

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

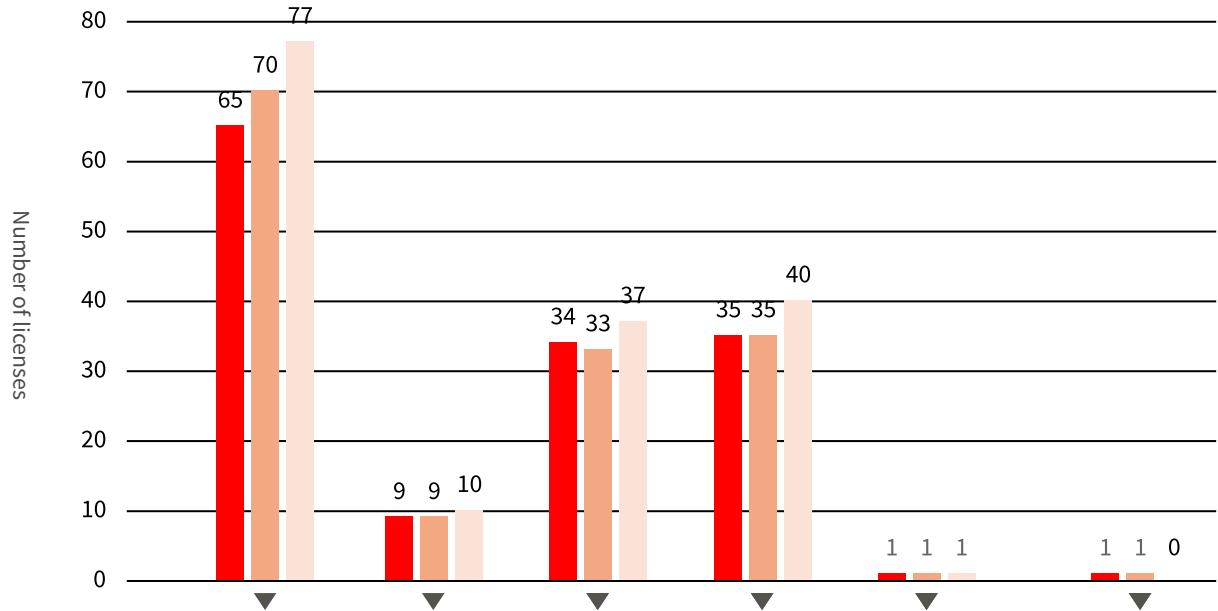
Laboratory	Food-related tests		Non-food-related
	TFDA-certified Items Note 1	TAF-certified Items Note 2	TAF-certified Items
Food Safety Laboratory of the Food Safety Center	NA	- β2-agonists – 21 items - Tetracyclines – 7 items - Chloramphenicol – 4 items - Plasticizers – 18 items - Aflatoxin – 5 items - Heavy metals – 17 items - Nitrofurantol 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 :

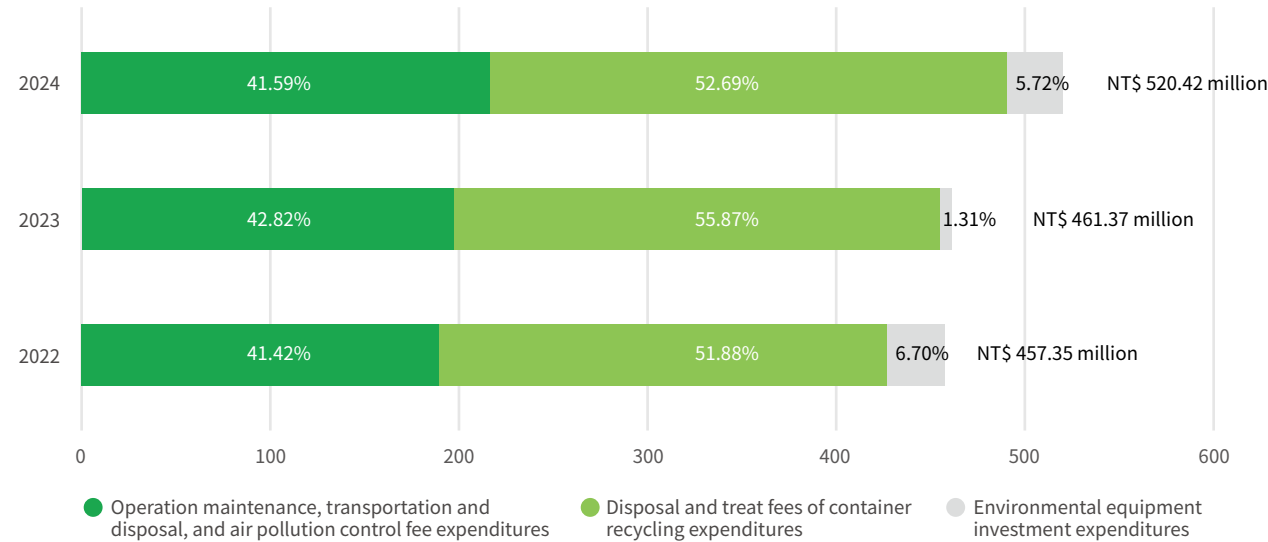
Certification	Chinese Certificate/Translation	Certificate Validity
ISO 22000 FSSC 22000	Refrigerated milk, flavored milk in cartons	2027/04/18
	Refrigerated fresh milk, flavored milk and fermented milk in PE bottles	
	Refrigerated yogurt, flavored milk in PP cups	
	Refrigerated non-alcoholic (non-carbonated) 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

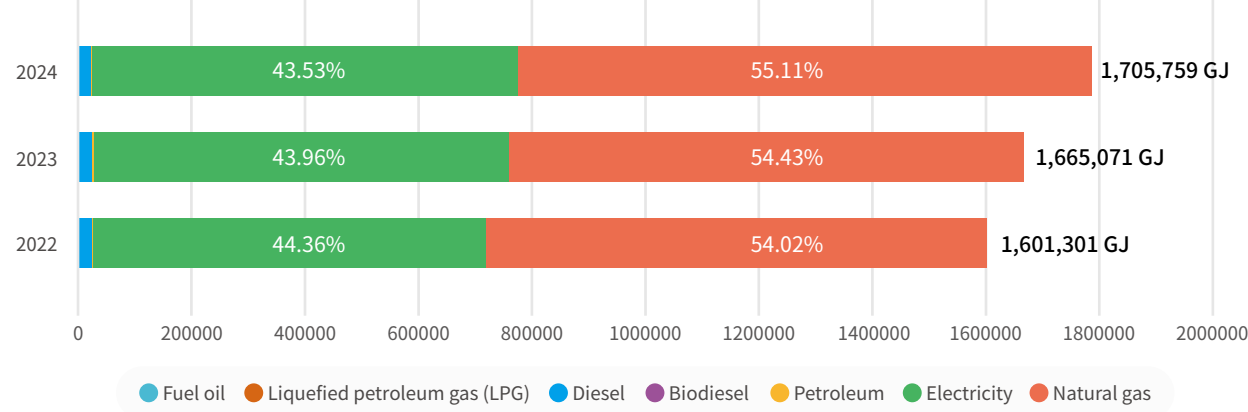


Energy Consumption

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

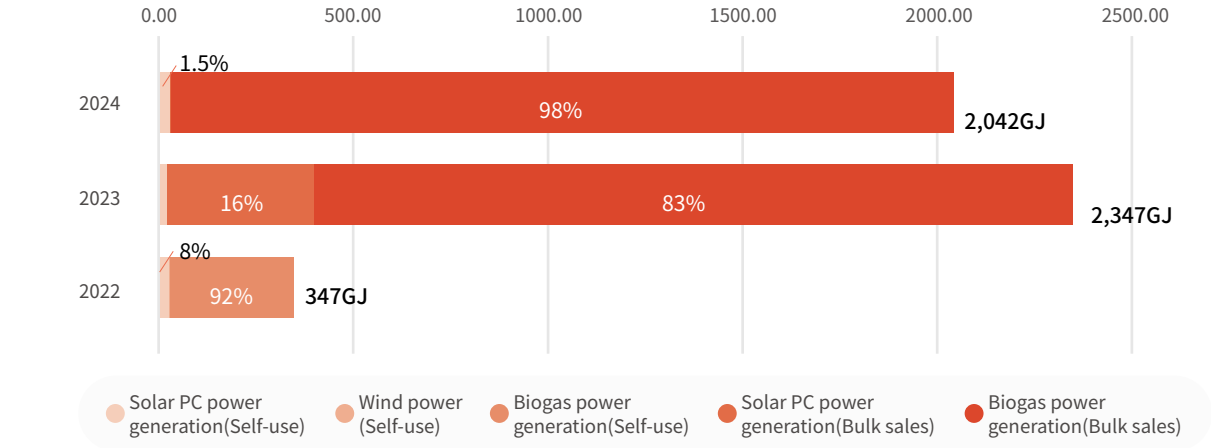
Note:
The figures about energy consumption, non-renewable energy consumption, and renewable energy generation in a descending order in the following table, along with the diagram about water consumption in the past three years, are derived from inventory whose scope covers Yungkang General Plant (Yungkang 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, Neihsu 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

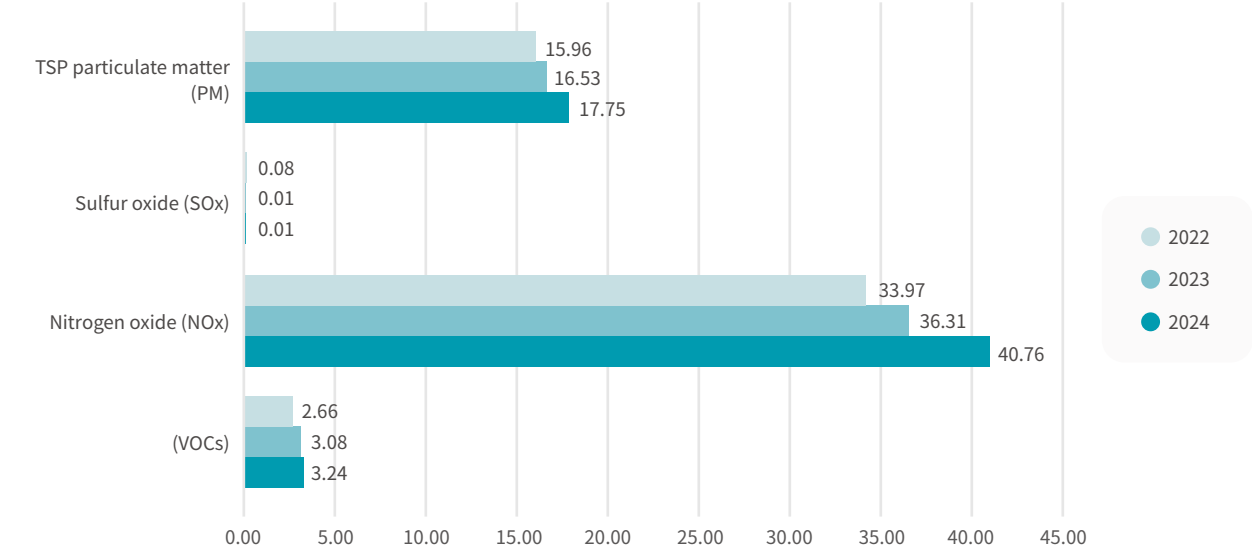
Note:Scope 3 (indirect emissions_other) greenhouse gas emissions include:
(1) Category 3: Upstream transportation and distribution, downstream transportation and distribution, employee commuting, business trip
(2) Category 4: Purchased goods, disposal of solid and liquid waste
(3) Category 5: Downstream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



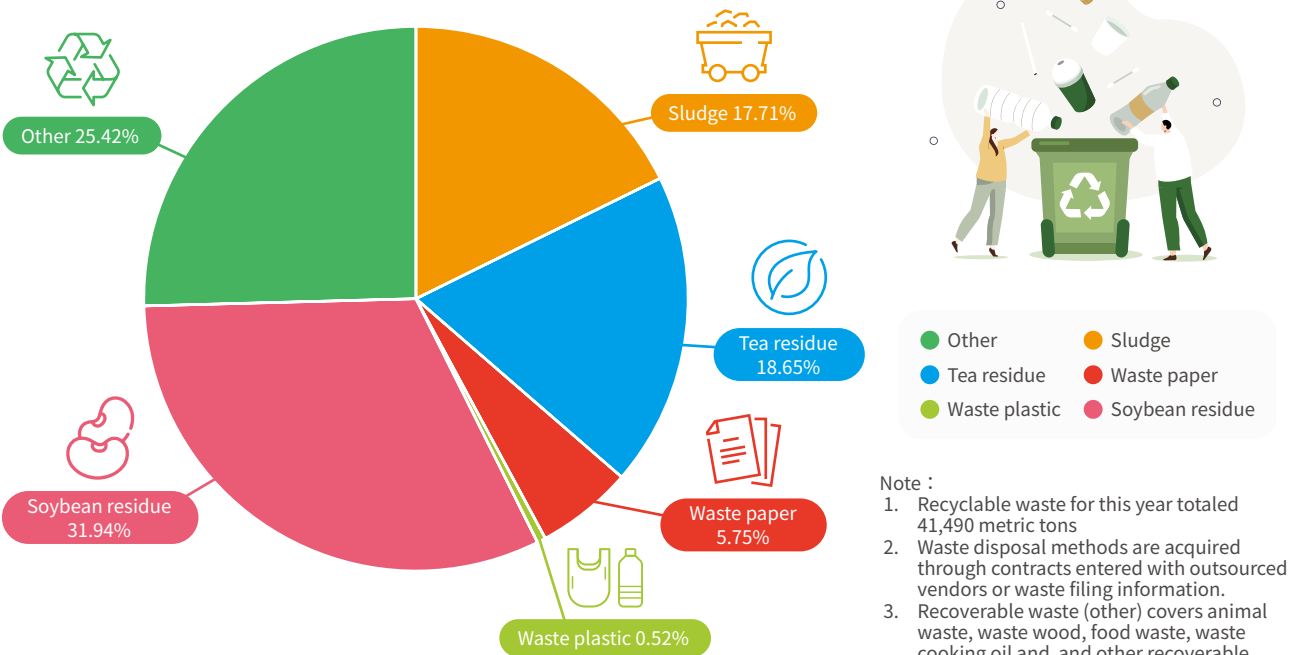
Note: All types of gas emissions were based on actual on-site data

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
Hazardous industrial waste	Recyclable waste (other)	Composting, reuse of raw materials, recycling	Metric tons	9,702	10,412	10,548
	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

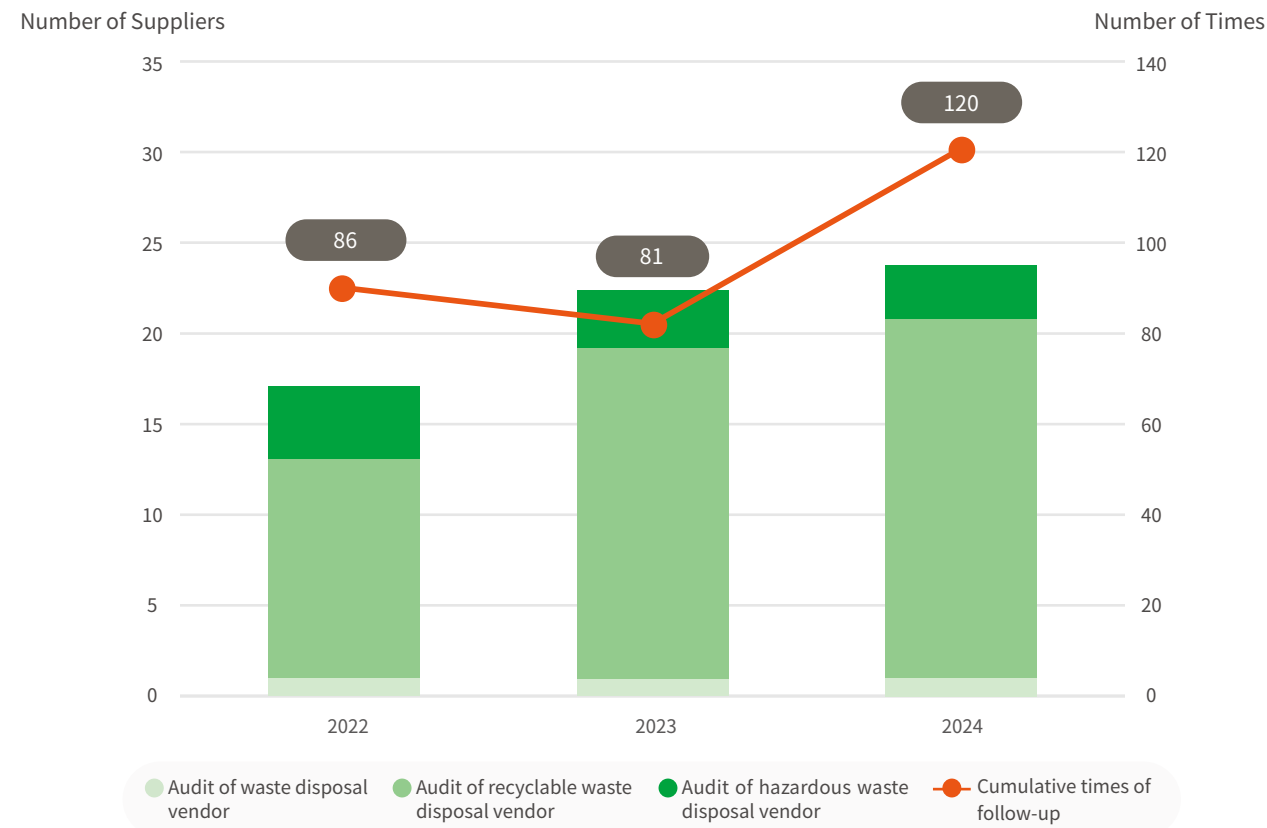
- Note:
1. All waste disposal is carried out off-site by Uni-President's outsourced contractors.
 2. Waste disposal methods are acquired through contracts entered with outsourced vendors or waste filing information
 3. Sludge in recoverable waste includes organic sludge, food processing sludge; other 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

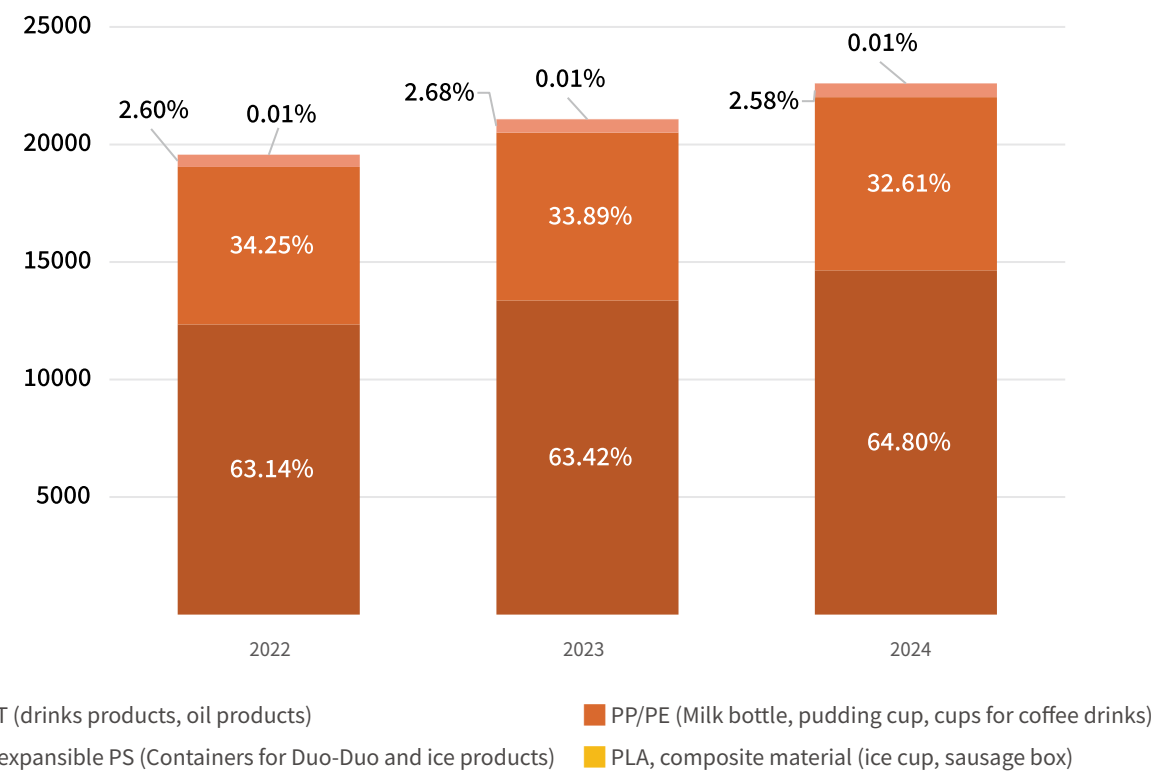


- Note :
1. Recyclable waste for this year totaled 41,490 metric tons
 2. Waste disposal methods are acquired through contracts entered with outsourced vendors or waste filing information.
 3. Recoverable waste (other) covers animal waste, waste wood, food waste, waste cooking oil and other recoverable 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

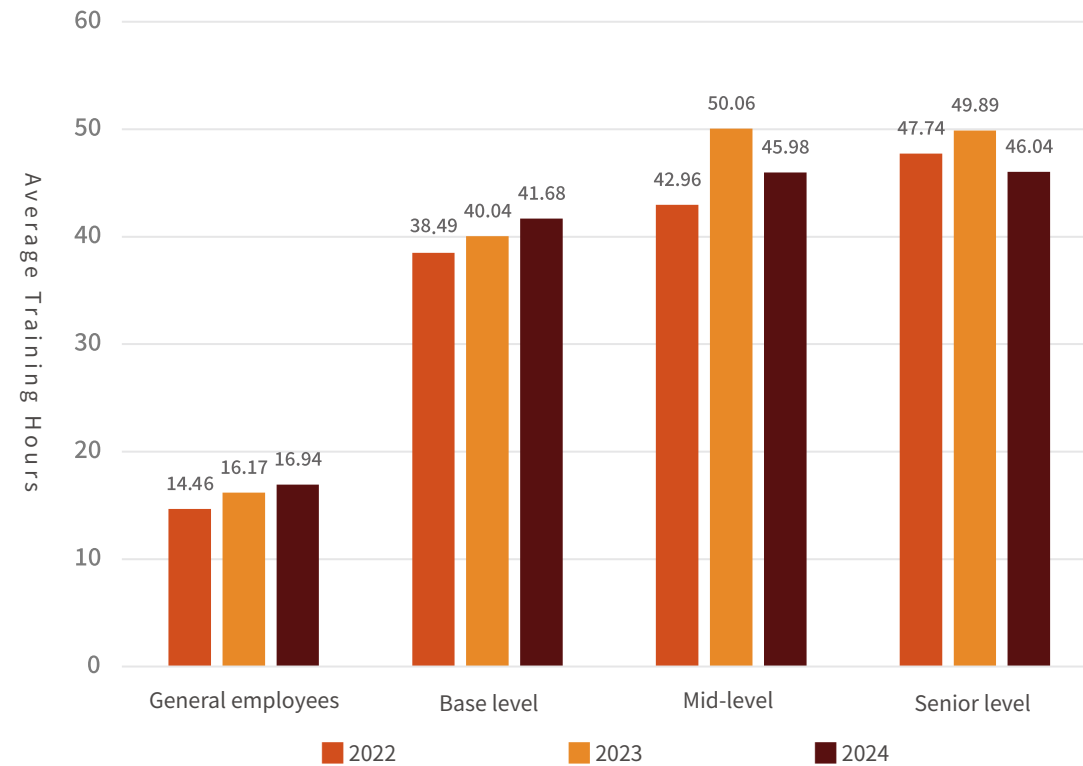
	Northern Taiwan	Central Taiwan	Southern Taiwan	Eastern Taiwan & Outlying Islands	Number of employees
2024	2,108	99	3,548	0	5,755
2023	2,106	105	3,531	0	5,742
2022	2,054	103	3,421	0	5,578

✓ 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

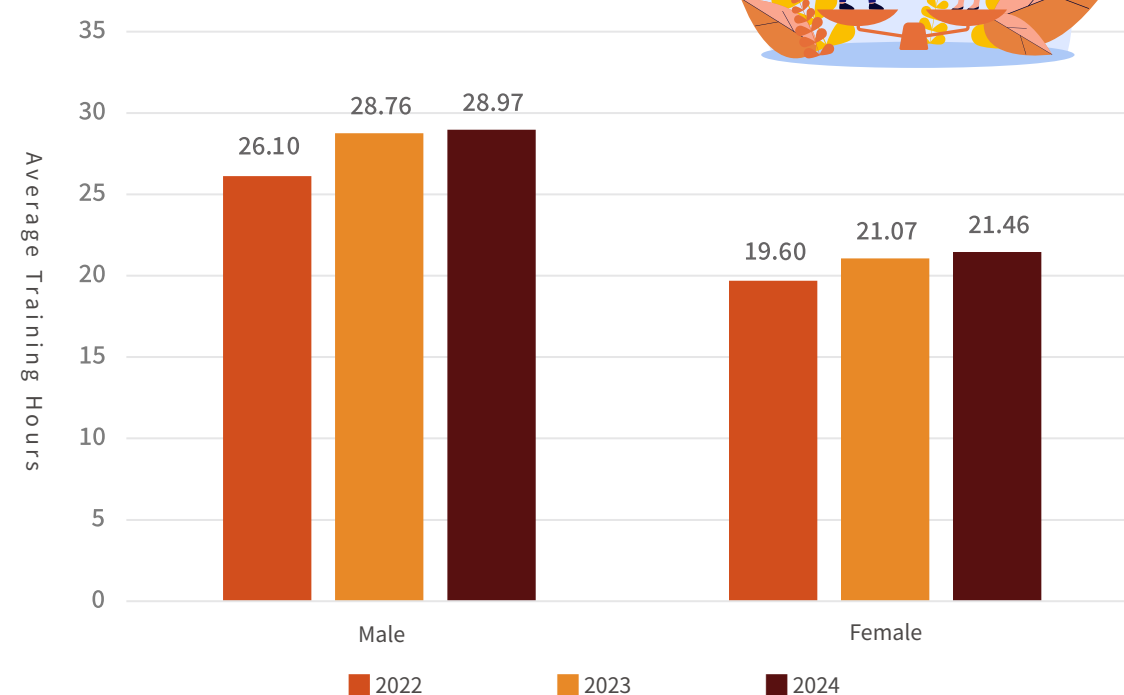
■ Average Employee Training Hours for the Past 3 Years

✓ 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 ^{note 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	

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