

# Introduction | Sustainable Management



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

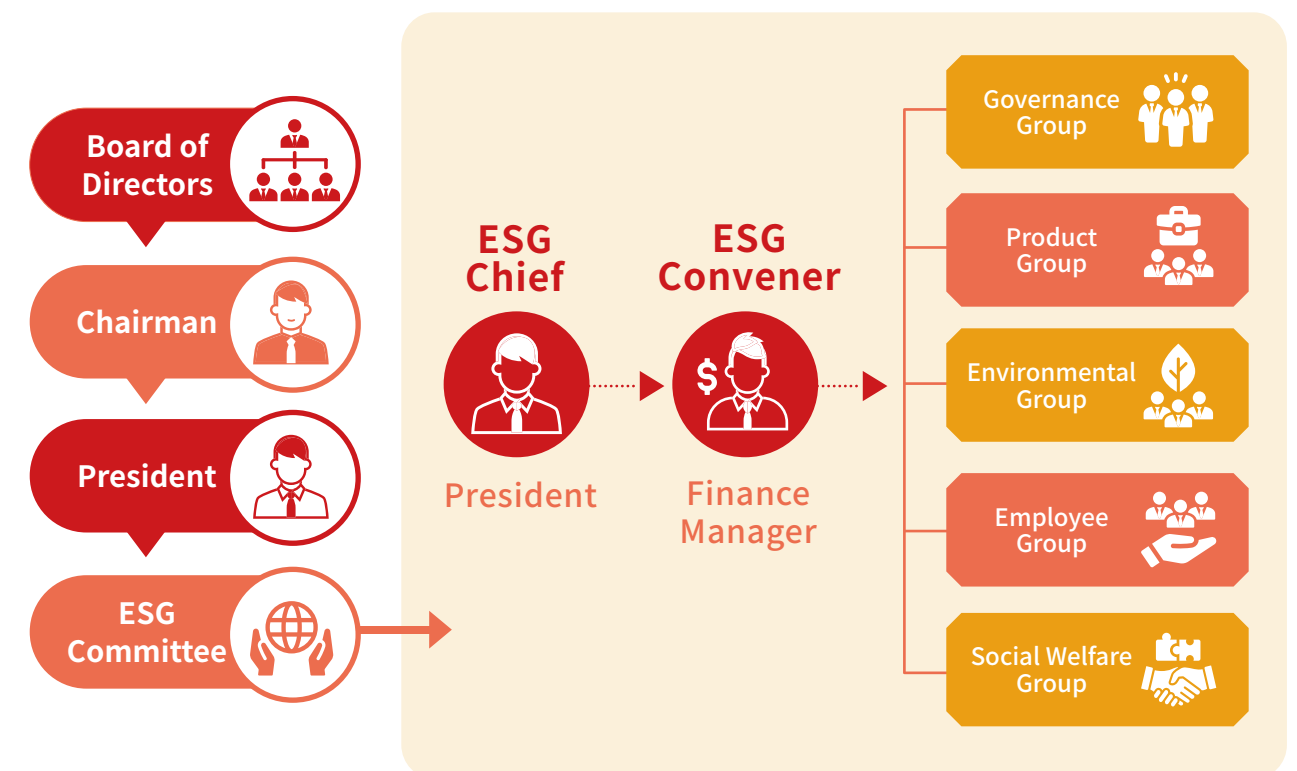


## ESG Committee

(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.

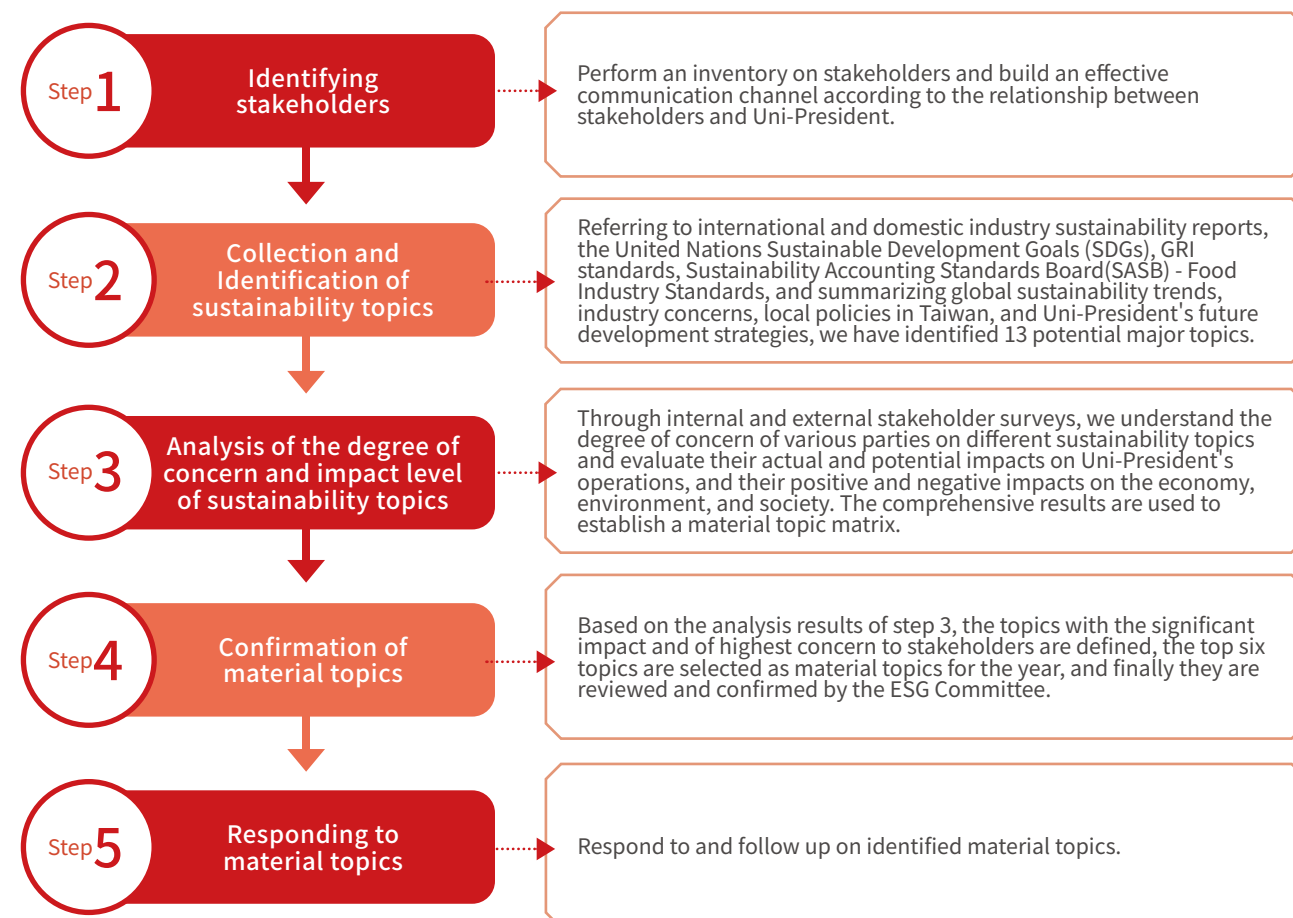
## Sustainability Performance Tracking



## 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.



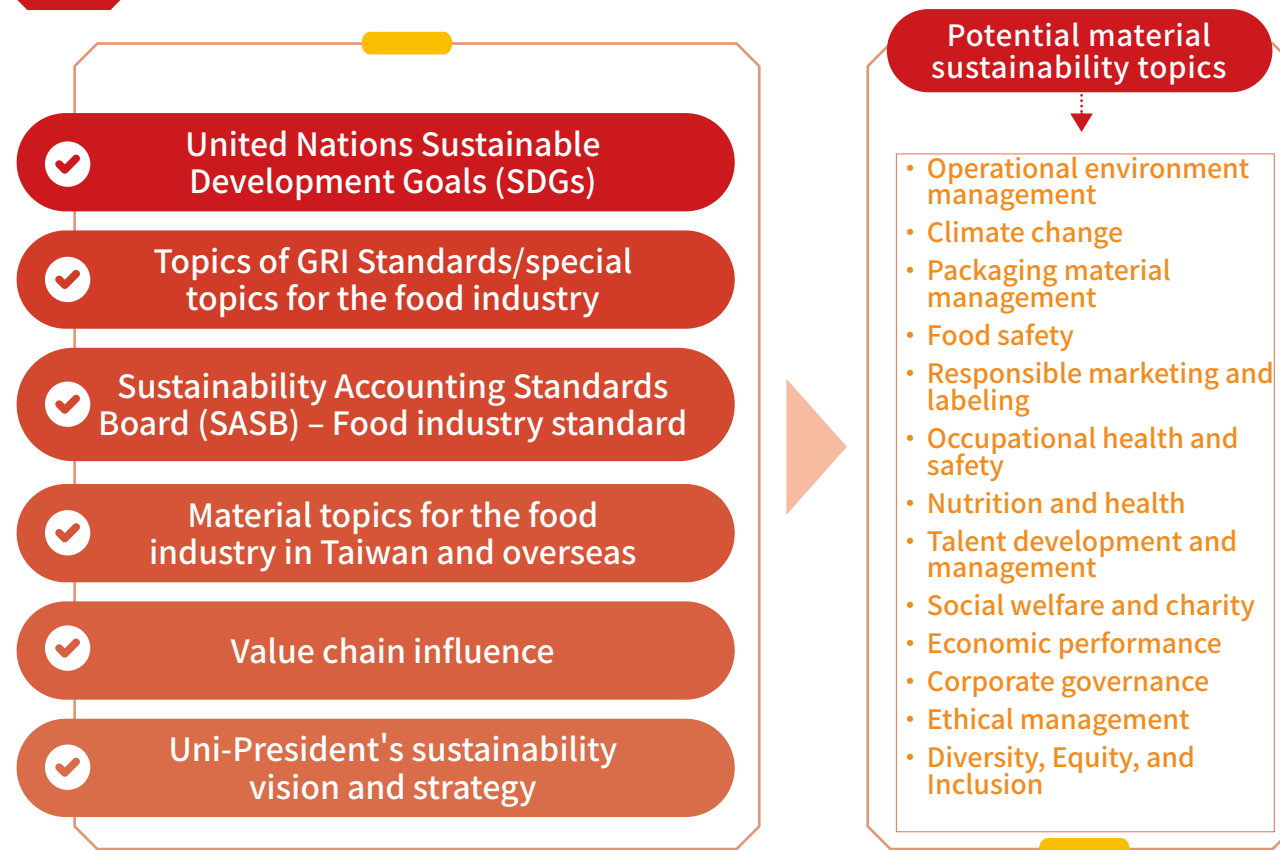
note : Sustainability Accounting Standard Board

## 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<br>(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/<br>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<br>certification<br>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<br>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<br>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                        | <ol style="list-style-type: none"> <li>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.</li> <li>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.</li> </ol> |
|        | Responsible marketing and labeling | Accurate product or advertising promotional information and labeling as well as clearly labeled ingredients.                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|        | Occupational health and safety     | Occupational health and safety management, including accident investigation and handling processes, work safety inspections, employee examinations, Occupational Safety Committee management status, employee occupational safety training, and case study promotion.                                                                                                                                                                                                                                                                                          |
|        | Nutrition and health               | Related management measures related to food health and nutrition, and sustainable food and nutritional care, diet, and culture promotion.                                                                                                                                                                                                                                                                                                                                                                                                                      |
|        | Talent development and management  | The implementation of the talent development plan consists of two parts: on-job training (OJT), and actively promoting off-job training (OFF-JT). OFF-JT covers a wide range of areas, including legal compliance, food safety, occupational and environmental safety, brand marketing, business strategy and management. In addition, the Company also provides diversified development courses on topics such as aesthetic taste and physical and mental growth to promote the overall development of employees.                                             |
|        | Social welfare and charity         | Development and impact of operational activities imposed on local communities, communication and assessment, social welfare and care activities.                                                                                                                                                                                                                                                                                                                                                                                                               |
|        | 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<br>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) |

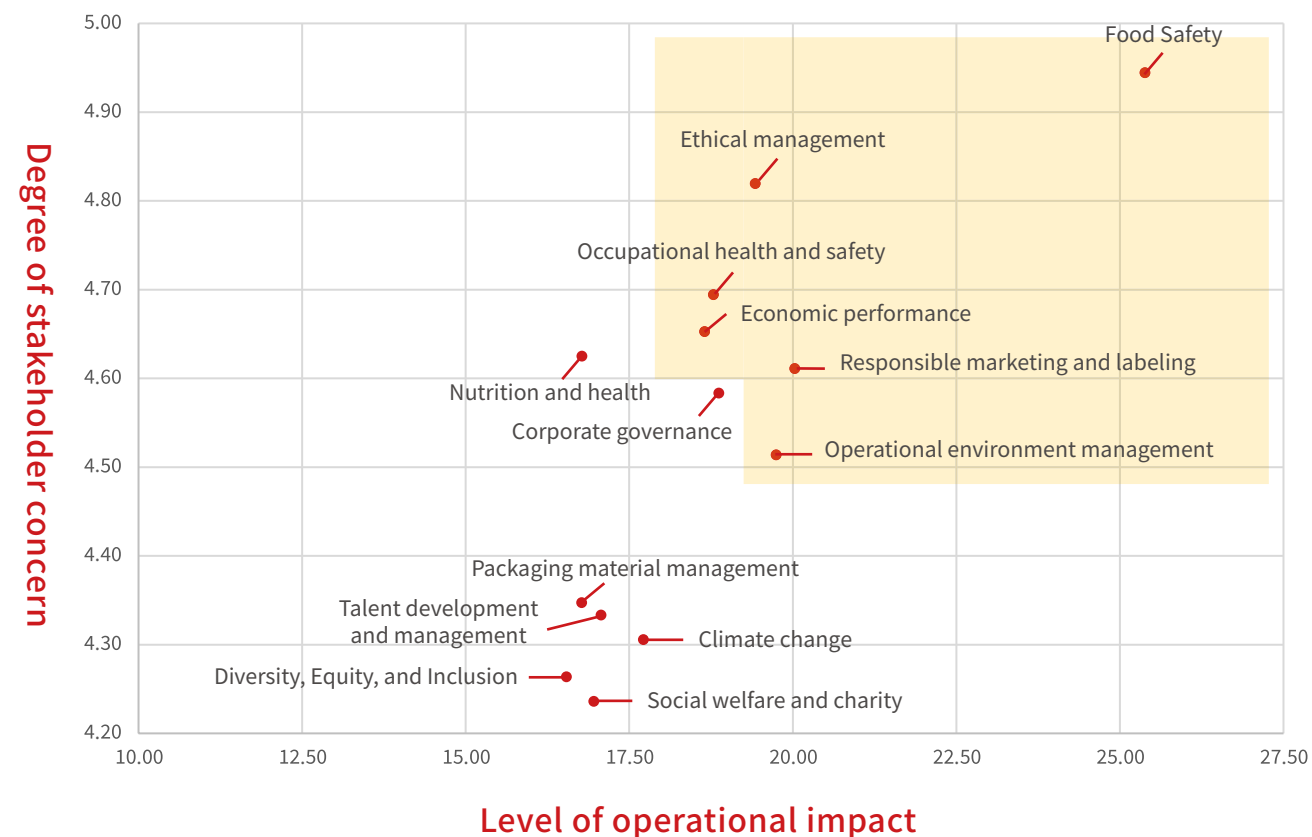
| Aspect              | Topic                              | Description of positive impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <ol style="list-style-type: none"><li>1. Denying investors their rightful share of surplus jeopardizes their interests.</li><li>2. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).</li></ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|                     | Corporate Governance               | Foster a corporate governance culture, grasp the Company's aims and obligations, and carry out regular internal relationship management and communication to ensure corporate development and amplify corporate competitiveness.                                                                                                                                                                                                                                                                                                                                                                                                               | <ol style="list-style-type: none"><li>1. A lack of a clear governance system results in inadequate governance and an increased business risk.</li><li>2. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).</li></ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|                     | Ethical management                 | Adopt ethical management practices to build corporate prestige, inspire investor trust, enable sound corporate practices, and strive for sustainable corporate operations                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <ol style="list-style-type: none"><li>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.</li><li>2. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).</li></ol>                                                                                                                                                                                                                                                                                                                  |
| Environment         | Operational environment management | <ol style="list-style-type: none"><li>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.</li><li>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.</li></ol>                                                 | <ol style="list-style-type: none"><li>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.</li><li>2. Improper treatment of waste, wastewater, and air pollutants results in environmental pollution.</li><li>3. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).</li></ol>                                                                                                                                                                                       |
|                     | Climate change                     | <ol style="list-style-type: none"><li>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.</li><li>2. Introduce the TCFD framework to enhance Uni-President's climate actions, including risk reduction, adaptation, and impact reduction.</li><li>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.</li></ol> | <ol style="list-style-type: none"><li>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.</li><li>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.</li><li>3. Not actively promoting greenhouse gas reduction plans and climate transition plans accelerates the process of global warming.</li><li>4. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).</li></ol> |
|                     | Packaging Material Management      | <ol style="list-style-type: none"><li>1. Increase efficiency of resource utilization to facilitate the adoption of sustainable consumption and production models.</li><li>2. Increase the use of FSC-certified paper packaging materials, to restore and promote the sustainable use of terrestrial ecosystems.</li><li>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.</li></ol>                                  | <ol style="list-style-type: none"><li>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.</li><li>2. Should plastics use not be actively reduced, consumers will have a negative opinion of the company's goods, causing a decrease in income.</li><li>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.</li><li>4. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).</li></ol>               |

| Aspect | Topic                              | Description of positive impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Description of negative impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|--------|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Social | Food Safety                        | <ol style="list-style-type: none"><li>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.</li><li>2. An impeccable food safety management system ensures the health and safety of consumers.</li></ol>                                                                                                                                                                         | <ol style="list-style-type: none"><li>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.</li><li>2. If food safety isn't managed correctly, it can lead to adverse health effects for those who consume it, and cause public alarm.</li><li>3. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).</li></ol> |
|        | Responsible marketing and labeling | Enrich consumers' knowledge of the food by responsibly labeling product ingredients and nutrition, as a way of showcasing Uni-President's responsible food production model.                                                                                                                                                                                                                                                                                                                              | <ol style="list-style-type: none"><li>1. Exaggerating product information misleads consumers into making purchases, resulting in loss of goodwill or consumer confidence.</li><li>2. Imprecise, incomplete, or incorrect labeling hampers consumers' understanding of product information, casting doubts over products.</li><li>3. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).</li></ol>                                    |
|        | Occupational health and safety     | <ol style="list-style-type: none"><li>1. Take action to promote health and maintain occupational safety in order to preserve the physical and mental health of our workforce.</li><li>2. Create a pleasant work environment to ensure employees' physical and mental wellbeing.</li></ol>                                                                                                                                                                                                                 | <ol style="list-style-type: none"><li>1. Without providing a safe workplace and necessary tools, occupational accidents will occur, putting employees' physical and mental health at risk.</li><li>2. Omitting health checks can have catastrophic effects on the wellbeing of employees exposed to hazardous circumstances.</li><li>3. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).</li></ol>                                |
|        | Nutrition and health               | <ol style="list-style-type: none"><li>1. Uni-President endeavors to create nutritional and healthy food to address malnutrition and end hunger.</li><li>2. Direct product development towards less salt, sodium, and sugar to enhance consumer nutrition and health.</li></ol>                                                                                                                                                                                                                            | <ol style="list-style-type: none"><li>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.</li><li>2. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).</li></ol>                                                                                                                                        |
|        | Talent development and management  | <ol style="list-style-type: none"><li>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.</li><li>2. Assist employees in career development to enhance personal growth alongside organizational development, thereby enhancing organizational competitiveness</li></ol>                                                                                                                               | <ol style="list-style-type: none"><li>1. Mismatching employees with jobs leads to low organizational efficiency and hampers operations.</li><li>2. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).</li></ol>                                                                                                                                                                                                                     |
|        | Social welfare and charity         | <ol style="list-style-type: none"><li>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.</li><li>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.</li></ol> | <ol style="list-style-type: none"><li>1. Poor communication links with close-by communities.</li><li>2. Free services bears on the development of existing industries.</li><li>3. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).</li></ol>                                                                                                                                                                                      |
|        | 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 | <a href="#">47-48</a>   |
|                                    | 2.2 Food Safety Management                                                   | <a href="#">49-51</a>   |
| Ethical management                 | 1.3 Insist on Ethical Management                                             | <a href="#">37</a>      |
| Responsible marketing and labeling | 2.6 Responsible Marketing and Labeling                                       | <a href="#">78-81</a>   |
| Occupational health and safety     | 4.2 Occupational health and safety                                           | <a href="#">118-127</a> |
| Economic performance               | Introduction-Economic performance                                            | <a href="#">28-29</a>   |
| Operational environment management | 3.1 Environmental Management Responsibility                                  | <a href="#">83-90</a>   |
|                                    | 3.2 Climate Change and Energy Management                                     | <a href="#">91-99</a>   |
|                                    | 3.3 Water Resources Management                                               | <a href="#">100-105</a> |
|                                    | 3.4 Pollution Prevention and Management                                      | <a href="#">106-108</a> |

✓ 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.



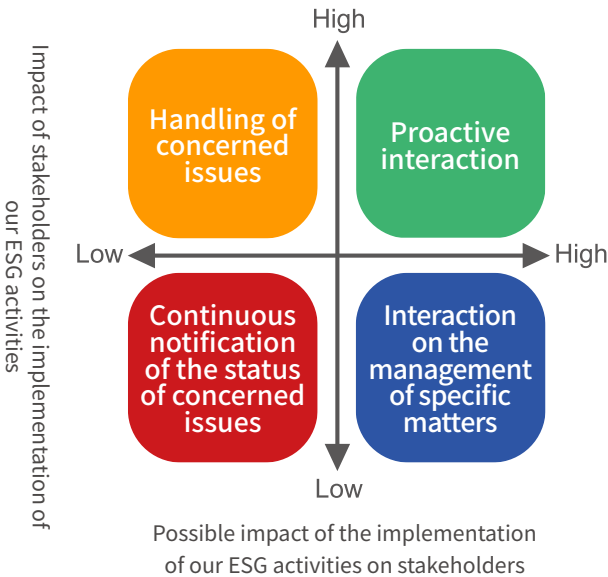
The Impact of Material Sustainability Topics to the Value Chain of Uni-President

| 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<br>GRI 303: Water and Effluents<br>GRI 305: Emissions<br>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.



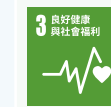
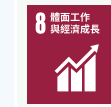
| Stakeholders                                                                                               | Topics concerned                                                                                                                                                                                                             | Communication Frequency and Method                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 2024 Communication Performance                                                                                                                                                                                                                                                                                |
|------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <br>Fund Providers      | <ul style="list-style-type: none"><li>Economic performance</li><li>Ethical management</li><li>Food safety</li><li>Operational environment management</li><li>Climate Change</li></ul>                                        | <ul style="list-style-type: none"><li>Hold a shareholders' meeting each year</li><li>Occasional investor conferences</li><li>Announce major information as required by the competent authority</li><li>Regularly publish financial statements/annual reports/ ESG report</li><li>Official website information disclosed</li><li>Contact: Investor Relations: Mr. Fang TEL: 06-253-6789 ext. 6510 Corporate Relations Management Team: Ms. Wu TEL: 02-8786-6888 ext. 2536</li></ul>                                                                                                                                          | <ul style="list-style-type: none"><li>Released financial statements each quarter</li><li>144 major pieces of information released</li><li>4 domestic and international investor conferences</li><li>1 shareholders' meeting</li><li>Released 2023 ESG report</li></ul>                                        |
| <br>Customers/consumers | <ul style="list-style-type: none"><li>Responsible marketing and labeling</li><li>Food safety</li><li>Ethical management</li></ul>                                                                                            | <ul style="list-style-type: none"><li>Official website and brand marketing network</li><li>Regular release of ESG report</li><li>Consumer Service Hotline 0800-037-520</li><li>Consumer Service Email <a href="mailto:customer@mail.pec.com.tw">customer@mail.pec.com.tw</a></li></ul>                                                                                                                                                                                                                                                                                                                                      | <ul style="list-style-type: none"><li>Satisfaction survey of the Consumer Service Center reached 94.54 points</li><li>Released 2023 ESG report</li></ul>                                                                                                                                                      |
| <br>Employees          | <ul style="list-style-type: none"><li>Food safety</li><li>Economic performance</li><li>Responsible marketing and labeling</li><li>Occupational health and safety</li></ul>                                                   | <ul style="list-style-type: none"><li>Announcement of management policies, rewards, punishments, and changes</li><li>Regular labor-management communication meetings/labor unions</li><li>Regular Occupational Safety and Health Committee Meetings</li><li>Training center/internal recruitment/ job rotation</li><li>Periodic Welfare Committee meetings and publishing of financial statements</li><li>Periodic publishing of Uni-President monthly magazines and ESG report</li><li>Internal food safety hotline</li><li>Contact: Human resources: <a href="mailto:hr@mail.pec.com.tw">hr@mail.pec.com.tw</a></li></ul> | <ul style="list-style-type: none"><li>4 labor-management meetings</li><li>4 Occupational Health and Safety Committee meetings</li><li>Released 12 Uni-President monthly magazines</li></ul>                                                                                                                   |
| <br>Suppliers         | <ul style="list-style-type: none"><li>Food safety</li><li>Ethical management</li><li>Occupational health and safety</li></ul>                                                                                                | <ul style="list-style-type: none"><li>Communication meetings from time to time / Irregular inspection and guided assistance</li><li>Evaluation, plant visit and guidance mechanism/audit management</li><li>e-Procurement system announcement</li><li>Supplier grievance channels</li><li>Regular release of ESG report</li><li>Reporting system for ethical violations <a href="https://www.uni-president.com.tw/other_service/box_2.asp">https://www.uni-president.com.tw/other_service/box_2.asp</a></li></ul>                                                                                                           | <ul style="list-style-type: none"><li>Performed occasional visits on 20 suppliers</li><li>Performed annual assessments on 168 suppliers</li><li>Performed food safety risk inspection on 50 internal plants, outsourcing plants and QC/ research units</li></ul>                                              |
| <br>Government        | <ul style="list-style-type: none"><li>Corporate governance</li><li>Ethical management</li><li>Operational environment management</li><li>Food safety</li><li>Occupational health and safety</li><li>Climate change</li></ul> | <ul style="list-style-type: none"><li>Regular compliance audits</li><li>Support for social events/initiatives</li><li>Assist in the formulation of related regulations</li><li>Regular release of ESG report</li><li>Contact: Media Contact of the Public Affairs Office: Mr. Yao TEL: 06-253-6789 ext. 6297</li></ul>                                                                                                                                                                                                                                                                                                      | <ul style="list-style-type: none"><li>479 products were established on the track and trace system as required by food safety-related laws and regulations</li><li>Released 2023 ESG report</li><li>Continue to promote the occupational health and safety management system ISO 45001 and CNS 45001</li></ul> |

| Stakeholders                                                                                                                 | Topics concerned                                                                                                                             | Communication Frequency and Method                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 2024 Communication Performance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <br>Public interest groups                  | <ul style="list-style-type: none"><li>Ethical management</li><li>Nutrition and health</li><li>Social welfare and charity</li></ul>           | <ul style="list-style-type: none"><li>Held and participated in charity events, emergency assistance/ education/nutrition projects for vulnerable groups</li><li>Periodic publishing of ESG report/ Uni-President Monthly magazines/ Foundation website and annual reports</li><li>Uni-President Social Welfare Charity Foundation Contact : TEL : 06-2536789 ext. 8323 E-MAIL : <a href="mailto:ray@mail.pec.com.tw">ray@mail.pec.com.tw</a></li><li>The Taiwan Millennium Health Foundation Contact : TEL : 02-87860996 E-MAIL : <a href="mailto:healthinfo@1000-love.org">healthinfo@1000-love.org</a></li></ul> | <ul style="list-style-type: none"><li>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</li><li>8 campus seminars on "Value Concept Conveyance " attended by about 1,600 students</li><li>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</li><li>20 public welfare activities attended by about 6,000 people</li><li>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</li><li>About 10,000 people participated in the public health event for waist circumference and blood pressure measurement at the Millennium Blood Pressure Station</li><li>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.</li><li>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</li></ul> |
| <br>Third-party certification authorities | <ul style="list-style-type: none"><li>Food safety</li><li>Packaging material management</li><li>Operational environment management</li></ul> | <ul style="list-style-type: none"><li>Regular compliance audits</li><li>Regular communication meeting</li><li>Audit management</li><li>Greenhouse Gas Inventory and Verification</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                         | <ul style="list-style-type: none"><li>Annual audit meeting</li><li>Completed verification for ISO 14064-1:2018.</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <br>Academic institutions                 | <ul style="list-style-type: none"><li>Food safety</li><li>Nutrition and health</li><li>Responsible marketing and labeling</li></ul>          | <ul style="list-style-type: none"><li>Participate in external ratings</li><li>Participate in research programs/ seminars</li><li>Official website/brand marketing network</li><li>Regular release of ESG report</li><li>Consumer Service Hotline and Email</li></ul>                                                                                                                                                                                                                                                                                                                                               | <ul style="list-style-type: none"><li>Won 2024 TCSA "Taiwan's Top 100 Sustainable Companies Award" and "Corporate Sustainability Reporting Awards –Gold Award"</li><li>Held 6 preventive medicine seminar, which was attended by nearly 2,500 people</li></ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

## Sustainable Value Chain

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

### Philosophy and Strategy

| <br>Sustainable governance blueprint | <br>Shaping a Safe and Healthy Food and Drink Culture                                                                                                                                       | <br>Commitment to Environmental Sustainability                                                                                                                                                                                                                          | <br>Building a Happy and Healthy Workplace                                                                                                                                                                                                                                                                                                             | <br>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                                                                                                     | <ul style="list-style-type: none"><li>Care for the health and safety of customers</li><li>Implementation of food safety supervision and inspection</li><li>Proactively promote product R&amp;D and innovation, while refining products and satisfying consumer needs</li></ul> | <ul style="list-style-type: none"><li>Promote energy conservation and carbon reduction projects and manage reduction goals</li><li>Strengthen the effective management of water resources</li><li>Promote pollution prevention</li><li>Evaluate optimal, ecofriendly, and functional packaging materials to support environmental sustainability</li></ul> | <ul style="list-style-type: none"><li>Implement protection principles for occupational safety, including self-protection, mutual protection, and supervisory protection</li><li>Establishment of an organizational culture that promotes learning, enhances the physical and mental health of employees, and strengthens the development of human capital</li><li>Ensure that employees are treated with equal care and respect</li></ul> | <ul style="list-style-type: none"><li>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</li><li>Promote social education, research and development, international academic exchanges that foster the idea of nutritional health and preventive medicine through Taiwan Millennium Health Foundation</li></ul> |
| SDGs Response                                                                                                           | <div><br/>SDG 2 : 2.4</div> <div><br/>SDG 12 : 12.6、12.8</div>                                       | <div><br/>SDG 6 : 6.3、6.4</div> <div><br/>SDG 7 : 7.3、7.a</div>                                                                                                                  | <div><br/>SDG 3 : 3.d</div> <div><br/>SDG 5 : 5.1</div>                                                                                                                                                                                                         | <div><br/>SDG 1 : 1.5</div> <div><br/>SDG 2 : 2.1、2.2</div>                                                                                                                                                                                                                   |
|                                                                                                                         | <div><br/>SDG 15 : 15.2</div>                                                                                                                                                             | <div><br/>SDG 12 : 12.4-6、12.8</div> <div><br/>SDG 13 : 13.1、13.3</div>                                                                                                          | <div><br/>SDG 8 : 8.5、8.8</div>                                                                                                                                                                                                                                                                                                                      | <div><br/>SDG 4 : 4.5</div> <div><br/>SDG 10 : 10.2</div>                                                                                                                                                                                                                     |

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                                            | <br>(Note1)                    | Customer complaints on Food Safety Point 1 – No anomalies                                            | <ul style="list-style-type: none"><li>Implement Food Safety Point 3 management</li><li>Strengthen the promotion of food safety culture of all affiliated companies</li><li>Continuously improve source management and guide independent management of suppliers</li><li>Continue to improve the quality and taste of existing products</li><li>Improve three major product categories including fresh food, bakery, and nutrition through product R&amp;D</li></ul> |
| The number of points for Food Safety Point 2 issues decreased by 30% from the same period last year. | <br>(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)                                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>The annual average power saving rate of each general plant is &gt;1%</li><li>Lower the GHG emission intensity of Scope 1 and 2 by 1.5% per year</li></ul> |                                | <ul style="list-style-type: none"><li>Average power saving rate was 2.17%</li><li>A 4.5% drop in Scope 1 and Scope 2 greenhouse gas emission intensity was observed</li></ul>               | <ul style="list-style-type: none"><li>The annual average power saving rate of each general plant is &gt; 1%</li><li>Lower the GHG emission intensity of Scope 1 and 2 by 1.5% per year</li></ul> | 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%                                                                                   | <br><br>                       | Soybean output rate was 96.07%, not up to standard (Note 1)<br>Tea output rate was 95.23%, not up to the standard (Note 2)<br>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)

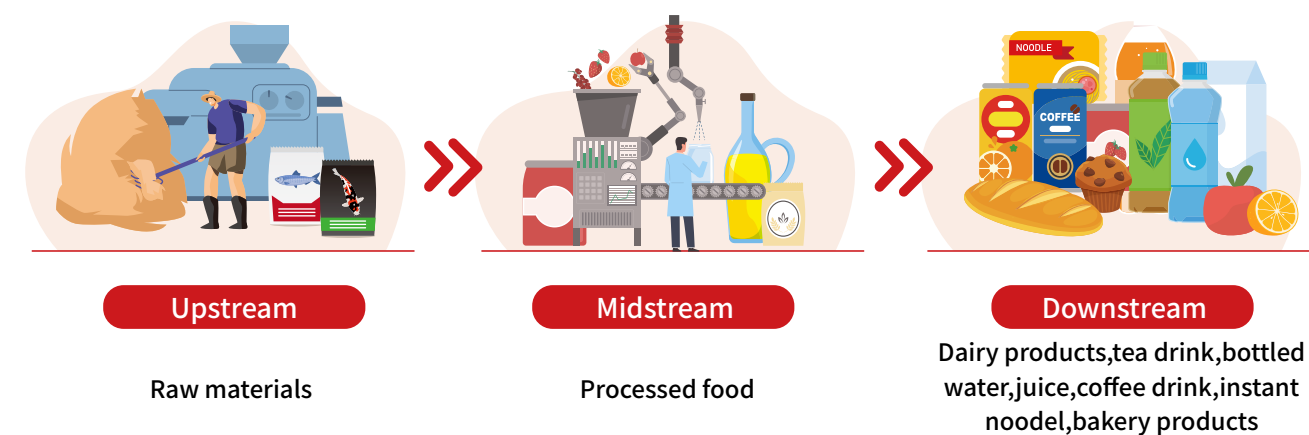
From a flour mill to an international group, not only has Uni-President been keeping up with the times to strive for innovation, but it has also been a leader in terms of trends. With a goal of deepening our Asian market and entering the global market, at Uni-President, we will be committed to our operating 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                                                                                                                                                                                                                        |

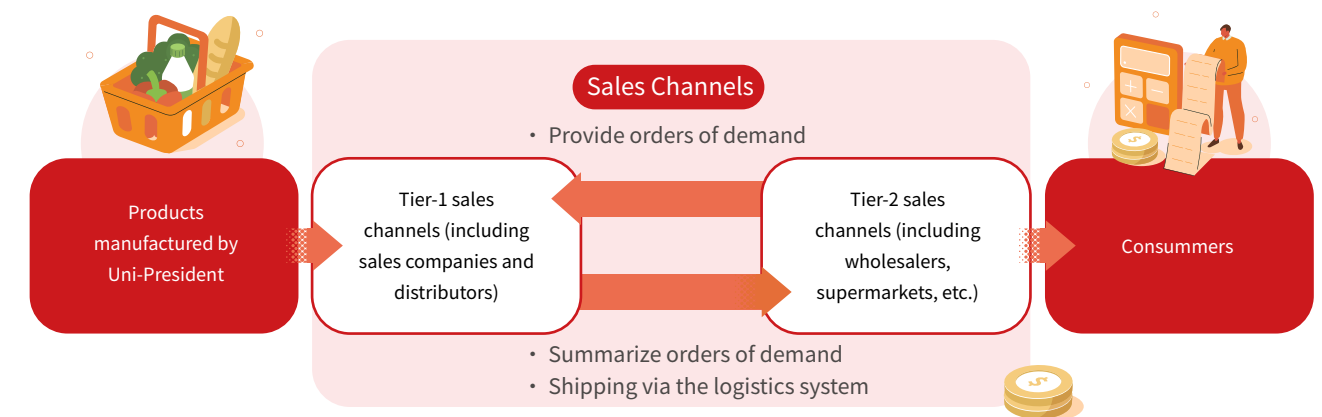
Note: The employee count is calculated using the permanent and temporary employees in service on December 31, 2024.

### 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.



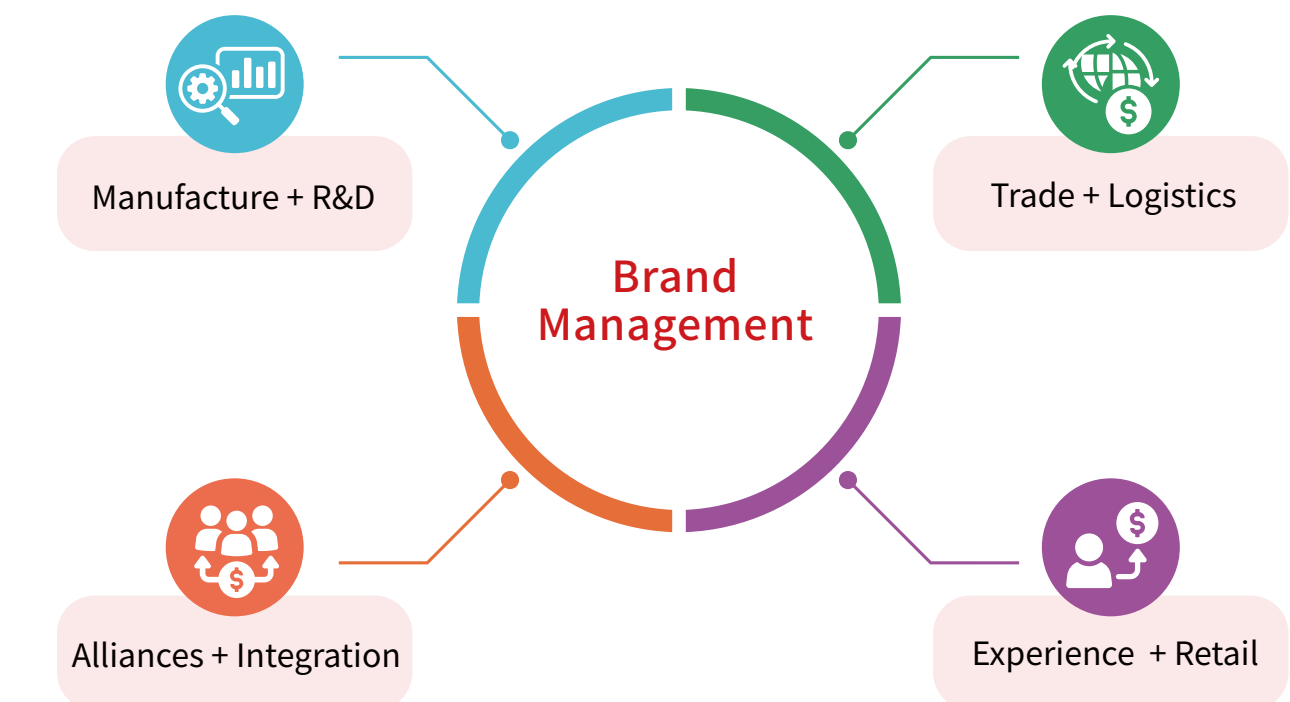
### Business Strategy

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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Policy and Commitment</b>  | 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. |
| <b>Goal</b>                   | <ul style="list-style-type: none"> <li>Optimize financial management and internal control mechanisms to enhance operational efficiency, reduce operating costs, and ensure financial transparency.</li> <li>Continuously promote supply chain optimization and digital transformation to strengthen innovation and maintain corporate competitiveness.</li> <li>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.</li> </ul>                                     |

| Material Topic                                                                                                  | Economic performance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GRI Topic                                                                                                       | GRI 201: Economic Performance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Action Plan</b>           | <ul style="list-style-type: none"> <li>Optimize financial management and internal controls to reduce operating costs and enhance profitability.</li> <li>Invest in digitalization and smart operations to improve supply chain efficiency and productivity.</li> <li>Expand market influence and revenue streams through alliances and integration.</li> <li>Strengthen risk management mechanisms to reduce dependence on single markets or products.</li> <li>Enhance investor relations and information disclosure to improve financial transparency and market trust.</li> </ul> |
| <b>Evaluation Mechanism</b>  | <ul style="list-style-type: none"> <li>Ensure the accuracy and compliance of financial data through internal and external audits.</li> <li>Regularly monitor domestic and international market trends to conduct risk assessments and adjust strategies accordingly.</li> </ul>                                                                                                                                                                                                                                                                                                      |
| <b>Grievance Mechanism</b>   | <ul style="list-style-type: none"> <li>The investor relations section on the official website provides an instant communication channel between shareholders and investors.</li> <li>An internal reporting system allows employees to report financial misconduct or irregular business practices.</li> <li>A supplier platform and partner complaint mechanism ensure fair trade and financial integrity.</li> </ul>                                                                                                                                                                |

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  |

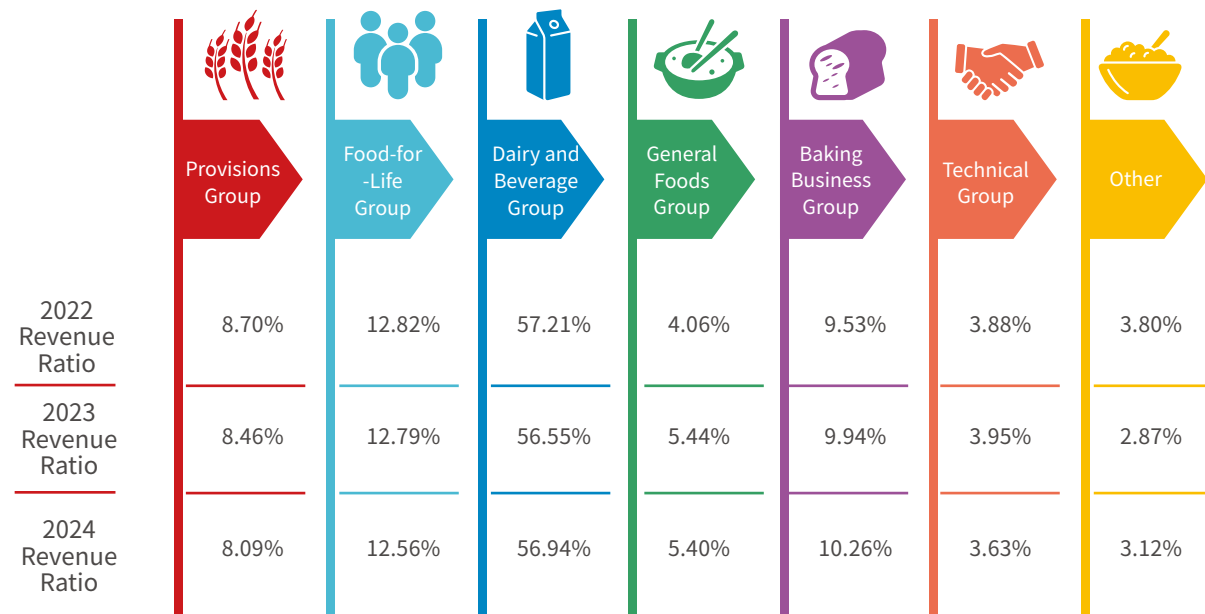
Note 1: For 2024, the amount comprises operating revenue, interest income, dividend income, rental income, royalty income, and the share of profit or loss of subsidiaries, affiliated companies, and joint ventures accounted for under the equity method (NT\$ 19,386,674 thousand).

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



## Product Revenue Ratio

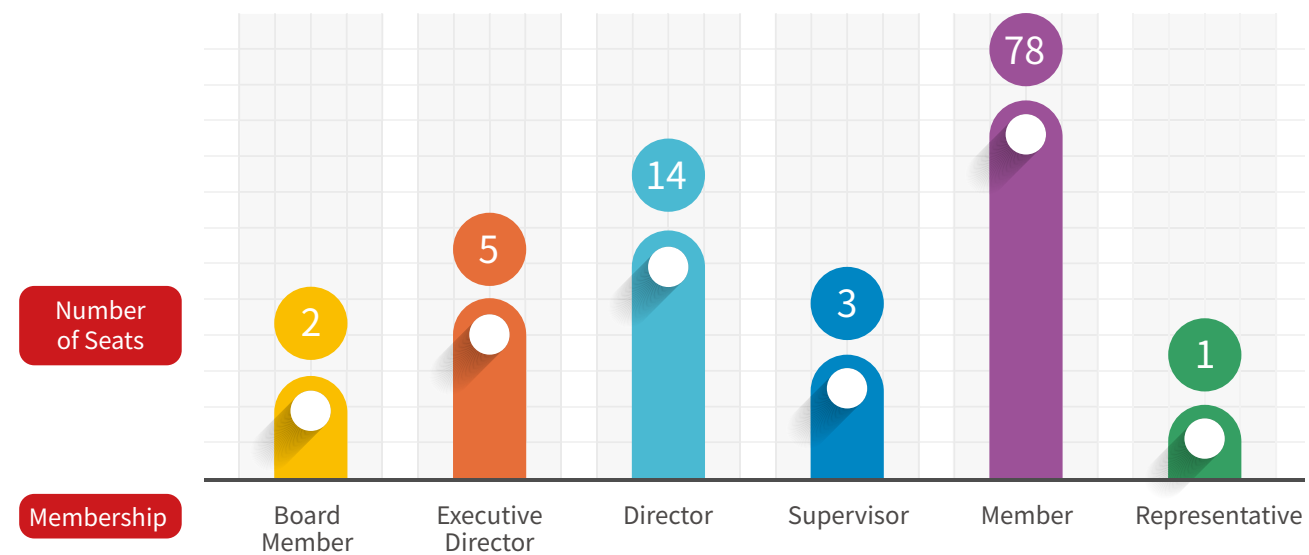
Uni-President's products are mainly divided into seven groups, including Provisions Group, Food-for-Life Group, Dairy and Beverage Group, General Foods Group, Baking Business Group, Technical Group, and others. Among them, the Dairy and Beverage Group and the Food-for-Life Group are our main products 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.



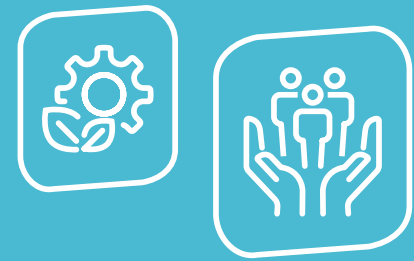
## Participation in Foundations and Associations

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

