a total of NT\$4.6 million afterschool funds, benefiting 900 disadvantaged school children. In addition, the Foundation awarded a total of NT\$586,000 in scholarships to 210 students, recognizing their outstanding academic performance in afterschool tutoring programs, and encouraging motivation and autonomy in learning. The Foundation also organized two scholarship award ceremonies and half-day excursions for the children, with visits to locations such as Tsou Ma Lai Farm, the National Museum of Taiwan History, Park* Avenue 7-ELEVEN Fresh Kang Chiao Store, Cosmed, Starbucks Kang Chiao Store, and Tainan Main Public Library.



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. Opportunities for future employment within Uni-President Group were also introduced as a potential career path. In 2024, the Foundation expanded the scholarship program to support 20 students. Together with 11 disadvantaged students from Taipei University of Nursing and Health Sciences, a total of 71 college students received scholarships throughout the year, with a total investment of NT\$2.75 million.

In addition to basic academic subsidies, in order to enable students to focus on learning and grow up healthily without concerns about nutrition, we have continued to promote the "Nutritious Lunch Beverage Supply Program," providing fresh milk and soy milk as nutritional supplements to students in elementary schools with fewer than 50 students in Tainan City, Kaohsiung City, Pingtung County, Chiayi County, Yunlin County, Taitung County, and Hualien County. In 2024, a new nutritional project was added for elementary school students in Nantou County with fewer than 50 students. A total of NT\$16,302,000 was invested throughout the year, benefiting 12,293 students in 385 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 2024, with sponsorship from Uni-President Group, the Foundation allocated a total budget of approximately NT\$4.65 million. Around NT\$3.75 million was used to support arts and talent development programs for rural students across 25 schools in Tainan City, Kaohsiung City, Pingtung County, Chiayi County, and Yunlin County. Another NT\$900,000 was dedicated to supporting six early intervention groups promoting early developmental therapy programs for children with disabilities in Taiwan's western coastal areas during their critical early development period.



St. Anna's Home Early Intervention Program for the Disabled



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.

According to statistics from the Ministry of Education, the number of students who are children of new immigrants reached 278,000 in the 2023 academic year, accounting for 6.8% of the total student population. 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 Taiwan Fund for Children and Families (TFCF) jointly promoted "New Immigrant Children Education Assistance Program" to lay the foundation of a fulfilling education. The Uni-President Social Welfare and Charity 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 2023 to 2024. 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 million.

5.2.3 Community Canteens for the Elderly

Since 2018, the Uni-President Social Welfare and Charity Foundation has 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\$2.4 million was invested in 2024 to implement the program at 30 community care centers, and 1,439 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. A total of two sessions were held in 2024, one of which had nearly 50 community volunteers participating. Volunteers were invited to observe meal demonstrations, which not only enabled the volunteers to enhance their nutrition knowledge and cooking skills, but also helped to improve the health and well-being of the elderly in local community. This event attracted about 150 people to participate. Another initiative focused on the theme of "New Era Perspectives on Diet", offering preventive healthcare courses. Dr. Wang Hwei-Ming, a leading expert on gut health, was invited to educate seniors on gut microbiota and how dietary choices can promote well-being. At the same time, seniors from 30 community centers were guided through plant-based cooking classes, advocating for vegetarian diets as a way to reduce the risk of metabolic syndrome and contribute to environmental sustainability.



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 A Touch of Home in Taiwan Party

The Uni-President Social Welfare and Charity Foundation has been focusing on issues regarding new immigrants. As a means to enable new immigrants to experience the cultural characteristics of their home country in Taiwan, the Foundation called on the Group's 4 companies including Uni-President, 7-ELEVEN, President Securities, Uni-President Vender Corp. as well as 11 bodies from different businesses – a total of 15 sponsors – to jointly host the 4th A Touch of Home in Taiwan Party. A series of cultural booths, scavenger hunts and experience activities were designed, allowing school children and their parents (especially mothers) to reminisce about the culture, food, and costumes of their home country. We hope that they learn to be happy with what they have and that they share and be grateful. This event invited new immigrant families and school children from the Family Welfare Centers in Chiayi County and City, Tainan City, and Kaohsiung City. A total of about 400 people participated. These new immigrants come from ten countries, including China, Vietnam, Indonesia, Thailand, Malaysia, Hong Kong, Turkey, South Korea, Pakistan and India.



5.3.2 Clothes Pre-owned, Love Never Fade Event and Certificate of Appreciation Award Ceremony

Entering its 14th year this year, this event was held jointly by general plants of Uni-President and the Group's 18 companies, including President Chain Store Corporation, Ton Yi Industrial Corp., TTET Union Corporation, and ScinoPharm Taiwan., Ltd., which set up 23 cloth banks to gather used clothes and gave such clothes away to disadvantaged groups across Taiwan through Uni-President's event, namely, "Clothes Pre-owned, Love Never Fades". It took close to two months to plan, arrange and package everything for the event. A total of about 20,000 pieces of clothing and 2,500 used books collected were donated to 23 NPO social welfare institutions and were delivered by President Transnet Corp., benefiting more than 2,100 persons. This event mobilized more than 4,000 people from the Group. To honor these efforts, Chairman Lo of the Foundation personally presented certificates of appreciation to 23 representatives from participating affiliates, recognizing their meaningful contributions to the support of disadvantaged communities.



5.3.3 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 second "Elders & Youth Fun Carnival Charity Activities" walking event was held in Hutoupi, Xinhua District, Tainan on the morning of October 26, 2024. 11 internal and external companies including Uni-President Enterprises, Uni-President Chain Stores, and President Securities participated. The participants were the elderly in remote communities that the Foundation has long cared for, and the children in afterschool tutoring classes and talent schools, with a total of about 400 people participating.

5.3.4 Fun Learning Experience Camp

The Foundation has long cared for children in remote areas by consistently sponsoring afterschool tutoring programs and providing resources such as talent instructors, meal subsidies, scholarships, as well as food ingredients and beverages. Since 2019, we have been organizing the "FUN Learning Experience Camp," an event specially designed for students from afterschool tutoring programs and talent schools in remote areas. The camp features carefully planned visits to amusement parks and scenic spots in Taiwan that children love, aiming to help them learn and grow in a joyful atmosphere while enjoying a fun and memorable holiday. In 2024, the event was sponsored by six companies under the Uni-President Group, including Bread Division of Uni-President and 7-ELEVEN. Three two-day "FUN Learning Experience Camps" were successfully held, attracting a total of 242 students from 7 afterschool tutoring classes and 2 talent schools.

5.3.5 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 2024, a total of 8 lectures were held at Changhua Normal University, National Chung Hsing University, Chia Nan University of Pharmacy and Science, Huwei University of Science and Technology, National Sun Yat-sen University (2 sessions), Kaohsiung University of Science and Technology, and National Taiwan Sport University, reaching a total of approximately 1,600 teachers and students, further demonstrating our continued commitment to promoting youth education and public welfare participation.

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

In 2024, we invited a total of 130 children from 5 afterschool tutoring 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. 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, Science Noodle, 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.



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

By leveraging the combined strength of the Group, Uni-President collaborates with major events organized by local governments, utilizing its social influence to provide substantial material support and marketing resources, thereby contributing to the revitalization of local economies across Taiwan and promoting tourism.

Group's participation in activities	Details
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". In addition to providing physical goods such as Science Noodles, Uni-President also participated with large-scale lantern displays through two brands including Rui Sui Fresh Milk with "The Ninth Ship" and AB+ Yogurt with "Heart of the Guardian Knight".
Tainan 400	To celebrate the Tainan 400 campaign, Uni-President Group had successively launched Tainan 400 products and supported various promotional activities. Chai Li Won joined the campaign with playful puns inspired by Tainan place names, blending local culture with blessings and inviting the public to enjoy premium tea with divine support. These included five themed offerings of "Eternal Peace and Health" (Yungkang and Bao'an), "Abundance of Wealth" (Yujing), "Safe and Sound" (Anping), "Dreams Come True" (Xinshi), and "Prosperity and Vitality" (Longqi). These teas were sold at historic sites in Tainan and 7-ELEVEN stores, along with a gift set featuring all five blessings available exclusively at the Tainan 400 Pop-Up Store, allowing customers to take home all five wishes in one box. UNI-Cake released specially packaged Tainan 400 cupcakes and its honey cake. Amelie's Bagel also joined in by rebranding its Cheddar Cheese and Blueberry Konjac Bagels with Tainan 400 packaging, available at 7-ELEVEN stores nationwide to allow the public to experience blessings from Tainan. During the summer vacation, Uni-President Soya Milk collaborated with one of Tainan's most popular family-friendly attractions, Longtian Cha Cha Cultural Heritage Education Park, to host the special exhibition "The Magical Journey of Sweet Bean". Each day, a limited number of Uni-President Soya Milk were available for participants to claim by completing game checkpoints, along with Tetra Pak DIY activity. The venue was also filled with eye-catching Sweet Bean character installations for taking photos and social sharing. Café en Seine also partnered with Tainan 400 to bring its physical pop-up store to Tainan for the first time. A small house inside the renowned Blueprint Cultural and Creative Park was transformed into a charming, French-inspired "Café en Seine". The cafe also showcased its cup designs from over the years for the very first time, inviting visitors to look back and reminisce about their very first cup of Café en Seine.
2024 Creative Expo Taiwan	Uni-President Group supported the event by providing physical materials and leveraging its distribution and marketing channels. Promotions were carried out through OPEN! CHANNEL at 7-ELEVEN stores nationwide, POS register screen advertisements, ibon kiosk screens, as well as Facebook and Instagram, in collaboration with "Alley Niau". Chai Li Won released a limited-edition "Tainan 400 Blessings Bottle" gift set featuring blessings inspired by Tainan's place names. Starbucks provided "Share a Drink" friend vouchers, and Tait & Co. supplied KAISI Dong Ding Oolong Tea products for use in various Creative Expo activities. 7-ELEVEN OPEN! The OPEN! Family and Snow Bunny Bobo also joined the grand trade exhibition held at Tainan Exhibition Center, bringing a wide range of creative IP merchandise and making appearances to delight visitors at the venue. In the cultural curation section, U-Lions professional baseball team took part in the exhibition, and invited everyone to revisit the history of the U-Lions and baseball in Taiwan.
2024 Taiwan Design Expo	The 2024 Taiwan Design Expo was held in Tainan under the theme "This is Tainan, This is the Future". Uni-President Group supported various activities at the expo by providing a range of physical products including Chai Li Won Four Seasons Spring Tea and Earl Grey Tea, CITY CAFE and Freshly Brewed Tea e-voucher cards, Starbucks "Share a Drink" friend vouchers, and Tait & Co. KAISI Oolong Tea. The Group's retail channel, 7-ELEVEN, actively promoted the event through marketing resources such as OPEN! CHANNEL at all stores nationwide, POS register screen advertisements, ibon kiosk screens, and the official Facebook pages of 7-ELEVEN and KAISI Oolong Tea. The Uni-President brand UNI Water also contributed to nurturing creative talent for the future of urban design. In support of the design expo's "Industry-Ready" collaborative model, UNI Water partnered with design students from Tainan universities and industry professionals at the Blueprint Cultural and Creative Park, integrating design education with practical industry experience. The result was a creative installation titled "UNI Station", inspired by a bus shelter. During the expo, it served as a space for passersby to pause, rest, and reflect.

Group's participation in activities	Details
OPEN! Big Balloon Parade	Meanwhile, on Times Avenue in front of Dream Mall in Kaohsiung, five major parade troupes put on vibrant performances, each with its own highlights, to deliver joy and emotional resonance to the audience. Among them, the Uni-President team appeared in a bright and beautiful outfit, providing branded cheering sticks and products along the way to share with enthusiastic citizens. Mine Shine specially adopted the theme "Mine Shine Friendship Universe Team" to create the "Friendship Universe Ship", which transformed Dream Mall's Times Avenue into a fantastical universe of friendship, waiting for you and me to explore! The final highlight was the appearance of A-Q Cup Noodle! A-Q and his classmates delivered an ultra-cool performance, bringing vibrant energy to Times Avenue in Kaohsiung.
OPEN! RUN	Eagerly anticipated by both children and adults alike, "2024 OPEN! RUN" has entered its tenth edition, with enthusiastic participation from the brands such as Rui Sui Fresh Milk, Uni Noodle, Science Noodle, A-Q Cup Noodle, One More Cup, UNI Bread, New Feeling, ChenGuang, UNI Sunshine, and Proker, etc. Special check-in areas are planned to allow the public to enjoy the fun of taking photos and checking in. Various games, sample distribution and other activities are held to attract the public's enthusiastic participation. In addition, a quiz with prizes is held on the main stage of the event to interact with the public on site. After the race, a finisher's bag containing sponsored brand products is provided for participants to enjoy.
2025 Tainan / Kaohsiung New Year's Eve Event	Every year, Uni-President continues to take part in the New Year's Eve celebration in Tainan. This year, UNI Bread delivered the brand spirit by airing advertisements on-site. The 2025 Kaohsiung New Year's Eve concert was held at Dream Mall's Times Avenue! Uni-President joined in enthusiastic participation with six of its brands including Mine Shine, UNI Bread, Amelie's Bagel, Uni-Noodles House of Little Moments, Rui Sui Fresh Milk, and UNI Sunshine. The show opened with a performance by "OPEN! Family", igniting a wave of excitement and cheers from the audience. Midway through, UNI Bread's "Little Bread Angel" appeared in sync with the hosts to convey the brand's message of "Wholehearted commitment to providing consumers with the safest, most delicious high-quality products for all to enjoy". Mine Shine's mascot, "Mai Bao", joined the hosts on stage to lead the audience in celebrating Kaohsiung New Year's Eve concert. Uni-Noodles House of Little Moments also held "2025 Uni-Noodles House of Little Moments New Year's Eve Lucky Draw" campaign through a QR code displayed on the stage screen. The activity encouraged the crowd to register and participate, with a brand booth set up at the venue offering interactive games to engage with the audience and share the joy of celebration.



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, 2024 to December 31, 2024, with part of the data tracing back to related performances before 2024. 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 2025
- Previous version: Released in August 2024

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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 	 統一實業 Ton Yi Industrial 	 Tait 	 台灣神隆 ScinoPharm 
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Appendix



Appendix I – ESG Information

TFDA- and TAF-Certified Laboratories

- ✓ The Food Safety Laboratory and the QC Laboratories obtained certification from the Taiwan Accreditation Foundation (TAF) and the Taiwan Food and Drug Administration (TFDA) in 2024

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

- ✓ List of TFDA- and TAF-Certified Items

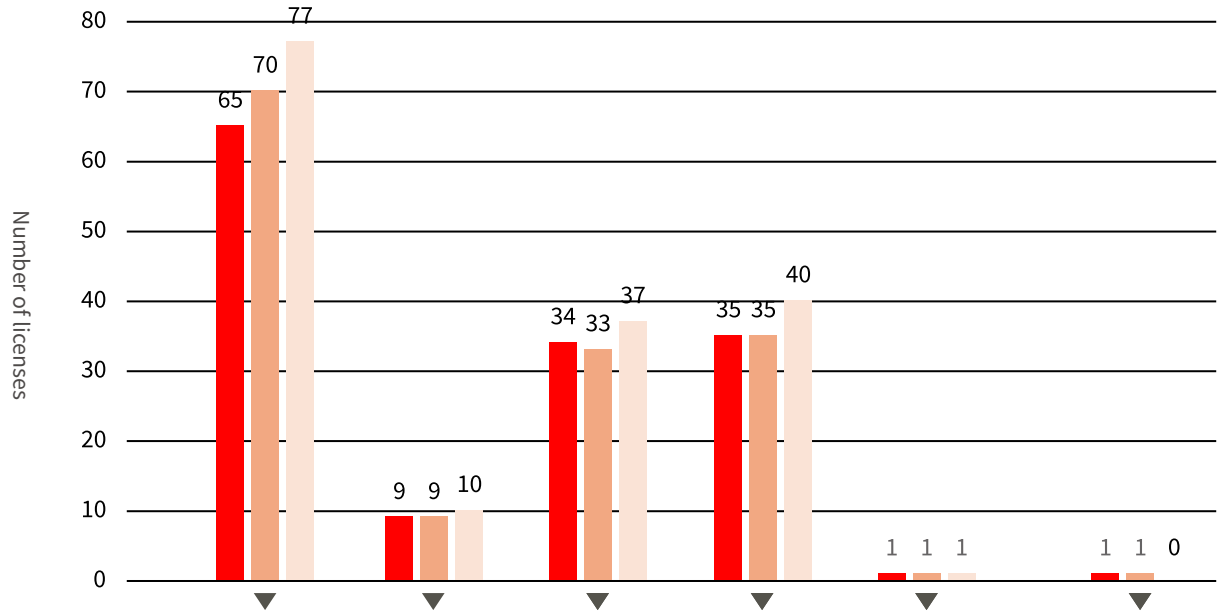
Laboratory	Food-related tests		Non-food-related
	TFDA-certified Items Note 1	TAF-certified Items Note 2	TAF-certified Items
Food Safety Laboratory of the Food Safety Center	NA	- β2-agonists – 21 items - Tetracyclines – 7 items - Chloramphenicol – 4 items - Plasticizers – 18 items - Aflatoxin – 5 items - Heavy metals – 17 items - Nitrofurans metabolites – 5 items - Pesticides – 410 items - Antibiotics and their metabolites – 16 items - Anticoccidial drugs – 5 items - Animal drugs – 48 items - Dimethyldithiocarbamate – 1 item - Malachite Green, Crystal Violet and their Metabolites: 2 items	Heavy metals – 8 items (Applicable to environmental water)
QC Laboratory (Yungkang/ Xinshih/ Chungli/ Yangmei/ Hukou)	- Microorganisms – 14 items - Moisture – 1 item - Crude ash – 2 items	- Microorganisms – 41 items - General ingredients – 19 items - Preservatives – 17 items - Heavy metals – 1 item - Staphylococcal enterotoxins-1 item	Microorganisms – 1 item (Applicable to aquatic feed products)

Note 1: The laboratories did not have any new TFDA certification projects in 2024. The number of mold and yeast tests evaluated by the quality control laboratory was relatively low, so the application for TFDA solids certification projects was suspended.

Note 2: In 2024, a new TAF-certified microbiology project was added — specifically, an Enterobacteriaceae project certification was added to the quality control laboratory.

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	2024 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



	Food Technician	Dietician	Level B certified technician in food testing and analysis	Level C certified technician in food testing and analysis	Level C certified technician in processing meat products	Test Supervisor of Level B and C Food Inspection and Analysis Technician Skills Technical Certification
2022	65	9	34	35	1	1
2023	70	9	33	35	1	1
2024	77	10	37	40	1	0

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	2024/12/15 ~ 2027/12/14
	Chungli General Plant	2025/02/05 ~ 2028/02/04
	Hukou Park	2023/02/06 ~ 2026/02/05
ISO 22000 : 2005	In 2024, all plants obtained the ISO 22000 and FSSC 22000 food product certifications	
FSSC 22000		

The plants' food products certified by ISO 22000 and FSSC 22000 in 2024

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	2028/05/05
		Packets or bowls of non-fried instant noodles and rice noodles, with seasonings, sauces and meat seasoning pouches	
		Dried uncooked noodles	
	Yungkang General Plant 1	Flour	2028/05/05

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	2028/04/11
	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	
	Frozen dumplings	2026/03/16
	Frozen cooked meatballs	
	Refrigerated cooked dumplings and buns	
	Ice cubes in plastic bags	2026/03/15
	Slushy in plastic cups	
	Popsicles in plastic packaging	
	Ice cream in cups and tubs	

✓ Yangmei General Plant :

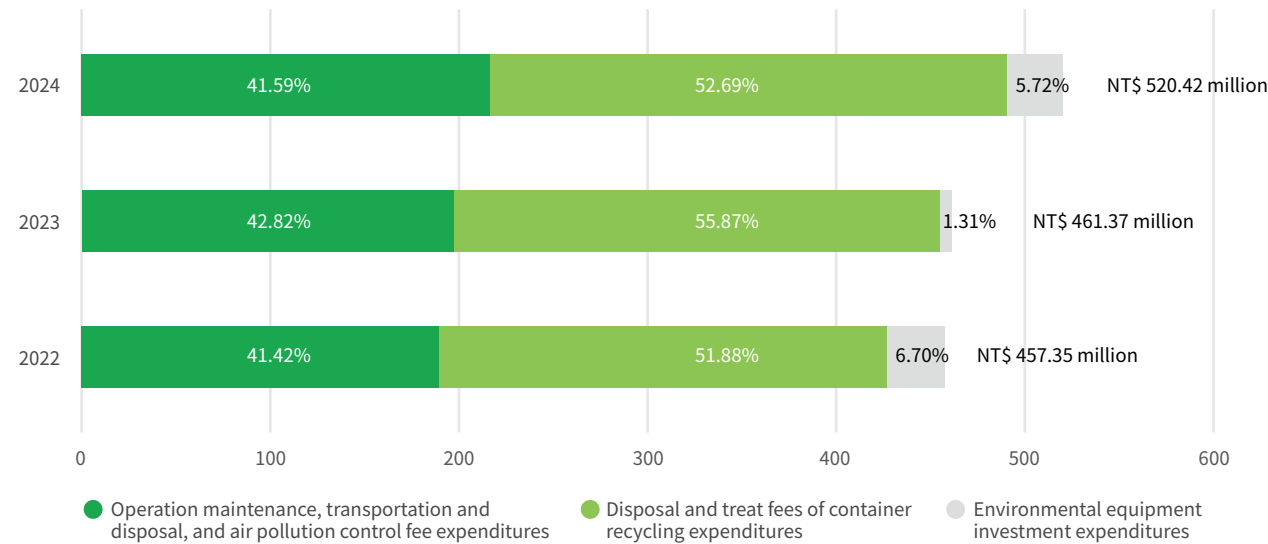
Certification	Chinese Certificate/Translation	Certificate Validity
ISO 22000 FSSC 22000	Refrigerated milk, flavored milk in cartons	2027/04/18
	Refrigerated fresh milk, flavored milk and fermented milk in PE bottles	
	Refrigerated yogurt, flavored milk in PP cups	
	Refrigerated non-alcoholic (non-carbonated) beverages in cartons	
	Refrigerated soy milk in cartons	
	Refrigerated non-alcoholic (non-carbonated) beverages in PP cups	
	Refrigerated non-alcoholic (non-carbonated) beverages in PET bottles	
	Refrigerated fruit juice beverages in PET bottles	
	Refrigerated crème caramel in PP cups	
	Refrigerated soy milk in PE bottles	
	Non-alcoholic (non-carbonated) beverages in cartons	
	Non-alcoholic (non-carbonated) sterile beverages in PET bottles	
	Drinking water, mineral water and alkaline water in plastic bottles	
	Edible ice cubes note	2027/07/02

Note: Edible ice cubes are produced at Hukou Ice Cube Plant (as of 2026/04/05) and Wugu Ice Cube Plant (as of 2027/07/02).

✓ 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	
	Preservable bread and loaf	2027/01/23

Environmental Expenditures for the Past 3 Years

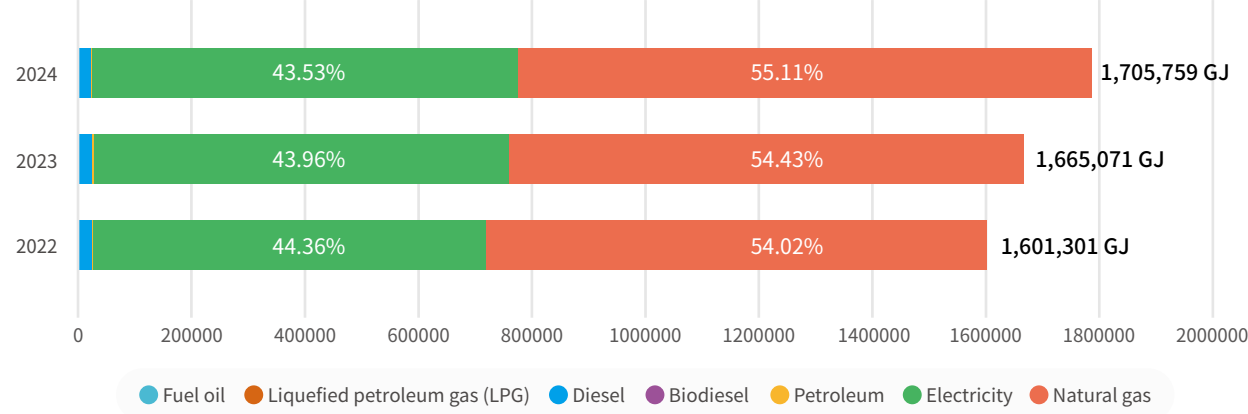


Energy Consumption

Item	Subitem	Unit	2022	2023	2024
Non-renewable energy use	Electricity	thousand kWh	197,250	203,274	206,234
	Fuel oil	Kiloliter	0	0	0
	Diesel		633	665	634
	Biodiesel		0	0	0
	Petroleum		106	98	14
	Liquefied petroleum gas (LPG)		10	11	13
	Natural gas (NG)	thousand m³	23,687	24,880	25,283
Self-generating green power (Self-use)	Solar PC power generation	kWh	8,029	6,222	8,578
	Wind power		74	77	85
	Biogas power generation		88,280	0	0
Self-generating green power (Bulk sales)	Solar PC power generation		0	104,644	117,424
	Biogas power generation		0	541,088	558,337

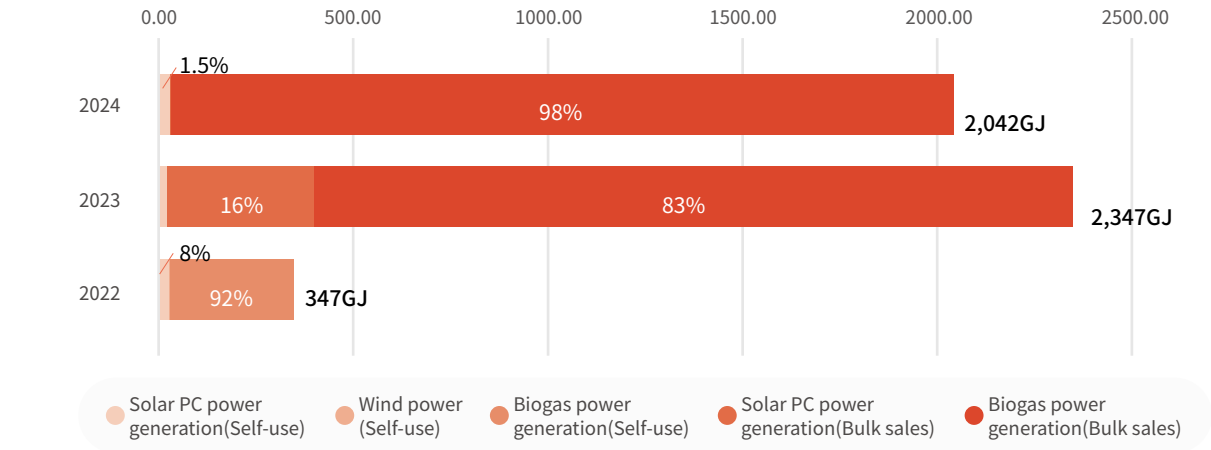
Note:
The figures about energy consumption, non-renewable energy consumption, and renewable energy generation in a descending order in the following table, along with the diagram about water consumption in the past three years, are derived from inventory whose scope covers Yungkang General Plant (Yungkang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

Non-renewable Energy Consumption (GJ)



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

Renewable Energy Generation



Note:The calorific value conversion coefficient is based on the most up-to-date Energy Heat Value Chart announced by the Bureau of Energy of the Ministry of Economic Affairs.In addition, 1 kcal (kilocalorie) is equivalent to 0.000004187 GJ (billion joules).

GHG Emission Data for the Past 3 Years

Item	Unit	2022	2023	2024
Scope 1 (Direct emissions)	Metric tons CO ₂ e/year	64,793	64,903	62,459
Scope 2 (Indirect emissions_ Purchased electricity + Energy)		100,999	104,018	106,789
Scope 3 (Indirect emissions_other)		1,430,612	1,398,218	1,481,601
Total GHG emissions		1,596,404	1,567,139	1,650,849
Scope 1 & Scope 2 GHG emission intensity	Metric tons CO ₂ e/\$10 million	35.52	34.76	33.20
Scope 3 GHG emission intensity		306.47	287.76	290.62

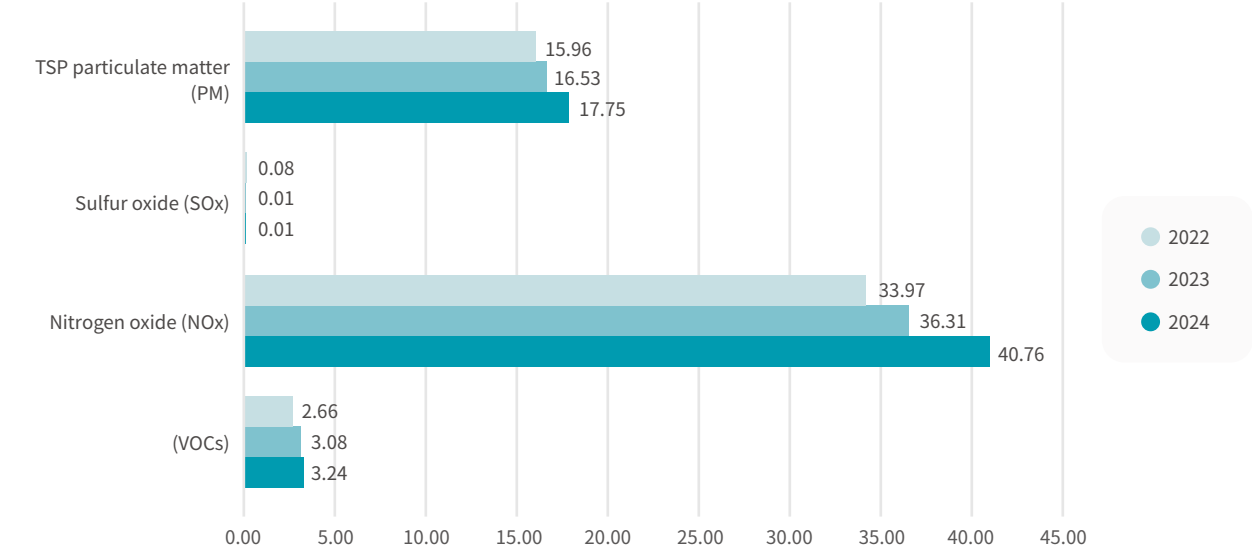
Note:Scope 3 (indirect emissions_other) greenhouse gas emissions include:
(1) Category 3: Upstream transportation and distribution, downstream transportation and distribution, employee commuting, business trip
(2) Category 4: Purchased goods, disposal of solid and liquid waste
(3) Category 5: Downstream leasing assets and investments

Water Consumption Resources for the Past 3 Years

Item	Subitem	Unit	2022	2023	2024
Water withdrawal	Surface water (spring water)	million liters	166	186	200
	Surface water (canal water/reservoir water)		199	308	171
	Groundwater (well water)		157	134	128
	Third-party water (tap water)		3,676	3,690	4,093
	Total water withdrawal		4,198	4,318	4,592
	Water withdrawal intensity	million liters/\$10 million	0.90	0.89	0.90
Water discharge volume	Wastewater discharge covering Yungkang Plant, Xinshih Plant, Taichung Plant, Yangmei Plant, Chungli Plant, and Hukou Park	million liters	3,114	3,175	3,275
Water discharge quality	Average COD concentration	mg/L	31.46	42.11	45.07
	BOD		5.47	8.06	7.05
	COD equivalent reduction	Thousand tons	5.99	6.67	7.94
	Average COD equivalent reduction	%	98.21	97.96	98.09

- Note :
1. 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.
 2. 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, Yungkang and Xinshih general plants were listed as being located in moderate water-risk areas this year.
 3. 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. Yungkang 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.
 4. 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, Yungkang and Xinshih general plants were listed as moderate water-risk areas this year via an internal comprehensive assessment.
 5. The denominator of water withdrawal intensity is Uni-President's sales revenue for each year.
 6. 1 million liters of water = 1 thousand cubic meters of water.

Air Pollution Emissions for the Past 3 years



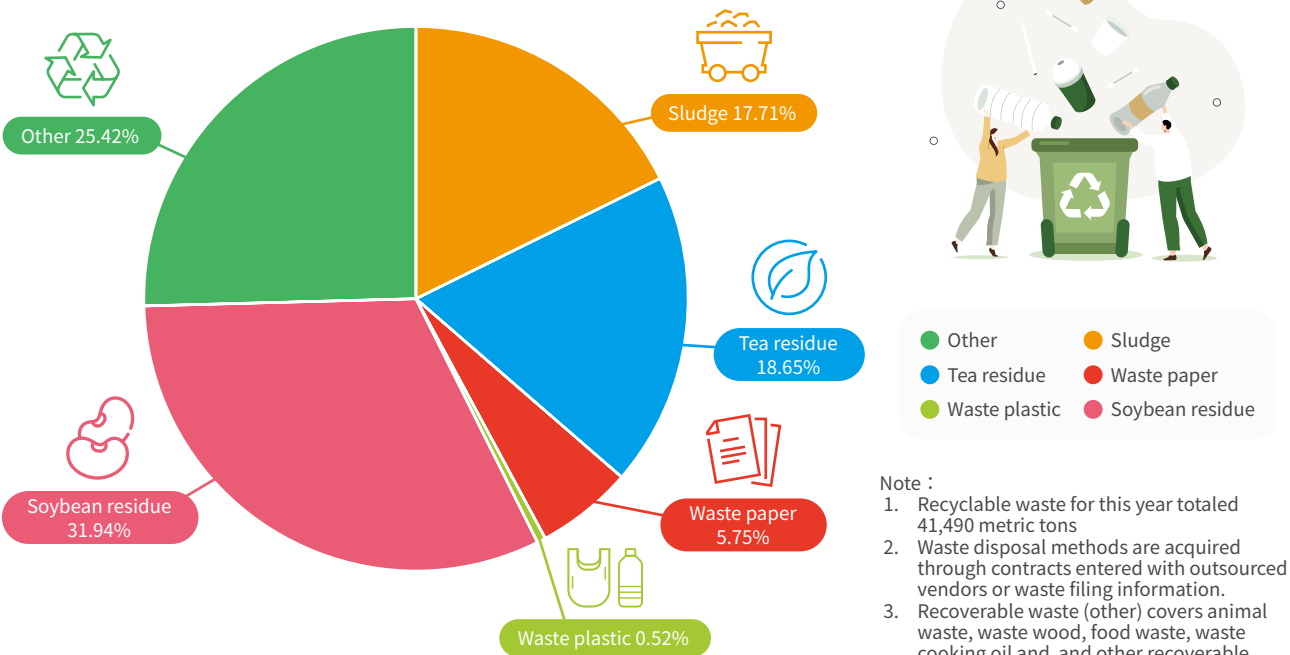
Note: All types of gas emissions were based on actual on-site data

Waste Generated and Disposed of for the Past 3 Years

Item	Subitem	Treatment method	Unit	2022	2023	2024
Non-hazardous industrial waste	General industrial waste	Incineration(including energy recovery)	Metric tons	1,643	1,784	1,864
	Recyclable waste (sludge)	Reused into compost		5,837	6,043	7,349
	Recyclable waste (tea residue)	Reused into compost		6,592	7,208	7,739
	Recyclable waste (wastepaper)	Recycling		1,971	2,174	2,387
	Recyclable waste (waste plastic)	Recycling		196	271	214
	Recyclable waste (soybean residue)	Reused into feed		10,463	13,065	13,253
	Recyclable waste (other)	Composting, reuse of raw materials, recycling		9,702	10,412	10,548
Hazardous industrial waste	Organic Experimental Waste Liquid and Organophosphorous Pesticides	Incineration (including energy recovery)		2.26	2.44	2.00
Waste intensity			Metric tons/\$10 million	7.80	8.43	8.51

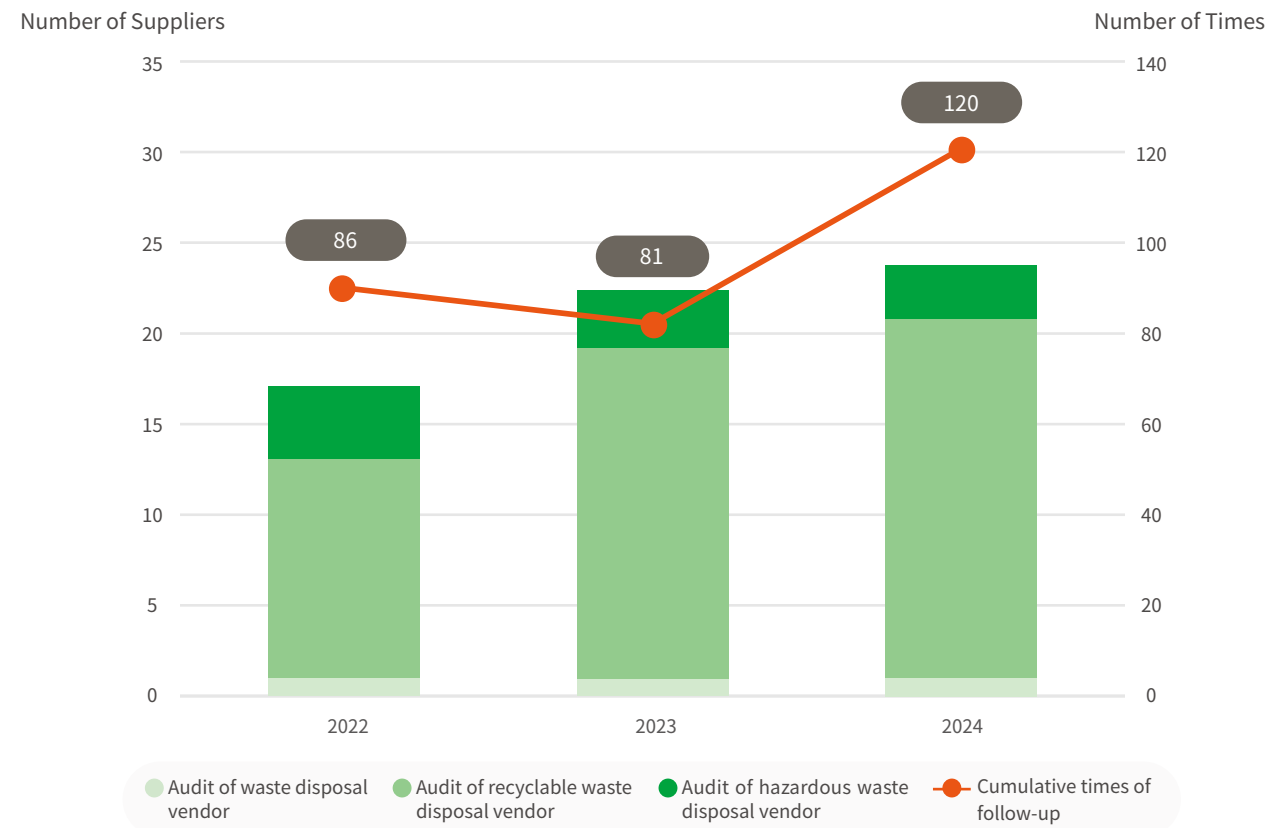
- Note:
1. All waste disposal is carried out off-site by Uni-President's outsourced contractors.
 2. Waste disposal methods are acquired through contracts entered with outsourced vendors or waste filing information
 3. Sludge in recoverable waste includes organic sludge, food processing sludge; other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

2024 Ratio of Recyclable Waste by Type

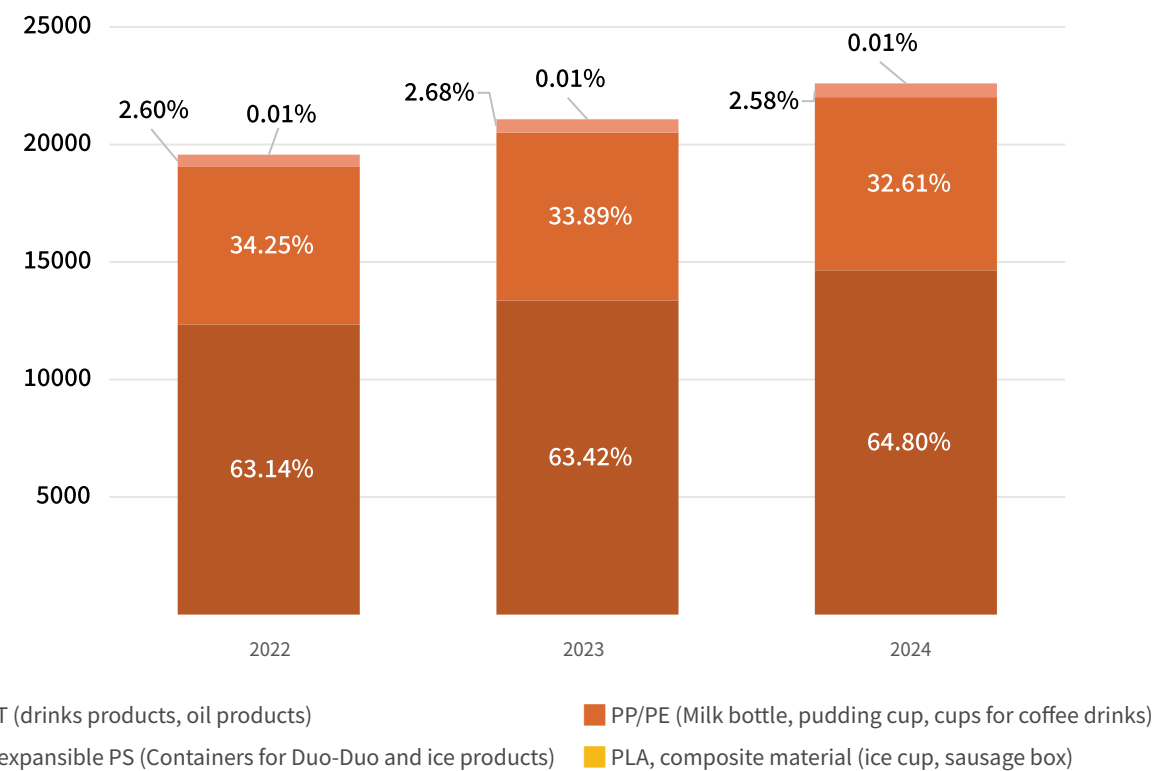


- Note :
1. Recyclable waste for this year totaled 41,490 metric tons
 2. Waste disposal methods are acquired through contracts entered with outsourced vendors or waste filing information.
 3. Recoverable waste (other) covers animal waste, waste wood, food waste, waste cooking oil and other recoverable waste that cannot be specifically classified.

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



Plastic Use in Products for the Past 3 Years



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

Number of employees

✓ Total Employees by Gender

	Male	Female	Number of employees
2024	3,562	2,193	5,755
2023	3,557	2,185	5,742
2022	3,415	2,163	5,578

✓ Total Employees by Region

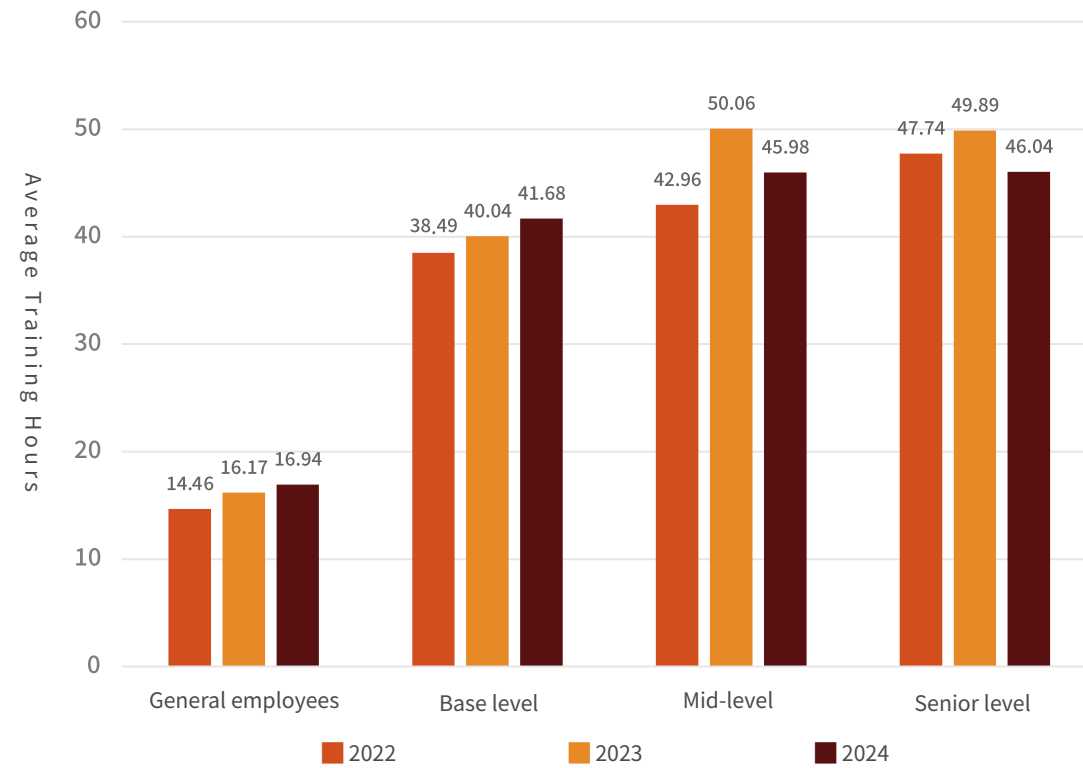
	Northern Taiwan	Central Taiwan	Southern Taiwan	Eastern Taiwan & Outlying Islands	Number of employees
2024	2,108	99	3,548	0	5,755
2023	2,106	105	3,531	0	5,742
2022	2,054	103	3,421	0	5,578

✓ Variety of contract categories

	2022	2023	2024
By fixed-term contract or permanent contract			
Permanent employee	5,528	5,713	5,734
Temporary employee	50	29	21
By working hours			
Full-time employees	5,578	5,742	5,755
Part-time employees	0	0	0
Other			
Non-guaranteed hours employee	0	0	0

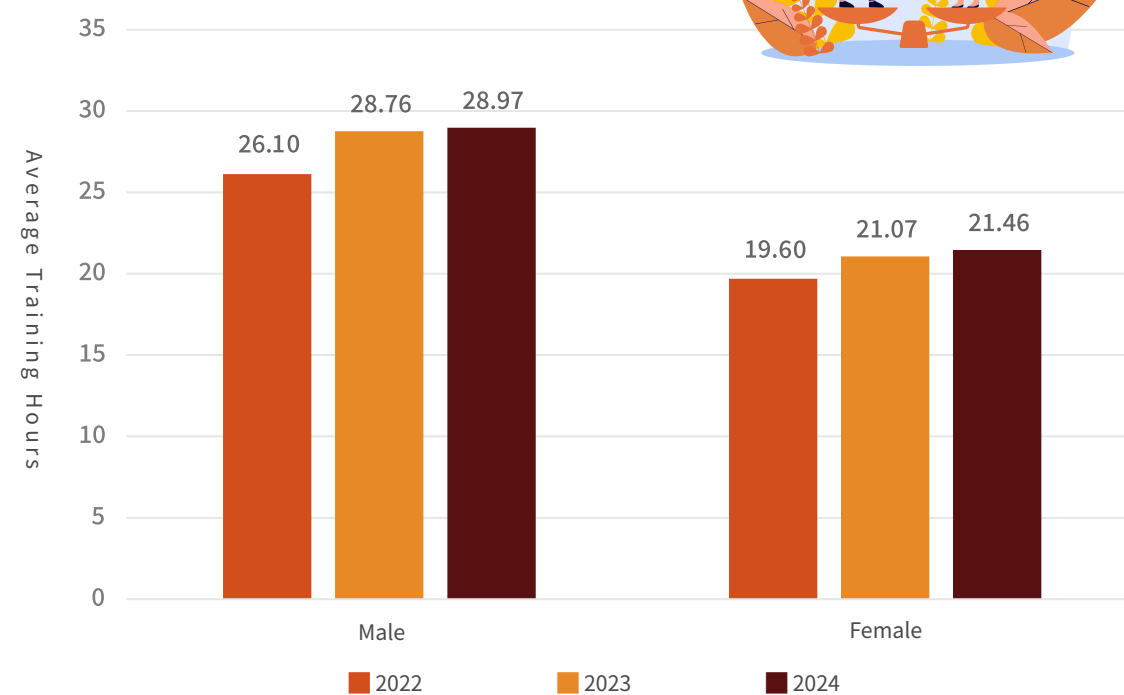
■ Average Employee Training Hours for the Past 3 Years

✓ 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	2022	2023	2024
Total hours worked (unit: hours)	12,022,452	11,713,361	11,473,815
Persons affected by general occupational injury ^{note 1}	1	1	5
Persons affected by severe occupational injury ^{note 2}	0	0	0
No. of deaths	0	0	0
Total number of recordable occupational injuries (persons)	1	1	5
Number of working days lost	305	21	276
Deaths caused by occupational injuries ^{note 3}	-	-	-
Rate of severe occupational injuries ^{notez 4}	-	-	-
Rate of recordable occupational injuries (Disabling injury frequency rate) ^{note 5}	0.08	0.08	0.43
Disabling injury frequency rate of the food and feed manufacturing industry ^{note 8}	2.64	2.98	3.15 ^{note 9}
Ratio of number of working days lost (Disabling injury severity rate) ^{note 6}	25	1	24
Disabling injury severity rate of the food and feed manufacturing industry ^{note 8}	125	113	232 ^{note 9}
Frequency-severity indicator ^{note 7}	0.04	0.00	0.10
Frequency-severity indicator of the food and feed manufacturing industry ^{note 8}	0.57	0.58	0.85 ^{note 9}

Occupational Safety and Health Statistics for Workers	2022	2023	2024
Total hours worked (unit: hours)	12,822,077	12,540,754	12,335,140
Persons affected by general occupational injury ^{note 1}	1	1	5
Persons affected by severe occupational injury ^{note 2}	0	0	0
No. of deaths	0	0	0
Total number of recordable occupational injuries (persons)	1	1	5
Number of working days lost	305	21	276
Deaths caused by occupational injuries ^{note 3}	-	-	-
Rate of severe occupational injuries ^{note 4}	-	-	-
Rate of recordable occupational injuries (Disabling injury frequency rate) ^{note 5}	0.07	0.07	0.40
Disabling injury frequency rate of the food and feed manufacturing industry ^{note 8}	2.64	2.98	3.15 ^{note 9}
Ratio of number of working days lost (Disabling injury severity rate) ^{note 6}	23	1	22
Disabling injury severity rate of the food and feed manufacturing industry ^{note 8}	125	113	232 ^{note 9}
Frequency–severity indicator ^{note 7}	0.04	0.00	0.09
Frequency–severity indicator of the food and feed manufacturing industry ^{note 8}	0.57	0.58	0.85 ^{note 9}

Note 1 : Those with less than 180 lost workdays.
Note 2 : Those (excluding fatalities) with more than 180 lost workdays.
Note 3 : Rate of deaths caused by occupational injuries = No. of deaths*1,000,000/total hours worked.
Note 4 : Rate of severe occupational injuries = Persons affected by severe occupational injuries*1,000,000/total hours worked.
Note 5 : Rate of recordable occupational injuries = Total number of recordable occupational injuries (persons)*1,000,000/total hours worked.
Note 6 : 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) = $\sqrt{\text{Injury frequency rate (FR)} \times \text{Injury severity rate (SR)}}$ /1,000.
Note 8 : As the number of non-employee workers is not significant, occupational safety performance related information is not disclosed.
Note 9 : 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 March 5, 2025.

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, 2024 in accordance with the GRI Standards.

Topic	Disclosure		Page	Corresponding Section and Notes
General Disclosure				
GRI 2: General Disclosures 2021	The organization and its reporting practices			
	GRI 2-1	Organizational details	26 、 27	About Uni-President
	GRI 2-2	Entities included in the organization's sustainability reporting	142	About This Report
	GRI 2-3	Reporting period, frequency and contact point	142 、 143	About This Report
	GRI 2-4	Restatements of information	116	The number of full-time non-managerial employees in 2023 was revised from 5,304 to 5,472 due to an error in statistical classification. The information in this report has been updated and revised to enhance the consistency and comparability of the data.
	GRI 2-5	External assurance	177	Appendix VIII Limited Assurance Report Issued by the Accountant
	Activities and workers			
	GRI 2-6	Activities, value chain and other business relationships	26 、 27 、 30 、 58	About Uni-President 2.3 Supplier management
	GRI 2-7	Employees	112 、 155 、 156	4.1 Talent Development Management Appendix I ESG Information
	GRI 2-8	Workers who are not employees	112	4.1 Talent Development Management
	Governance			
	GRI 2-9	Governance structure and composition	33-36	1.2 Implementation of Corporate Governance
	GRI 2-10	Nomination and selection of the highest governance body	33 、 35	1.2 Implementation of Corporate Governance
	GRI 2-11	Chair of the highest governance body	33	1.2 Implementation of Corporate Governance
	GRI 2-12	Role of the highest governance body in overseeing the management of impacts	9	ESG Committee
	GRI 2-13	Delegation of responsibility for managing impacts	9	ESG Committee
	GRI 2-14	Role of the highest governance body in sustainability reporting	9	ESG Committee

Topic	Disclosure		Page	Corresponding Section and Notes
General Disclosure				
GRI 2 : General Disclosures 2021	Governance			
	GRI 2-15	Conflicts of interest	36	1.2 Implementation of Corporate Governance ^{note}
	GRI 2-16	Communication of critical concerns	9	ESG Committee
	GRI 2-17	Collective knowledge of the highest governance body	33	1.2 Implementation of Corporate Governance
	GRI 2-18	Evaluation of the performance of the highest governance body	34	1.2 Implementation of Corporate Governance
	GRI 2-19	Remuneration policies	35	1.2 Implementation of Corporate Governance
	GRI 2-20	Process to determine remuneration	35	1.2 Implementation of Corporate Governance
	GRI 2-21	Annual total compensation ratio	NA	Given the consideration of internal confidentiality requirements, the information will remain undisclosed for now.
	Strategy, policies and practices			
	GRI 2-22	Statement on sustainable development strategy	4-5	Message from Management
	GRI 2-23	Policy commitments	32 、 39-45	1.1 Transparent and Ethical Enterprise Commitment 1.5 Risk Management Control
	GRI 2-24	Embedding policy commitments	32 、 47 、 83-84 、 118	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	32 、 47 、 80-81 、 83-84 、 118	1.1 Transparent and Ethical Enterprise Commitment 2.1 Bring Assuring Dining Experience and Food Safety: A Chronological Review 2.6 Responsible Marketing and Labeling 3.1 Environmental Management Responsibility 4.2.Occupational health and safety
	GRI 2-26	Mechanisms for seeking advice and raising concerns	18-20	Stakeholder engagement
	GRI 2-27	Compliance with laws and regulations concerns	38	1.4 Strict regulatory compliance
GRI 2-28	Membership associations	30	About Uni-President	

Note:
For details about conflict of interest facing directors, please refer the Company's 2024 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 2024 Consolidated Financial Statements - Table 6 (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				
GRI 2 : General Disclosures 2021	Stakeholder engagement			
	GRI 2-29	Approach to stakeholder engagement	18-20	Stakeholder engagement Material Topic Analysis and Response
	GRI 2-30	Collective bargaining agreements	117	4.1 Talent Development Management
Material Topics				
GRI 3: Material Topics 2021	GRI 3-1	Process to determine material topics	10	Material Topic Analysis and Response
	GRI 3-2	List of material topics	16-17	Material Topic Analysis and Response
Economic performance				
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	28-29	About Uni-President
GRI 201 : Economic performance 201	GRI 201-1	Direct economic value generated and distributed	29	About Uni-President
	GRI 201-2	Financial implications and other risks and opportunities due to climate change	91-95	3.2 Climate Change and Energy Management
Ethical Management				
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	32	1.1 Transparent and Ethical Enterprise Commitment
GRI 205: Anti-corruption 2016	GRI 205-2	Communication and training about anti-corruption policies and procedures	37	1.3 Insist on Ethical Management
Operational environment management				
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	83-84	3.1 Environmental Management Responsibility
GRI 302: Energy 2016	GRI 302-1	Energy consumption within the organization	95-96 、 150	3.2 Climate Change and Energy Management Appendix I ESG Information
	GRI 302-2	Energy consumption outside of the organization	95-96 、 150	3.2 Climate Change and Energy Management Appendix I ESG Information
	GRI 302-3	Energy intensity	83	3.1 Environmental Management Responsibility

Topic	Disclosure		Page	Corresponding Section and Notes
Material Topics				
Operational environment management				
GRI 302: Energy 2016	GRI 302-4	Reduction of energy consumption	95-96 、 150	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	100	3.3 Water Resources Management
	GRI 303-2	Management of water discharge-related impacts	100-105	3.3 Water Resources Management
	GRI 303-3	Water withdrawal	103-104 、 152	3.3 Water Resources Management Appendix I ESG Information
	GRI 303-4	Water discharge	103-105 、 152	3.3 Water Resources Management Appendix I ESG Information
	GRI 303-5	Water consumption	103	3.3 Water Resources Management
GRI 305: Emissions 2016	GRI 305-1	Direct (Scope 1) GHG emissions	96-97 、 151	3.2 Climate Change and Energy Management Appendix I ESG Information
	GRI 305-2	Energy indirect (Scope 2) GHG emissions	96-97 、 151	3.2 Climate Change and Energy Management Appendix I ESG Information
	GRI 305-3	Other indirect (Scope 3) GHG emissions	96 、 151	3.2 Climate Change and Energy Management Appendix I ESG Information
	GRI 305-4	GHG emissions intensity	96-97 、 151	3.2 Climate Change and Energy Management Appendix I ESG Information
	GRI 305-5	Reduction of GHG emissions	98-99 、 151	3.2 Climate Change and Energy Management Appendix I ESG Information
	GRI 305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	106 、 152	3.4 Pollution prevention and management Appendix I ESG Information
GRI 306: Waste 2020	GRI 306-1	Waste generation and significant waste-related impacts	106-108	3.4 Pollution prevention and management
	GRI 306-2	Management of significant waste-related impacts	106-108 、 153-154	3.4 Pollution prevention and management Appendix I ESG Information
	GRI 306-3	Waste generated	106-108 、 153	3.4 Pollution prevention and management Appendix I ESG Information
	GRI 306-4	Waste diverted from disposal	106-108 、 153-154	3.4 Pollution prevention and management Appendix I ESG Information
	GRI 306-5	Waste directed to disposal	106-108 、 153-154	3.4 Pollution prevention and management Appendix I ESG Information

Topic	Disclosure		Page	Corresponding Section and Notes
Material Topics				
Occupational health and safety				
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	118	4.2. Occupational health and safety
GRI 403: Occupational Health and Safety 2018	GRI 403-1	Occupational health and safety management system	119-120	4.2. Occupational health and safety
	GRI 403-2	Hazard identification, risk assessment, and incident investigation	122-123	4.2. Occupational health and safety
	GRI 403-3	Occupational health services	124-126	4.2. Occupational health and safety
	GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	119-120	4.2. Occupational health and safety
	GRI 403-5	Worker training on occupational health and safety	124	4.2. Occupational health and safety
	GRI 403-6	Promotion of worker health	127	4.2. Occupational health and safety
	GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	122	4.2. Occupational health and safety
	GRI 403-8	Workers covered by an occupational health and safety management system	119	4.2. Occupational health and safety
	GRI 403-9	Work-related injuries	123 、 157-158	4.2. Occupational health and safety Appendix I ESG Information
	GRI 403-10	Work-related ill health	NA	In 2024, no worker, be they employees or non-employees, experienced any work-related ill health.
Food Safety				
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	47	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	49-57	2.2 Food Safety Management
	GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	47-48	2.1 Bring Assuring Dining Experience and Food Safety: A Chronological Review

Topic	Disclosure		Page	Corresponding Section and Notes
Material Topics				
Marketing and Labeling				
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	78	2.6 Responsible Marketing and Labeling
GRI 417: Marketing and Labeling 2016	GRI 417-2	Incidents of non-compliance concerning product and service information and labeling	78-79	2.6 Responsible Marketing and Labeling
	GRI 417-3	Incidents of non-compliance concerning marketing communications	78-79	2.6 Responsible Marketing and Labeling
Non-Material Topic				
GRI 301: Materials 2016	GRI 301-1	Materials used by weight or volume	90 、 108-109	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	58-64	2.3 Supplier Management
GRI 401: Employment 2016	GRI 401-1	New employee hires and employee turnover	113-114	4.1 Talent Development Management
	GRI 401-2	Benefits provided to fulltime employees that are not provided to temporary or parttime employees	116-117	4.1 Talent Development Management
GRI 404: Training and Education 2016	GRI 404-1	Average hours of training per year per employee	115 、 156	4.1 Talent Development Management Appendix I ESG Information
	GRI 404-2	Programs for upgrading employee skills and transition assistance programs	114-115	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	33 、 111-112 、 155	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	130-141	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	58-64	2.3 Supplier Management

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	49-57 、 66
	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	52-53
	Item 3	The percentage of the purchasing in accordance with internationally recognized responsible production standards, categorized by standard.	3.1 Environmental Management Responsibility	88
	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	65 、 147-149
	Item 5	The number and percentage of suppliers audited, and the audit items and results.	2.3 Supplier management	60
	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	62
	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	54-56 、 145
	Item 8	Total energy consumption; percentage of purchased electricity; renewable energy consumption proportion.	3.2 Climate Change and Energy Management Appendix I – ESG Information	95-97 、 150
	Item 9	Total water withdrawal and total water consumption.	3.3 Water Resources Management Appendix I – ESG Information	103 、 152
	Item 10	Weight of products sold; number of production facilities.	2.4 Responsible Production Management	65

Appendix IV

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

TCFD-recommended disclosures		Climate-related information of TWSE/TPEX Listed companies	Corresponding Chapter	Page
Governance				
TCFD 1(a)	Describe the board's oversight of climate-related risks and opportunities.	1. Describe how the board and the management oversee and govern climate-related risks and opportunities.	• Preface ESG Committee • 3.2.1 Climate Risk Governance	9 、 91
TCFD 1(b)	Describe management's role in assessing and managing climate-related risks and opportunities.			
Strategy				
TCFD 2(a)	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	2. Describe how the identified climate risks and opportunities will affect the company's business, strategy, and finances (in the short-, medium-, and long-term.	• 3.2.2 Assessment, response, and management of climate risks and opportunities	92-95
TCFD 2(b)	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	3. Describe the financial impact of extreme climate events and transition actions.	• 3.2.2 Assessment, response, and management of climate risks and opportunities	92-95
TCFD 2(c)	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2° C or lower scenario.	5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors, and major financial impacts used should be explained.	• Scenario analysis was not used as an evaluation tool this year, yet the Company is assessing and planning to adopt it.	NA



TCFD-recommended disclosures	Climate-related information of TWSE/TPEX Listed companies	Corresponding Chapter	Page
Risk Management			
TCFD 3(a)	Describe the organization's process for identifying and assessing climate-related risks171.	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 、 91-95
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.		
Metrics and Targets			
TCFD 4(a)	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	6. If a transition plan is in place to cope with climate-related risks, explain the plan content, and the indicators and goals used to identify and manage physical risks and transition risks.	• 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 21-25 、 92-95 、 95-97 、 168-169
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 92-95 、 95-97 、 168-169
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 21-25 、 92-95 、 95-97 、 168-169
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Appendix V Greenhouse Gas Inventory and Verification Status

Greenhouse gas inventory information

Specify the greenhouse gas emissions (metric tons CO₂e) , intensity (metric tons CO₂e per million NTD), and data coverage scope for the last two years

Parent company	Emissions in 2023 (Metric tons CO ₂ e)	Intensity in 2023 (Metric tons of CO ₂ e/ NT\$ 10 million)	Emissions in 2024 (Metric tons CO ₂ e)	Intensity in 2024 (Metric tons of CO ₂ e/ NT\$ 10 million)
Scope 1	64,903	13.36	62,459	12.25
Scope 2	104,018	21.40	106,789	20.95
Scope 3	1,398,218	287.76	1,481,601	290.62
Total	1,567,139	322.52	1,650,849	323.82

1. The scope of inventory in 2024 included Yungkang General Plant, Xinshih General Plant, Taichung General Plant,Chungli General Plant, Hukou Park, and Yangmei General Plant.Moreover, we also completed inventories using the operational control approach as required by ISO 14064-1:2018, with the data verified by SGS.
2. Types of GHG covered: CO₂,CH₄,N₂O,HFCs,PFCs,SF₆,NF₃
3. 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.
4. 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 2024, which was 0.494 kg CO₂e/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 (CO₂e). 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.
5. 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.

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 2024 was 1,650,849 metric tons CO₂e. 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 2023 was 1,567,139 metric tons CO₂e. 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 intensity (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 2024, Scope 1 and 2 GHG emission intensity decreased by 4.5%.

Medium to long-term goal achievement status

For Scope 1 and 2, GHG emissions in 2024 decreased by 28.84% compared to 2005.

Management Strategies

1. Organizational Operation:The Presidents of Uni-President oversees the ESG Committee in supervising and managing sustainability-related matters. The committee is responsible for formulating the Company’ s sustainability policies, key performance indicators, targets, and plans for each functional group, as well as reviewing execution performance. Regular meetings are held to promote and strengthen the implementation of sustainability initiatives (including climate-related issues), and the execution status of each functional group is reported to the Board of Directors annually. The environmental group of the committee is responsible for environmental management systems, compliance with environmental laws and regulations, and evaluating and improving resource utilization and climate change response mechanisms. It also holds cross-departmental meetings from time to time to discuss and achieve the goal of environmental sustainability.
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.
5. For the greenhouse gas reduction targets, strategies, and specific action plans, please refer to P.82 of the 2024 Annual Report.

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.Uni-President has invested NT\$119.38 million in various energy-saving improvement measures over the past three years, and will continue to allocate resources to increase renewable energy generation.We installed 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\$ 103.9 million.
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	136-137
	5.2.2 Program for Disadvantaged Families in Rural Areas	
Right to development	5.2.2 Program for Disadvantaged Families in Rural Areas	136-137
Right to participation	5.2.2 Program for Disadvantaged Families in Rural Areas	136-137 、 139
	5.3.3 Arrangement of Extra-curricular Activities for Rural Students -Fun Learning Experience Camp	
Right to protection	4.1.4 Smooth Labor-Management Communication and Employee Rights Care	117



Appendix VII 2024 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 40 food safety meetings in 2024. 1 Group food safety meeting was held on December 25, 2024 and 1 Southeast Asia food safety meeting was held on January 6, 2025.	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 2024, 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	2024 List of notifications from the Food Safety Center Rapid Alarm System (FSCRA) Number of notifications in 2024 : 366 Proportion of product category affected: 100% Number of cases requiring follow-up : 33 The above mentioned cases have been tracked and solved before January 21, 2025.	53	The total number of FSCRA notification in 2024, 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 2024, the food safety hotline received 2 employee feedback cases.	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 2024. 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, 2024, a total of 165 employees obtained food safety certifications.	56	As of December 31, 2024, 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: 10	66	Total number of food manufacturing Plant in 2024, and the number of food manufacturing Plant from January 1 to December 31, 2024 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 2024, the Food Safety Center supervised 49 cases of food-related regulatory changes, which covers all product categories (100%). The Food Safety Center initiated 49 regulation identification cases based on changes in regulations. These 49 cases have been closed before January 9, 2025.	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 2024 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(https://www.fda.gov.tw/ENG/law.aspx?cid=16&cr=1863694510) .	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 2024, the company recorded no violations of the Act Governing Food Safety and Sanitation, including its associated enforcement rules, regulations, and guidelines. Consequently, no fines or penalties were imposed during the reporting period.	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 2024.	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	In 2024, Uni-President purchased raw materials from manufacturers because one supplier was found to be non-compliant with the inspection and regulations by the competent authorities ^{Note} . On September 30, 2024, the Company notified all distribution channels to remove one item, Gold Beef Noodle, from the shelves. No fines were imposed, and the total recalled weight was 5.847 metric tons. Note: The term "competent authority" refers to the MOHW, TFDA, or other local or central competent authorities.	62	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 2024.	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 46.39% of the total procurement amount of paper packaging materials in 2024.	88	The percentage of FSC™-certified materials procurement in the total amount of paper packaging materials procurement in 2024 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 2024, food products certified by FSSC 22000 accounted for 99.98% of Uni-President's total food products.	65	The percentage of food production lines that passed the FSSC 22000 certification in 2024 by the third party is calculated based on the certification scope and period. 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).	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 2024" in the appendix list."	Appendix I	The information of annual food production of plant and its FSSC 22000 certification in 2024 are disclosed based on the scope of the obtained FSSC 22000 certification.	tem 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 2024, 168 out of 558 food raw materials suppliers applicable to the Supplier Evaluation SOP completed the on-site evaluation, a 30.11% evaluation completion rate.	60	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 2024. Based on Supplier Evaluation SOP, the percentage of suppliers completing onsite or video evaluation in 2024 is calculated by dividing the number of suppliers completing onsite evaluation by the total number of ingredient/ material suppliers that had transactions in 2024. note: 1. The suppliers who had business dealings with the Company in 2024 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 2024 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 2024, Uni-President has uploaded the Food Traceability Management System with a total of 479 products, accounting for 100% of all Uni-President food products (excluding feed for livestock and aquatic animals). According to regulatory requirements, the use of electronic invoices has been 100% completed. The complete data has been uploaded to the Ministry of Health and Welfare's "Food Traceability Management System (Ftracebook)" (http://ftracebook.fda.gov.tw)	62	In 2024, 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 2024, 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).	62	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 2024.	Appendix I	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 2024.	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, 2024, up to 655 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.	54	The test items and total number of items of the food safety laboratory and QC laboratory certified by TAF and TFDA as of December 31, 2024.	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 2024, 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.	54	In 2024, 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 2024: Anomaly rate for finished products: 0.07% Anomaly rate for raw materials : 0.193%	54	The ratio of the number of cases of anomaly in finished products and raw materials identified in a test performed by the Quality Control Section in 2024 to the total number of tests of finished products and raw materials performed by the Quality Control Section in 2024. Note: The year is based on the material receiving date.	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 2024 in the report for food safety control expenses and percentage of net sales revenues in the standalone financial statements. Food safety control expensesNote : NT\$342.72 million Percentage of net sales revenue in the standalone financial statements :0.67%	55	The percentage of 2024 food safety management expenses divided by the net sales revenue in the standalone financial statements audited by the certified public accountant. Note : Food safety control expenses include laboratory expenses and external inspection fees	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 2024, Uni-President consumed 1,705,790 gigajoules (GJ) of energy, of which 43.53% came from purchased electricity, and 0.0018% from renewable energy.	96 Appendix I	Total energy consumption (GJ) in 2024, including fuel consumed and energy purchased and consumed, excluding energy sold. Non-renewable fuels consumed by the organization in 2024 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 2024 include photovoltaic electricity, and wind-generated electricity; the figure of renewable energy comes from internal electricity meter readings. Electricity purchased and consumed in 2024 includes purchased electricity, the figure of which comes from TPC bills. In 2024, the energy sold included solar power and biogas-generated electricity. 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 2024. The figure of consumption of natural gas and purchased electricity of 2024 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 2024, Uni-President's total water withdrawal amounted to 4,592 million liters ^{Note}, and the total water consumption 1,317 million liters ^{Note} Note: 1 million liters of water=1 thousand cubic meters of water.	103 Appendix I	The total water withdrawal in 2024 (in million liters) 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 2024 (in million liters) = 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 2024 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 2024, 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 2024, Uni-President sold a total of 1,435,841 metric tons of products.	65	The weight of products sold in 2024 (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 2024 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 24012203 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 2024 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2024 年度永續報告書之「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

本審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。

會計師之獨立性及品質管理

本會計師及本事務所已遵循會計師職業道德規範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、專業能力及專業上應有之注意、保密及專業行為。

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、專業準則及所適用法令有關之政策或程序。

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會計師之責任

本會計師之責任係依照確信準則 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 2024 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 趙永霖



西元 2025 年 8 月 7 日



麥香[®]

純喫茶[®]

 統一麵包[®]


統一企業[®]

統一麵[®]

AB[®]

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