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Message from Management



Chairman

羅智先



Advancing Steadily with Resilience as Our Foundation Creating a Sustainable and Prosperous Future Together

In an era of global uncertainty and challenges, it is no longer feasible for businesses to follow a predetermined playbook. From tariffs, exchange rates, and geopolitical risks to the pandemic, various external variables continue to impact the operating environment. Nevertheless, we have moved forward steadily despite these headwinds and persisted in delivering results. The key lies in the "resilience" that the Company has built over the long term.

In a rapidly changing environment, "Integrity, Brand Management, and Corporate Taste" must transcend mere slogans to become an essential mindset and commitment deeply rooted in corporate culture and core values. The consumer goods industry encompasses more than just the provision of goods and services; it represents the continuity and heritage of culture. While technology makes our lives more convenient, it should not undermine our commitment to core values.

Reflecting on operating results, the Company has continued to demonstrate steady growth momentum with the support of all employees, partners, consumers, and shareholders. In terms of business strategy, we continue to focus on "lifestyle brand" as the core of our strategy. Through the four pillars of "manufacturing + R&D", "experience + retail", "trade + logistics", and "alliances + integration", we promote diversification and cross-industry integration to build an Asian distribution and lifestyle platform. At the same time, we have strengthened our connection with consumers through the membership economy, digital strategy, and various innovative services to provide a more comprehensive and convenient one-stop lifestyle experience.

With regard to sustainable development, "food safety" has always been a fundamental commitment underlying our operations. Faced with increasingly complex raw material sources and supply chain fluctuations, we have continued to strengthen process management from suppliers to manufacturing and have invested resources to elevate food safety management to international standards. Furthermore, in response to the global transition toward net-zero emissions, we have continued to advance greenhouse gas inventories, the adoption of renewable energy, and related management mechanisms. These efforts aim to build a more resilient sustainable business model, creating long-term positive value for both the environment and society.

In terms of organizational development, the diversified business portfolio has demonstrated complementary and synergistic effects, helping overall operations maintain a degree of predictability and stability despite a highly volatile environment. Whether through the expansion of new businesses, the upgrading of logistics systems, or the deepening of cross-sector collaborations, a solid foundation has been laid for future growth.

Running a business is like an endless marathon. While there are inevitable ups and downs along the way, it is only through steady persistence that real results are achieved. In this era of unprecedented challenges and opportunities, we must possess not only the resilience to weather storms, but also the unwavering determination to remain true to our founding aspirations.

Looking ahead, we will adopt a more humble and pragmatic attitude, upholding our core philosophy of integrity, hard work, and continuous innovation. We strive to find certainty amidst uncertainty and establish stability within change as we continue to create value, fulfill our corporate purpose in society, and build a resilient and progressive future alongside our business partners and the community.



2025 Key Achievements



Awards and Recognition

- Continuously selected as a constituent of the following indices: FTSE4Good Emerging Markets Index, FTSE4Good TIP Taiwan ESG Index, Taiwan EMP 99 Index
- 2025 Top 25 Taiwan Global Brands by the Ministry of Economic Affairs
- Awarded 2025 Healthy Brand Award - Excellent Healthy Brand Enterprise
- 1111 Job Search Website "2025 Manufacturing Industry" Happy Enterprise -Gold Award
- Safety and Health Family of Yungkang General Plant won the 2025 Tainan City Government Safety and Health Family Performance Occupational Safety Excellence Award and Special Award in Performance Evaluation
- Safety and Health Family of Xinshih General Plant won the 2025 Tainan City Government Safety and Health Family Performance Distinction Award in Performance Evaluation
- Yungkang General Plant and Yangmei General Plant received the 2025 Healthy Workplace Certification and Health Promotion Mark from the Ministry of Health and Welfare



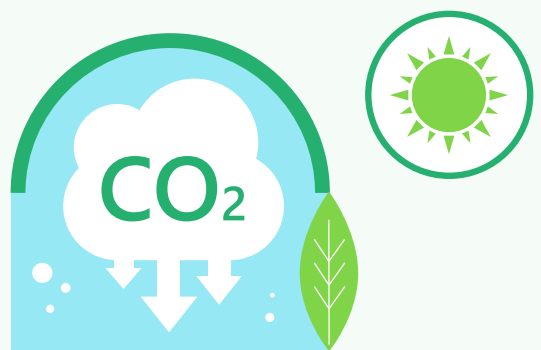
Product Excellence

- Customer complaints on Food Safety Tier 1/ Zero tolerance of raw materials and finished products / Drug residue in finished products - No anomalies
- 18 patents were obtained in 2025
- A total of 23 products obtained Health Food Certification labels
- 2 products obtained A.A. certification, bringing the cumulative total to 34 certified products
- 2 products were selected as senior-friendly products, bringing the cumulative total to 27 products
- 6 products obtained medals from the A.A. Taste Award, a global assessment of pure taste
- 3 products won the Taiwan Food Technology Innovation Product Awards
- 5 products won the Monde Selection World Quality Award
- 4 products obtained the ITI Superior Taste Award, including 3 products that received three-star awards
- 2 animal welfare egg products obtained the CAS Taiwan Excellent Agricultural Products Label and the TAP Traceability Agricultural Product Label



Environmental Sustainability

- Yangmei General Plant won the silver medal of the 2025 Energy Saving Benchmark Award by MOEA
- Won the Private Enterprise Green Procurement Excellence Award by the Ministry of Environment for 12 consecutive years
- Our total green procurement amounted to NT\$1.956 billion in 2025, an increase of 24.54% compared to the previous year
- In 2025, we remained committed to improving the output rate of raw materials, achieving 97.89% for soybeans, 96.51% for tea leaves, and 96.54% for fresh milk
- In 2025, total renewable energy generation amounted to approximately 792,207 kWh, with total renewable energy sold reaching 703,055 kWh
- Scope 1 and 2 greenhouse gas emission intensity was reduced by 7.62% in 2025



Social Inclusion

- The "August 9 Waist Measurement Day" received responses from 12 county and city leaders, 22 county and city health bureau directors, and 46 celebrities via Facebook posts, reaching a total of 13.14 million Facebook fans. The event also guided the public to self-assess their metabolic syndrome risk using ibon app, with 11,154 people participating. Additionally, 19,380 people participated via the National Health Insurance Quick Access App. A total of 200,000 measuring scales were distributed with salads, with the Group distributing a total of 522,000 pieces
- A total of 8 preventive medicine seminars were held this year, attracting 3,144 participants with an attendance rate of over 90% across all sessions, 5 of which were fully booked
- Launched the "Half Your Plate with Fruits and Vegetables for Guaranteed Health" campaign, which encouraged participants to ensure fruits and vegetables made up half of their meals. The event garnered 52 media reports, and the video explaining healthy plate concept reached 270,000 views
- "Muscle check-in, protein delivered" was held in Hualien, leading seniors in aerobics to build muscle, and distributing nearly 25,000 bottles of soy milk and cow's milk after the workout
- Scholarships and grants for outstanding university students from impoverished families, scholarships for disadvantaged new immigrant students, talent development programs in rural schools, scholarships and grants for after-school tutoring programs, and disability empowerment projects benefited approximately 1,793 students, 25 schools, 19 after-school tutoring programs, and 6 disability organizations in 2025
- A total of \$4.6 million was invested in sponsoring teachers and meals for after-school tutoring programs in remote areas, benefiting 19 after-school tutoring classes; dairy products were provided for school lunches in 406 schools, benefiting 12,733 disadvantaged students
- Promoted a senior dining program across 30 community locations, benefiting 1,509 senior citizens
- Donated \$4.1 million in supplies to the social affairs bureaus of 20 county and city governments, benefiting approximately 29,760 households and 119,040 individuals. \$8.2 million in emergency relief funds were provided to families in need across Taiwan, benefiting a total of 818 households and approximately 3,272 individuals



Introduction Sustainable Management

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



ESG Committee

(GRI 2-12、GRI 2-13、GRI 2-14、GRI 2-16)

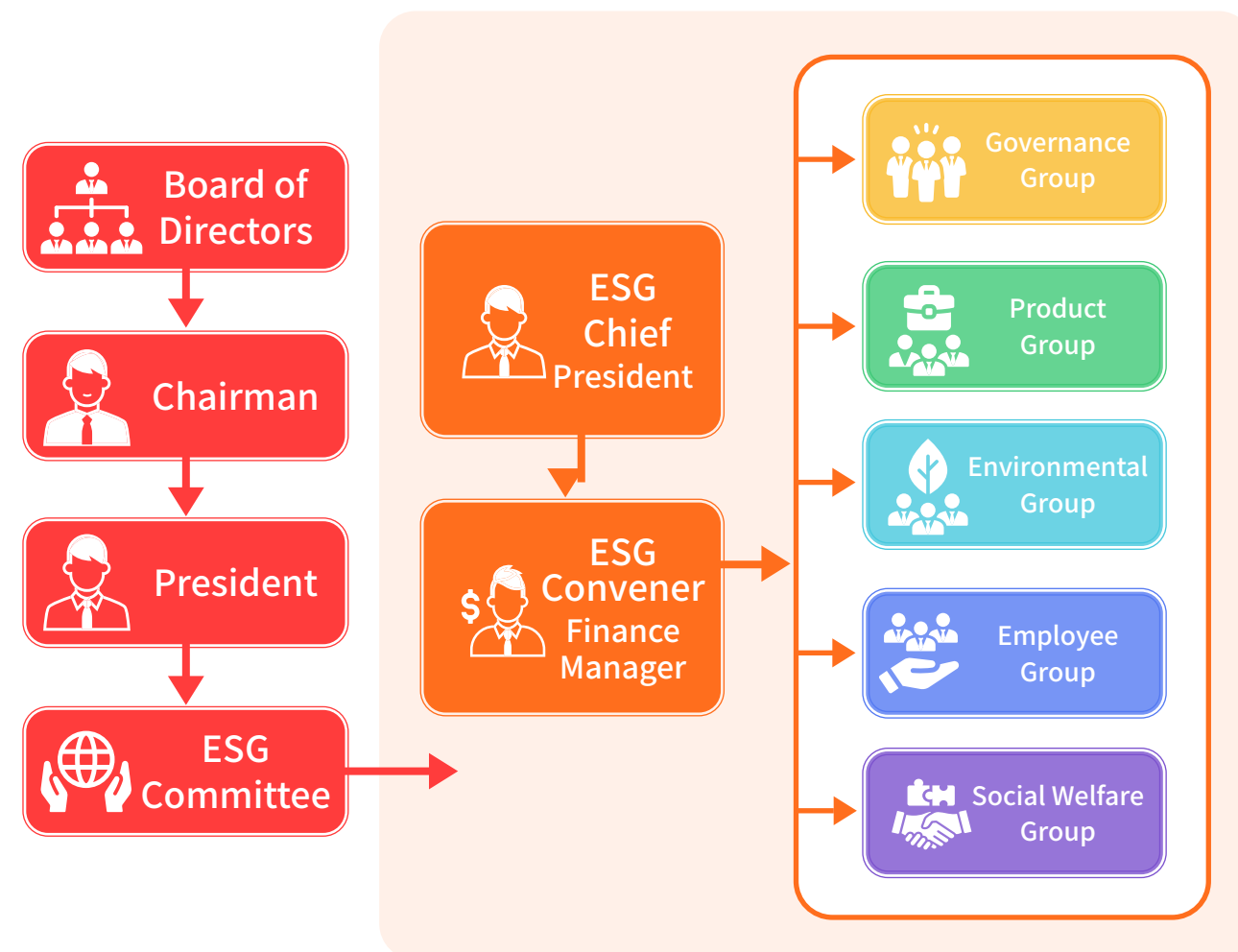
The management responsibility of companies in social, environmental and economic aspects is to help companies create shared value with society to further improve the sustainable competitiveness of companies. Therefore, we will progressively implement social responsibilities within the organization in accordance with the directions and objectives set forth in the Uni-President Sustainable Development Code of Practice. In 2017, we formally established a "CSR Committee," renamed the "ESG Committee" in 2022 in response to evolving sustainability trends and governance needs. 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. Each group is led by a senior executive with relevant professional expertise, ensuring that sustainability issues are effectively integrated across the Company's key business operations and management functions. The Committee convenes the leaders of each functional group on a regular basis to review the implementation of sustainability-related initiatives. Based on the Company's business strategy and sustainability issues of concern to external stakeholders, the Committee also reviews and establishes sustainability priorities and objectives.

Uni-President
Enterprises Corporation
Sustainable Development
Code of Practice



The ESG Committee is Uni-President's primary governing body for sustainable development. Externally, the committee is accountable for examining Uni-President's corporate ESG report and identifying sustainability issues of concern 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 sustainability management indicators.

In 2025, 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) IFRS Sustainability Disclosure Standards Implementation Plan and Progress Report. 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.



Sustainability Performance Tracking



Sustainability-Related Performance Evaluation and Compensation Linkage

The Company conducts performance appraisals in accordance with the "Performance Evaluation Measure" to serve as the basis for executive compensation. The appraisal criteria primarily cover the following two aspects:

Financial indicators

Based on the Company's income statement, bonuses are allocated according to the contribution of each business group to the Company's overall profit, while also taking into account managers' achievement of their individual annual targets.

Non-financial indicators

These encompass the implementation of the Company's core values, performance in operational management, and commitment to sustainable development.

To demonstrate the Company's commitment to sustainable development, following discussions by the Remuneration Committee, specific climate-related ESG goals have been integrated into the annual KPIs of the President and senior executives at the level of Vice President and above. When all listed climate-related indicators are met, additional points are awarded to the total annual performance evaluation score, thereby strengthening the link between sustainability goals and senior management's compensation.

Target audience	Key Performance Indicators	Remuneration Linkage
Senior executives at the level of President and senior executives at the level of Vice President and above.	1. Obtain third-party verification for annual greenhouse gas emissions data (including Scope 1 and Scope 2). 2. Reduce greenhouse gas emission intensity (Scope 1 and Scope 2) by 1.5% annually. 3. The average annual power saving rate of each main production plant is no less than 1%.	• If all targets are achieved, additional points will be awarded to the total performance score. • The total performance score is linked to the weighting used to calculate the current year's performance bonus, the following year's salary adjustment, and relevant benefits.

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 impacts 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. In 2025, the Company continued to build on the material topics identified in 2024, while continuously enhancing its sustainability management to achieve the established objectives and performance targets.



Perform an inventory on stakeholders and build an effective communication channel according to the relationship between stakeholders and Uni-President.

Referring to international and domestic industry sustainability reports, the United Nations Sustainable Development Goals (SDGs), GRI standards, Sustainability Accounting Standards Board(SASB) - Food Industry Standards, and summarizing global sustainability trends, industry concerns, local policies in Taiwan, and Uni-President's future development strategies, we have identified 13 potential major topics.

Through internal and external stakeholder surveys, we understand the degree of concern of various parties on different sustainability topics and evaluate their actual and potential impacts on Uni-President's operations, and their positive and negative impacts on the economy, environment, and society. The comprehensive results are used to establish a material topic matrix.

Based on the analysis results of step 3, the topics with the significant impact and of highest concern to stakeholders are defined, the top six topics are selected as material topics for the year, and finally they are reviewed and confirmed by the ESG Committee.

Respond to and follow up on identified material topics.

note : Sustainability Accounting Standard Board

step 1 / Identifying stakeholders

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

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

step 2 / Collection and Identification of sustainability topics

- ✓ United Nations Sustainable Development Goals(SDGs)
- ✓ Topics of GRI Standards/special topics for the food industry
- ✓ Sustainability Accounting Standards Board(SASB) – Food industry standard
- ✓ Material topics for the food industry in Taiwan and overseas
- ✓ Value chain influence
- ✓ Uni-President's sustainability vision and strategy

Potential material sustainability topics

- Operational environment management
- Climate change
- Packaging material management
- Food safety
- Responsible marketing and labeling
- Occupational health and safety
- Nutrition and health
- Talent development and management
- Social welfare and charity
- Economic performance
- Corporate governance
- Ethical management
- Diversity, Equity, and Inclusion

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	- 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. - We have established a new supplier management policy, which includes food safety hazard risk assessments and assessment standards that consider environmental and social factors.
	Responsible marketing and labeling	Accurate product or advertising promotional information and labeling as well as clearly labeled ingredients.
	Occupational health and safety	Occupational health and safety management, including accident investigation and handling processes, work safety inspections, employee examinations, Occupational Safety Committee management status, employee occupational safety training, and case study promotion.
	Nutrition and health	Related management measures related to food health and nutrition, and sustainable food and nutritional care, diet, and culture promotion.
	Talent development and management	The implementation of the talent development plan consists of two parts: on-job training (OJT), and actively promoting off-job training (OFF-JT). OFF-JT covers a wide range of areas, including legal compliance, food safety, occupational and environmental safety, brand marketing, business strategy and management. In addition, the Company also provides diversified development courses on topics such as aesthetic taste and physical and mental growth to promote the overall development of employees.
	Social welfare and charity	Development and impact of operational activities imposed on local communities, communication and assessment, social welfare and care activities.
	Diversity, Equity, and Inclusion	The company promotes diversity, eliminates gender bias and discrimination, and enhances equal opportunities. This includes considerations of gender, age, proportion of disadvantaged groups, and the implementation of related policies.

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

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

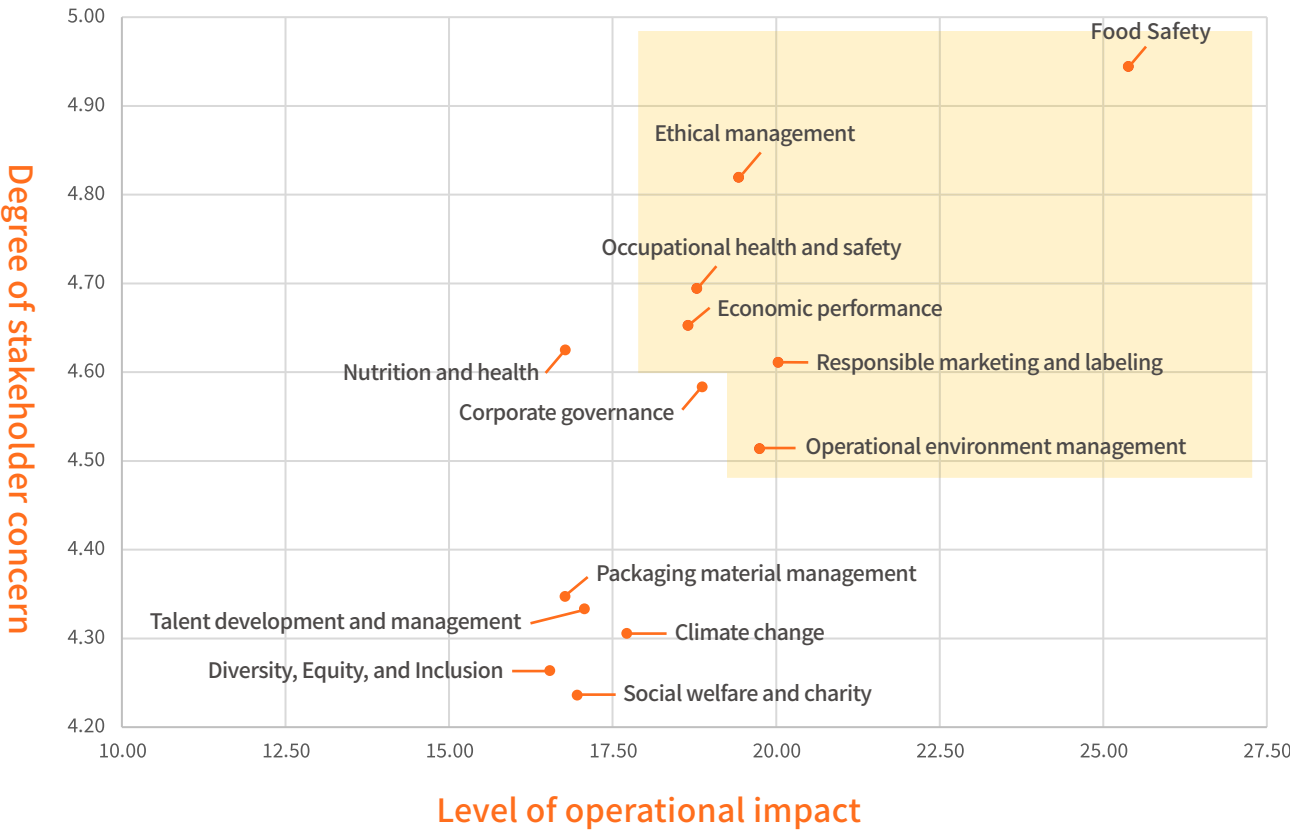
Aspect	Topic	Description of positive impact	Description of negative impact
Economic Governance	Economic performance	A reliable income stream helps the market to develop gradually, thus enhancing social and economic progress and creating job opportunities.	1. Denying investors their rightful share of surplus jeopardizes their interests. 2. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).
	Corporate Governance	Foster a corporate governance culture, grasp the Company's aims and obligations, and carry out regular internal relationship management and communication to ensure corporate development and amplify corporate competitiveness.	1. A lack of a clear governance system results in inadequate governance and an increased business risk. 2. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).
	Ethical management	Adopt ethical management practices to build corporate prestige, inspire investor trust, enable sound corporate practices, and strive for sustainable corporate operations.	1. When goodwill is impaired, investors will withdraw their investment and customers will not buy the company's products, leading to a decline in the company's ability to obtain funds and an increase in the risks of business operations. 2. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).
Environment	Operational environment management	1. Boost the utilization efficiency of energy, materials, and water to the fullest to guarantee a constant source of fresh water, cut down on waste creation, impede global warming even further, and help Uni-President transition to a more sustainable production system. 2. Focus on the prevention and management of pollution, advocate for the use of clean and secure water sources, and cut down the manufacturing's effect on air quality, thereby constantly shifting Uni-President towards a responsible production model.	1. Failure to effectively manage the efficiency of use of water resources and materials leads to lack of energy and resource efficiency, which, when coupled with increasing greenhouse gas emissions in the production process, accelerates climate change. 2. Improper treatment of waste, wastewater, and air pollutants results in environmental pollution. 3. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).
	Climate change	1. Improve Uni-President's raw materials management resilience in the face of climate change by managing raw materials supply stability, developing substitute materials, and managing supply chain stability. 2. Introduce the TCFD framework to enhance Uni-President's climate actions, including risk reduction, adaptation, and impact reduction. 3. Institute a transition program to adjust to climate change while formulating a plan to cut GHG emissions and transition to low-carbon energy, thus moving Uni-President towards a more sustainable production model.	1. Not taking quick action to manage climate change raises the potential of floods or droughts in the future, which could subsequently lead to production interruptions or supply chain disruptions. 2. Failing to take climate change transformation actions causes the company to lose favor among investors and consumers, resulting in reduced revenue and difficulty in accessing funds from investors. 3. Not actively promoting greenhouse gas reduction plans and climate transition plans accelerates the process of global warming. 4. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).
	Packaging Material Management	1. Increase efficiency of resource utilization to facilitate the adoption of sustainable consumption and production models. 2. Increase the use of FSC-certified paper packaging materials, to restore and promote the sustainable use of terrestrial ecosystems. 3. Cut down on the usage of plastics, switch to biodegradable ones, select plastics with a lower carbon footprint, and lessen the plastics that enter the environment, to safeguard water resources and creatures in the environment and encourage sustainable development.	1. By neglecting to decrease the amount of plastic, the situation of marine debris and plastic particles will go from bad to worse, resulting in a lack of clean water sources and damage to marine ecology and resources. 2. Should plastics use not be actively reduced, consumers will have a negative opinion of the company's goods, causing a decrease in income. 3. The plan to promote the use of FSC-certified paper packaging materials does not progress as expected, increasing the damage to the forest ecosystem. 4. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).

Aspect	Topic	Description of positive impact	Description of negative impact
Social	Food Safety	1. Committed to zero food safety risk and active management of food product safety, Uni-President is able to move towards a sustainable and responsible food production model. 2. An impeccable food safety management system ensures the health and safety of consumers.	1. Failure to actively manage product raw materials supply is likely to incur food safety risks during production, casting safety concerns to the company's food products. 2. If food safety isn't managed correctly, it can lead to adverse health effects for those who consume it, and cause public alarm. 3. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).
	Responsible marketing and labeling	Enrich consumers' knowledge of the food by responsibly labeling product ingredients and nutrition, as a way of showcasing Uni-President's responsible food production model.	1. Exaggerating product information misleads consumers into making purchases, resulting in loss of goodwill or consumer confidence. 2. Imprecise, incomplete, or incorrect labeling hampers consumers' understanding of product information, casting doubts over products. 3. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).
	Occupational health and safety	1. Take action to promote health and maintain occupational safety in order to preserve the physical and mental health of our workforce. 2. Create a pleasant work environment to ensure employees' physical and mental wellbeing.	1. Without providing a safe workplace and necessary tools, occupational accidents will occur, putting employees' physical and mental health at risk. 2. Omitting health checks can have catastrophic effects on the wellbeing of employees exposed to hazardous circumstances. 3. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).
	Nutrition and health	1. Uni-President endeavors to create nutritional and healthy food to address malnutrition and end hunger. 2. Direct product development towards less salt, sodium, and sugar to enhance consumer nutrition and health.	1. Failure to enhance the healthfulness of products may lead customers to continue to consume foods high in salt and fat content, thus increasing their risk of health issues. 2. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).
	Talent development and management	1. Set up a training program to equip personnel with the necessary skills that are required in the workplace, in order to enhance overall productivity. 2. Assist employees in career development to enhance personal growth alongside organizational development, thereby enhancing organizational competitiveness.	1. Mismatching employees with jobs leads to low organizational efficiency and hampers operations. 2. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).
	Social welfare and charity	1. The Taiwan Millennium Health Foundation advocates for and supports social education, research and development, and international academic exchanges regarding nutrition, health care, and preventive medicine. 2. The social welfare foundation supports and solves issues related to disability, emergency relief, medical care, schooling unaffordability, childcare, and elderly care, and thus improves the benefits to the wider society.	1. Poor communication links with close-by communities. 2. Free services bears on the development of existing industries. 3. Breach of pertinent laws and regulations endangers the rights and interests of stakeholders (economic, social, environmental, and/or human rights).
	Diversity, Equity, and Inclusion	Building a diverse and equitable workplace by eliminating gender bias and discrimination and increasing equal opportunities helps enhance employees' sense of belonging and improve retention rates.	A lack of diversity and equity in the workforce may hinder a company's ability to attract diverse talent. Moreover, during the company's development, the absence of individuals with varied perspectives and ideas could pose significant obstacles to growth and innovation.

Step 4 / Confirmation of material topics

Based on a comprehensive assessment by the ESG working team of various sustainability topics, the operational impacts, 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. In 2025, the Company continued to focus on these material topics while further enhancing and monitoring its sustainability management efforts.

Matrix Diagram of Material Topics



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. The 2025 analysis of material topics was based on the results of the 2024 analysis. In addition to maintaining the stability and continuity of policies and commitments, each department continues to track performance through refined measures and actions to achieve the set goals.

Step 5 / Responding to material topics

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	52-54
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	3.4 Pollution Prevention and Management	121-124



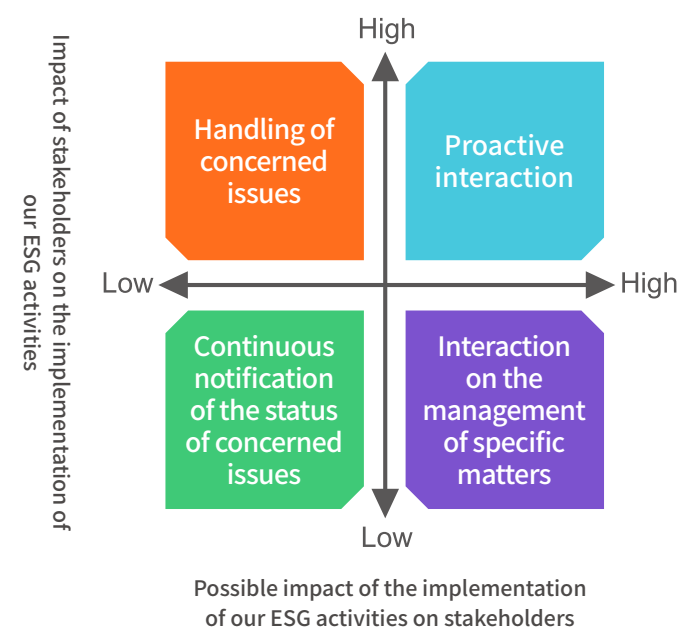
The Impact of Material Sustainability Topics to the Value Chain of Uni-President

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

Stakeholder Engagement

(GRI 2-29)

Responding to the needs of stakeholders is the foundational for Uni-President to implement sustainable development. This year, we have identified eight types of stakeholders. According to their influence on Uni-President's ESG activities and the degree of influence by Uni-President's ESG activities, we have proposed four major engagement approaches. By doing this, we effectively respond to issues concerning stakeholders and have acquired their suggestions. The communication status of each stakeholder was reported at the board meeting held on May 7, 2026. 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.



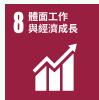
Stakeholders	Topics concerned	Communication Frequency and Method	2025 Communication Performance
 Fund Providers	- Corporate governance - Economic performance - Ethical management - Food safety - Operational environment management - Climate Change	- Hold a shareholders' meeting each year - Occasional investor conferences - Announce major information as required by the competent authority - Regularly publish financial statements/annual reports/ ESG report - Official website information disclosed - Contact: Investor Relations: Mr. Fang TEL: 06-253-6789 ext. 6510 Corporate Relations Management Team: Ms. Wu TEL: 02-8786-6888 ext. 2536	- Released financial statements each quarter 127 major pieces of information released 4 domestic and international investor conferences 1 shareholders' meeting - Released 2024 ESG report
 Customers/consumers	- Responsible marketing and labeling - Food safety - Ethical management	- Official website and brand marketing network - Regular release of ESG report - Consumer Service Hotline 0800-037-520 - Consumer Service Email customer@mail.pec.com.tw	- Satisfaction survey of the Consumer Service Center reached 94.89 points - Released 2024 ESG report
 Employees	- Ethical management - Economic performance - Occupational health and safety - Talent development and management - Diversity, Equity, and Inclusion - Food safety	- Announcement of management policies, rewards, punishments, and changes - Regular labor-management communication meetings/labor unions - Regular Occupational Safety and Health Committee Meetings - Training center/internal recruitment/job rotation - Periodic Welfare Committee meetings and publishing of financial statements - Periodic publishing of Uni-President monthly magazines and ESG report - Internal food safety hotline - Contact: Human resources: hr@mail.pec.com.tw	4 labor-management meetings 4 Occupational Health and Safety Committee meetings - Released 12 Uni-President monthly magazines
 Suppliers	- Food safety - Ethical management - Occupational health and safety - Responsible marketing and labeling - Economic performance	- Communication meetings from time to time / Irregular inspection and guided assistance - Evaluation, plant visit and guidance mechanism/audit management - e-Procurement system announcement - Supplier grievance channels - Regular release of ESG report - Reporting system for ethical violations https://www.uni-president.com.tw/other_service/box_2.asp	- Performed occasional visits on 17 suppliers - Performed annual assessments on 175 suppliers - Performed food safety risk inspection on 54 internal plants, outsourcing plants and QC/research units
 Government	- Corporate governance - Ethical management - Operational environment management - Food safety - Occupational health and safety - Climate change	- Regular compliance audits - Support for social events/initiatives - Assist in the formulation of related regulations - Regular release of ESG report - Contact: Media Contact of the Public Affairs Office: Mr. Lin TEL: 06-253-6789 ext. 6290	492 products were established on the track and trace system as required by food safety-related laws and regulations - Released 2024 ESG report - Continue to promote the occupational health and safety management system ISO 45001 and CNS 45001

Stakeholders	Topics concerned	Communication Frequency and Method	2025 Communication Performance
 Public interest groups	- Ethical management - Nutrition and health - Social welfare and charity	- Held and participated in charity events, emergency assistance/education/nutrition projects for vulnerable groups - Periodic publishing of ESG report/Uni-President Monthly magazines/Foundation website and annual reports - Uni-President Social Welfare Charity Foundation Contact : TEL : 06-253-6789 ext. 8326 E-MAIL : tsaitechen@mail.pec.com.tw - The Taiwan Millennium Health Foundation Contact : TEL : 02-8786-0996 E-MAIL : health@1000-love.org	- A total of 818 households across Taiwan benefited from the emergency assistance, and 29,760 households across Taiwan received in-kind charitable relief, with a total of 122,312 beneficiaries 8 campus seminars on "Value Concept Conveyance" attended by about 1,600 students - About 4,550 students benefited from the education and empowerment program; the nutrition project benefited 12,733 students from 406 schools, and shared meals in 30 community canteens for seniors benefited approximately 1,509 elderly individuals 23 public welfare activities attended by about 7,000 people - The "August 9 Waist Measurement Day" event attracted over 30,000 participants, who learned about five indicators of metabolic syndrome and related knowledge. Nineteen affiliated companies and brands within the Group also participated, distributing a total of 522,000 waist measuring tapes - Nearly 9,000 people participated in the nationwide Health Day public welfare health check activity, providing blood pressure and waist circumference measurements at Millennium Blood Pressure Stations - Promoted muscle-strengthening exercises at social care centers in Hualien and donated nearly 25,000 bottles of Uni-President high-quality protein drinks, benefiting 1,026 seniors. Additionally, muscle-related challenge activities were held at Keelung City Gymnasium, with challenge cards listing nutritionist-recommended premium protein drinks and foods available at 7-Eleven convenience stores, aiming to cultivate the habit of regular exercise and purchasing premium protein at convenience stores. A total of 348 people participated - Partnered with Taiwan Medical Clinics Association to successfully facilitate collaborations between 346 clinics and 218 blood pressure stations
 Third-party certification authorities	- Food safety - Operational environment management - Climate Change	- Regular compliance audits - Regular communication meeting - Audit management - Greenhouse Gas Inventory and Verification	- Annual audit meeting - Completed verification for ISO 14064-1:2018.
 Academic institutions	- Food safety - Nutrition and health - Responsible marketing and labeling	- Participate in external ratings - Participate in research programs/seminars - Official website/brand marketing network - Regular release of ESG report - Consumer Service Hotline and Email	- Held 6 preventive medicine seminars, which were attended by nearly 2,500 people - Top 25 Taiwan Global Brands by the Ministry of Economic Affairs - Awarded Healthy Brand Award - Excellent Healthy Brand Enterprise

Sustainable Value Chain

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

Philosophy and Strategy

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

Short-, medium-, and long-term goals

Shaping a Safe and Healthy Food and Drink Culture

2025 Target	2025 Target Achievement Status	Short-term target (2026)	Mid-to Long-term Goal (2028)
Customer complaints on Food Safety Tier 1 – No anomalies	✔	Customer complaints on Food Safety Tier 1 – No anomalies	- Implement Food Safety Tier 3 management - Strengthen the promotion of food safety culture of all affiliated companies - Continuously improve source management and guide independent management of suppliers - Continue to improve the quality and taste of existing products - Improve three major product categories including fresh food, bakery, and nutrition through product R&D
The number of points for Food Safety Tier 2 issues decreased by 10% from the same period last year.	✘ (Note1)	The number of points for Food Safety Tier 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	✘ (Note2)	Public sector audits – No violations	
Zero tolerance of raw materials and finished products	✔	Zero tolerance of raw materials and finished products	

Note 1:Customer complaints regarding Tier 2 Food Safety increased by 29% compared to the same period last year. This was primarily due to increased raw water turbidity following heavy rainfall; the resulting earthy taste in the water could not be fully eliminated by the water treatment plant. This flavor profile exceeded the odor-removal capacity of the OEM's activated carbon, leading to a slight off-flavor in the tea beverages produced. To address this, additional activated carbon columns were installed after the existing carbon filtration tanks to enhance odor removal. Furthermore, the Company strengthened training to improve personnel's sensory evaluation skills for water quality odors, ensuring more effective oversight of product quality.

Note 2: In 2025, one non-compliance was identified during a public sector audit. The Public Health Bureau found that lactic acid alcohol solution was used for surface sterilization during the ham production process, but "lactic acid" was not indicated on the outer packaging labels. Previously, third-party audits classified "lactic acid alcohol" as a processing aid that did not require labeling. However, health authorities requested its inclusion in the ingredient labeling during an inspection. In response, the Company improved the production environment, eliminating the need for "lactic acid alcohol solution" for surface sterilization during the manufacturing process.

Commitment to Environmental Sustainability

2025 Target	2025 Target Achievement Status	Short-term target (2026)	Mid-to Long-term Goal (2028)
- The annual average power saving rate of each general plant is > 1.5% - Lower the GHG emission intensity of Scope 1 and 2 by 1.5% per year	✔ ✔	- Average power saving rate was 3.06% - A 7.62% drop in Scope 1 and Scope 2 greenhouse gas emission intensity was observed	- The annual average power saving rate of each general plant is > 1.5% - Lower the GHG emission intensity of Scope 1 and 2 by 1.5% per year
The waste recycling rate in the production plant is kept at 95% or higher	✔	The waste recycling rate in the production plant was 95.48%	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 47.70 mg/L	COD average concentration below 48 mg/L
Continue to enhance raw material output rate, with Soybeans of 96.50%, Tea of 95.50% and Fresh milk of 96.70%	✔ ✔ ✘ (Note 1)	Soybean output rate was 97.89%, met the target Tea output rate was 96.51%, met the target Fresh milk output rate was 96.54%, not met the target	Continue to enhance raw material output rate, with Soybeans of 96.50%, Tea of 95.50% and Fresh milk of 96.70%

2025 Target	2025 Target Achievement Status	Short-term target (2026)	Mid-to Long-term Goal (2028)
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)	✘ - Reduced plastic consumption (including recycled plastic): Based on the implementation timeline, a total of 7.59 tons of plastic had been reduced, achieving a completion rate of 16.87%. The estimated reduction for 2025 was 11.34 tons in total (Note 2) - In addition to reducing plastic consumption, we also implemented measures to decrease paper usage: A total reduction of 241 tons of paper materials was achieved based on actual implementation timeline. The estimated consumption for 2025 decreased by 306.92 tons	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 13.68 million liters - Water withdrawal intensity was 0.85 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)

Note 1: Although the target was not met, the cumulative yield in 2025 increased by 0.01% compared to 2024. In 2026, the Company will continue to refine and improve the production process segments.

Note 2: The plastic reduction target was not achieved, primarily due to changes in the implementation of product categories.

Building a Happy and Healthy Workplace

2025 Target	2025 Target Achievement Status	Short-term target (2026)	Mid-to Long-term Goal (2028)
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 2025, two occupational injuries occurred, resulting in the failure to meet the zero-accident target for workplace safety. The incidents included one mechanical pinch injury and one thermal burn from contact with high-temperature oil. The Company has strengthened its operating procedures and training, investigated work areas for potential hazards, optimized safety protection mechanisms, and developed preventive measures to mitigate industrial safety risks and ensure employee safety.

Creating a Healthy and Happy Tomorrow

2025 Target	2025 Target Achievement Status	Short-term target (2026)	Mid-to Long-term Goal (2028)
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
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	✓	Promote health point initiatives to enhance public health literacy and engagement; meanwhile, expand brand influence and social value through public welfare advocacy, cross-sector collaborations, and award applications	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 FSCTM 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.

Initiative/ Participated Projects	Description
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 is not required by laws or regulations. The application for health food policy will be prioritized by research experiments for human consumption and we do not sponsor or commission/outsource third parties to carry out animal testing. If it cannot be avoided, the animal testing unit will be asked to adhere to the 3R principles (replace, reduce and refine).To comply with the Animal Protection Act and applicable bylaws, the testing of animals in the current stage of the certification of health food is reviewed and passed by the "Institutional Animal Care & Use Committee" to carry out experimental design and humane management.

About Uni-President

(GRI 2-1、GRI 2-6、GRI 2-28、GRI 201-1)

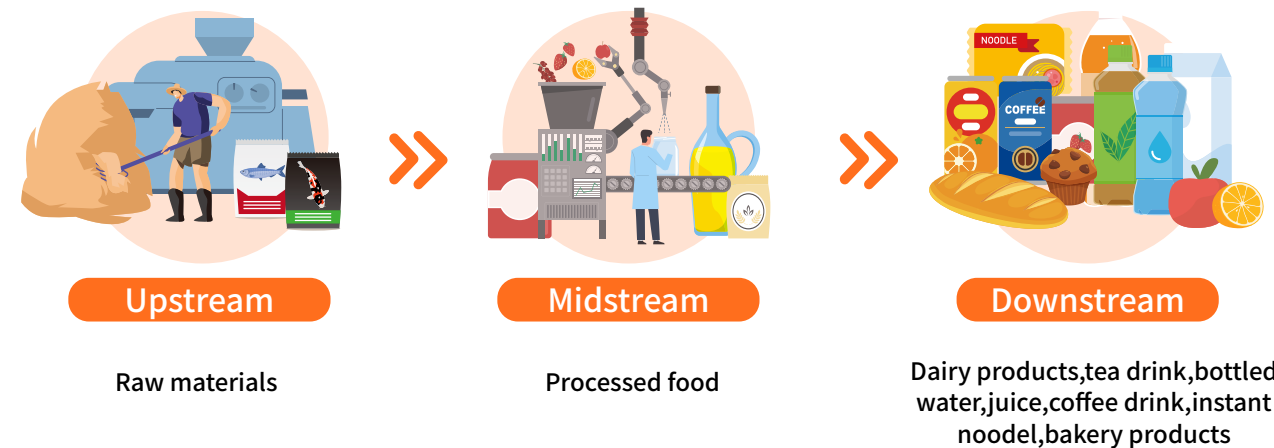
From a flour mill to an international group, not only has Uni-President been keeping up with the times to strive for innovation, but it has also been a leader in terms of trends. With a goal of deepening our Asian market and entering the global market, at Uni-President, we will be committed to our operating philosophy of "hard work, 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	5,687 employees(Note)
Date of Establishment	August 25,1967
Total Consolidated Assets (NT\$)	737,441,270,000
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.,Yungkang Dist.,Tainan City 710401
Capital (NT\$)	56,820,154,000
Regions of operations	Asia and the Americas

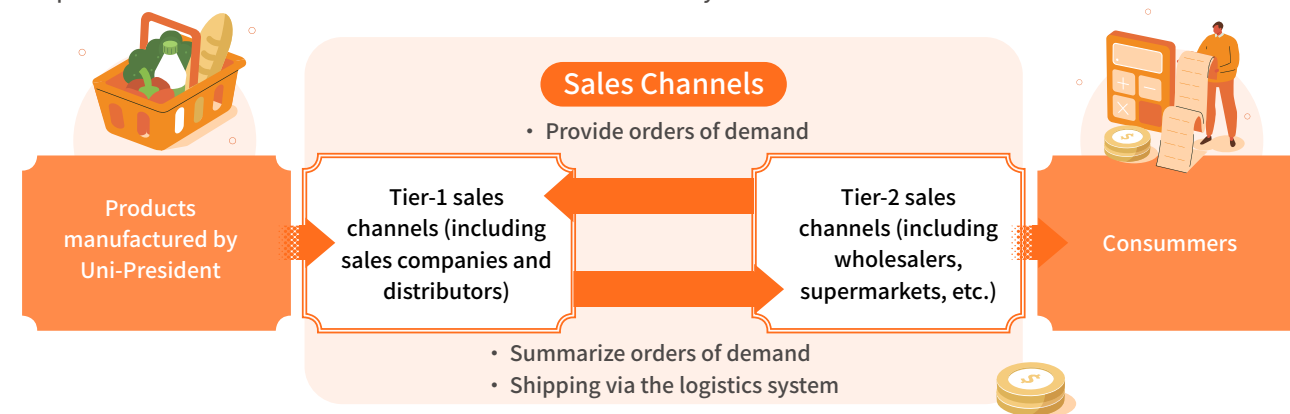
Note: The employee count is calculated using the permanent and temporary employees in service on December 31, 2025.

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 "manufacturing + 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

	2023	2024	2025
Consolidated revenue	581,102,935	657,636,534	672,863,578
Consolidated gross margin	187,813,698	215,129,466	222,580,235
Consolidated net profit after tax	30,286,149	32,332,275	31,217,531

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 3, 2026 and the Board of Directors on March 5, 2026, 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 42 and 46 of the 2025 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

	2023	2024	2025
Standalone income tax expense paid	416,184	1,231,253	1,617,759

Economic performance

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

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

Unit: NT\$ thousand

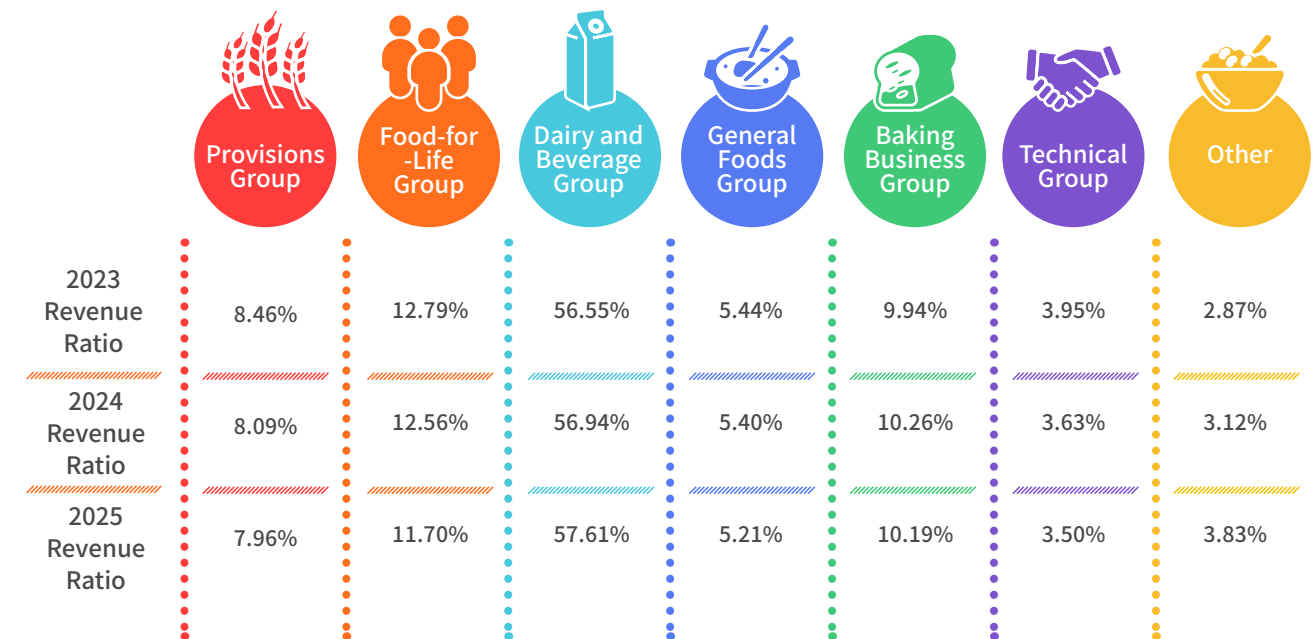
Type	2023	2024	2025
Direct economic value generated			
Revenue ^{Note 1}	69,455,490	70,649,392	72,554,305
Direct economic value allocated			
Operating costs	33,793,296	34,852,291	37,283,731
Employee wages and benefits	7,790,635	8,127,770	8,058,764
Payments to providers of capital ^{Note 2}	18,054,428	18,392,755	18,633,983
Payments to the government by country	12,197,115	2,694,120	2,800,553
Community investments	153,632	238,521	259,511
Economic value retained	-2,533,616	6,343,935	5,517,763

Note 1: For 2025, 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\$ 19,245,505 thousand).

Note 2: For 2025, the amount includes distribution of dividends of NT\$ 17,046,046 thousand in 2024.

Product Revenue Ratio

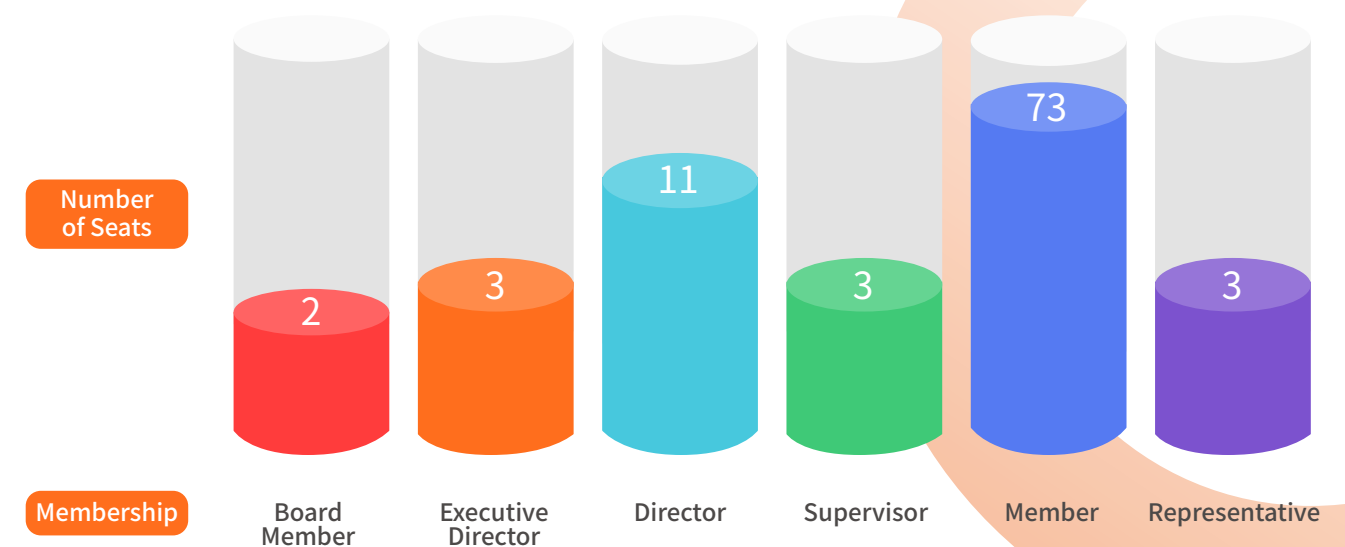
Uni-President's products are mainly divided into seven groups, including Provisions Group, Food-for-Life Group, Dairy and Beverage Group, General Foods Group, Baking Business Group, Technical Group, and others. Among them, the Dairy and Beverage Group and the Food-for-Life Group are our main products which accounted for 69.31% of total revenue.



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 95 seats.

Association Membership



1

Managing a Transparent and Ethical Enterprise

1.1 Transparent and Ethical Enterprise Commitment

1.2 Implementation of Corporate Governance

1.3 Insist on Ethical Management

1.4 Strict Regulatory Compliance

1.5 Risk Management Control



1.1 Transparent and Ethical Enterprise Commitment

(GRI 2-23~25、GRI 3-3)

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

Material Topic	Ethical management
Policy and Commitment	• In order to establish a corporate culture of ethical management and a good risk control mechanism, the Company, by referencing the Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies and the Ethical Corporate Management Operating Procedures and Code of Conduct promulgated by the Taiwan Stock Exchange (TWSE), has formulated our own regulations and rules, including the Uni-President Ethical Corporate Management Best Practice Principles, the Uni-President Procedures for Ethical Management and Guidelines for Conduct, and the Summary for Uni-President Enterprises to handle disclosure of material inside information. All company activities and business relationships must abide by the above policy commitments, among which the Ethical Corporate Management Best Practice Principles and the Uni-President Procedures for Ethical Management and Guidelines for Conduct were promulgated by a resolution of the Board of Directors and submitted to and reviewed by the Audit Committee, and the same applies to any subsequent amendments. • Carry out business activities based on the principle of fairness, honesty, trustworthiness and transparency. • Abide by the laws and regulations of the countries and regions in which we operate our businesses, with regulatory compliance being the minimum standard. • Enhance the promotion of ethical management and implement it in daily task execution. • Require partners, including vendors and contractors, to fully understand our business ethics and culture, and to sign an agreement prohibiting any form of bribery and corruption.
Goal	• Deeply embed the Ethical Corporate Management Principles into the Company's corporate ethics and culture to enhance our reputation, while pursuing sustainable management. • Create a sound regulatory compliance culture, and uphold integrity and discipline so as to foster the Company's robust operations.
Action Plan	• Allocate sufficient manpower and financial resources and establish a dedicated Ethical Corporate Management Practice Team to promote ethical management. • Proactively monitor domestic and international ESG trends and regulations, and adjust the Company's internal systems and business operations accordingly. • Monitor both internal and external ethical management cases, and strengthen related audits and awareness programs when necessary. • Enhance ethical management awareness and integrate it into daily operations: — For the Board of Directors: Conducted the annual ethical management training during the board meeting. In 2025, the Board of Directors received a comprehensive briefing on ethical management topics, achieving an attendance rate of 92.86%. — For all employees: Launched relevant training courses through the Uni-President Corp. Training Institute to reinforce regulatory compliance. Concurrently, the Ethical Corporate Management Practice Team disseminated ethical management policies and case studies via the Company's online bulletin board and promoted these initiatives in Uni-President's monthly magazines. • In 2025, a 100% signing rate was achieved for the Commitment Letter on Anti-Bribery and Anti-Corruption among all construction contractors and suppliers who were required to sign the commitment under relevant company regulations.
Evaluation Mechanism	• Report to the Board of Directors on the implementation status of ethical management and regulatory compliance on an annual basis.
Grievance Mechanism	• An independent reporting hotline (06-2536789 ext.6487) and email address 6487@mail.pec.com.tw have been established for both internal and external stakeholders.

1.2 Implementation of Corporate Governance

(GRI 2-9~2-11、GRI 2-15、GRI 2-17~2-20)

A sound corporate governance system helps reduce operational risks, enhance corporate competitiveness, and lay the foundation for sustainability. A company's competitiveness is built on a robust board structure, transparent and real-time financial information, a strong ethical culture, and effective internal audits.

Corporate governance is of paramount importance to both Uni-President and our stakeholders. Stakeholders closely monitor whether a company has comprehensive and transparent corporate governance to drive company performance, while balancing the interests of all stakeholders and protecting shareholders' rights.



【Uni-President Enterprises Corporation Corporate Governance Principles】

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



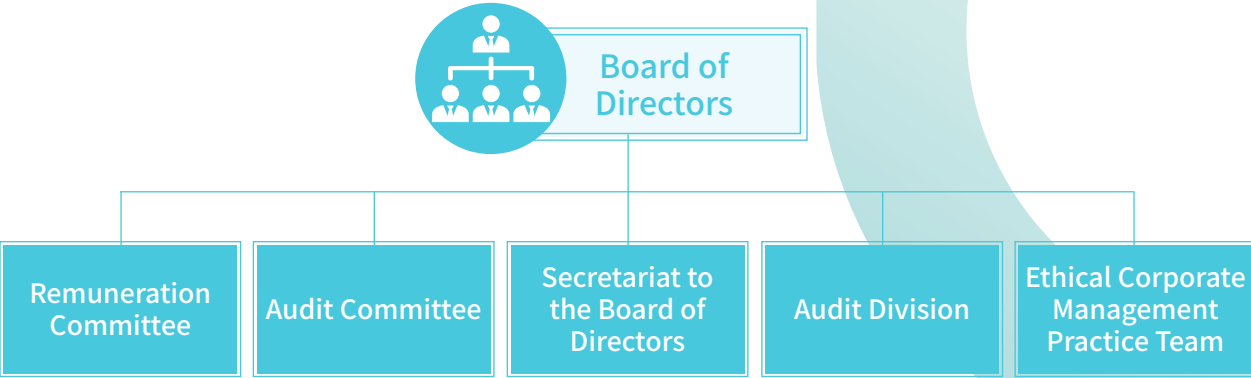
1.2.1 Corporate Governance

Board of Directors

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

The Board of Directors comprises a total of 14 members, including 9 general directors (of whom 1 is female) and 5 independent directors. Detailed information regarding the backgrounds, professional qualifications, and concurrent positions held by each director within the Company and other entities is provided in the Company's 2025 Annual Report P.10-15.

Board members undergo continuous education every year on various aspects such as corporate governance, business operations, regulations, finance, and sustainable management. The courses include topics such as cross-strait political and economic risk monitoring amid U.S.-China strategic competition, legal issues that boards of directors should understand in fulfilling their oversight responsibilities (including avoiding violations related to concerted actions), as well as data-driven management and digital transformation.





2025 Hours of the Board's Further Education and Meeting Situation

- ✓ Board members completed a total of 114 hours of further education, averaging 8.14 hours per director.
- ✓ A total of 10 meetings were held, with an average attendance rate of 95.71% for all directors.

(Period: from 2025/1/1 to 2026/2/28)



Director Performance Evaluation

To implement corporate governance and enhance Board functionality, the Company has formulated the "Regulations Governing the Board Performance Evaluation" and established performance targets to strengthen operational efficiency. The Board of Directors conducts an internal performance evaluation every year in accordance with the procedures outlined in the Uni-President Enterprises Corporation Regulations Governing the Board Performance Evaluation. A wide range of evaluation indicators are closely aligned with corporate governance and sustainable development to ensure the long-term sustainability of the Company.



Uni-President Enterprises
Corporation Regulations
Governing the Board
Performance Evaluation

Board of Directors



- Participation in the operation of the Company
- Improvement of the quality of the Board's decision-making
- Composition and structure of the Board of Directors
- Election and continuing education of the directors
- Internal control

Individual Board Members



- Alignment of the goals and missions of the Company
- Awareness of the duties of a director
- Participation in the operation of the Company
- Management of internal relations and communication
- Directors' professionalism and continuing education
- Internal control

Remuneration Committee and Audit Committee



- Participation in the operation of the Company
- Awareness of the duties of the functional committees
- Improvement of the quality of decisions made by the functional committees
- Composition of the functional committees and election of their members
- Internal control

2025 Director Performance Evaluation Results

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



Corporate Governance Officer

To enhance the effectiveness of the Board of Directors, we established the position of "Corporate Governance Officer" in 2018, appointing a chief executive responsible for corporate governance affairs. The Officer's key responsibilities include handling matters related to Board and shareholders' meetings in accordance with the law, preparing minutes for these meetings, assisting directors in their induction and continuous education, providing directors with the necessary information to perform their duties, assisting directors in complying with regulations, reporting to the Board on whether independent directors meet the relevant legal requirements during nomination, selection, and tenure, and handling matters related to director changes.

In 2025, the Corporate Governance Officer completed 15 hours of relevant training courses, not only enriching their professional knowledge but also further strengthening the development and implementation of the Company's corporate governance practices. For more information on the Corporate Governance Officer, please see Corporate Governance Framework Disclosure on Uni-President's official website on <https://www.uni-president.com.tw/invest/index.html>



Remuneration Committee

According to the Company's Remuneration Committee Charter, Remuneration Committee members shall be appointed by a resolution of the Board of Directors; the committee shall consist of no less than three members, more than half of whom shall be independent directors; and an independent director shall be elected as convener by all committee members. All members of the sixth Remuneration Committee are independent directors. More information on the committee can be found on P.49 of the 2025 Annual Report.

Leveraging its professional expertise, the Remuneration Committee formulates and regularly reviews the policies, systems, standards and frameworks of the performance evaluation and remuneration of directors and managerial officers. Based on the Company's business performance and its social and environmental impacts, the remuneration for directors and managerial officers is regularly evaluated and determined to deepen Uni-President's corporate ethics and culture, with the ultimate goal of achieving sustainable management.



2025 Remuneration Committee Meetings

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

(Period: from 2025/1/1 to 2026/2/28)



Remuneration Policy

Annually, the Remuneration Committee and the Board of Directors assess and inspect the rationality of the performance appraisal and remuneration of directors and managers. Reasonable remuneration is determined by considering individual performance achievement rate and contribution to the Company, the Company's overall operating performance, future industry risks, and development trends; by timely review of the remuneration system depending on the actual operating conditions and relevant laws and regulations; and by factoring in current corporate governance trends. Doing so helps the Company strike a balance between sustainable management and risk control. Please refer to P.32-33 of the 2025 Annual Report for the Company's remuneration policies, standards, packages, and established procedures, as well as their relevance to business performance and future risks.

In addition, according to the Company's Articles of Incorporation, if the Company records a profit for the year, it shall allocate no less than 2% of such profit as employees' remuneration, of which no less than 1% of the annual profit shall be distributed to grassroots employees. Furthermore, an amount not exceeding 2% of the annual profit shall be allocated as directors' remuneration. The Company's Articles of Incorporation must be approved by the shareholders' meeting; the distribution of employee compensation and director's compensation is reported each year at the next annual shareholders' meeting.

Audit Committee

The Audit Committee of the Company is composed of all independent directors. Independent directors are elected via the candidate nomination system by the shareholders' meeting from the shortlist of independent director candidates. To learn more about the fourth and fifth Audit Committees, please turn to P.37 of the 2025 Annual Report.

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

2025 Audit Committee Meetings

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

(Period: from 2025/1/1 to 2026/2/28)

Secretariat to the Board of Directors

The Secretariat to the Board of Directors is responsible for convening annual general meetings of shareholders, Board meetings, and investment management committee meetings, as well as handling elections, operations, and related corporate governance affairs.

Audit Division

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

Ethical Corporate Management Practice Team

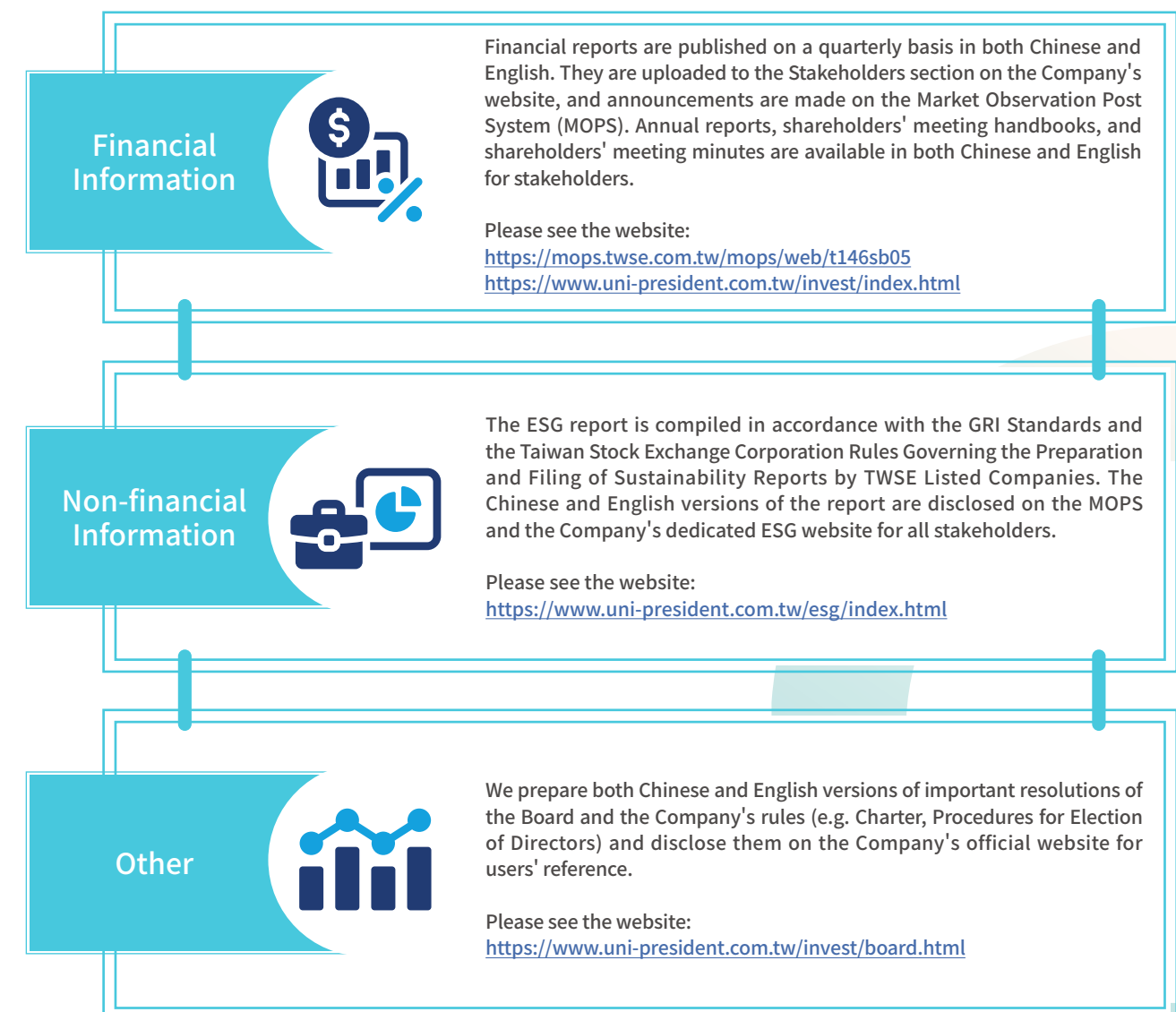
The Ethical Corporate Management Practice Team is responsible for promoting ethical management, anti-corruption, anti-bribery, and regulatory compliance, while also reporting implementation status to the Board of Directors and performing advocacy. To reinforce regulatory compliance concepts, the Team launches relevant courses at the Uni-President Corp. Training Institute. At the same time, it disseminates ethical management measures and case studies to all employees through the Company's online bulletin board and promotes ethical management in Uni-President's monthly magazines.

Avoidance of Conflict of Interest

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

1.2.2 Real-Time Disclosure of Transparent Information

Uni-President's operations are closely connected with the broader socioeconomic environment. In order to protect the rights and interests of our stakeholders, transparency and integrity are of vital importance. We are committed to providing diverse channels to engage and communicate with stakeholders, presenting material information in diverse, transparent, and real-time formats to strengthen our relationships. Both Chinese and English versions of open, transparent, and timely financial and non-financial information are disclosed, ensuring barrier-free access for all stakeholders.



1.3 Insist on Ethical Management

(GRI 205-2、GRI 3-3)

Ethical management is vital to both companies and their stakeholders. Unethical practices can lead to reduced operational efficiency, financial loss, and eroded trust among stakeholders, ultimately posing a severe threat to a company's sustainability.

To establish a corporate culture and risk control system based on ethical management, a dedicated Ethical Corporate Management Practice Team was formed to report annually to the Board of Directors on the implementation status of ethical management. An independent internal reporting mailbox and a hotline have been set up for internal and external personnel. We keep a close eye on changes in the management environment, while reviewing and amending principles, operating procedures and conduct guidelines related to ethical management in alignment with the government's policy. At the same time, we strengthen the culture of business integrity by sharing relevant case studies through training courses^{Note1} and online bulletin board^{Note2}. We integrate the promotion of ethical management concepts into our daily operations and shape a compliance culture of internal regulations and adhere to integrity and discipline in order to pursue sustainability.

In 2025, in terms of audit and internal control, we conducted 12 audits on themes such as improper charitable donations or sponsorships, infringement of trade secrets, unfair competition, conflict of interest avoidance, and education and training assessments. Among these, 9 reports included audits based on anti-corruption and anti-bribery policies, examining whether donations and sponsorships complied with relevant laws and internal procedures, checking for unreasonable gifts and hospitality, and investigating improper exchanges of benefits between contractors or suppliers. Among the 12 audits, no abnormalities related to ethical management were found. In 2025, there were no reports of any facilitation fees or political contributions received by the audit division.

Ethical Corporate
Management Best
Practice Principles



Procedures for Ethical
Management and
Guidelines for Conduct



Summary for
Uni-President Enterprises
to handle disclosure of
material inside information



Anti-Corruption and
Anti-Bribery Policy



2025 Ethical Management-Related Implementation

Signing of the Letter of Commitment for anti-bribery	4,385 suppliers (covering raw materials, maintenance, repair, and operational services) signed the Anti-Bribery Letter of Commitment. In 2025, we achieved a 100% signing rate among all suppliers required to sign, with local companies accounting for the vast majority (over 98%). 1,131 construction contractors signed the Anti-Bribery Letter of Commitment. The signing rate for eligible construction contractors reached 100% in 2025, with all participating contractors being local companies.
Internal and external education and training related to ethical management issues	- For the Board of Directors: - Board members completed a total of 114 hours of further education, averaging 8.14 hours per director. - For all employees: Launch related courses at the Uni-President Corp. Training Institute to reinforce regulatory compliance concepts. - A total of 60,578 employees received training - A total of 157,769 training hours - All new hires are required to complete the "Business Integrity - Anti-Corruption and Anti-Bribery" online course and pass the subsequent exam, achieving a 100% pass rate among all trainees in 2025. In addition, a 2-hour online course titled "Corporate Governance and Integrity Management (Anti-Corruption, Anti-Bribery)" is available to all employees for self-paced learning at any time. In 2025, a total of 411 employees completed anti-corruption-related training, accumulating 836 training hours in total.
Promotion related to ethical management issues	- For the Board of Directors: Conducted the annual ethical management training during the board meeting. In 2025, the Board of Directors received a comprehensive briefing on ethical management topics, achieving an attendance rate of 92.86%. - For all employees: Launched relevant training courses through the Uni-President Corp. Training Institute to reinforce regulatory compliance. Concurrently, the Ethical Corporate Management Practice Team disseminated ethical management policies and case studies via the Company's online bulletin board and promoted these initiatives in Uni-President's monthly magazines.

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

1.4 Strict Regulatory Compliance

(GRI 2-27)

Uni-President proactively aligns with ESG laws and regulations, promptly adjusting our internal systems and operations. We strictly abide by the laws and regulations of all countries and regions in which we operate, viewing regulatory compliance as our absolute minimum standard. To foster a culture of integrity and discipline, we are fully committed to implementing our "5S standards"—namely food safety, occupational safety, environmental safety, information security, and financial safety. Through these guidelines, we aim to cultivate a robust compliance culture and ensure the Company's sustainable and resilient operations.



Violations and Subsequent Improvement in 2025

In 2025, there were no major violations on the part of Uni-President ^{Note}

Violation Aspect	Violation of Regulations	Plant	Reason	Fine	Improvement
Occupational Safety	Paragraph 1 of Article 26 and Paragraph 1 of Article 27 of the Occupational Safety and Health Act	Yangmei General Plant	A contractor's employee was performing clearing work on a blocked ammonia refrigerant liquid-gas separator when his right forearm sustained frostbite due to leaking liquid ammonia.	Fined NT\$200,000	Case studies were communicated to relevant personnel (employees and contractors), and education, training, and emergency response drills were conducted for the personnel involved.
Occupational Safety	Paragraph 1, Article 6 of the Occupational Safety and Health Act	Yungang General Plant	While performing the suspension of the fryer oil filter mesh, an employee accidentally sustained a burn to his right cheek from the frying oil.	Fined NT\$100,000	All main plants conducted parallel inspections on "potential injury risks and related protective measures for high-temperature work environments" to implement improvements, prevent recurrence, revise SOPs, and provide personnel training.
Wastewater Discharge Violation	Paragraph 1, Article 28 of the Water Pollution Control Act	Hukou Plant	During an oil fryer cleaning operation at Hukou Food Plant, oil buildup on the float sensor in the wastewater collection sump caused the waste oil pump to trip due to dry running. As a result, wastewater overflowed into the rainwater drains and was discharged outside the facility. The Environmental Protection Bureau issued a penalty notice regarding an incident where the Company's wastewater overflowed and polluted a water body.	Fined NT\$50,000	- The float switches and wiring for the waste oil/water collection sump have been replaced, and daily cleaning and inspection procedures for the sump have been implemented. - The automatic phone notification system for pump abnormalities and the spill containment dikes in the wastewater area have been installed.
Act Governing Food Safety and Sanitation	Paragraph 1, Article 28 and Paragraph 1, Article 45 of the Act Governing Food Safety and Sanitation	Xinshih Meat Factory	Following an inspection of ham products, the Health Bureau found that "lactic acid alcohol solution" was used for surface sterilization during the manufacturing process. Consequently, the health authority determined that "lactic acid" must be listed on the ingredient label.	Fined NT\$200,000	Through improvements to the manufacturing environment, the use of "lactic acid alcohol solution" for surface sterilization during the manufacturing process has been eliminated.

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

1.5 Risk Management Control

(GRI 2-23)

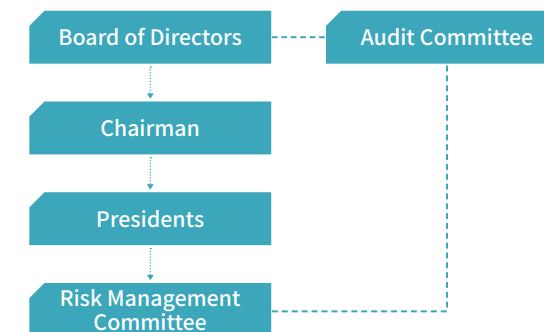
Our risk management covers governance, environmental and social aspects. According to potential risks of each related unit, we identify, analyze and measure risks so as to be able to further respond to them through adequate management methods. By supervising and improving the risk management plan, risk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

1.5.1 Risk Management Mechanism

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



Risk Management Organizational Structure



- **Board of Directors:** Serves as the highest governing body for the Company's risk management, responsible for approving, reviewing, and supervising risk management policies. The Board's objective is to ensure compliance with laws and regulations while actively promoting and implementing robust risk management practices across the organization.
- **Risk Management Committee:** Charged with overseeing the Company's overall risk management framework. In response to shifting internal and external environments and in alignment with Board resolutions, the Committee prioritizes risk control measures. Additionally, it is responsible for submitting annual risk management implementation reports to the Audit Committee and the Board of Directors, while recommending necessary improvements.

Policy and Procedures

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

Scope and Measures

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

Management Mechanism and Its Operation

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

Risk Category	Risk Description	Risk Management Procedures and the State of Its Operations	Corresponding Chapter
 Strategy and Business Operations	• Driven by the dual trends of rising health awareness and the expanding influence of new media, consumer expectations for the quality of packaged foods have increased significantly. Concurrently, the influx of overseas brands and various co-branded products has resulted in a more diverse and intensely competitive market. • Failure to timely address climate change and geopolitical shifts could lead to raw material shortages. • The declining birth rate and aging population, combined with the rapid expansion of Taiwan's technology sector which increasingly draws top-tier talent have made recruitment challenging for traditional industries, resulting in a risk of labor shortages.	1. The Company has continued to optimize flavors and ingredients by adjusting its product mix and refining its R&D capabilities, launching products that better meet market demands. Simultaneously, it has increased the investment of marketing resources and adjusted promotional strategies in line with market trends to enhance sales effectiveness and consolidate brand equity. 2. Avoid reliance on a single supplier or geographic origin by establishing diverse supply sources. Simultaneously, strengthen R&D capabilities to develop alternative formulas, thereby enhancing supply flexibility and preventing raw material shortages from disrupting business operations. 3. Develop a diverse talent pool, expand recruitment channels, and establish a comprehensive training and development system to enhance the Company's capabilities in talent acquisition, cultivation, and retention. 4. Hire foreign employees and optimize foreign employee management mechanisms and related supporting measures.	About Uni-President 2025 Annual Report "Operation Highlights"
 Food Safety	• Food Safety and Hygiene Failures: Failing to properly control food safety and hygiene, posing potential hazards to consumer health and safety. • Regulatory Non-Compliance: Neglecting to keep pace with the latest food-related laws and regulations, leading to the production of non-compliant products.	1. Active Governance: Maintain the Food Safety Committee and hold regular meetings to proactively review and address matters concerning food safety and quality management. 2. Targeted Risk Control: Strengthen food safety risk management; since 2018, Uni-President has established annual targets to minimize customer food safety complaints and drug residues in finished products. 3. Affiliate Oversight: Formulate and execute tailored audit policies for affiliates to continuously elevate their food safety management standards. 4. Smart Monitoring & AI Integration: Utilize the Food Safety Center Rapid Alert System (FSCRA) to instantly notify responsible units of potential product risks. Furthermore, we monitor border inspection non-compliance alerts and integrate AI technologies to boost risk assessment efficiency and early detection capabilities. 5. Regulatory Responsiveness: Implement the "Product Regulatory Change Management Process" to assess legislative updates, ensuring all products strictly comply with relevant laws to protect consumer health and corporate reputation. 6. Supply Chain Synergy: Promote the Uni-President Group Supply Chain Information Sharing Platform to integrate raw material supplier and contract manufacturer resources while ensuring product compliance with laws and regulations.	Chapter 2. Shaping a Safe and Healthy Food and Drink Culture

Risk Category	Risk Description	Risk Management Procedures and the State of Its Operations	Corresponding Chapter
 Environment, Health, and Safety (EHS)	Environment and climate change - Environmental Non-Compliance: Major violations of environmental protection regulations could severely damage the Company's reputation and brand image. - Extreme Weather Risks: Extreme weather events pose a risk of physical damage to machinery, raw materials, and finished goods, leading to potential financial losses.	- Pursuant to the guidance of the Task Force on Climate related Financial Disclosures (TCFD), the Company has established a management framework for climate-related risks and opportunities and regularly reviews the corresponding management strategies, objectives, and performance. - Each manufacturing site implements environmental management in accordance with the ISO14001 Environmental Management System and has passed external certification audits. Meanwhile, the Company also carries out three-tier environmental protection inspections to minimize the environmental and climate impacts of its operations, so as to ensure compliance with regulations. - Implement the ISO 14064-1 greenhouse gas inventory system and product carbon footprint assessments, establish annual carbon reduction targets, and carry out energy conservation and carbon reduction initiatives. - Provide educational and training opportunities, as well as disseminate pertinent knowledge, to enhance employees' awareness of environmental protection and climate change, as well as their capacity to respond to climate-related challenges.	Chapter 3. Commitment to Environmental Sustainability
	Occupational health Failure to implement adequate occupational health and safety measures may result in employee injuries or occupational illnesses.	Implemented employee health protection programs and monitored their effectiveness, while establishing workplace environmental monitoring plans to execute targeted management measures based on the findings.	Chapter 4. Building a Healthy and Happy Workplace
	Occupational Safety - SOP Non-Compliance: Failure to comply with established Standard Operating Procedures (SOPs) could lead to occupational safety incidents and employee injuries. - Regulatory Lag: Failure to promptly update information on applicable occupational safety and health laws may result in non-compliance with the latest regulatory standards.	- Continue to promote occupational safety and health management system, implement self-management of safety and health, and reduce workplace risks. - Promote education and training, case studies, and management by walking around (MBWA), and conduct regular safety inspections to enhance employees' risk awareness and sensitivity toward occupational safety through guidance and verification. - Regularly conduct compliance reviews for safety and health-related regulations, and communicate any new or amended requirements to each unit for regulatory impact assessment and the revision of relevant standard operating procedures.	Chapter 4. Building a Healthy and Happy Workplace
 Information Security	- Legacy Systems: Systems or devices reaching End of Support (EOS) may leave the Company vulnerable to cyberattacks, leading to potential financial and operational losses. - Access and Equipment Anomalies: Abnormalities in security equipment or system authorization could expose vulnerabilities in the Company's defense mechanisms. - Insider Vulnerabilities: Insufficient cybersecurity awareness among employees may expose the Company to malware, ransomware, or phishing attacks. - Threat Intelligence Gaps: A lack of systematic compilation and application of the latest threat intelligence may prevent timely defenses against emerging cyberattack patterns.	- Governance Structure: Formulate and announce the information security policy, while appointing a Chief Information Security Officer (CISO) and establishing a dedicated Information Security Unit to strengthen oversight. - Standard Compliance: Establish an Information Security Management System (ISMS) and successfully transition to the latest ISO/IEC 27001:2022 certification standards. - Annual Risk Assessments: Conduct annual information security risk assessments to systematically identify and analyze potential threats, while establishing concrete mitigation plans for high-risk areas. - Lifecycle Management: Upgrade or replace legacy systems and devices reaching End of Support (EOS) to eliminate technical vulnerabilities. - Defense Validation: Perform regular data backup drills and comprehensive account audits to verify the effectiveness and resilience of our security mechanisms. - Awareness Training: Host annual cybersecurity training sessions and social engineering simulations to continuously raise employee awareness and defense capabilities. - Proactive Intelligence: Established a cybersecurity threat intelligence management mechanism to regularly collect, analyze, and apply external cybersecurity intelligence, proactively adjusting cybersecurity defense strategies.	1.5.2 Information Security Management, P.128-129 on the 2025 Annual Report
 Financial Risk (Financial Safety)	Market risk, credit risk and liquidity risk may pose adverse effects on the Company's financial status and financial performance.	- Formulate relevant risk management policies to mitigate financial risks through close collaboration among internal operating units. - Maintain a prudent approach toward interest and exchange rate fluctuations by closely monitoring market trends and capital demands. We actively manage the ratio of floating-rate to fixed-rate financing and strictly control foreign currency exposure. - Establish clear credit policies to closely monitor the credit risks of counterparties both before and after transactions. - Ensure adequate credit lines are available at all times to support ongoing operations.	1.5.3 Financial risk, P.143-144 on the 2025 Annual Report

1.5.2 Information Security Management

Information Security Policy

To satisfy the requirements of the Company's current operations, future development, external partners, customer demands, and related governmental regulations, Uni-President has devised an "Information Security Policy" as a framework for establishing information security goals. This policy clearly defines the scope of information security management, current control measures, and the risks and opportunities the Company faces, thereby building a complete, feasible, and effective information security management system. The Company has implemented ISO 27001 Information Security Management System since 2012 and successfully completed the transition to ISO 27001:2022 in March 2025 (certificate validity period: April 16, 2025 to April 16, 2028), ensuring alignment with the latest international standards and providing robust protection for the Company's information security.

Uni-President safeguards the confidentiality of corporate and personal data through an information security system, regular data and system backups, and virus and cyberattack controls. In addition, the Company conducts a comprehensive review and optimization of key cybersecurity controls in accordance with the latest standards to ensure compliance with applicable personal data protection laws and regulations.

Information Security Mechanism Management Matters:

-  Safeguarding information assets from unauthorized access is essential to preserve their secrecy.
-  Safeguarding the accuracy and completeness of data and information processing systems to preserve the rights and privileges of the Company and its stakeholders.
-  Maintaining high availability and operational resilience of information and information processing systems to ensure the continuous and smooth operation of vital business activities.



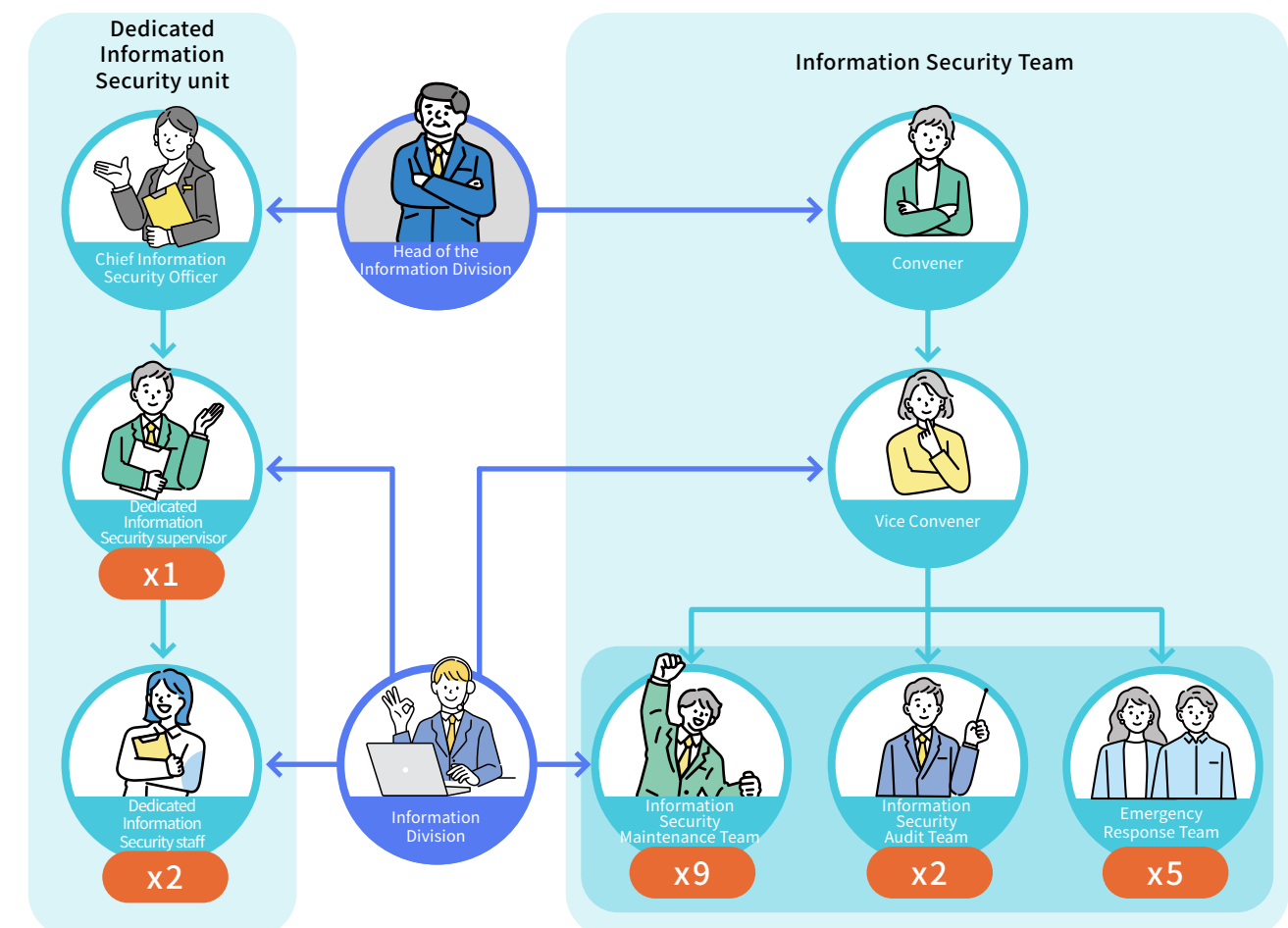
Responsible Unit

Uni-President established the "Information Security Team" in 2012, with the head of the Information Division serving as the convener to organize the information security management structure and make decisions on information security guidelines. Under this team, three specialized groups have been formed—namely the Information Security Audit Team, the Information Security Maintenance Team, and the Emergency Response Team—to strengthen information security management, ensure the confidentiality, integrity, and availability of the Company's information, and protect personal data.

In compliance with the regulations of the Financial Supervisory Commission, the Company has appointed a Chief Information Security Officer (CISO), a dedicated information security supervisor, and two dedicated information security personnel. The CISO serves as the head of the Information Division, while the information security supervisor and personnel are members of the Information Security Maintenance Team. They are responsible for allocating adequate resources, planning and overseeing the information security management system, and implementing information security maintenance and operational controls.

Since 2024, in addition to the annual reporting of cybersecurity management indicators to the Board of Directors, these indicators have also been reported regularly to the Audit Committee, further strengthening the Company's cybersecurity governance and oversight mechanisms and ensuring the effective implementation of cybersecurity risk assessment and management. The Company also successfully transitioned to ISO/IEC 27001:2022, reinforcing its digital operational resilience and ensuring the confidentiality, integrity, and availability of the Company's information assets, while safeguarding personal data.

Dedicated Information Security Unit and Information Security Team



Information Security Maintenance Team	To plan and promote information security management initiatives
Information Security Audit Team	To plan, execute and follow-up improvement measures of information security audit
Emergency Response Team	To plan, drill, and make contingency operations in the event of a disaster



Management Mechanism and Track Records

Performance of Information Security Protection and Management in 2025

Category	Item
Policy and planning	Beginning in 2024, information security oversight indicators were not only reported annually to the Board of Directors but were also presented to the Audit Committee. In 2025, one report was submitted to the Board of Directors and the Audit Committee, respectively.
	In alignment with government regulations and the updated ISO/IEC 27001:2022 standard, 30 ISMS (Information Security Management System) documents were newly established or revised.
Information security promotion and drills	A total of 12 monthly information security awareness sessions and 6 education and training sessions were conducted. Additionally, 9 intranet announcements were published, and information security reminders were displayed daily on employee login screens.
	Conduct 3 company-wide phishing simulation exercises to train all employees in defending against malicious email-based social engineering attacks.
Technical control	Performed regular data backups and conducted Disaster Recovery (DR) drills for core systems to ensure operational resilience.
	Conducted regular vulnerability scans on hosts and external web pages.
	Installed MDR (Managed Detection and Response) on important system hosts and administrator computers.
	Strengthened endpoint protection through weekly checks of antivirus signature updates and weekly verification of Microsoft operating system updates.
	Activated an internal ServerFarm firewall to enhance the information security protection of servers.
	Updated antivirus software and network firewall versions immediately upon release by the manufacturers.
	Refreshed firewall antivirus and IPS updates as frequently as once per hour to continuously improve defense capabilities.
Incident management	Revised Section 6.2.2 reporting procedures to align internal reporting protocols with the Taiwan Stock Exchange Corporation's procedures for verifying and disclosing material information of listed securities companies.
Continuous improvement	Conducted an annual inventory of computer software.
	Conducted an annual information security risk assessment.
	Conducted internal information security audits twice annually.
	Completed the external ISO/IEC 27001 information security recertification audit annually.
Other	Joined TWCERT to actively share and respond to cybersecurity threat intelligence.

Management performance

-  1. The results of the information security risk assessment identified no high-risk items.
-  2. There were no major disasters or accidents indicated in the information security incident report.
-  3. Applications for account access were strictly reviewed, and account authority was regularly reviewed, with the review results indicating compliance with management indicators.
-  4. Risk control for data backup of critical business systems was effectively implemented, with results meeting the defined management benchmarks.
-  5. Client-side information security protection mechanisms were managed under risk control measures, with outcomes meeting the defined management benchmarks.
-  6. The results of the 2025 information security risk assessment indicated no material information security incidents that posed operational risks.
-  7. 2025 personal information security and information security-related training:
 - A total of 5,052 training hours were completed.
 - A total of 2,383 employees received training.
-  8. In 2025, a total of 2 management review meetings and 6 information security group meetings were held, reaching the following important resolutions:
 - Achieved a 100% remediation and protection enhancement rate for high-risk items identified in vulnerability scans.
 - The execution frequency and schedule for vulnerability scanning at each system level shall be clearly defined and planned.

1.5.3 Financial Risk

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

The Board of Directors has set up a written policy for overall risk management, and provided written policies for specific scopes and matters, such as exchange rate risk, interest rate risk, credit risk, the use of derivative and non-derivative financial instruments, and the utilization of remaining working capital. In accordance with the policy approved by the Board of Directors, risk management is carried out by the Finance Group through working closely with the Company's internal operating units to identify, evaluate, and hedge financial risks. For more information on financial risks, please refer to P.143-144 of the 2025 Annual Report.

2

Shaping a Safe and Healthy Food and Drink Culture

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

2.2 Food Safety Management

2.3 Supplier Management

2.4 Responsible Production Management

2.5 Product R&D and Innovation

2.6 Responsible Marketing and Labeling



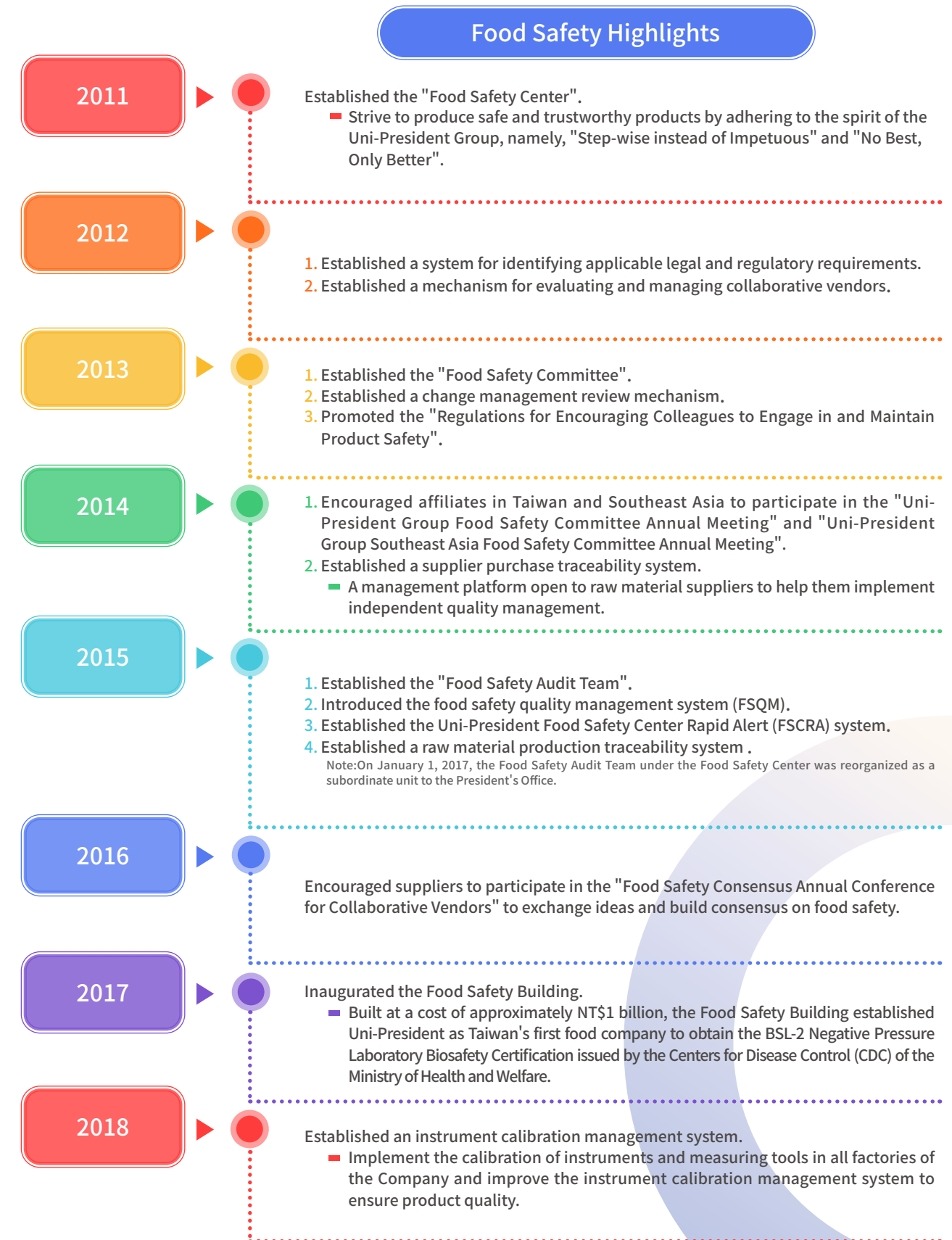
2.1 Bring Assuring Dining Experience and Food Safety: A Chronological Review

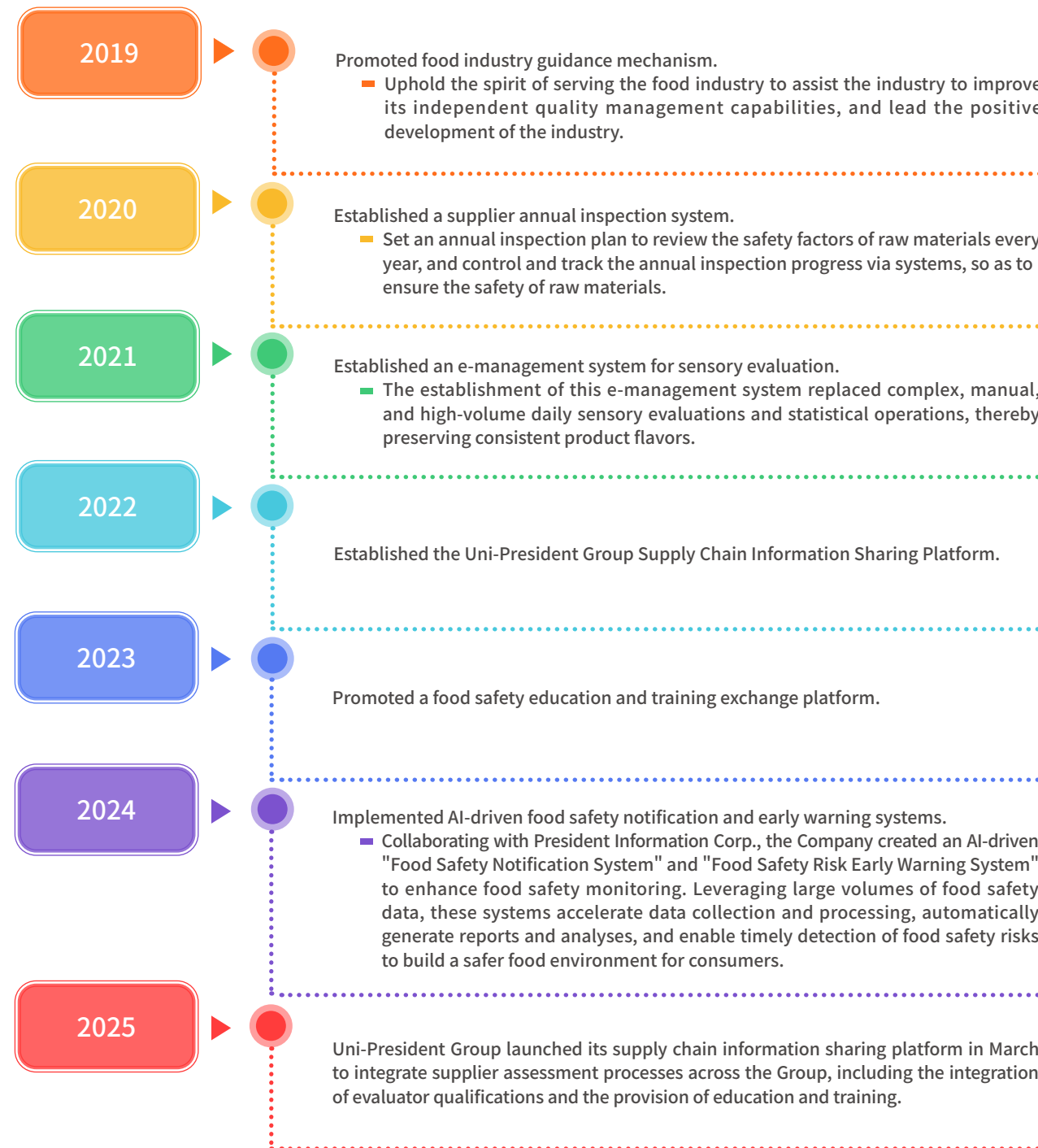
(GRI 3-3、GRI 416-2)

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

Material Topic	Food Safety
Corresponding GRI Indicators	GRI 416: Customer Health and Safety
Policy and Commitment	"Zero Food Safety Risk" is Uni-President's core value and commitment Food Safety Policy of Uni-President  Quality Assurance Policy of Uni-President 
Goal	- Establish three-tier food safety management framework and drug residue control to strengthen food safety and quality management. - Construct a food safety culture and instill food safety awareness to all employees while upholding the responsibility of food safety as expected by consumers. ※See the "Sustainable Value Chain" chapter for the annual management goals and the goal-fulfilling status.
Action Plan	- Set up a Food Safety Center (FSC) and organize a Food Safety Committee that connects the food safety control of all departments to mitigate food safety risks. - Establish a quality control laboratory and a food safety laboratory, while proactively obtaining TAF and TFDA certifications to strengthen food safety testing capabilities. - Formulate a supplier management policy and improve supplier management through on site assessments and raw materials supplier visits. - Ensure each production plant operates in compliance with international food safety management systems, maintaining ISO 22000 and FSSC 22000 certifications to enhance overall plant management capabilities.
Evaluation Mechanism	- Form a Food Safety Audit Team to periodically perform internal and external food safety risk monitoring inspections in accordance with annual plans, ensuring the implementation status of food safety controls. - Continue to maintain the validity of international food safety management systems and laboratory certifications. - Comply with food-related laws and regulations. - Report to the Board of Directors on the implementation status of ethical management and regulatory compliance on an annual basis.
Grievance Mechanism	- Establish a Consumer Service Center and provide consumers with multiple channels (0800 a toll-free hotline, official website, service mailbox and retailer feedback) for product inquiries and complaints. - Set up an independent food safety hotline and reporting mailbox as a channel for internal employees to report and complain about product-related issues.

Uni-President Food Safety Milestones





2.2 Food Safety Management

(GRI 3-3、GRI 416-1)

People's concerns about food safety have become an issue that cannot be ignored in society. With more than 50 years of presence in Taiwan, Uni-President's business philosophy has extended from manufacturing food that meets basic needs to caring for consumers' daily lives, and even catering to their diverse lifestyle demands. The Company plays a leading role in the development of a comprehensive consumer lifestyle industry.

Faced with the high expectations of society and consumers for the food industry, Uni-President's food safety control system is based on the consistent management regulations. The Company ensures the safety and health of all products provided to the public from the perspective of the value chain, including management of raw materials, manufacturing process, retail channels, and customer after-sales services. Uni-President aims to leverage its industry influence to lead the positive development of the sector and create a virtuous cycle.

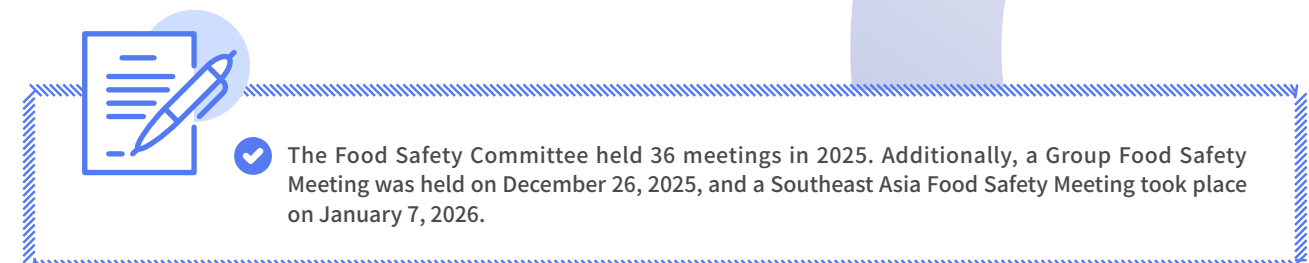
2.2.1 Creating a Food Safety Management Mechanism

To ensure food safety, Uni-President has established a Food Safety Committee to coordinate group management and perform audits on affiliates within the Group's system. In addition, we integrate food safety-related information through the FSC Rapid Alert System (FSCRA) and the Regulatory Identification System. At the same time, we also have a dedicated food safety hotline in place to encourage colleagues to jointly implement the food safety policy.

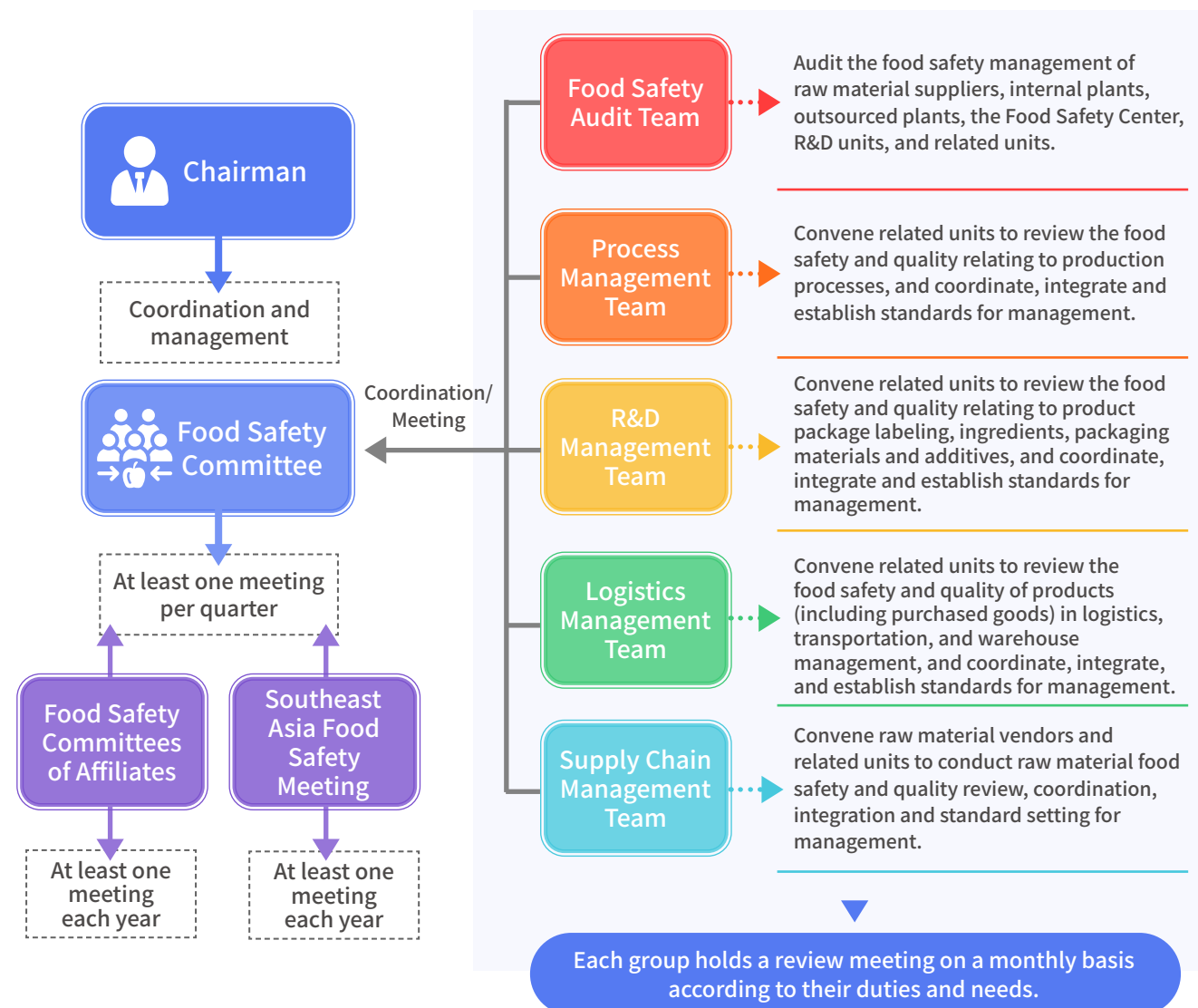


Food Safety Committee

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



Procedures, Teams and Responsibilities of the Food Safety Committee



Food Safety Core Work Priority

Since 2018, Uni-President has set goals each year for tracking and grading customer complaint incidents as well as drug residue management. These goals are distributed into five working groups to implement management targets and performance tracking. To allow more accurate management performance inspection, since 2019, the frequency of incidents have been included in the weighted calculation as a management evaluation indicator. By using the number of points as the management evaluation indicator, the security control risk caused by the target setting of the number of incidents in the past is improved. In 2025, we achieved zero tolerance for raw materials and finished products, zero Tier 1 Food Safety complaints, and zero drug residue in finished products. One instance of an inspection irregularity was reported by a public sector agency. This was primarily due to a Health Bureau inspection which found that ham products used "lactic acid alcohol solution" for surface sterilization during the manufacturing process, but "lactic acid" was not declared on the outer packaging label. In the past, third-party verification identified "lactic acid alcohol" as a processing aid that did not require labeling; however, health authority inspections subsequently mandated its inclusion in the ingredient labeling. To address this, the production environment was improved, eliminating the need to use "lactic acid alcohol solution" for surface sterilization during the manufacturing process. Customer complaints regarding Tier 2 Food Safety increased by 29% compared to the same period last year. This was primarily due to increased raw water turbidity following heavy rainfall; the resulting earthy taste in the water could not be fully eliminated by the water treatment plant. This flavor profile exceeded the odor-removal capacity of the OEM's activated carbon, leading to a slight off-flavor in the tea beverages produced. To address this, additional activated carbon columns were installed after the existing carbon filtration tanks to enhance odor removal. Furthermore, the Company strengthened training to improve personnel's sensory evaluation skills for water quality odors, ensuring more effective oversight of product quality.

The Core Working Practices of Food Safety Management

Item/Objective	Tracing and grading of customer complaints	Drug residue management
Management Focus	- Tier 1 Food Safety: Incidents with the potential to cause severe harm to the human body. - Tier 2 Food Safety: Incidents with the potential to cause minor harm to the human body. - Tier 3 Food Safety: Incidents other than those classified under Tier 1 and Tier 2.	Drug residue in finished products
Working Teams	Supply Chain Management Team, Process Management Team, R&D Management Team, Food Safety Audit Team, Logistics Management Team	Food Safety Audit Team, R&D Management Team, Supply Chain Management Team
Implementation Details	Production process, R&D, suppliers, warehousing and delivery, quality control and inspection, and project improvement	Supplier source management, pesticide and animal drug residue testing and continuous improvement and optimization of projects

Audits on Affiliates

In addition to managing food safety of the entire Group through the Food Safety Committee's management systems, Uni-President also conducts audits of affiliated companies to ensure effective implementation of food safety management. Each year, an annual food safety audit plan for affiliated companies is established and audits are conducted based on "Food Safety System Evaluation Checklist for Affiliated Companies."

For affiliated companies, we engage in communication by focusing on specific issues. We have summarized issues for discussion based on reported cases from 2024 to June 2025 and areas where affiliated companies voluntarily sought improvement. These issues included management of customer complaints (abnormalities), identification results and response management for the new Good Hygiene Practice (GHP) regulations, management of private-label contract manufacturers, establishment and management of environmental monitoring plans, reduction of food safety fines (focusing on expired products), and management of self-imported products.

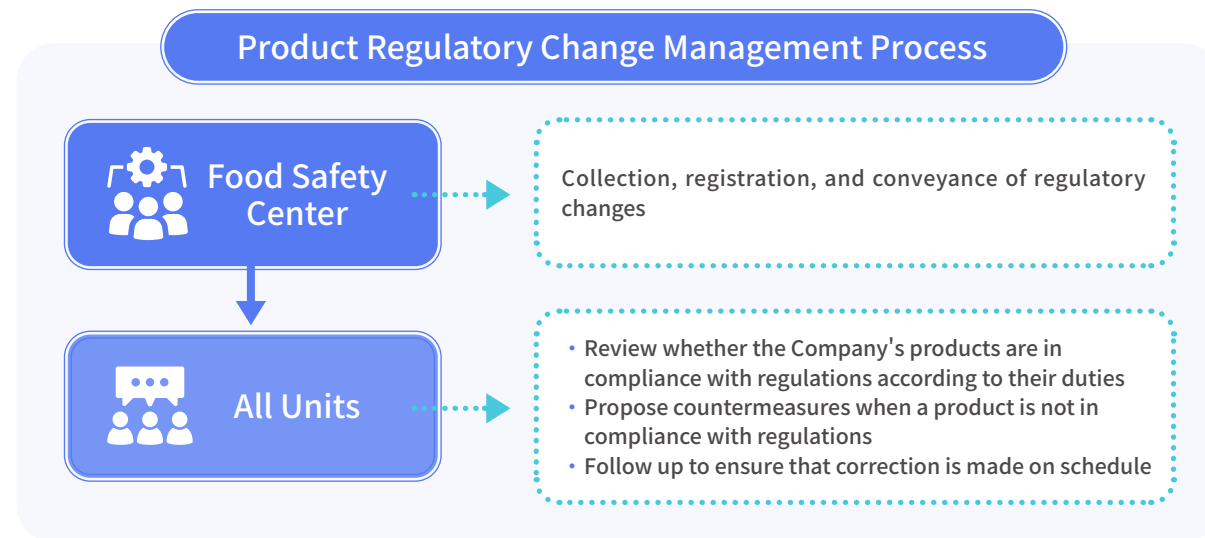
Through audits and exchanges, Uni-President proposed a total of 37 improvement recommendations. All affiliated companies have incorporated these into their implementation evaluations and have developed corresponding countermeasures and plans to strengthen food safety management and continuously optimize operations.

2025 Food Safety System Evaluation and Review Topics

Item	Number of Suggestions Provided to Affiliates
Customer Complaints (Abnormalities) Management	9
Regulatory Compliance Identification and Management for the New Good Hygienic Practices (GHP) for Food	12
Private Label Manufacturer Management	9
Establishment and Management of Environmental Monitoring Plans	2
Management for Mitigating Food Safety Fines (Focusing on Expired Product Control)	1
Management of Direct Import Products	0
Other	4
Total	37

Regulatory Identification System

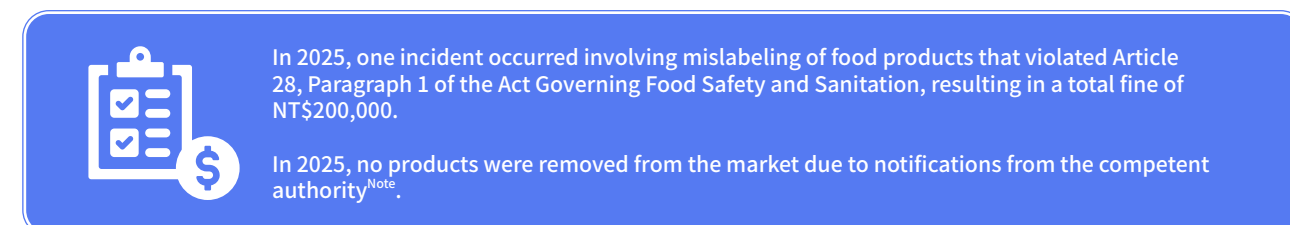
In order to respond to the ever-changing food safety regulations, Uni-President has established a "Product Regulatory Change Management Process". Through the coordinated operation of the Food Safety Center and relevant units, the regulatory identification system is used to conduct identification and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



In 2025, the Food Safety Center initiated 74 regulatory identification cases in response to updates in food-related regulations, achieving 100% coverage across all product categories. The Center successfully completed the identification process for all 74 cases, which were formally closed by June 12, 2026.



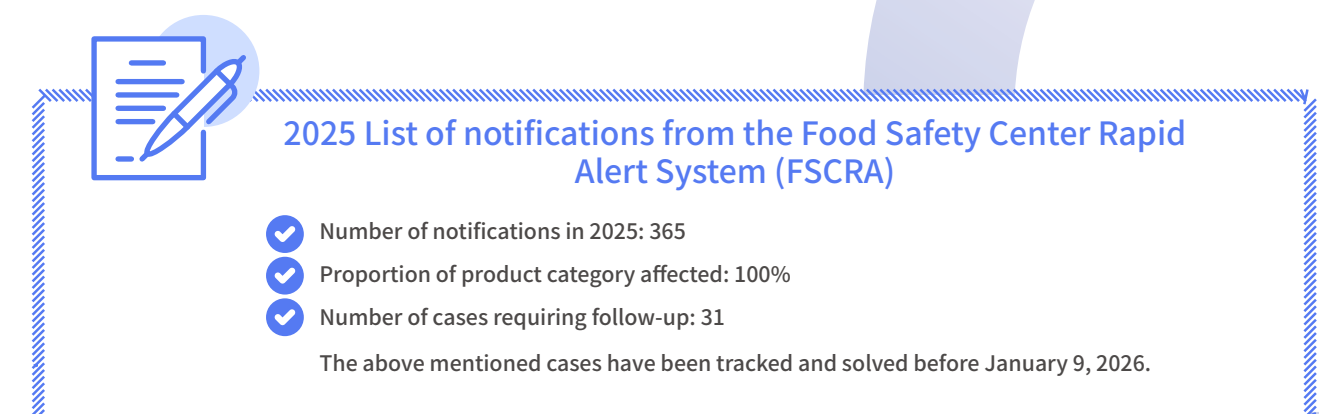
The Act Governing Food Safety and Sanitation and its enforcement rules promulgated by the Taiwan Food and Drug Administration (TFDA), Ministry of Health and Welfare, are the major laws and regulations applicable to Uni-President products. Please visit the TFDA website for details regarding related laws and regulations(<https://www.fda.gov.tw/ENG/law.aspx?cid=16&cr=1863694510>).



Note: The term "competent authority" refers to the Ministry of Health and Welfare (MOHW), the Food and Drug Administration (TFDA), or other local or central governing authorities.

The Food Safety Center Rapid Alert System (FSCRA)

To ensure effective communication and management mechanisms for food safety information within our plants, Uni-President established the Food Safety Center Rapid Alert (FSCRA) system in 2015. By collecting daily information related to the Group's products, the system issues alerts to responsible units and tracks their corresponding countermeasures, thereby ensuring robust safety management across food, cosmetics, pharmaceuticals, and feed categories.



Food Safety Hotline

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

For employees who report issues, Uni-President provides protection and rewards, with the maximum reward currently reaching NT\$7,500,000. Employees can report concerns regarding 100% of the Company's own-brand food products through the food safety hotline. In 2025, the food safety hotline received one internal report from an employee concerning an external website that incorrectly labeled the Company's product names and ingredients. The Company immediately contacted the website to rectify the errors; consequently, no reward bonus was issued.

2.2.2 Building Food Safety Professional Capacity

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

Certified Laboratories and Testing Items

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

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

In 2025, the QC Section and Food Safety Laboratory compiled a total of 237 groups of practical testing items (excluding the test items for projects commissioned by external clients) for ingredients, materials, and finished products. These items include the physical and chemical properties and safety factors. Testing methods have been certified by the TFDA or the TAF. In addition, testing is conducted with respect to the methods established by the Ministry of Health and Welfare and the Bureau of Standards, Metrology & Inspection or internationally accepted test methods (e.g. AOAC).



As of December 31, 2025, the Uni-President Laboratory has obtained TAF and TFDA certifications for 652 food-related testing and certification items.

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

Anomaly Form of Finished Products and Materials Inspection in 2025



- ✓ Anomaly rate for finished products:0.092%
- ✓ Anomaly rate for raw materials:0.211%

Note : In 2025, the percentage of abnormal number of finished products and raw materials tested by the Quality Control Section divided by the total number of finished products and total raw materials tested.

2025 Food Safety Management Expense Statistics

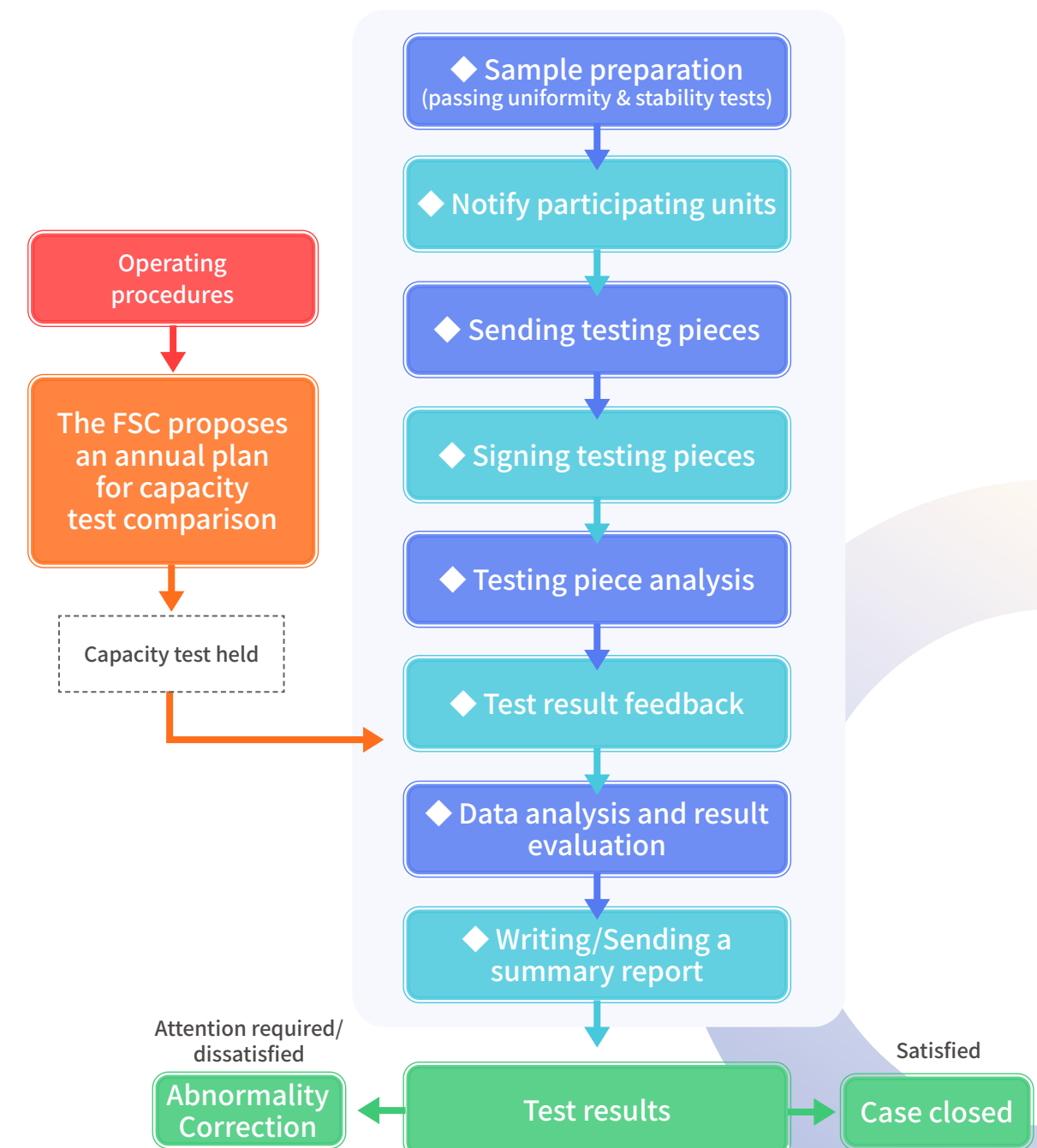


- ✓ Food safety control expenses^{Note}:NT\$352.96 million
- ✓ Percentage of net sales revenue in the standalone financial statements:0.66%

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

Capacity Test Comparison

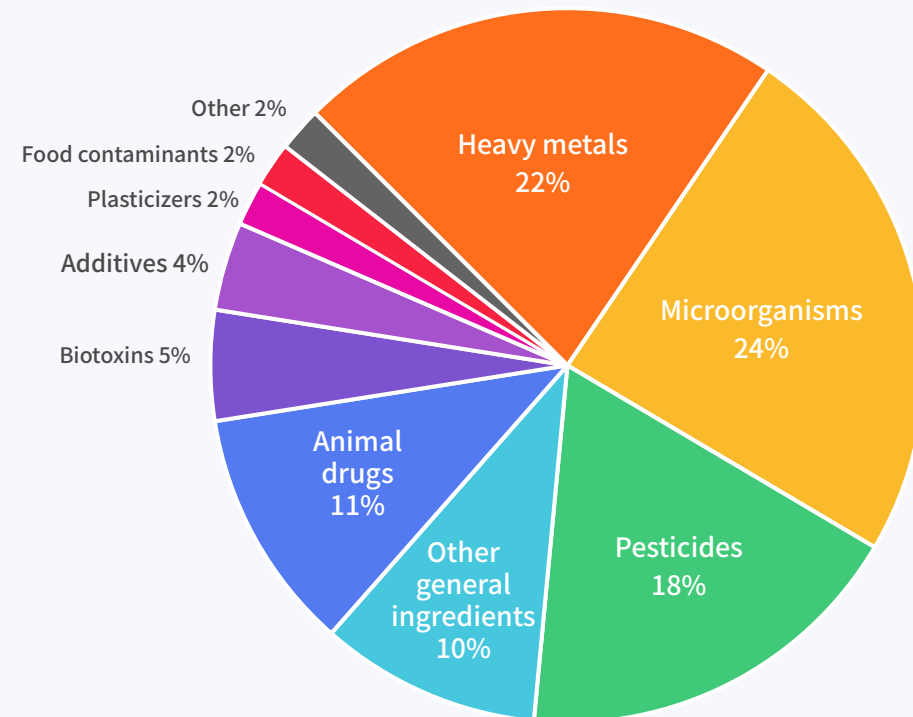
To ensure the quality of food safety inspection and the capabilities of the inspection unit upon performing tests, we conduct capacity comparison between inspection units through test standards, test conditions and homogeneous samples. Finally, the test results from each inspection unit are compiled,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



Expand Food Safety Testing Influence

In order to meet the demands of food safety service in Taiwan, not only do we apply strict measures on ourselves within the Company, but we also share lab technology and resources in related industries by undertaking testing from external units, including food manufacturers, suppliers, schools, catering industry, and agricultural associations. Of these external testing cases commissioned in 2025, most were for heavy metals, microorganisms, pesticides and animal drugs. Uni-President will continue to improve its lab software and hardware facilities as well as the professional testing capabilities of its employees, further contributing to Taiwan's food safety.

Analysis of Types of Externally Commissioned Cases Received by the Food Safety Laboratory in 2025



2.2.3 Cultivate Food Safety Talent

Professional Licenses and Education and Training

Uni-President has established the "Rewards and Allowances for License and Certificate Acquisition," which applies to all Uni-President employees. As of December 31, 2025, a total of 171 employees obtained food safety certifications.

Furthermore, to increase food safety awareness, and enhance the food safety knowledge among our employees, we continue to arrange courses related to food safety, hygiene management and testing. In 2025, the number of participants in food safety training reached 11,860, with a total training of 28,226.5 hours.



2025 Food Safety Education and Training

- ✓ Total training participants: 11,860
- ✓ Total training hours: 28,226.5 hours



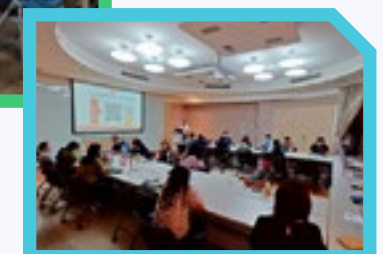
In 2025, as many as 171 personnel obtained food safety-related certificates, an increase of 3.64% compared with 2024

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

Provide Food Safety Education and Training to Outsiders



Uni-President is committed to promoting food safety awareness among the general public, and strengthens society and the food industry's management of food quality and safety through food safety education and training courses. Therefore, in January 2023, we officially established a food safety exchange platform to actively develop food safety management-related courses, with participants including affiliated companies, subcontractors, and raw material suppliers. We train professional lecturers with Uni-President's years of experience in food safety management. We combine social resources to hire industry lecturers to promote food safety management courses through our food safety platform. We also communicate with external companies to help improve overall food safety and quality management in the food industry. In 2025, a total of 36 courses were offered, comprising 27 routine public courses and 9 customized corporate training programs. The total number of participants enrolled reached 1,668, an increase of 19.66% compared to 2024.



The routine public courses and customized corporate training programs collectively attracted

1,668 participants



Routine public courses
(27 courses in total)

- Instrument Calibration Management Practice Course
- Group Supply Chain Information Sharing Platform Launch Training
- Uni-President Group Auditor Training Course (Basic Class)
- Uni-President Group Auditor Training Course (Advanced Class)
- Food Labeling and Management Practice
- Food Factory Cleaning Practice and Effectiveness Assessment
- QC Seven Tools Training
- Vector Control Practice Course
- Workplace Flow Planning Practice for Food Manufacturers
- Uni-President Group Certification Training Course for Assessors
- Food Microbiology Testing Practice Course (I)
- Rapid Detection Training for Food Hygiene Indicator Bacteria and Pathogens
- Food Shelf Life Determination and Management
- Prevention of Illegal Additives and Food Fraud Management
- Food Factory Environmental Monitoring and Cross-Contamination Prevention Practice
- Food R&D, Quality Assurance, Statistical Analysis and Improvement Practice
- Warehousing and Transportation Hygiene and Food Safety Management Practice Training
- Sensory Evaluation Training Course
- Food Safety Management System Clause Training
- Introduction to Pet Food Regulations and Practice Training
- Trends and Practices in Pet Food Hygiene and Safety Management
- Compliance and Supply Chain Management Practices for Imported Pet Food and Raw Materials
- Internal Audit Practices of Food Safety Control Systems (ISO 22000:2018)
- Food Safety Management and Crisis Management Based on Food Safety Incidents
- Refresher Training Course for Uni-President Group Assessors
- Introduction to ISO/TS 22002:2025
- Uni-President Group Food Safety Training Course



Customized corporate
training programs
(9 courses in total)

- Customer Complaint Handling and Communication Skills Course
- Practical Course on Vector Control and Management
- Practical Course on Drying in Food Factory Areas
- Practical Training in Warehousing and Transportation Hygiene and Food Safety Management
- Training on Determining the Level of Deficiencies in Food Assessment
- Basic Training Course for Food Safety Risk Management Personnel
- Hygiene Training Course for Food Industry Personnel
- Sensory Evaluation of Water Quality
- Food Labeling and Advertising Regulations Management

2.3 Supplier Management

(GRI 2-6、GRI 308-2、GRI 414-2)

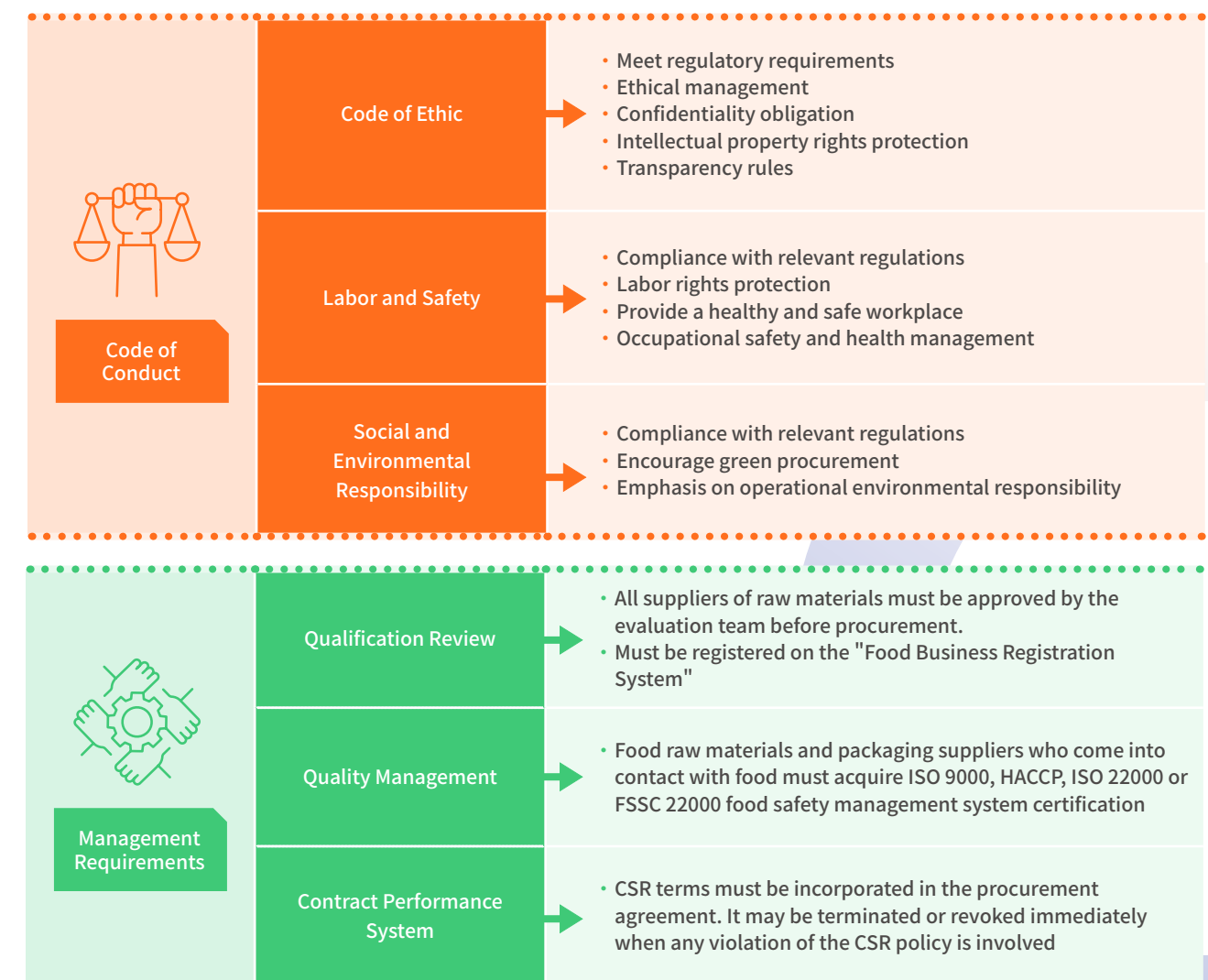
In order to provide consumers and society with high quality and safe food products, we make an effort to maintain the taste of our products and reduce food safety hazards. At the same time, we also strive to reduce the use of additives to eliminate food safety risks. In this process, the cooperation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

2.3.1 Supplier Management Mechanism

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

Supplier Management Strategy

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



Supplier Management Framework

To fulfill our commitment to a sustainable supply chain, Uni-President has established a rigorous and comprehensive supplier integration framework. This framework adopts a dual-track management approach: "Operations and Quality Management" serves as the cornerstone of cooperation to ensure food safety and operational stability, while "Sustainability Management" addresses material environmental and social responsibility issues.

Through diverse approaches including document reviews, risk-based on-site evaluations, and unannounced audits, Uni-President has deeply embedded sustainability requirements into the daily operations of its supply chain. These measures enable the Company to identify and manage potential risks, ensuring that partners meet Uni-President's core standards for operational quality and sustainable development.

Management Aspect	Audit Method	
Operations and Quality Management		
Audit of Operational Procedures	Document review Execution frequency: From time to time - Suppliers of unprocessed agricultural, livestock and aquatic ingredients - Traders only handle import procedures, and their goods are shipped directly from the port to the Company's warehouse - Adopt existing qualified third-party suppliers or OEMs of the Group's affiliates	On-site assessment Execution frequency: Audit frequency is determined by risk - Domestic food suppliers - Primary processing plants of agricultural and livestock products - Traders - Overseas manufacturers - Traders (packing plants) of food-grade detergents/chemicals - Suppliers of food-grade detergents/chemicals
	Maintenance of Material Quality	Visits to raw material suppliers Execution frequency: From time to time - Domestic food suppliers - Primary processing plants of agricultural, livestock and aquatic products - Traders
Specific Audit Topic (Audit by the Food Safety Audit Team)	Supplier Traceability Check Execution frequency: Unscheduled audits without warning - Domestic food suppliers - Primary processing plants of agricultural, livestock and aquatic products - Traders	
Sustainability Management		
Water consumption	Designed the preliminary environmental safety assessment form, covering air pollution prevention, wastewater pollution prevention, and waste management	
Waste and resource management		
Environmental issues and pollution		
Prevention of child labor	Incorporate Labor Standards Act into the evaluation process to strengthen management	
Prevention of forced labor		
Energy and climate	Established collaborative manufacturers for energy conservation and carbon reduction assessment and management	

On-site Assessment

In accordance with the "Regulations on Good Hygiene Practice for Food" and the "Regulations on Food Safety Control System," Uni-President Enterprises Corp. has established the "Supplier Assessment Procedure." To effectively manage critical supplier issues, Uni-President has systematically integrated assessment criteria into three core dimensions: Environmental (E), Social (S), and Governance (G). This assessment system conducts differentiated and customized audits based on the attributes and risks of different partners, including farms, raw material processing plants, contract manufacturers, and traders, to ensure the depth and effectiveness of management.

Environmental

Environmental management covers everything from the production source to the factory. For farms, we focus on waste and environmental management; for manufacturing plants, our focus is on facility sanitation and the establishment of environmental protection and prevention protocols. This move is designed to ensure that third-party partners minimize their negative environmental impact throughout their operations.

Social

The primary focus is on people and lives within the value chain. Beyond requiring all suppliers to safeguard the health, hygiene, and safety of their personnel, we have integrated social responsibility and animal welfare into the core evaluation criteria for specific suppliers (such as broiler farms), reflecting our commitment to labor rights and the dignity of life.

Governance

It covers core food safety elements such as quality, process, and raw material control, as well as HACCP. Furthermore, it extends to livestock farm breeding and animal drug management, alongside traceability, storage and transportation, customer complaints, and continuous improvement mechanisms for all suppliers. By exercising rigorous oversight of governance, we ensure that our partners possess stable, reliable internal management systems capable of mitigating risks.

Through on-site ESG assessments, Uni-President proactively identifies potential risks across all segments of the supply chain and drives partners toward sustainable transformation, collectively strengthening the resilience and accountability of the overall value chain.

Supplier Assessment Items

Supplier Category	Sustainability Dimension	Main Assessment Criteria	
Raw materials (including packaging materials and detergent) for food factories	Environmental	Plant facilities and environmental hygiene management	Established relevant environmental protection and prevention standards
	Social	Personnel hygiene management	
	Governance	Process control Quality control Raw material control	Storage and transportation controls Customer complaints and continuous improvement
OEM Plant	Environmental	Environmental hygiene Vector control	Warehousing and transportation
	Social	Staff health and hygiene	Social responsibility
	Governance	Management and regulations Hazard analysis and critical control point (HACCP) food safety system Process and product control	Non-compliance with product control and traceability Facilities and equipment Food safety emergency response Inspection and measurement

Supplier Category	Sustainability Dimension	Main Assessment Criteria	
Primary processing plants of agricultural and aquatic products	Environmental	• Factory cleanliness and hygiene	
	Governance	• Raw material control • Quality and supply capability	• Process control
Overseas manufacturers	Governance	• Management of raw materials, additives, manufacturing processes, products, and other food safety-related matters	
Raw material traders (including detergents)	Environmental	• Plant facilities and environmental hygiene management	• Established relevant environmental protection and prevention standards
	Social	• Personnel hygiene management	
	Governance	• Process control • Quality control • Raw material control	• Storage and transportation controls • Customer complaints and continuous improvement • Supply capacity assessment
Agricultural product (vegetable) suppliers	Environmental	• Pollution prevention measures	
	Governance	• Cultivation management • Spores, seeds (seedlings), or scions • Materials for the control of pests, diseases, and weeds • Tools and machinery • Harvesting	• Storage facilities • Containers (shipping containers such as baskets and cardboard boxes) • Packaging, labeling, and barcode application • Shipments
Aquaculture farm	Environmental	• Aquaculture farm management	
	Governance	• Raw material control • Quality management	• Cutting (packaging) process management • Corrective actions for delivery schedules
Feed manufacturers	Environmental	• Staff health and environmental hygiene • Facilities and equipment	• Vector control
	Social	• Social responsibility	
	Governance	• Management and regulations • Hazard analysis and critical control points (HACCP) and product safety systems • Process and product controls	• Non-compliance with product control and traceability • Inspection and measurement • Warehousing and transportation
Swine farms	Environmental	• Waste and environmental management	
	Governance	• Feed and medication management	• Aquaculture management

Supplier Category	Sustainability Dimension	Main Assessment Criteria	
Layer farm	Environmental	• Farm environmental management	
	Governance	• Raw material control • Poultry management	• Egg collection and transportation
Broiler farm	Environmental	• Architecture/exterior	• Environment
	Social	• Animal welfare	
	Governance	• Animal husbandry • Breeding Management • Traceability	• Health and safety • Partnerships
Pig and poultry slaughterhouses and cutting factories	Environmental	• Transportation/Unloading/Tethering	
	Governance	• CQL documents • Slaughterhouses	• Cutting factory
Livestock farm, processing plant, and washing/grading facility	Environmental	• Factory environment • Factory facilities	• Equipment and packaging materials
	Governance	• Process management • Quality control • Health management • Transportation management	• Product sampling results • Raw material and product audits • Risk management

In 2025, 175 out of 562 food raw material suppliers applicable to the Supplier Evaluation SOP completed the on-site evaluation, a 31.14% evaluation completion rate. Suppliers were deemed qualified if they scored 60 points or above, had no major deficiencies (such as food safety and hygiene system failure or immediate safety hazards in food that could not be fixed promptly), and no serious violations (such as lacking legal licenses, using illegal raw materials, or breaching laws and regulations).

Note 1 : The 562 suppliers were food raw material suppliers who had business dealings with the Company in 2025 included suppliers not subject to the Supplier Assessment Procedures. (e.g., OEM factories, dairy farmers).

Note 2 : The 175 suppliers include the number of food raw material suppliers trading with us in 2025 and undergoing an on-site evaluation in accordance with the "Suppliers Evaluation Procedures", excluding the number of suppliers subject to a book review, e.g., suppliers of raw agricultural/livestock/aquatic products and suppliers importing commodities by themselves (such as: wheat, corn, etc.).

On-site assessments performed on overseas suppliers were completed in 2016, with each one passing the assessment. According to Risk Control Principles, as there were no recent major risk incidents, on-site assessments were not performed for overseas suppliers in 2025. When necessary, on-site assessments will be proposed for overseas suppliers in the future.



2023-2025 On-site Assessment Percentage

On-site Assessment	2023	2024	2025
A. Number of all raw material suppliers ^{Note 1}	563	588	562
B. Number of suppliers applicable to the Supplier Assessment Procedures	545	436	452
C. Number of domestic suppliers that performed on-site assessments ^{Note 2}	156	168	175
Ratio of on-site assessments to all suppliers (=C/A)	27.7%	30.1%	31.14%
Ratio of on-site assessments to suppliers applicable to the Supplier Assessment Procedures (=C/B)	28.6%	38.5%	38.72%

Note 1 : Food raw material suppliers who had business dealings with the Company for the year included suppliers not subject to the Supplier Assessment Procedures. (e.g., OEM factories, dairy farmers).

Note 2 : The suppliers include the number of food raw material suppliers trading with us and undergoing on-site evaluations in accordance with the "Suppliers Evaluation Procedures", excluding the number of suppliers subject to a book review, e.g., suppliers of raw agricultural/livestock/aquatic products and suppliers importing commodities by themselves (such as: wheat, corn, etc.).

Visits to Raw Material Suppliers

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

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

Results of Visits to Raw Material Suppliers in 2025

Object for Visits	Subject for Visits
Suppliers of raw materials rejected by QC for nonconformities during the incoming acceptance, or suppliers of raw materials (excluding raw cheese farmers) with anomalies found during production.	Audit the management of materials/processes/finished products/others.
2025 Results of the Visits	
In 2025, the QC Section audited 17 suppliers in 26 visits. Process management was the main cause of defects. Corrections of all defects had already been completed before December 20, 2025.	

Supplier Traceability Check

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



Audit Topic

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

In 2025, the Food Safety Audit Team audited 349 suppliers in 349 visits. Good Hygiene Practice (GHP) was the main defect. Corrections of all defects were all completed by December 31, 2025.



Construction of the Food Trace and Track System

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



In 2025, Uni-President has uploaded the Food Traceability Management System with a total of 492 products, accounting for 100% of all Uni-President food products (excluding feed for livestock and aquatic animals). According to regulatory requirements, the use of electronic invoices has been 100% completed.

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

Uni-President Group Supply Chain Information Sharing Platform



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

Application Mechanism

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

Benefits

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

2.3.2 Supplier Counseling

To effectively manage food safety risks, Uni-President continues to enhance its management and guidance of suppliers. In 2025, the advisory project not only refined and improved existing quality issues but also extended its scope from manufacturing to end-service quality and food safety management across internal group channels. We assisted catering partners in building international standard FSSC 22000 food safety systems from scratch, provided guidance to fresh food factories on establishing customer complaint management mechanisms, and supported the Group's hypermarkets in optimizing on-site management to align with updated regulations. Adhering to the principle of "mutual benefit", we are committed to leveraging our influence as an industry leader to grow alongside all partners in the value chain, thereby building a solid food safety defense line.

Guidance Provided to Subcontractors in 2025

Project Name	Food safety management system consulting project for catering companies
Counseling Content	In response to stringent requirements from channel customers and market trends, the catering company leveraged this project to assist in establishing a food safety management system compliant with FSSC 22000 V6 standards. The core objective is to transform international standards into an executable internal management system, establishing a systematic foundation capable of autonomous operation and continuous improvement. The project successfully strengthened the internal management and risk control capabilities of the catering company through 10 sessions of counseling, laying a solid foundation for obtaining certification and integrating into the Group's supply chain ecosystem in the future.
Explanation of Guidance Effectiveness	Based on the current diagnosis results, four strategies have been adopted to systematically establish a comprehensive documentation system aligned with FSSC 22000 standards: establishing a common understanding, expanding management scope, deepening existing controls, and revitalizing the PDCA system logic. These measures aimed to bridge gaps in regulatory perception for customers and build consensus, completing system reinforcement from scratch. By empowering the management system with self-inspection and updating capabilities, these efforts ensured the continuous improvement of food safety standards.
Photo	

Project Name	Facilitated customer complaint management guidance for fresh food factories
Counseling Content	Current findings indicate that the fresh food factory has not yet established a comprehensive customer complaint handling process; furthermore, relevant personnel have not received professional training in handling and communicating customer complaints. To enhance its customer complaint handling capabilities and service quality, the Company requested "customer complaint management counseling" from the Food Safety Center. Through one training session and two counseling sessions provided by this project, the fresh food factory established a comprehensive customer complaint communication framework and operating procedures to enhance the professional communication skills of personnel when interacting with consumers.
Explanation of Guidance Effectiveness	1. The customized customer complaint handling and communication skills course is divided into four main themes: (1) Understanding customer complaints and the five principles of handling customer complaints; (2) Regulations related to customer complaints; (3) Telephone handling and communication skills; (4) Handling and communication skills for customer visits, to improve overall service quality and customer satisfaction. 2. Optimize the customer complaint management mechanism and enhance the professional capabilities of fresh food factories in complaint resolution to build a strong brand image for the company.
Photo	

Project Name	Optimizing supplier quality management mentorship
Counseling Content	Although the number of abnormal items received by raw material suppliers in 2024 improved compared to 2023, there remains room for optimization regarding high-frequency issues. Furthermore, as insect-related and foreign object abnormalities continued to occur in the first quarter of 2025, a request for guidance was submitted to the Food Safety Center. Subsequently, six counseling sessions were conducted regarding management issues involving Tier 2 Food Safety foreign objects (insects and stones), Tier 3 Food Safety foreign objects (plastic fragments), and temperature and microbial abnormalities.
Explanation of Guidance Effectiveness	This project focused on five key management items, analyzing the root causes of issues and providing improvement recommendations and guidance: (1) optimization of cleaning tank washing times and foreign object removal capabilities; (2) optimization of cabbage pre-processing operations and process screening workflows and capabilities; (3) optimization of ginger slice washing and screening processes; (4) optimization of metal foreign object detection capabilities on the cabbage washing line; and (5) optimization of process and environmental temperature controls and the establishment of a temperature management mechanism for finished product shipments. By completing this project, raw material suppliers improved supplier process monitoring and quality self-management, thereby reducing abnormalities during the inspection and acceptance of incoming raw materials.
Photo	

Project Name	Food safety and hygiene management guidance for the Group's on-site food preparation in hypermarkets
Counseling Content	The Group's hypermarkets operate on a front-of-store, back-of-house model, offering a diverse range of self-produced items prepared on-site. Compared to food manufacturing plants, the operating environment of these stores is more complex and involves direct interaction with consumers. Furthermore, food safety management in on-site preparation areas not only impacts consumer health but also directly affects brand reputation and regulatory compliance. The Food Safety Center provided 6 sessions of guidance on food safety and hygiene management for on-site preparation at hypermarkets to ensure the safety of products prepared on-site.
Explanation of Guidance Effectiveness	1. Through the explanation and review of on-site hygiene regulation principles, the Company assisted in establishing food safety and hygiene management mechanisms. 2. In response to the new version of GHP, the key updates were explained during on-site guidance, and the on-site operations and procedural forms of the stores were reviewed to ensure compliance. 3. Integrate the new GHP standards and establish management mechanisms and forms to assist in consolidating store inspection checklists. These tools enable on-site supervisors to verify the compliance of daily operations, ensuring that the management mechanisms established through advisory activities are continuously implemented. 4. Optimize food safety and hygiene management for hypermarkets and enhance the safety of products prepared on-site to establish a positive brand image for the Group.
Photo	

2.3.3 Human Rights Due Diligence for Suppliers

Uni-President upholds the core values of respecting and protecting human rights. The Company actively implements human rights due diligence management mechanisms to systematically identify, prevent, and mitigate potential human rights risks within its operations and value chain. We are committed to creating an equal and dignified work environment by formulating specific measures and establishing transparent, effective complaint channels. These efforts ensure the protection of internal and external stakeholders' rights and interests while integrating human rights commitments into our daily operations.

Human Rights Issues	Affected Value Chain/ Stakeholders	Responsible Unit	Prevention and Mitigation Measures	Communication and Complaint Channels
Wage arrears, prohibition of child labor, prohibition of forced labor, and freedom of association and the right to collective bargaining	Raw material and MRO (maintenance, repair, and operations) suppliers	Food Safety Center/ Procurement Department	- When signing contracts with suppliers, we require the explicit inclusion of human rights clauses prohibiting child labor and forced labor, while protecting the freedom of association and the right to collective bargaining. - Implement supplier qualification assessments and periodic reviews through the supplier management platform. - Promote labor and human rights through the EP3 electronic procurement supplier platform. - Conduct regular supplier site visits or third-party audits to ensure compliance with relevant regulations.	- Establish a supplier complaint and reporting mechanism, allowing suppliers to raise inquiries regarding policy ambiguities or report violations. - Provide diverse communication channels, including email, telephone, and interviews, to ensure ease of contact for suppliers. - Organize regular supplier conferences to enhance communication and mutual consensus. - Provide confidentiality and protection measures for whistleblowers to prevent retaliation.
Provide a safe, hygienic, and healthy work environment	Contractors and outsourced personnel	Engineering Department/ Industrial Safety Office/ Main Plant	- Pre-construction safety and health meetings are held to communicate and promote project safety matters, with meeting minutes documented. - Convene regular coordination meetings every month to facilitate two-way communication and reviews through the platform; these efforts optimize the work environment to ensure the health and safety of personnel. - Assisted in the planning and organization of mandatory occupational safety and health retraining courses to comply with legal requirements and ensure operational safety. - Provide safety information and protective measures through safety inspections to enhance personnel and environmental safety and prevent occupational accidents.	- Convene pre-construction safety and health meetings for contracted projects. - Regular meetings should be held to organize outsourcing agreements. - Conduct occupational safety and health refresher training courses. - Safety inspections and disaster prevention management for contracted projects and outsourced operations.

2.4 Responsible Production Management

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

Information on Responsible Production Management

- In 2025, Uni-President had 24 production sites located in Yungkang General Plant, Xinshih General Plant, Taichung General Plant, Yangmei General Plant, Chungli General Plant, and Hukou Park, consisting of 23 food plants and one feed plant.
- In 2025, Uni-President sold a total of 1,460,289 metric tons of products.

2.4.1 International Food Safety Management System

Uni-President's food manufacturing plants have obtained multiple international food safety management certifications. In addition to TQF, which serves as the foundational certification required annually for each plant, FSSC 22000 is built on the ISO 22000 framework with higher-grade standards and is recognized by the Global Food Safety Initiative (GFSI). Except for the essential oil plant, which holds ISO 22000 certification, all other Uni-President food manufacturing plants have successfully obtained FSSC 22000 certification.

Uni-President Plant Certifications

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

For detailed product certifications of each plant, please refer to the FSSC 22000 certified items in the Appendix ESG Information – "The plants' food products certified by ISO 22000 and FSSC 22000 in 2025."

In 2025, food products certified by FSSC 22000 accounted for **99.98%** of Uni-President's total food products.

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

2.4.2 Plant Self-Inspection System

Uni-President not only refines management standards across all plants through its food safety management system, but also establishes self-audit systems tailored to different manufacturing facility types to minimize operational risks.

2025 Self-audit Standards and Achievements

Plant Type	Management Standards	Inspection Status
Food Plants	We have established the "Internal Food Plant Quality Audit SOP" based on the "Regulations on Good Hygiene Practice for Food" to implement a three-level management audit mechanism. - Level 1: Plant self-audit - Level 2: Audits on all food plants are performed by general plants - Level 3: The Technical Group reviews the audit of all general plants and evaluates the need for spot checks based on the risk	Level 2 Audits - Total number of food manufacturing plants: 23 - Number of on-site audited manufacturing plants: 23 - Proportion between the number of on-site audited plants and affected products: 100% Level 3 Audits - Total number of food manufacturing plants: 23 - Total number of general plants reviewed by the Technical Group: 10
Feed plant	We have established the "Internal Quality & Food Safety Audit Procedures" in reference to ISO 9001 and ISO 22000.	100% ^{Note}

Note: In 2025, there was only one feed production plant, which had internal audits completed.

2.4.3 Food Safety Risk Monitoring Audit

In addition to the self-audit of each plant, we also conduct food safety risk monitoring and audits for internal plants, OEM plants and QC/research units by the Food Safety Audit Team combining the Group's food safety core work priority. By doing so, we can ensure the implementation of food safety control of each production and QC/research unit. The implementation status is reported directly to the President's office, hoping to achieve the goal of zero food safety risk. As of the end of 2025, a total of 54 units were audited, with 265 deficiencies found. The deficiencies mainly include improper preservation and placement of raw material, unclear labeling of raw materials, and malfunctioning hardware and equipment. Uni-President will track the progress in improvement in deficiencies one by one until improvement has been completed for all deficiencies.

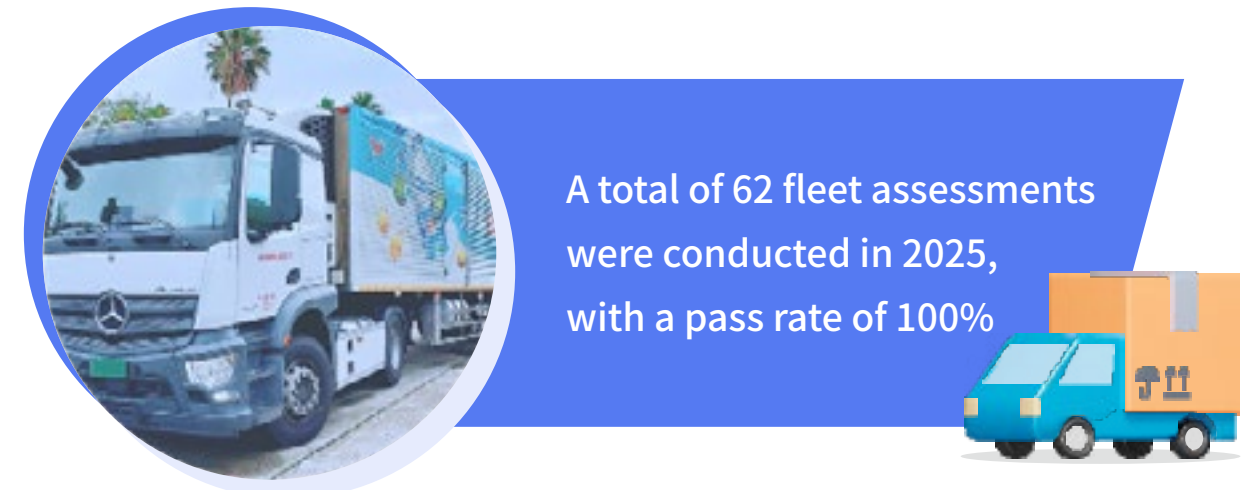
2025 Food Safety Risk Audit Deficiencies in Production and QC Research Units

Unit	Tier 1 Food Safety Management	Tier 2 Food Safety Management	Tier 3 Food Safety Management	Drug residue management of raw materials and finished products	Subtotal
Internal plant	0%	0%	54.3%	0%	54.3%
Internal QC Unit	0%	0%	2.3%	0%	2.3%
Internal Research Unit	0%	0%	1.9%	0%	1.9%
OEM Plant	0%	1.5%	40%	0%	41.5%
Subtotal	0%	1.5%	98.5%	0%	100%

2.4.4 Strengthen Logistics Service Management

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

In the commercial flow model, products and services cover multiple temperature layers including room temperature, refrigerated, and frozen. The team has accumulated years of experience and builds a solid and stable foundation for continuous development and proactive operation of channel deployment, channel marketing, and channel management. In terms of logistics, we build first and second-level logistics services based on the basic principles of "on time, correctness, and high value". Regardless of various needs such as transportation, storage, and distribution, our constant goal is to provide customers with peace of mind and satisfactory logistics. To this end, Uni-President formulates evaluation standards and regularly arranges partner fleets to conduct relevant evaluations and assessments, hoping to make progress and prosper together with partners and continue to grow. The evaluation content includes three major aspects: personnel management, vehicle management, and operation management. A total of 62 fleets were assessed in 2025, and the passing rate was 100%.



To enhance refrigerated logistics efficiency, Uni-President has optimized the scheduling mechanism for empty refrigerated containers, which increased the proportion of short-distance recoveries from 65.71% to 66.9%. This not only effectively reduces transportation distances but also saves 74,453 kilometers in mileage, further decreasing fuel consumption by 21,272 liters, and balancing operational efficiency with environmental sustainability. In addition, logistics optimization for instant noodle products was conducted by relocating warehouses and reconfiguring transportation routes through external warehouse site planning. This adjustment saved 5,184 kilometers in transportation mileage and reduced fuel consumption by 1,481 liters, effectively improving logistics energy efficiency and advancing energy-saving and carbon reduction goals.

To reduce carbon emissions caused by transportation, Uni-President requires its logistics fleet to adopt new environmentally friendly vehicles and implements a vehicle replacement policy. In 2025, 77.42% of logistics partners used new environmentally friendly vehicles, accounting for 79.35% of transportation and warehousing service expenditures. During 2025, six vehicles were replaced with new ones that met Phase 5 and 6 environmental standards, thereby minimizing environmental impact. In addition to replacing old vehicles with new ones, Uni-President has also improved the efficiency of its logistics fleet operations. With the support of the IT Department, a vehicle management platform was developed. The platform's scope of management includes order and inbound vehicle management, task management, and exception management. It categorizes vehicles by type and provides specialized exception management tailored to the specific needs of each vehicle type (e.g., temperature control for refrigerated trucks and bakery trucks) to ensure the quality of logistics services. In 2025, the vehicle management platform's content was optimized by adding temperature anomaly reporting to ensure the delivery temperature remains normal and secure.



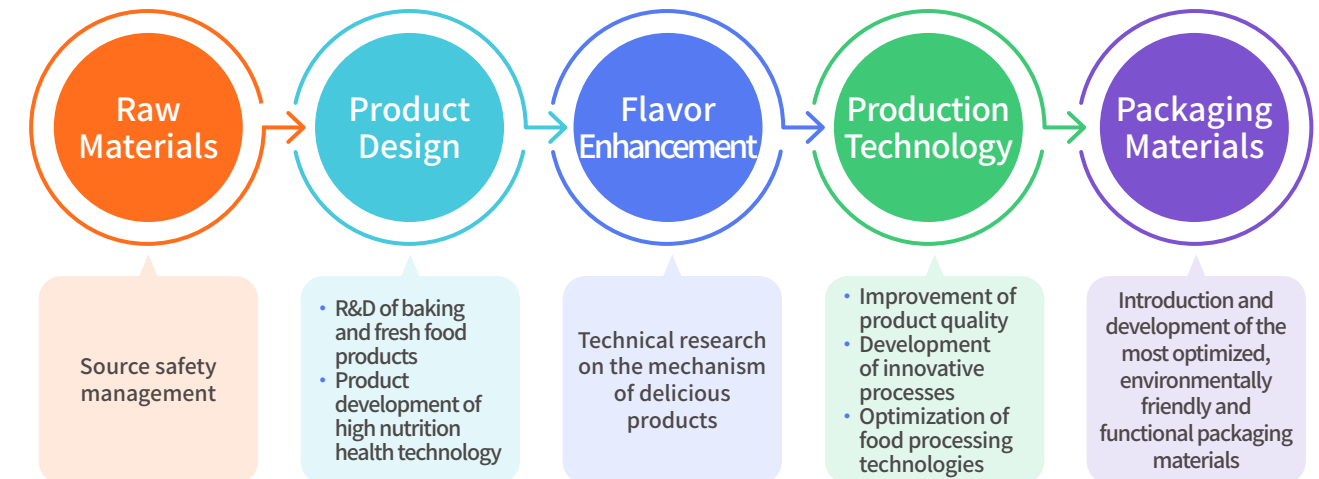
2.5 Product R&D and Innovation

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

We launched sugar-free AB Yogurt and LP33 Yogurt to improve gastrointestinal function and help adjust allergic constitutions, respectively. We also introduced the sugar-free Chai Li Won series to reduce consumers' excessive sugar intake and prevent the occurrence of diseases. At the same time, we have actively reduced the sodium content of our products, offering the public a healthier choice with Man Han Feast Hot Beef Flavor Instant Noodles (Reduced Sodium). To address the changing dietary habits of the elderly, Uni-President launched the Uni-President Cake House Steamed Fruit Cheese Chiffon Cake. As of the end of 2025, a total of 27 products received senior-friendly product certification, providing higher-quality options for the mature age groups.

Furthermore, adhering to the philosophy that "no additives equals sustainability", we promote products with fewer additives and clear labeling to ensure consumers can easily identify information about additives. As of 2025, we achieved A.A. Clean Label certification for 34 commercially available products. In addition to securing numerous R.O.C. patents, the Gold Award for Nutrition and Health Food Innovation, and the Taiwan Food Technology Innovation Product Award, our products have earned multiple international accolades, including the Monde Selection and the ITI Superior Taste Award. These honors attest to the exceptional quality and innovative capabilities of our products.

Key R&D Strategy for Value Chain



Product R&D and Management Targets for the Coming Year

2025 Management Target	2025 Achievement Status	2025 Key Achievements	2026 Targets	Mid-to Long-term Goal
Technical research on the mechanism of delicious products	 Achieved and under continuous improvement	1. Development of spicy noodle dishes 2. Development of side dishes to accompany alcoholic beverages 3. Refinement of ambient tea technology 4. Development of refrigerated fruit teas 5. Development of nutritious and delicious yogurt	1. Development of high-quality tea beverage technology 2. Advancing the technological development of carbonated drinks 3. Development of specialized flour technology 4. Development of savory bread 5. Development of ready-to-eat meals	Development towards product refinement and continuous improvement of product quality and flavor
R&D of technology for new bakery, fresh food and high nutrition healthy products and processes	 Achieved and under continuous improvement	1. Development and enhancement of European-style bread 2. Development and enhancement of savory bread 3. Development of high-protein soy milk 4. Development of functional dairy beverages 5. Development of ready-to cook meals	1. Development of high value-added milk products 2. Development of nut milk products 3. Development of high-fiber tea drinks 4. Local specialty noodles 5. Advancements in freshness preservation technology	Meet consumer demands and improve three major product categories including fresh food, bakery, and nutrition through product R&D

Information on Patents

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

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

By the end of 2025 Patents
were obtained **438**

Invention **194**

New Patent **179**

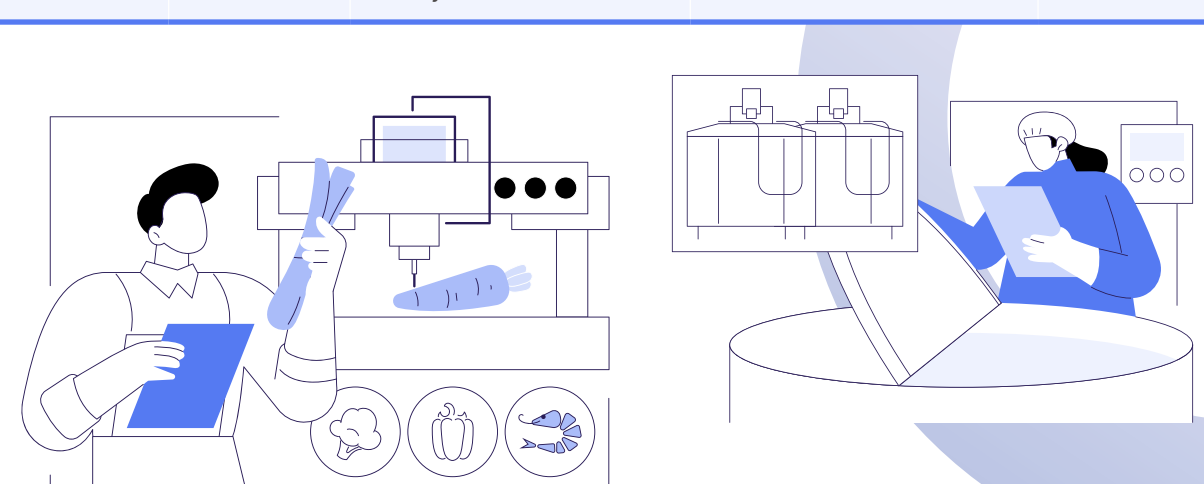
Design **65**

in 2025 Patents were obtained **18**



2.5.1 R&D Strategy and Goal

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



2.5.2 Diverse Dietary Trends: Balancing Health and Taste

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



Health Food Certification

To meet consumer demand for healthy eating and enhance product value, we continuously develop and maintain products with health benefits aligned with the health claim guidelines announced by the Ministry of Health and Welfare. As of the end of 2025, Uni-President has obtained a total of 23 Health Food Certifications.



Brewed Non-fried Noodles

- Uni-President is committed to the pursuit of making noodles more relevant to the dietary life of the new generation. After 15 years of noodle research, it has surpassed the limitations of traditional noodles (instant noodles) and created a new generation of non-fried instant noodles.
- As of the end of 2025, there were a total of 10 SKUs using brewed non-fried noodles.





Elderly-friendly Products

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

Item quantity :

By the end of 2025, a total of 27 products have been selected as elderly-friendly products.



Product Highlights and Description

1.Yuan Wei Ben Pu Mixed Congee

- Senior-friendly product certification
- Featuring a variety of unique grains, this dessert is generously portioned, has a rich flavor, is sweet but not cloying, and comes in a perfect size that won't leave you feeling overwhelmed. It's a great choice for a simple and convenient dessert.



2. Ji-Di Refrigerated Soup Dumplings

- Certified with the Senior-Friendly Label, the product is microwaveable for quick and delicious meals without the wait.

Plant-based Products

UNI Sunshine Unsweetened High-Protein Soymilk

- Each bottle provides 20.6 grams of high-quality plant-based protein for more efficient nutritional supplementation.
- No added sugar or additives; made with simple ingredients for a healthier, low-burden choice. Our special extraction method ensures a refreshing and non-greasy taste.
- We use non-GMO soybeans to ensure peace of mind and quality.



Products Containing Special Nutrients

X-POWER Energy Drink

- An energy drink specifically designed for modern lifestyles. Infused with taurine and lutein, it offers "energizing and revitalizing effects in one bottle" to inject vitality into a high-pressure lifestyle.



Products Containing Special Nutrients

100% Uni-President Tomato Juice

- Low-sodium and low-calorie with 100% pure juice content, and no added salt, sugar, flavorings, colorings, or preservatives. It uses cold crushing technology to preserve the original flavor of tomatoes. Each can contains 136mg of GABA and 20mg of lycopene, which can regulate physiological functions, nourish the skin, and promote metabolism.



Xin Bei Chicken Essence

- Carefully selected precious ingredients from the imperial court, including free-range chicken, abalone, and fish maw, are simmered for an extended period to extract their essence. With a BCAA content of up to 870 mg/100mL and collagen content reaching 7000 mg/100mL, it replenishes energy while enhancing beauty.
- Recommended by over 100 Cosmed pharmacists and received international flavor certification.
- Committed to 0 sugar, 0 fat, and 0 cholesterol, our products protect public health with complex tonic formulas, fulfilling our quality commitment to consumers.



A.A. (Anti Additive) Certification

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

Item quantity :

In 2025, 2 new A.A. verified products were added and 5 were delisted, bringing the total number of A.A. verified products to 34 by the end of 2025.



Product Highlights and Description

1.All Products of Hau Jin Dau Noodles

- The entire series has passed the international A.A.Clean Label's highest level 100% no-additive certification and does not use food additives to change the taste of the ingredients.



2.ChenGuang GOLD Chocolate Raw Toast

- Provide consumers with more delicious products. Building on the success of the popular raw toast series, we have created extraordinary, pure flavors that offer consumers a delicious experience with A.A. Clean Label Star Certification.



3.Uni-Bread Melon Croissant

- Awarded the A.A. Clean Label Certification and the 2022 A.A. Taste Awards 3-Star Award for Global Pure Taste, providing consumers with safe and delicious bread.



Environmentally Friendly Products

Reisui Fresh Milk (Full fat / Low fat)

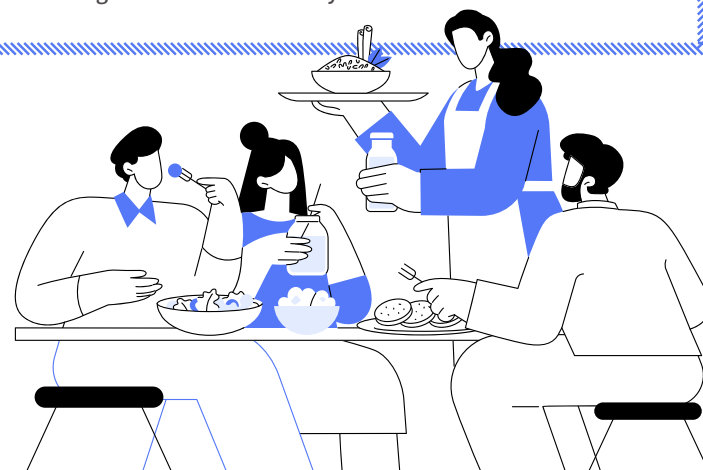
Promotion of Smart Energy Saving and Renewable Energy

- "Niu Niu Water Park" Water-saving and cooling project: The implementation of a centralized sprinkler cooling system to replace traditional neck-clamp sprinkler system has enabled precise temperature control management. This transition effectively reduced spray wastewater by more than half while simultaneously delivering multiple benefits, including enhanced animal welfare, improved water conservation, and environmental protection.
- Variable frequency equipment and smart environmental management: By introducing variable frequency and smart environmental control equipment, approximately 40% of farms have adopted variable frequency milking machines, and over 40% of farms use variable frequency fans to improve equipment operating efficiency and reduce energy consumption.
- Introduction of renewable energy: To date, approximately one-third of the livestock farms across Taiwan have implemented renewable energy systems, such as solar and biogas power generation. These initiatives are gradually reducing reliance on traditional energy sources and moving towards the goal of low carbon and energy sustainability.



Resource Recycling and Pollution Reduction

- Green transformation practices in dairy farming areas: To deepen environmental sustainability governance, seven dairy farmers in the Tainan Dairy District have taken the lead in participating in the "Centralized Wastewater Treatment Project". This regional integration model enhances wastewater treatment efficiency and serves as a vital demonstration of the dairy industry's green transformation.
- Wastewater energy utilization: By integrating centralized processing with energy conversion technologies, livestock wastewater is transformed into renewable electricity, realizing resource circularity while effectively reducing wastewater discharge and mitigating potential impacts on the surrounding environment and ecosystems.



Animal Friendly Products

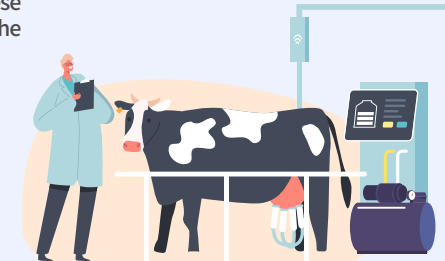
Uni-President places great importance on animal welfare and is committed to promoting humane dairy cattle farming to enhance both the sustainability of dairy farms and the quality of life for animals. By establishing comprehensive technical service programs that integrate herd management, nutritional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

Counseling for Dairy Farmers and Friendly Dairy Breeding Program

Content: Building on our commitment to dairy cow welfare, we have guided farms in implementing more sophisticated livestock management. In addition to maintaining the 17 existing technical service items (including preventive medicine, nutritional formulas, and DHI analysis), we promoted farm applications for animal welfare certifications. We also ensured the systematic recording of farm livestock management and the standardization of farm management methods through physical documentation. By integrating physiological well-being with robust management practices, we ensure that dairy cows produce milk in a highly comfortable environment, thereby strengthening the foundation for sustainable supply chain operations.

Guidance mechanism: Beyond assisting farms in improving livestock management techniques and enhancing animal welfare, we organize educational training programs, including overseas studies and technical exchange activities, to ensure dairy farmers master the latest husbandry techniques and management knowledge. Furthermore, education and training regarding raw milk quality have been significantly enhanced. In addition to improving animal welfare in livestock raising, these efforts have simultaneously enabled farms to produce higher-quality and more stable raw milk. Regarding the environment, we continued to promote heat stress management expertise by assisting dairy farms in testing fan performance, measuring environmental temperature and humidity, and providing improvement recommendations. These efforts ensured that dairy cows remained comfortable and healthy even during the hot summer months, thereby increasing feed intake and milk production.

Performance : After the quality of life of dairy cows has been improved, lactation efficiency has also significantly improved; from 2022 to 2025, the amount of lactation increased from an average of 22.74 kilograms to 24.58 kilograms per cow per day, proving that the practice of friendly feeding, continuous education and technological innovation play an important role in improving animal welfare and industrial efficiency.



Animal Welfare Eggs

Genki Select White Eggs (Animal friendly) and Genki Select Brown Eggs (Cage-free)

✓ Strategy and Commitment: Putting Animal Welfare at the Core

Adhering to the philosophy that "happy chickens produce healthy eggs", we regard animal welfare as a core value. We are committed to providing hens with a more humane living environment, treating animals and the environment with kindness, and providing consumers with sustainable products from reliable sources.

✓ Key Actions and Management Mechanisms

• Upstream Breeding Management

Farm selection: Sourcing from local animal welfare farms in Taiwan to promote industry upgrading.

Pure feed: Adopt Uni-President's vegan herbal formula to ensure the absence of antibiotics and drug residues.

• Quality and Food Safety Governance

Freshness control: We strictly select eggs during the golden laying period, requiring a freshness level of at least "Hofmeister Scale Units" of 80 or above at the time of shipment, with the entire transportation process maintained within a cold chain at a temperature below 7° C.

Multi-level verification: The internal "Food Safety Center" (TFDA/TAF certified) and the external third-party SGS jointly oversee quality control, with more than 260 inspections conducted every year.

• Environmental and Social Responsibility

Circular economy: Product packaging has transitioned entirely to RPET recycled material egg cartons to reduce resource consumption.

Market communication: Combined with the promotion of the "Animal Welfare Label", enhance consumer awareness of food-friendly practices.

✓ Key Performance Highlights and Certifications

Through these actions, we successfully launched the "Genki Select" series of animal welfare eggs and obtained two major national certifications: "CAS Taiwan Excellent Agricultural Products" and "TAP Traceability Agricultural Products", providing credible evidence of our commitment to sustainability.



In addition to focusing on consumer dietary trends and health, we continue to research the pet-raising environment in Taiwan. Adhering to the principle of food safety as our top priority, we aim to create healthier and higher-quality pet food for dogs and cats in Taiwan, and provide pets with a better quality of life. In April 2025, Petlife Functional Whole Grain Pet Food Series was launched. Through close cooperation with pet retailers, products with hypoallergenic ingredients and functional formulas were introduced to better meet market demands.

Petlife Premium Grain Targeted Nutrition Petfood

- **Professional functional formulas** : Designed by a professional veterinary and R&D team, these formulas are tailored specifically for the environmental conditions in Taiwan. Built upon a core gut-health probiotic blend (comprising Bifidobacterium lactis, Lactobacillus acidophilus, and Bacillus subtilis), the products integrate essential health-functional ingredients based on companion animal needs. This includes skin and coat health formulas as well as joint care formulas for dogs, and urinary tract health formulas along with nutritional hairball control formulas for cats, providing comprehensive nutritional support to meet pet health requirements.
- **Hypoallergenic premium grain pet food** : Featuring meat as the primary ingredient, the product utilizes premium animal protein sources and hypoallergenic ingredients. High-quality grains (brown rice and oats) are used to replace traditional grains such as soy, corn, and wheat, which are common allergens. The formulation is further enriched with superfoods (such as golden flaxseed and green-lipped mussels), healthy fruits and vegetables, and hydrolyzed proteins to minimize allergen sensitivity and protect pet health.
- **MAS (motorized atomization spraying) technology** : Introducing Taiwan's first Motorized Atomization Spraying technology, this process utilizes motorized centrifugal separation to sequentially infuse nutrients and palatable ingredients, including food-grade beef tallow, hydrolyzed proteins, and probiotics across three coating stages. This ensures even distribution onto the kibble. Furthermore, advanced temperature control technology is implemented to prevent heat-induced degradation of nutrients, securing precise, multi-layered encapsulation of nutrients and palatability on every kibble.
- **Professional probiotic gastrointestinal support**: Formulated with specialized Bacillus subtilis (Natto bacteria) and AB probiotics to support pet intestinal health via beneficial microbes, thereby optimizing nutrient absorption and enhancing functional health benefits.



External Certifications and Medals

Committed to optimizing its products, as always, Uni-President has upgraded its technology and food flavor, and has been recognized with external recognition and awards, making its quality products visible to the world. The following external certifications and medals were achieved in 2025:

A.A.Taste Awards

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

In 2025, six products from Uni-President, including Uni-Bread Pork Floss Pastry, Uni-Bread Melon Bread, Uni-Bread Melon Croissant, ChenGuang-GOLD Raw Toast, ChenGuang GOLD High Fiber Raw Toast, and ChenGuang-GOLD Strawberry Milk Raw Toast were honored with awards at the A.A. Taste Awards.



Innovation Product Evaluation Award

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

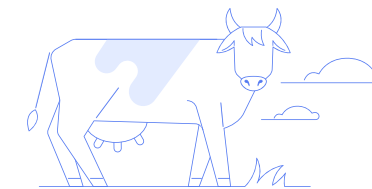
In 2025, the Company's 'Yuan Wei Ben Pu Glutinous Rice with Longan Ice Lolly' and 'XinGanjue Egg Salad' were awarded 'Excellence in Innovative Processing Technology,' while the 'Café Rive Gauche - Rich Milk Latte' received the 'Gold Award for Innovative Packaging Design.'



Monde Selection World Quality Awards

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

In 2025, a total of five products under the ReiSui Whole Milk brand were awarded the Gold Award at the Monde Selection World Quality Awards.



ITI Superior Taste Awards

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

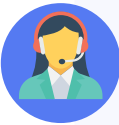
In 2025, one product under 'Dr. Milker' (3 Stars), one product under 'RuiSui Whole Milk' (2 Stars), one product under 'ReiSui Fresh Milk Toast' (3 Stars), and one product under 'Uni-President Shui-Shi-Ji Natural Mineral Water' (3 Stars) were awarded the Superior Taste Award by the International Taste Institute (ITI).



2.6 Responsible Marketing and Labeling

(GRI 417-2 、GRI 417-3)

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

Material Topic		Responsible Marketing and Labeling
	Policy and Commitment	At Uni-President, we have adhered to the spirit of ethical management and are committed to using its core competencies to create higher value for our products. We hold a sincere attitude when it comes to communicating with consumers and provide accurate product information in order to avoid misunderstandings with our products. Based on this notion, we use "responsible marketing" as our management target and adopt stringent standards from product labels to after-sales service so as to protect consumers' rights.
	Goal	100% of the product packaging labeling and advertising review are conducted in accordance with the product labeling review guidelines and creative review standards to ensure compliance with relevant laws and regulations and the Company's regulations.
	Action Plan	- Based on the product packaging labeling and the advertising review process system, each responsible unit performs a review and confirmation of the items it is responsible for before the packaging materials can be printed and the advertising can be carried out. - We publish promotional e-newsletters every quarter to publicize laws and regulations and violation cases, and enhance personnel's awareness and understanding of laws and regulations.
	Evaluation Mechanism	The Company's goal is to achieve zero violations in public sector audits. The Company will continue to track whether product packaging and marketing information comply with relevant regulations. In 2025, one non-compliance was identified during a public sector audit. The Department of Health found that lactic acid alcohol solution was used for surface sterilization during the ham production process, but "lactic acid" was not indicated on the outer packaging labels. Previously, third-party audits classified "lactic acid alcohol" as a processing aid that did not require labeling. However, health authorities requested its inclusion in the ingredient labeling during an inspection. In response, the Company improved the production environment, eliminating the need for "lactic acid alcohol solution" for surface sterilization during the manufacturing process. In the future, should any discrepancies arise in the interpretation of regulations, we will consult directly with government authorities for clarification to ensure compliance with packaging and labeling requirements.
	Grievance Mechanism	Internal complaint mechanism: - In accordance with the policy of encouraging employees to participate in and maintain product safety, internal employees are encouraged to jointly review labeling and advertising. All complaints will be reviewed, responded to and announced by the Food Safety Committee. External complaint mechanism: - Establish smooth consumer complaint channels, including customer service hotlines, emails and online platforms, to ensure that consumers can easily ask questions or express dissatisfaction with product marketing and labeling. - All complaints will be handled by a dedicated team and responded to and resolved within a reasonable time to ensure that consumer rights are protected.

2.6.1 Product Labeling and Creative Review

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

We understand that product labeling and marketing innovation are the first product information obtained by consumers. Only by having a correct understanding of the product can consumers avoid misunderstandings. In 2025, out of the 1,081 items reviewed, 793 were approved and 288 were rejected due to errors in labeling text such as ingredients, edition, nutrition labeling, warnings and precautions.



2.6.2 Consumer Inquiry Service

The Customer Service Center continues to listen to and collect customer feedback through multiple channels, including the 0800 toll-free hotline, official website, service email, and feedback from retail channels.

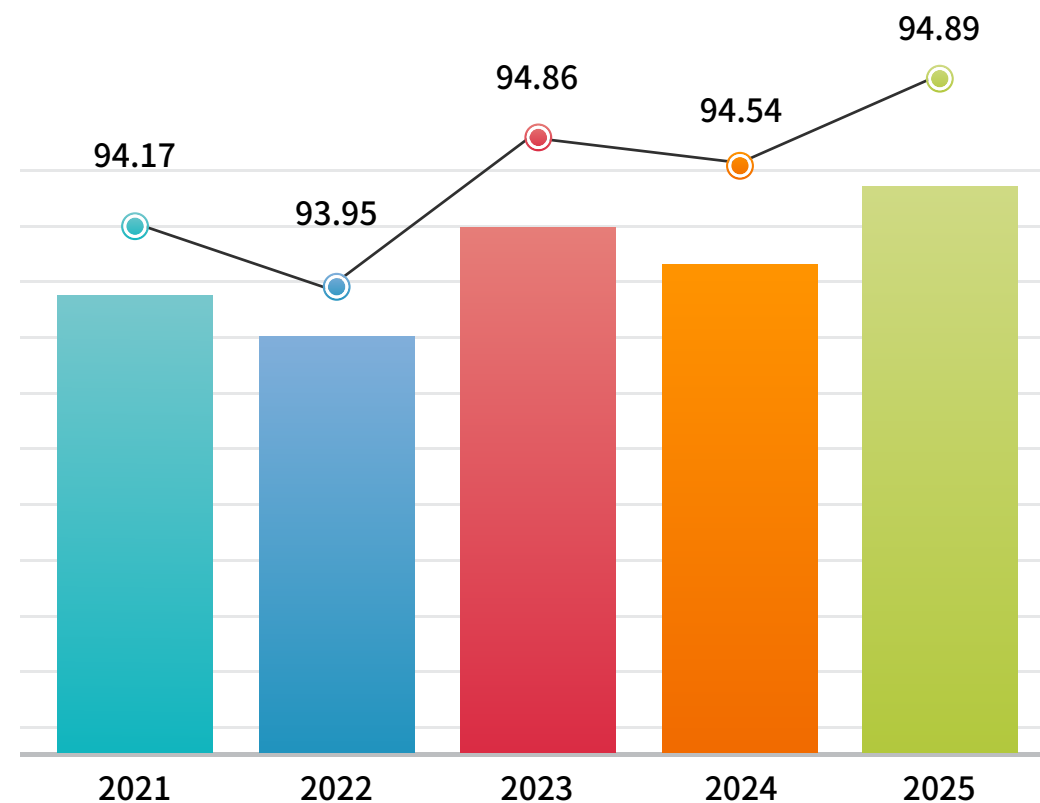
For customer applications received during business hours, we aim to contact the customer within one hour and address the matter within 24 hours. Upholding the values of efficiency and empathy, we communicate and negotiate in accordance with the Consumer Protection Act. For emergency cases occurring on holidays or outside of business hours, we immediately activate our processing mechanism to protect customer rights.

In 2025, through a dedicated customer service team and efficient processing workflows, we reached a consensus with the majority of our customers (approximately 97.1%). For the few cases where a consensus could not be reached, we proactively guided customers to apply for mediation through consumer protection mechanisms (such as consumer protection officers) in hopes of achieving reasonable and satisfactory resolutions.

Upon case closure, the service center reviews service effectiveness through satisfaction surveys. Recent results have shown that overall satisfaction has remained stable within the rating range of "Satisfied (75 points)" to "Very Satisfied (100 points)".

Furthermore, we conduct testing and analysis on products subject to customer complaints, reviewing potential influencing factors across product design, raw materials, manufacturing processes, and channel management to serve as a basis for continuous internal improvement. We also continue to enhance quality stability and the consumer experience through product tolerance optimization projects.

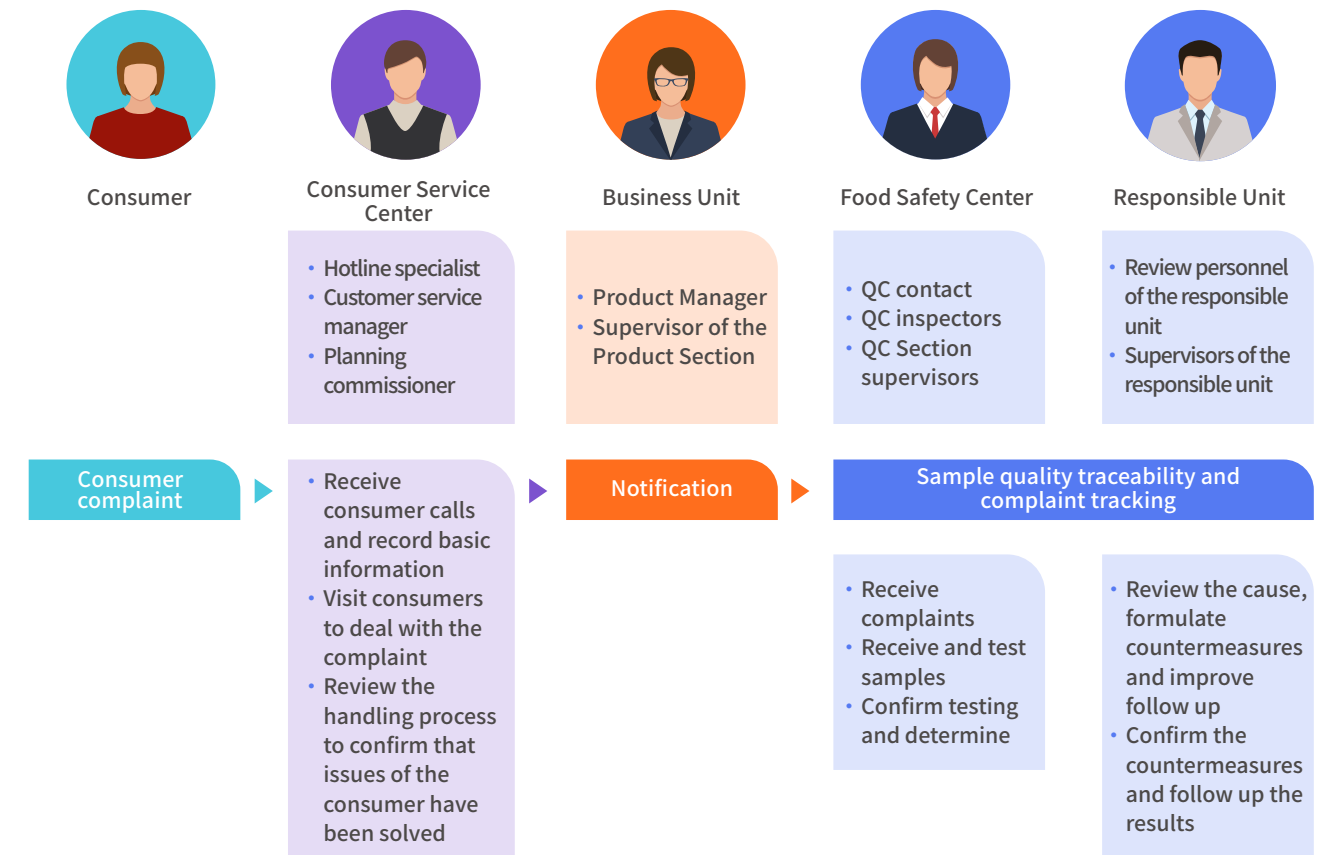
Satisfaction Score



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



Consumer Service Center Complaint Handling Process



Take in the Feedback of Consumers

Issues Received	Understand the Reason	Optimize Measures
In the past, the soy sauce packets provided with soup dumplings had to be poured directly onto the food. This made it difficult for consumers to adjust the saltiness to their personal preference and often resulted in uneven distribution, which compromised both flavor and convenience.	The original packaging box was designed solely for the placement of soup dumplings, with no dedicated space for sauce. When soy sauce was poured onto the flat surface of the box, it tended to overflow and was impossible to pick up the sauce in one spot.	Developed a new packaging design featuring built-in soy sauce tray, improved the packaging design, and added a dedicated soy sauce dipping area. This allows consumers to freely dip and control the flavor according to their needs, greatly enhancing practicality and quality.



3

Commitment to Environmental Sustainability

3.1 Environmental Management Responsibility

3.2 Climate Change and Energy Management

3.3 Water Resources Management

3.4 Pollution Prevention and Management

3.5 Packaging Materials Management



3.1 Environmental Management Responsibility

(GRI 3-3、GRI 301-2、GRI 302-3、GRI 305-4)

Material Topic	Operational Environment Management
GRI Topic	- GRI 305-4 GHG emissions intensity - GRI 302-3 Energy intensity
Policy and Commitment	Develop environmental management policies covering six aspects of "Legal Compliance, Pollution Prevention, Green Procurement, Performance Management, Communication Mechanism, and Continuous Improvement" as the highest guidelines of environmental management.  Environmental Policy Uni-President Enterprises Corporation
Goal	Develop annual management targets based on the management projects concerning energy conservation, carbon reduction, waste reduction, and wastewater discharge to minimize their impact on the operating environment. ※See the "Sustainable Value Chain" chapter for the annual management goals and the goal-fulfilling status.
Action Plan	- Introduce ISO 14001 and make all documents and operating processes subject to verification by a third-party certification unit on a regular basis. - Conduct greenhouse gas inventory and verification on a regular basis every year in accordance with the ISO 14064-1 inventory process. - Regularly track the revision of government environmental laws and regulations and update the same, and formulate response plans. - Establish a sustainable procurement system and clearly state in the procurement policy that green products should be given priority and gradually introduce sustainable raw materials. - Each plant to take the initiative to introduce energy conservation, carbon reduction, water saving programs and waste recycling programs to reduce the environmental impact arisen from the production process.
Evaluation Mechanism	- Continue to maintain the effectiveness of the ISO 14001 management system. - Comply with environmental laws and regulations. - Review the annual achievement rate for energy conservation, carbon reduction, waste reduction, and wastewater management targets.
Grievance Mechanism	Establish environmental communication and management processes, and make the Administrative Service Division and the Environmental Protection Team responsible for internal and external communication affairs. Stakeholders may report environment related matters via the contact number of each production plant. As the plant receives the relevant information, the communication management process will be initiated to handle the issue according to the type of the issue.

Environmental Management Performance for the Past 3 Years

Environmental Management Performance	Unit	2023	2024	2025
Water Consumption (Water Withdrawal) Intensity	Million liters / \$10 million	0.89	0.90	0.85
Waste intensity	Metric tons / \$10 million	8.43	8.51	8.28
Air pollution emission intensity	Metric tons / \$10 million	0.012	0.012	0.012
Self-Operating GHG emission intensity ^{note2}	Metric tons of CO ₂ e/\$10 million	34.76	33.20	30.67
Energy intensity	GJ / \$10,000	0.34	0.32	0.32

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

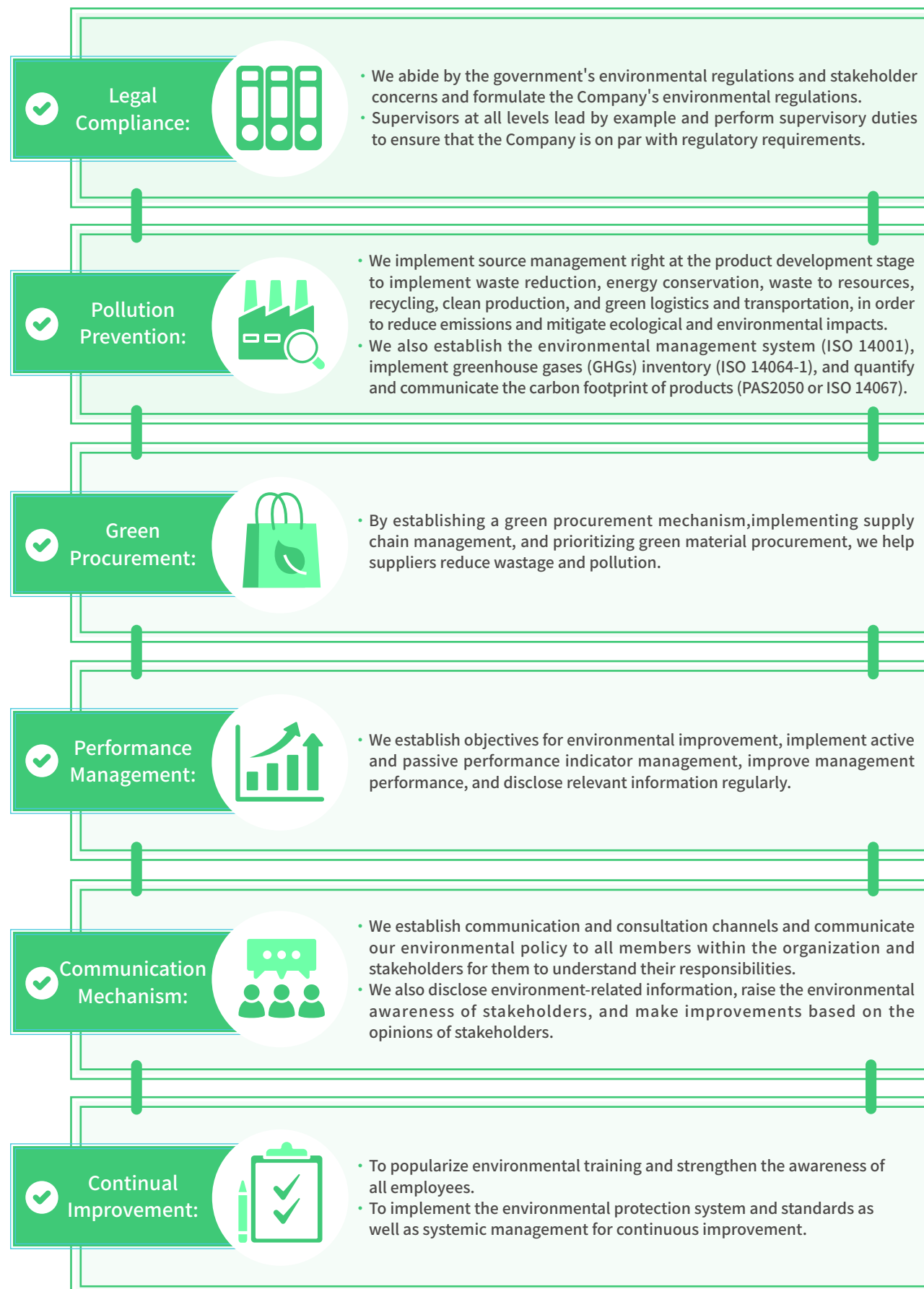
3.1.1 Environmental Management Mechanism

(GRI 3-3)

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

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

Uni-President Environmental Management Policies



Main objectives, focus areas, and implementation programs for ISO 14001 in 2025

Management Target	Introduction Program	Annual Management Achievement
Enhancement of environmental protection awareness	Yungkang General Plant : • Conduct general environmental education and training • Publish a monthly environmental newsletter	• 80 employees – hours/year • 12 sessions/year
	Taichung General Plant : • Circulation and communication of the Environmental Policy, with signed acknowledgements retained for record • Environmental awareness communications through newsletters issued by the Environmental Protection Team • Communication of environmental information and news • Environmental awareness communication at quarterly Environmental Safety Committee meetings	• Communication of the Environmental Policy • Environmental information communicated once a week and environmental newsletters issued once a month • Environmental education and training conducted once a year
Meet regulatory requirements	Yungkang General Plant : • Conduct the Level 3 Environmental Parameter Inspection Program	Zero environmental violations / year
	Yungkang General Plant : • Industrial Waste Reporting Verification	Number of Non-compliant Reporting Cases: 0 cases/year
	Yungkang General Plant / Yangmei General Plant : • Guidance and Verification of Greenhouse Gas Inventories	Completed ISO 14064 Certification
	Taichung General Plant : • Confirmed the removal and disposal of construction waste during contractor's occupational health and safety meetings to prevent illegal dumping	Zero violations in construction waste disposal and zero environmental violations
	Environmental inspection at Taichung General Plant : • The Environmental Management Department conducts monthly environmental inspections of the maturation production units, while functional units, including the Administrative Service Section and the Engineering Section perform environmental inspections on a bimonthly and quarterly basis. • The inspected units have implemented improvements based on the deficiencies identified during environmental inspections, which are tracked and managed via a deficiency list.	The improvement rate for projects lacking inspection details, failing to meet regulatory requirements, and not conforming to environmental protection facility verification standards reached 100%

Management Target	Introduction Program	Annual Management Achievement
Meet regulatory requirements	Regulatory Compliance Assessment at Taichung General Plant : - Conduct monthly assessments of the applicability and compliance of revised environmental regulations based on updates published in the Environmental Newsletter. The assessment results are provided to relevant departments for reference, and corrective actions are implemented for identified non-conformities, with follow-up on their effectiveness. - Conduct an annual regulatory compliance evaluation, with the results reviewed and discussed at the Environmental, Health and Safety (EHS) Committee meeting.	100% corrective action completion rate for non-conformities identified through inspections, regulatory compliance reviews, and environmental facility audits.
	Environmental Facility Inspections at Taichung General Plant: - Inspection of air pollution control equipment - Inspection of stormwater and wastewater drainage systems - Inspection of the operation and maintenance of pollution control facilities	
	Chungli General Plant : Annual water tank cleaning wastewater overflow improvement project	Improvement to wastewater overflow to avoid violating environmental regulations
Air pollution, wastewater, and waste reduction efforts	Yangmei General Plant : Sludge Treatment	- Food Sludge Recycling into Biomass Resources - Sludge Drying to Reduce Disposal Volume
	Chungli General Plant : Waste Plastic Bag Recycling and Resource Recovery Project	Improve issues related to the recycling of waste woven plastic bags to increase the volume of recycled resources (15 tonnes/year)
	Hukou Park : - Removal of sludge and residue from the bottom of wastewater tank - Improve the oil removal capacity of oil skimmer in wastewater collection tank	- Increase wastewater treatment capacity by 20% - Increase oil removal by 6 tonnes/year
Improvement in Energy Efficiency / Reduction in Energy Consumption	Yungkang General Plant : Implement Water and Energy Conservation Projects	7 projects/year
	Xinshih General Plant : B Added high-efficiency units to the freezer	Save 164,615 kWh of electricity

Management Target	Introduction Program	Annual Management Achievement
Improve Energy Efficiency / Reduce Energy Consumption	Xinshih General Plant : - Standby energy-saving optimization for sterilization equipment - Sterilization reduces energy consumption of tubular sterilizer - Optimize the energy consumption of soy milk, brine, and ice water unit	Annual electricity savings totaled 394,502 kWh, equivalent to approximately NT\$2,210,366
	Xinshih General Plant : Optimize Steam Consumption in Processing and Filling Operations	Annual steam savings of 297 tonnes, equivalent to approximately NT\$261,688
	Xinshih General Plant : - Optimization of the air compressor integrated control system - Energy-saving project for the replacement of evaporator in raw material freezer No. 6 - B Energy-saving project for adding high-efficiency units to freezer - Energy-saving project for water pump motors	Total annual electricity savings: 755,508 kWh, equivalent to approximately NT\$2,270,005
	Taichung General Plant : Replace underground parking garage lighting with energy-efficient LED lamps	Achieve a 1.5% reduction in electricity consumption
	Yangmei General Plant : Energy saving improvements for blowers and equalization tank motors at Yangmei Wastewater Treatment Plant	Total annual cost savings of approximately NT\$0.45 million
	Chungli General Plant : Chiller pipeline insulation energy-saving project	Total annual electricity savings: 179,815 kWh, equivalent to approximately NT\$538,000
	Hukou Park : - Reduce the unit power consumption of ice-making system - Reduce the unit power consumption of freezer - Reduce the electricity consumption of air conditioning in the raw materials storage area	Total annual electricity savings: 843,188 kWh

Increased
utilization of
raw materialsFresh milk
output rate reached
96.54%Increase the soybean
output rate to
97.89%Increase the tea
output rate to
96.51%

Energy saving

Reduced electricity
by **10,138**
thousand kWhReduced **752.28**
natural gas by
thousand cubic meters

Water saving

Reduced by **13.68**
million liters

Major Raw Material Procurement Volume (tons)

Milk	144,838
Powdered Milk	8,601
Soybeans	6,888
Coffee beans	14,963
Sugar	30,690
Tea leaves	2,270
Flour	43,411
Beef	1,242
Palm oil	6,334
Pork	3,846
Wheat	122,236
Corn	93,105
Soybeans for feed use	1,182

Energy consumption (GJ)

Purchased electricity	1,665,194 GJ
Fuel oil	
Diesel	
Biodiesel	
Petroleum	
Natural gas (NG)	
Liquefied petroleum gas (LPG)	321 GJ
Self-generated green electricity	

Water resources consumption
(million liters)

Total water withdrawal	4,532
Surface water	559
Municipal water	3,866
Underground water	108

Waste generation (tons)

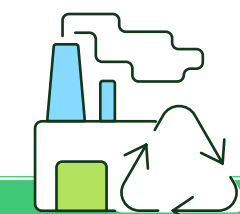
General industrial waste	1,988
Recyclable waste (sludge)	8,023
Recyclable waste (tea residue)	7,779
Recyclable waste (wastepaper)	2,256
Recyclable waste (waste plastic)	220
Recyclable waste (soybean residue)	13,510
Recyclable waste (other)	10,281
Hazardous industrial waste	2

GHG emission (ton of CO₂e)

Direct Emission (Scope 1)	62,037
Greenhouse gas emissions from self-operations (Scope1 and Scope2)	163,139
Air pollution (metric tons)	
VOCs	3.11
Nitrogen oxides (NO _x)	40.14
Sulfur oxide (SO _x)	0.007
Particulate matters (PM)	18.74

Wastewater discharge (million liters)

Wastewater	3,177
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Waste Recycling
rate **95.48%**GHG emission
intensity• Self-operations (Scope 1 and Scope 2) :
30.67 metric tons CO₂e / \$10 million• Value chain (Scope 3) :
284.63 metric tons CO₂e / \$10 millionAverage COD
equivalent reduction
of **97.77%**

3.1.2 Green Procurement and Sustainable Materials

In Uni-President's environmental management policy, green procurement and sustainable materials are important responsibilities and commitments to sustainable development. We give priority to green products upon procurement and emphasize environmental protection, energy conservation and carbon reduction of the supply chain. By putting our green procurement mechanism into good use, we hope to gradually reduce the environmental impact caused by our operations.

Furthermore, as global attention to natural capital and ecosystem services continues to grow, biodiversity has increasingly become a key issue for corporate sustainability and operational resilience. Corporate operations, raw material sourcing, and supply chain activities are inherently linked to the natural environment. Accordingly, we continue to monitor biodiversity-related issues and, based on the characteristics of our operations, are progressively incorporating biodiversity considerations into our existing management framework.

Sustainable Procurement and Raw Material Management

Since 2013, Uni-President has been awarded the Private Enterprise Green Procurement Excellence Award by the Ministry of Environment of the Executive Yuan. Our total green procurement amount reached NT\$1.956 billion in 2025, an increase of 24.54% compared to the previous year, primarily attributable to the expanded application of FSC-certified paper packaging materials.

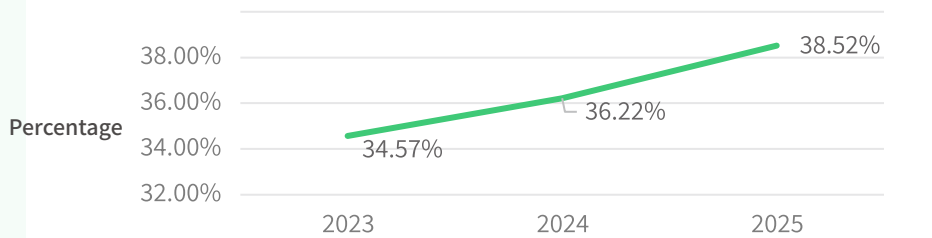


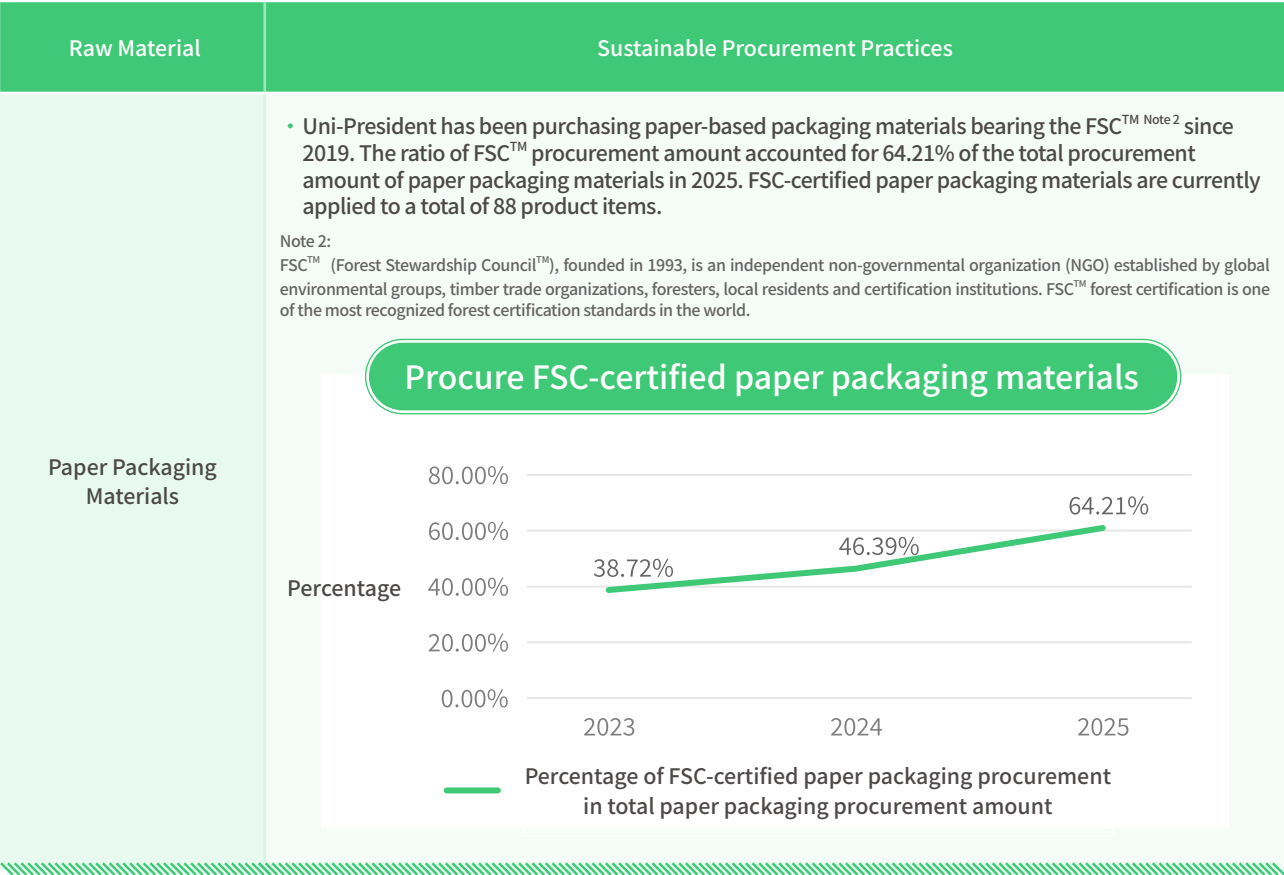
	2023	2024	2025
Green Procurement Amount (Unit: NT\$ million)	1,364	1,571	1,956

With regard to raw material management, we continue to keep a close eye on domestic and international trends in sustainable materials and, based on our operational needs, progressively evaluate the procurement of sustainably certified raw materials. The table below presents the representative raw material categories that are of particular significance to our operations and supply chain management, as well as those receiving a higher level of management attention.

Raw materials such as beef and seafood account for a relatively small proportion of our overall procurement value, with each accounting for less than 1.5% of total procurement value in each of the past three years. Beef is primarily procured based on operational needs, with supply stability as a key consideration. Seafood ingredients are mainly processed products, such as dried shrimp, and we do not directly procure unprocessed seafood products. Going forward, we will continue to periodically review our sustainable management practices for these raw materials in accordance with business development and supply chain management needs.

Raw Material	Sustainable Procurement Practices
Palm Oil	To increase the use of sustainable palm oil, Uni-President Enterprises has identified the major products containing palm oil and confirmed their sources of supply. At present, palm oil is primarily used in instant noodles, with the majority of the supply sourced from President Nisshin Corporation, a consolidated subsidiary of Uni-President Enterprises. President Nisshin Corporation is a member of the Roundtable on Sustainable Palm Oil (RSPO) and has obtained RSPO certification through third-party verification. Its Palm Oil Policy is also publicly available on the President Nisshin Corporation website. Since 2022, Uni-President Enterprises has procured RSPO-certified palm oil and will continue to monitor developments related to sustainable palm oil to further enhance the sustainability of its products.  President Nisshin Corp. Social Responsibility Statement and Policy

Raw Material	Sustainable Procurement Practices								
Soybean	Given that soy is an important raw material for our products, in the past three years, the proportion of SSAP^{Note 1} soybean purchase amount accounted for more than 30% of all soybeans purchased. The procurement volume in 2025 was 2,790 metric tons. Note 1: The U.S. Soybean Sustainability Assurance Protocol (SSAP) is a system for sustainable soybean production widely used in the U.S and is audited and certified by a third party. The certification involves measures such as reducing deforestation, protecting biodiversity, and promoting community participation. It can reduce the use of natural resources in the process of soy production, further reduce the impact on the ecosystem, and reduce greenhouse gas emissions.								
Tea	Uni-President Enterprises places safety, quality, and stable supply at the core of its operations and adopts a range of measures to safeguard consumer health. In addition to complying with relevant regulations governing pesticide residue management, we also monitor the use of herbicides along the ridges of tea plantations to reduce potential risks and strengthen agricultural chemical management. We have fully implemented a tea leaf raw material traceability system to ensure that all raw materials have complete source records and are traceable to their originating tea plantations, thereby enhancing supply chain transparency and accountability. Uni-President Enterprises continues to promote ethical procurement practices and will further expand their application to meet society's growing expectations for sustainability, regulatory compliance, and responsible procurement. To reduce the environmental impacts associated with raw material procurement, Uni-President Enterprises continues to increase the procurement of locally sourced tea leaves. By shortening transportation distances, we reduce the carbon footprint across the life cycle of tea leaf raw materials. In 2025, approximately 1,460 tonnes of tea leaves were procured from local sources, accounting for 38.52% of the Company's total tea leaf procurement. Percentage of locally sourced tea in total tea procurement <table><caption>Percentage of locally sourced tea in total tea procurement</caption><thead><tr><th>Year</th><th>Percentage</th></tr></thead><tbody><tr><td>2023</td><td>34.57%</td></tr><tr><td>2024</td><td>36.22%</td></tr><tr><td>2025</td><td>38.52%</td></tr></tbody></table>	Year	Percentage	2023	34.57%	2024	36.22%	2025	38.52%
Year	Percentage								
2023	34.57%								
2024	36.22%								
2025	38.52%								
Coffee Beans	To guarantee the quality of its coffee beans and remain committed to sustainability, Uni-President has established principles for the purchase of green coffee beans. The main point of the principles is to ensure food safety and consistency in quality, so as to give consumers safe and dependable products. When it comes to specific measures, each batch of green beans must be inspected for pesticide residue to meet food regulations. Uni-President's actions to procure coffee beans are as follows: • We have invested in the procurement and production of Rainforest Alliance Certified beans, and continue to actively promote them. As ESG-driven customer demand grows, we are increasing the volume of Rainforest Alliance Certified bean purchases accordingly. In 2025, the volume of Rainforest Alliance Certified coffee beans used continued to increase, growing by 25% compared with 2024. • Establish the production history of purchased specialty coffee beans, which can be traced back to the processing plant or plantation in the production area to ensure product quality. • Uni-President continues to focus on green coffee beans with ESG-related certifications, such as Rainforest Alliance-certified origins or estates, and looks forward to increasing the procurement of ESG-certified beans to provide consumers with more sustainable coffee.								



Biodiversity

In recent years, biodiversity issues have increasingly drawn the attention of investors and value chain stakeholders, particularly in relation to operating locations, supply chains, and partnerships. In its operations and supply chain management, Uni-President currently leverages existing environmental management mechanisms to maintain a focus on biodiversity-related issues across aspects such as reducing environmental impact, promoting resource recycling, and driving sustainable transformation. Going forward, we will review relevant management practices in a timely manner based on operational developments and changes in the external environment, and gradually evaluate the feasibility of incorporating them into existing management systems.



Reducing Environmental Impact

We conduct inspections of existing factory sites and maintain annual certifications for international standards such as ISO 14001 and ISO 50001. Furthermore, we perform ongoing internal audits and supplier evaluations to ensure the effective operation of our environmental management system and to mitigate environmental impacts.



Promoting Resource Recycling

Uni-President is the first domestic company in Taiwan to obtain certification from the Council of Agriculture for soybean residue as a production by-product. This achievement has set a precedent for the resource utilization of soybean residue among peers in Taiwan. At our Xinshih General Plant, soybean residue is repurposed as feed for dairy cows, which not only reduces waste disposal costs but also generates new economic benefits. In 2025, we reused 8,357 metric tons of soybean residue. Additional resource utilization cases involving waste aluminum and waste activated carbon were planned for 2025; please refer to page 122 of this report for details.



Driving Sustainable Transformation

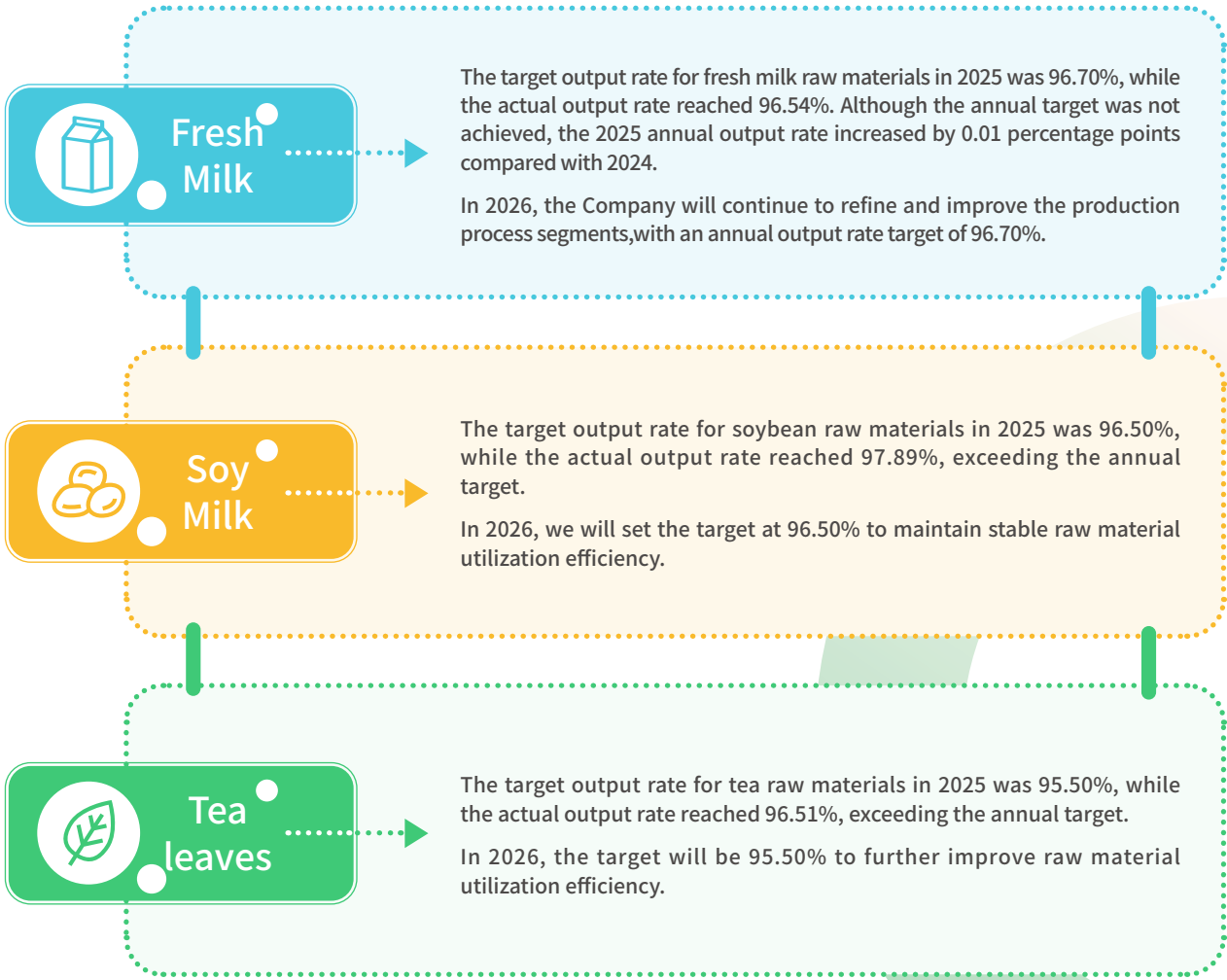
Uni-President Enterprises has continuously refined various transformation initiatives to reduce the impact of its operations on the ecosystem. These include the application of recycled plastic (R-PET) shrink labels and the attainment of carbon footprint labels for certain products to mitigate its environmental impact.

3.1.3 Environmental Protection Expenditure

We strive to alleviate the burden on the environment during the process of producing and providing services. The average annual investment in environmental protection expenditures over the past three years was approximately \$497.01 million. Total expenditures for 2025 amounted to \$509.27 million, representing a decrease of \$11.15 million compared to 2024. In 2025, operations and maintenance, waste disposal, and air pollution fees increased by \$9.72 million compared to 2024. This rise was primarily driven by an increase in waste disposal volume and a higher wastewater treatment load, which led to higher waste disposal fees, chemical costs and sludge treatment expenses. Additionally, container recycling and disposal fees increased by \$0.18 million compared to 2024. In addition, investment in environmental protection equipment decreased by \$21.06 million compared to 2024. Investment in 2025 focused on improvements to air pollution control and wastewater treatment-related equipment, including the renewal of air pollution control equipment and the upgrading of wastewater treatment facilities. For the data of environmental protection expenditure in the past three years, please refer to Appendix I ESG Information.

3.1.4 Raw Material Utilization Rate Improvement

Uni-President Enterprises is dedicated to promoting a green economy by continually improving raw material utilization to reduce resource consumption and enhance production efficiency. In 2025, we continued to integrate multiple technologies into our production processes to reduce raw milk losses on the production line and improve our extraction techniques for soybeans and tea leaves. In the future, we will further strengthen process management to ensure production yield targets are met, continuously optimize raw material use, and improve both production efficiency and sustainability performance.



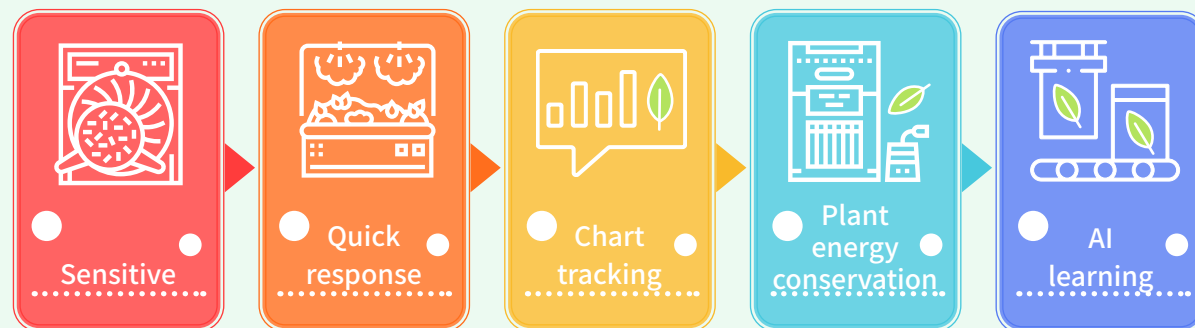
Established smart production lines

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

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



Uni-President smart production lines



3.2 Climate Change and Energy Management

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

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

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

3.2.1 Climate Risk Governance

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



Uni-President Climate Change Risk Governance Framework



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

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

To assess the impact of climate change on our business, strategy, and financial planning, we have adopted a three-stage climate risk and opportunity identification process. Through this process, we narrowed down five major risks and one major opportunity facing Uni-President. For detailed methodology, please refer to the 2020 Uni-President CSR Report. We further quantified the financial impact of environmental regulations on Uni-President's businesses and reviewed and adjusted the current status of our response and management of key climate risks and opportunities. In 2025, we continued to track and optimize climate risk and opportunity management measures based on the latest environmental changes and policy trends to ensure that relevant strategies can effectively respond to possible challenges and opportunities in the future.



Response and Management of Climate Risk and Opportunity Issues

Climate risks and opportunities	Potential impact to Uni-President	Time interval	Financial impact	Adaptive management strategy	Management Target
 Physical risks Increase of severity of extreme weather events such as typhoons, floods and droughts	Faced with increasing probability of extreme weather events, our supply chain for raw materials may lead to disruption, or we may need to increase the number of days for storage of raw materials and products due to droughts or water scarcity. In addition, extreme weathers may cause damage to our plant equipment, raw materials or products, and road disruptions may result in difficulties in transporting raw materials or power or water outages, which may affect the production.	Short-term (less than three years)	- Increasing the number of days for storage of raw materials/products requires additional rented warehouses results in an increase in costs. - Disruptions in the transportation of raw materials or products results in an increase in warehousing costs - Equipment damage results in asset value damage. - Damages in raw materials or products results in an increase in operational costs and decrease in revenue.	- Production process adjustment, change the order of production according to material shortage and water shortage time. - For intermittent production of products, the priority is to produce products with a short shelf life of raw materials. - Establish a Water Resources Response Team to monitor the water consumption efficiency in the plant. - Sign a water supply agreement with water suppliers to give priority to supplying water to the plant in the event of water shortage. - In the event of a Level 1 water shortage, initiate response measures such as switching plants for production or production reduction. - Rent generators for power outages. - Avoid flooding areas when selecting plant locations. - Take out disaster insurance policy for plants to reduce financial impact. - Plan emergency response mechanisms and regularly conduct risk assessments. Purchase raw materials from different production areas to diversify risks.	- Monitor water conditions and continue to optimize response measures and management mechanisms. - Continue to optimize the efficiency of water consumption in each plant and introduce water saving projects - Diverse tea raw material supply establishment. - Stable high quality and quantity of domestic and overseas dairy sources - Refine source safety management and reduce procurement risks of raw materials. - Maintain a good relationship with large international suppliers by obtaining quotations and procuring from them. - Enhance the ability to procure outsourced services.
 Transformation risk Requirements and monitoring of existing products and services	As there is growing emphasis on sustainable products, we may begin to impose related regulations on products, or require reducing plastic used for packaging and product carbon footprint investigation. If our products are not labeled in accordance with related regulations, fines may be imposed due to violation, while the plastic reduction plan for product packaging and carbon management tool introduction will increase our R&D and product carbon management costs.	Mid-term (three to five years)	- Fines imposed due to violation of regulations results in an increase in operating expenses. - Product carbon footprint verification expenditures results in an increase in operating expenses. - Alternative materials and packaging R&D increase operating costs; at the same time, due to the light weight of products, waste treatment expenses are decreased.	- The Commercialization R&D Institute, Food Safety Center and Production Units immediately grasp new product packaging label policies, while making new labeling requirement in advance. - The "Packaging Label Review Process" has been set up. Each business unit, R&D unit, the Strategic Marketing Group, the Production Plant and the QC Unit of the FSC work together to prevent improper labeling and marketing. - There is also a "Packaging Materials Technology Team" in place for the research and development of lightweight packaging materials and material substitution.	- Product labelling is in compliance with regulatory standards. - Introduction of most suitable, environmental and functional packaging materials.
 Transformation risk Climate-related policy	The government is gradually amending its regulations for greenhouse gas emissions and renewable energy sources in response to the worldwide net-zero transformation. In 2023, Taiwan promulgated the Climate Change Response Act, setting the precedent for the imposition of carbon fees in 2026. It is anticipated that Uni-President will be influenced by the effect of carbon fees, leading to a rise in production costs. In addition, big energy users are subject to renewable energy regulations, plus the self-government ordinances promulgated by Tainan City, Taichung City, and Taoyuan City as they pursue a low-carbon city; the ordinances stipulate that big energy users install a certain proportion of renewable energy capacity locally. Having production factories in all three cities, Uni-President expects itself to face increased equipment installation cost and production cost.	Mid-term (three to five years)	- Paying a carbon fee causes production costs to rise. - Payment of violation fees results in an increase in operating expenses. - Due to renewable energy regulations: - Depreciation of equipment is increased. - Operating costs increased (procurement of renewable energy power certificates). - Operating expenses increased (payment of allowance).	- Inventory and performance evaluation of annual energy consumption and greenhouse gas emission of the organization. - Product carbon footprint introduction. - Introduce energy-saving projects: In 2025, the total electricity saving was 10,138 thousand kWh, the natural gas consumption was reduced by 752.28 thousand cubic meters, the water saved was 13.68 million liters, and there was a reduction of 6,555 metric tons of CO₂e. - Installation of biogas power generation equipment: The power generation in 2025 was 480,827 kWh, which was sold back to Taipower to generate a total income of NT\$ 3.55 million. - Installation of photovoltaic equipment: In 2025, the power generation was 311,380 kWh.	- The annual average power saving rate of each general plant is >1.5% for 2026 (Average power saving rate was 3.06% in 2025). - Lower the GHG emission intensity of Scope 1 and 2 by 1.5% per year (Emission intensity: Metric tons of CO₂e / \$10 million Sales Revenue).

Contents		Introduction	Managing a Transparent and Ethical Enterprise	Shaping a Safe and Healthy Food and Drink Culture	Commitment to Environmental Sustainability	Building a Healthy and Happy Workplace	Creating a Healthy and Happy Tomorrow	Appendix
Climate risks and opportunities	Potential impact to Uni-President	Time interval	Financial impact	Adaptive management strategy		Management Target		
 Stakeholder concerns	- To increase consumers' awareness of sustainability, NPO and NGO organizations proactively promote carbon reduction, plastic reduction products and related actions to change consumption behaviors of consumers. If we do not make a timely response or launch related products, it may affect our product sales. - Faced with the pressure of many sustainability ratings, a poor sustainability rating may affect the willingness as to whether an investor will make an investment, as well as the consumers' sense of brand identity.	Mid-term (three to five years)	- If sustainability performance is poor, it may lower an investor's willingness for investment, further increasing borrowing costs. - A consumer's purchasing willingness is affected due to sustainability brand image or lack of sustainable products, resulting in a decrease in revenue.	- Continue to invest in the R&D of new types of bakery, fresh food, and high nutrition products and processes. - Proactively develop and expand lightweight and optimal packaging materials. - Carry out surveys on a regular basis to get hold of issues concerned by stakeholders. - Continue to invest in the research of the possibility of plastic reduction while maintaining the quality of products.		- Continue to refine quality products. - Introduction of most suitable, environmental and functional packaging materials.		
 Raw materials management resilience	Climate change and rising geopolitical risks may affect the timeliness and stability of raw material supply, leading to increased raw material costs or disruption of raw material supply chains. Therefore, we must increase the diversity of raw material sources and increase the stability of supply chain sources to respond to different risk situations.	Mid-term (three to five years)	- Unstable supply prices of raw materials result in an increase in operating costs. - Alternative material selection and R&D results in an increase in operating costs.	- Stable management of raw material sources. - Come up with different formulas to handle short-term shortages of raw materials. - Frequently assess the availability of goods to bolster the stability of the supply chain.		- Seek an alternative supplier of raw materials and a mechanism for substitute materials. - Stable high quality and quantity of domestic and overseas dairy sources. - Refine source safety management and reduce procurement risks of raw materials.		
 Improve resource utilization efficiency	We continue to enhance product yields and reduce food waste through process improvement. At the same time, we promote waste recycling and reduction to improve waste treatment efficiency. By doing this, we increase the opportunities to create new markets while reducing waste treatment costs.	Short-term (less than three years)	- Waste treatment expenses are reduced as a result of the promotion of waste recycling and reduction of the weight of waste. - Due to the improvement of production efficiency, raw material consumption is reduced, decreasing operating costs.	- Expanding the possibility of resource utilization of tea residue in the future. - Evaluate utilization of tea and soybean residue. - Resale of anaerobic sludge. - Reduce waste generation or increase resource recovery through the adoption of new technologies.		Waste recycling rate over 95%.		

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

In order to grasp the possible risks and impacts of environmental laws and regulations on operations within Uni-President and provide a basis for future carbon reduction strategies, we have inventoried several major costs and expenditures arising from related laws and regulations. In response to renewable energy regulations, we have invested in the development of renewable energy power generation. In addition to continuing to expand biogas power generation, we installed 2.05MW of solar power in Xinshih Logistics Park and 0.10MW in Xinying Frozen Prepared Food Factory in 2025. Related infrastructure construction and other capital expenditures amounted to approximately NT\$ 88.20 million.

In addition, the announcement of "Carbon Fee Regulations" indicates an increase in related costs in the future. Therefore, we pre-assess the possible carbon fee costs in advance to adjust the allocation of related funds. We pre-assess the related costs with a carbon price of NT\$ 300 / ton. According to the current regulations, the plants required to pay the carbon fee in 2025 are Xinshih and Yangmei. After deducting 25,000 tons of emissions from each factory, the total emission for which carbon fees are payable is 26,900 tons. The initial carbon fee is about NT\$ 8.07 million in 2025.

To strengthen internal awareness of carbon pricing, Uni-President Enterprises implemented an internal carbon pricing mechanism starting in January 2024. In line with the Ministry of Environment's carbon fee standards, a benchmark of NT\$300 per ton of CO₂e is used. The head office collects carbon fees from each business unit and allocates the funds into a dedicated carbon fee fund. The purpose of implementing carbon fees is to incorporate carbon costs into investment and operational decision-making and cost-benefit analysis, in order to evaluate relevant investments, such as energy-saving technologies, green building certifications, and renovation projects. Uni-President Enterprises has set a carbon reduction target of 38% by 2030, using 2005 (236,000 tons) as the base year. In 2025, total electricity savings reached 10,138 thousand kWh, and natural gas consumption was reduced by 752.28 thousand cubic meters. The average power saving rate across all major factories in 2025 reached 3.06%. Compared to the base year of 2005, emissions in 2025 were reduced by 31.03% (a decrease of 73,400 tons). At NT\$300 per ton, this translates to a total savings of NT\$22 million.

3.2.3 Energy Consumption and GHG Emissions Management Performance

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

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

In addition, we have an Energy Management Team in place to set management targets for each plant and to evaluate energy management incentives in groups. Evaluation is carried out based on the daily management achievements and annual energy-saving efficiency of each plant. The first place in each group will be granted an incentive to encourage their energy saving performance. Our Hukou Park obtained ISO 50001:2018 energy management system certification in 2024, which is valid from January 15, 2025 to January 15, 2028.

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



At Uni-President, we have established an incentive system for improvement of energy conservation proposals. If an energy conservation proposal submitted by an employee meets the review criteria of the Review Committee, a grant will be given according to the improvement contents and energy conservation benefits. If the carbon reduction benefits have been verified, each ton of CO₂e reduced can be converted into an energy-saving benefit equivalent to NT\$300.

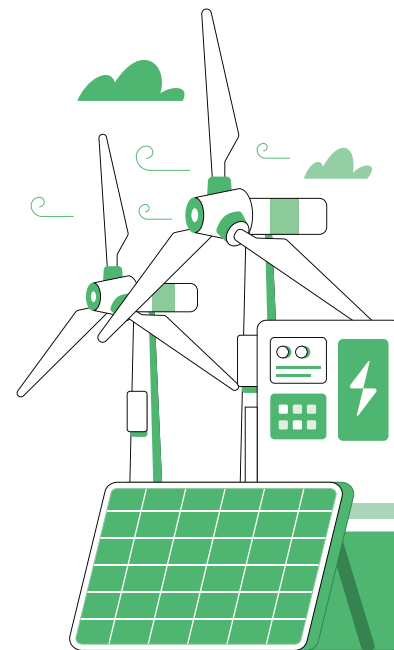
Through its incentive program for energy-saving and carbon-reduction improvement proposals, Uni-President Enterprises achieved electricity savings of 10,138 thousand kWh, reduced natural gas consumption by 752.28 thousand cubic meters, saved 13.68 million liters of water, and reduced CO₂ emissions by 6,555 metric tons.

Energy consumption status

In 2025, Uni-President consumed 1,665,515 gigajoules (GJ) of energy, of which 44.43% came from purchased electricity, and 0.0193% from renewable energy. Moreover, electricity and natural gas take up the majority of the direct energy consumption. For detailed energy consumption for the past years, please refer to energy consumption, non-renewable energy consumption and renewable energy generation in Appendix I – ESG Information.

Reducing energy consumption is the Company's top priority in its carbon reduction efforts. Uni-President Enterprises manages energy use by setting power-saving rate for each plant. In 2025, the average power-saving rate across all main plants reached 3.06%. In the future, Uni-President Enterprises will continue to strengthen the management of power-saving rates at each plant, and aim for an annual power-saving rate of no less than 1.5%, with the goal of reducing Scope 1 and 2 GHG emissions by 38% compared to 2005 levels by 2030.

Meanwhile, to comply with renewable energy regulations, e.g., "Regulations for the Management of Setting up Renewable Energy Power Generation Equipment of Power Users above a Certain Contract Capacity" and the self-government ordinances for low-carbon cities promulgated by Tainan City, Taichung City, and Taoyuan City, In 2025, Uni-President generated a total of 792,207 kWh of electricity through biogas, solar, and wind power generation methods. In the past three years, Uni-President has invested NT\$ 155 million in various energy-saving improvement measures.



GHG emissions

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

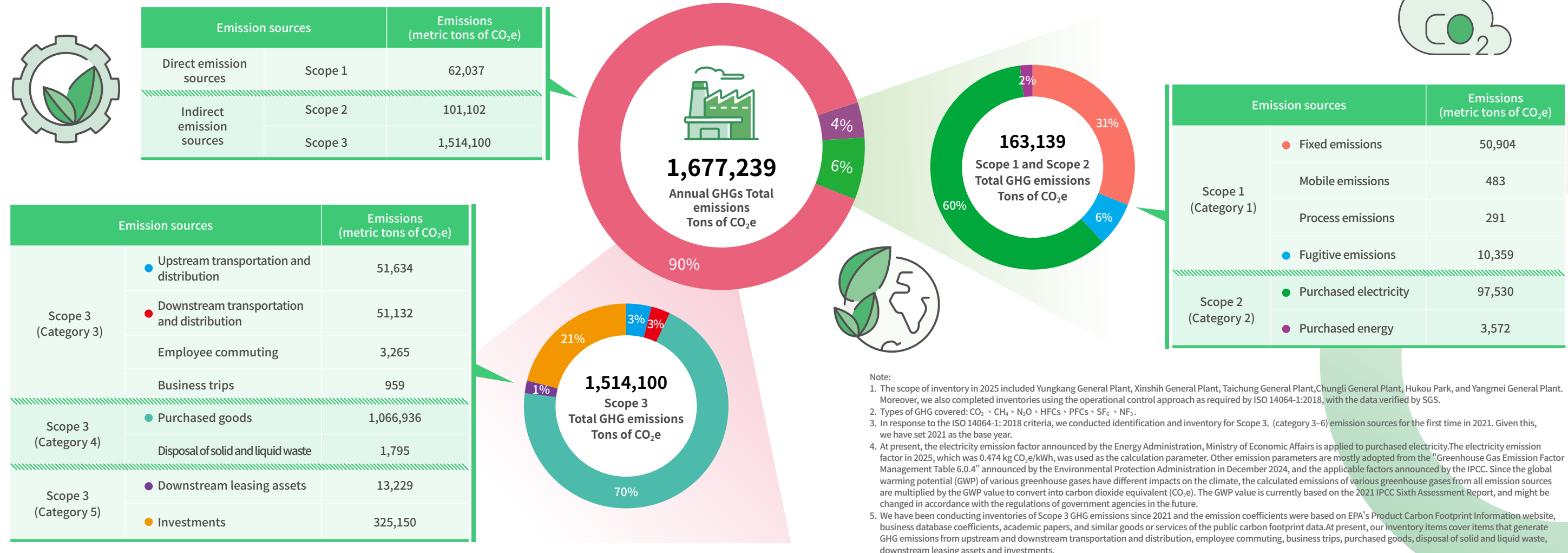
In 2025, we determined key indirect emission sources by following six significant principles for indirect emission source identification, namely: regulations and stakeholder expectations, ease of data acquisition, peer disclosure status, availability of emission coefficients, quantification of materiality and the possibility of reduction plans. In 2025, the total GHG emissions were 1,677,239 metric tons of CO₂e, and among this, the GHG emissions for Scope 1 and Scope 2 (self-operations) were 163,139 metric tons of CO₂e (accounting for 10% of the total emissions), while the GHG emissions for Scope 3 (value chain) were 1,514,100 metric tons of CO₂e (accounting for 90% of total emissions).

Of all the GHG emissions from self-operations (Scope 1 and Scope 2), 97,530 metric tons of CO₂e were the main emission source generated by purchased electricity, accounting for 60% of the GHG emissions from self-operations; followed by fixed emissions, including emissions generated from the use of fuel for power generation engines, boilers, and heaters, with emissions of 50,904 metric tons of CO₂e, accounting for 31% of the GHG emissions from self-operations.

The GHG emissions in the value chain this year covered upstream and downstream transportation and distribution, employee commuting, business travel, purchased goods, disposal of solid and liquid waste, downstream leasing assets and investments. Among these items, purchased goods were the main source of emissions with 1,066,936 metric tons of CO₂e, accounting for 70% of GHG emissions in the value chain; followed by emissions generated due to investments, with a total of emissions of 325,150 metric tons of CO₂e, accounting for 21% of GHG emissions in the value chain.

In 2025, the self-operating (Scope 1 and Scope 2) GHG emission intensity was 30.67 metric tons of CO₂e per NT\$10 million of sales revenue. The greenhouse gas emission intensity of the value chain (scope 3) for this year was 284.63 metric tons of CO₂e per NT\$10 million of sales revenue. Going forward, we will keep an eye on and control the emission intensity, aspiring to eventually accomplish the aim of decoupling business growth from carbon emissions. For GHG emission data for the past 3 years, please refer to GHG Emission Data for the Past 3 Years in Appendix I – ESG Information.

2025 GHG emissions of Uni-President



3.2.4 Reduction Plans

(GRI 302-4、GRI 305-5)

In order to achieve the medium and long-term reduction targets, Uni-President Enterprises evaluates and plans the implementation of various emission reduction measures based on the results of greenhouse gas inventories. In terms of direct operational emissions, the Company has replaced fuel oil with cleaner natural gas and continues to implement annual energy-saving projects. These include equipment upgrades, parameter optimization, and production process adjustments. In 2025, key energy-saving projects focused on replacing chilled water units and improving boiler systems. These initiatives resulted in a total reduction of 734.85 metric tons of CO₂e and saved NT\$4.49 million. To manage product carbon footprints, the Company continues to maintain carbon footprint labeling certification.

2025 Product Carbon Footprint Label



2025 Representative Energy Saving and Carbon Reduction Projects

Xinshih Dairy Plant 2 and Meat Processing Plant - Chiller Efficiency Optimization Project

Annual electricity savings of 881,339.08 kWh; reduction of energy consumption by 3.1728 terajoules (TJ); reduction of CO₂e emissions by 435.38 tons; and annual cost savings of \$2.63 million.

- XinShih Dairy Plant 2 replaced its old chillers with a variable-frequency permanent magnet model, reducing unit energy consumption from 1.297 kW/RT to 0.63 kW/RT; this resulted in annual electricity savings of 538,845.00 kWh and a carbon reduction of 266.19 metric tons. Similarly, the meat processing plant updated its chiller systems, lowering unit energy consumption from 0.91 kW/RT to 0.63 kW/RT, which saved 342,494.08 kWh of electricity and reduced carbon emissions by 169.19 metric tons per year. Together, the two plants saved 881,339.08 kWh of electricity and reduced carbon dioxide emissions by 435.38 metric tons per year.



Xinshih Mechanical Affairs Section - Boiler Energy Saving Project: Installation of CO Controller and O₂ Control System

Annual savings of 88,255.51 m³ of natural gas; a reduction of 3.3256 terajoules (TJ) in energy consumption; a reduction of 183.62 tons of CO₂e emissions; and annual cost savings of \$1.03 million.



- Xinshih Mechanical Affairs Section promoted a project to improve boiler combustion efficiency. Following the introduction of O₂/CO real-time feedback control, the steam-to-fuel ratio of the B20 boiler decreased from 68.92 to 68.43, saving 28,315.63 m³ of natural gas and reducing carbon emissions by 58.91 metric tons annually. In addition, after an O₂ automatic control system was installed for the C30 boiler, the gas ratio fell from 72.42 to 70.57, saving 59,939.88 m³ of natural gas and reducing carbon emissions by 124.71 metric tons per year. The two improvement measures saved a total of 88,255.51 m³ of natural gas and reduced carbon dioxide emissions by 183.62 metric tons per year.

Xinshih Beverage Plant 1 - Energy-saving project for the operation of the soy milk and brine main unit

Annual electricity savings of 234,513 kWh; reduction of energy consumption by 0.84425 terajoules (TJ); reduction of CO₂e emissions by 115.85 tons; and annual cost savings of \$0.83 million.

- Xinshih Beverage Plant 1 replaced its soybean brine chiller with a variable-frequency permanent magnet model, reducing unit energy consumption from 0.977 kW/RT to 0.63 kW/RT. Based on actual annual operating hours, this initiative saved 234,513.00 kWh of electricity and reduced carbon dioxide emissions by 115.85 metric tons per year.



3.3 Water Resources Management

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

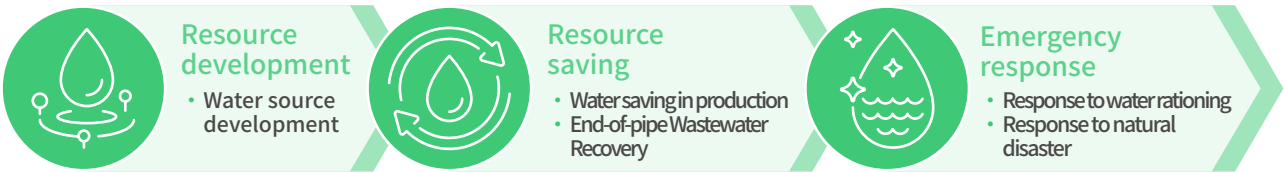
Uni-President regards water resources as an important environmental and operational issue. Among our diversified products, beverage products such as juice, tea and dairy products are highly dependent on water in the manufacturing process. Although rainfall is abundant in Taiwan, with uneven distribution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

3.3.1 Water resource management strategies

(GRI 303-1)

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

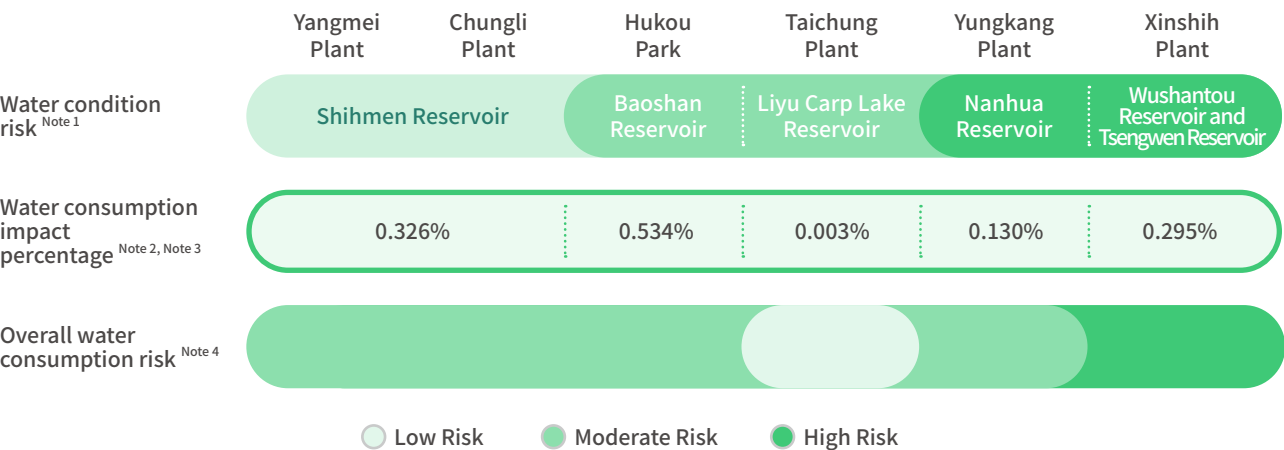
Water resource management strategies



Water resource risk identification and response

In the overall value chain, the "raw materials" and "manufacturing stage" of our products are highly related to water resources. Among them, raw materials come from crops, and as water, as an integral part of our products, is crucial for their production. To understand more about water withdrawal risk and its impact on the environment, we refer to the research data released by the National Science and Technology Center for Disaster Reduction to get an understanding of the probability of drought risk with each source of water withdrawal. Moreover, we also identify the overall water consumption risk of each plant with reference to the 2025 water consumption data. The results indicate the control of water conditions and production scheduling are management priorities.

Water consumption risk analysis of each plant



Note 1: Water condition risk data: With reference to the Disaster Risk Adaptation Platform. <https://dra.ncdr.nat.gov.tw/Frontend/Disaster/RiskDetail/BAL0000022>
Note 2: Water consumption impact ratio: 2025 plant water intake/2025 water consumption announced by each reservoir.
Note 3: The announced water consumption of each reservoir in 2025: Refer to 2025 Reservoir Operation Overview from the Water Resources Agency, Ministry of Economic Affairs.
Note 4: Overall water consumption risk: The risk level identified after the combining of information on water condition risk data, water consumption impact percentage, and historical plant operation experience.

3.3.2 Risk Management for Water Resources

(GRI303-3、GRI303-4、GRI303-5)

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

Water Resources Risk and Adaptation

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

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

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

Water shortage countermeasures of Uni-President

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

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

Water Consumption Status in Production Sites

In 2025, Uni-President's total water withdrawal amounted to 4,532 million liters^{Note}, and the total water consumption was 1,355 million liters^{Note}. Water was withdrawn from various sources, with 12.3% from surface water, 2.4% from groundwater, and 85.3% from tap water. The total water discharge in 2025 amounted to 3,177 million liters, of which 4.67% was handed over to a third party for treatment, and the remaining 95.33% was discharged from the drains of each plant (surface water). The water withdrawal of Yungkang and Xinshih General Plants, which are located in the higher water source risk area, account for 49.11% of the total water withdrawal and 47.46% of the total water discharge. The water withdrawal intensity in 2025 was 0.85 million liters per NT\$10 million, meeting the target set for the year. In the future, we plan to continue to optimize water consumption efficiency with a water withdrawal intensity of less than 1.00 million liters/NT\$ 10 million (sales revenue). For relevant data, see Appendix I Use of Water Resources for the Past Three Years. In addition, the Company has obtained water recycling rate verification from Metal Industries Research & Development Centre in accordance with the Water Resources Agency's R2 water recycling rate verification standards. Furthermore, the Company has continued to improve water efficiency through systematic management mechanisms, strengthening the management of water intake, consumption, recycling, and reuse to achieve the goal of sustainable consumption of water resources.

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



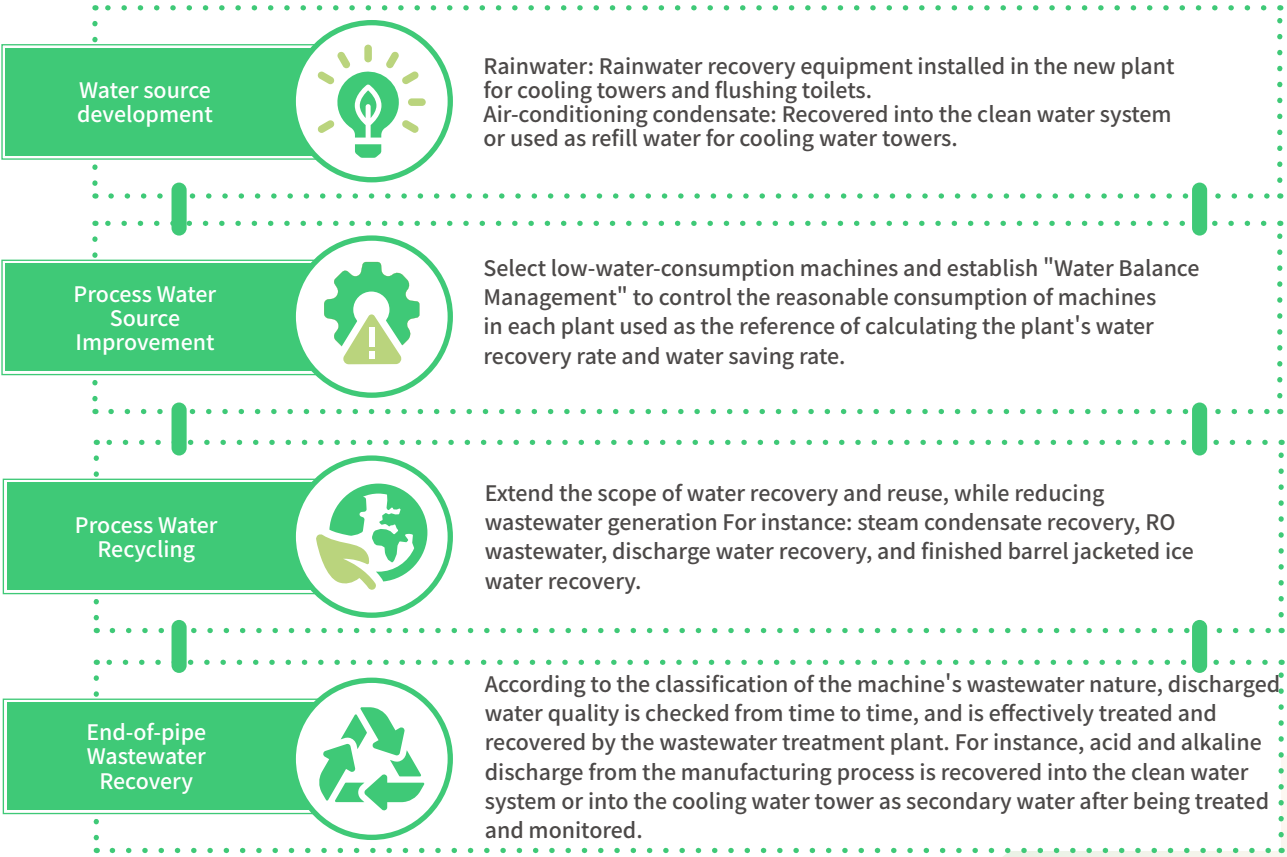
Note:
1. Water for manufacturing includes water for soft water systems, boilers, and products.
2. Water for public utilities includes water for cooling towers, washing towers, cleaning and pouring, and fire fighting.
3. Water for household use includes water for drinking, washing and flushing toilets.

Water Withdrawal (4,532 Million Liters)		Water Consumption (1,355 Million Liters)	
Surface Water	12.3%	Water for public utilities	15.56%
Groundwater	2.4%	Water for manufacturing	81.18%
Tap Water	85.3%	Water for household use	3.26%
Water recycled		80,986 million liters	
Water reused		279 million liters	

3.3.3 Water Conservation Action

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

Water Saving Strategy



2025 Water Saving Projects

Madou Plant - Water-saving Improvement for Bread Line 4 Tray Washer

The investment amounted to \$0.02 million, with annual water savings of 8.44 million liters.

- ✓ **Current status:** The overflow pipe of the cleaning machine for bread baking tray line 4 was originally designed with a low height. This caused water in the later stages to overflow and be discharged before it could be fully recycled and reused, resulting in the waste of process water.
- ✓ **Improvement measures:** Reconstructed the overflow pipe of the tray washer and increased the overflow height by 30mm to meet the actual operational requirements of the current model, thereby enhancing the utilization rate of circulating water and reducing the amount of clean water to be replenished.
- ✓ **Annual benefits:** Based on actual water consumption before and after improvements, the annual water savings reached 8.44 million liters.



3.3.4 Wastewater Management

(GRI 303-2)

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

In 2025, the total wastewater volume of all plants combined amounted to 3,177 million liters, and the average chemical oxygen demand (COD) concentration for the year was 47.70 mg/L, achieving the target of an average concentration of less than 48 mg/L. We will continue to strictly control the wastewater quality targets of the plants in order to reduce the average concentration to less than 48 mg/L in 2026. In contrast, the performance of other testing items such as TSS and BOD this year remained unchanged from the past, indicating the stability of the factory's wastewater treatment performance.

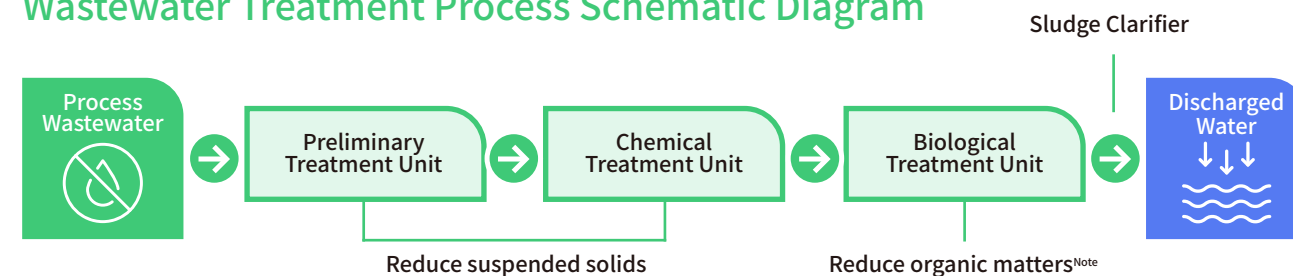
Yangmei Wastewater Treatment Plant - Flare Installation

In 2025, a wastewater treatment system improvement project was implemented. The anaerobic system at Yangmei wastewater treatment plant generates methane (biogas) as it decomposes organic matter (COD) in the water. Previously, this biogas was not effectively treated; however, a flare was subsequently installed at the back end of the system to combust the biogas, thereby reducing carbon emissions caused by the direct release of methane. The project commenced trial combustion in May 2025, achieving a cumulative reduction of 1,004 metric tons of CO₂e in carbon emissions as of December 31, 2025.

Resource utilization of the fermentation liquid from Liuying TMR ^{Note}

In 2025, a fermentation liquid resource recycling and reuse project was implemented. The original fermentation liquid from Liuying TMR Center was previously treated on-site and discharged to Liuying Technology Industrial Park wastewater treatment plant. Subsequently, to promote resource recycling, the center transitioned to utilizing plant-based waste (R-0120) by outsourcing it to contractors for reuse as raw material for biogas power generation. The project began removal and treatment in March 2025; as of December, a total of 1,140 tons had been removed, generating an annual benefit of \$1.245 million and reducing wastewater treatment volume by 1,140 tons per year.

Wastewater Treatment Process Schematic Diagram



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

Uni-President Wastewater Discharge Control Standards

Uni-President Wastewater Discharge Control Standards

BOD ≤ 22.5 mg/L
COD ≤ 48 mg/L
SS ≤ 22.5 mg/L

Effluent Quality Standard

BOD ≤ 30 mg/L
COD ≤ 100 mg/L
SS ≤ 30 mg/L

Standards of Setting Uni-President Effluent Quality Target

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

Xinshih Plant – Project of wastewater and biogas power generation

In 2025, Carbon emission reduced by 228 tons of CO₂e, increasing revenue by NT\$3.55 million

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

In view of the environmental benefits of biogas power generation, the Xinshih Plant continued to operate its wastewater biogas power generation system in 2025, reducing GHG emissions by 228 metric tons of CO₂e and generating 480,827 kWh of electricity during the year. The electricity generated was sold back to Taiwan Power Company (Taipower), generating a total revenue of NT\$3.55 million.

Biogas power generation schematic diagram



3.4 Pollution Prevention and Management

(GRI 305-7、GRI 306)

3.4.1 Air Pollution Management

(GRI 305-7)

In the production processes of our products, air pollutant emissions are mainly PM, SO_x, NO_x and volatile organic compounds (VOCs). The pollutants may come from material processing, boiler combustion and wastewater treatment. To effectively collect air pollutants, we have installed cyclone dust collectors in the plants while strengthening equipment maintenance to improve equipment availability rate. At the same time, we plan to replace oil-fired boilers with natural gas boilers in all plants in an effort to largely reduce the generation of NO_x and SO_x.

This year, Particulate matter (PM) emissions increased slightly compared with the previous year, while emissions of volatile organic compounds (VOCs), nitrogen oxides (NO_x), and sulfur oxides (SO_x) remained broadly unchanged. The increase in particulate matter emissions was mainly attributable to the addition of four connection points to the process conveying equipment at the Liuying TMR Plant in 2025, as required by the Environmental Protection Bureau. For air pollution emissions in the past three years, please refer to Appendix I ESG Information. In the future, we will continue to monitor the emission concentrations of PM.

3.4.2 Waste Management and Circular Economy

(GRI 306)

Uni-President Enterprises manages waste from a full value chain perspective. Upstream, we ensure proper disposal through our supplier management system and oversight of contract manufacturers' waste flows. Within our operations, we have established the "Waste Management Measure" to ensure that waste is not only properly classified and managed but also removed and treated in accordance with procedures and legal requirements. All operational waste is handled by third-party contractors and includes general waste, food ingredient residues, sludge, recyclable packaging materials, and hazardous waste. In 2025, the total waste generated was 44,059 metric tons, an increase of 1.62% compared to 2024. The increase was mainly due to increases in food processing sludge, tea residues, waste paper, and kitchen waste compared to the previous year. For the waste generation and disposal status in the past three years, please refer to Appendix I ESG Information.

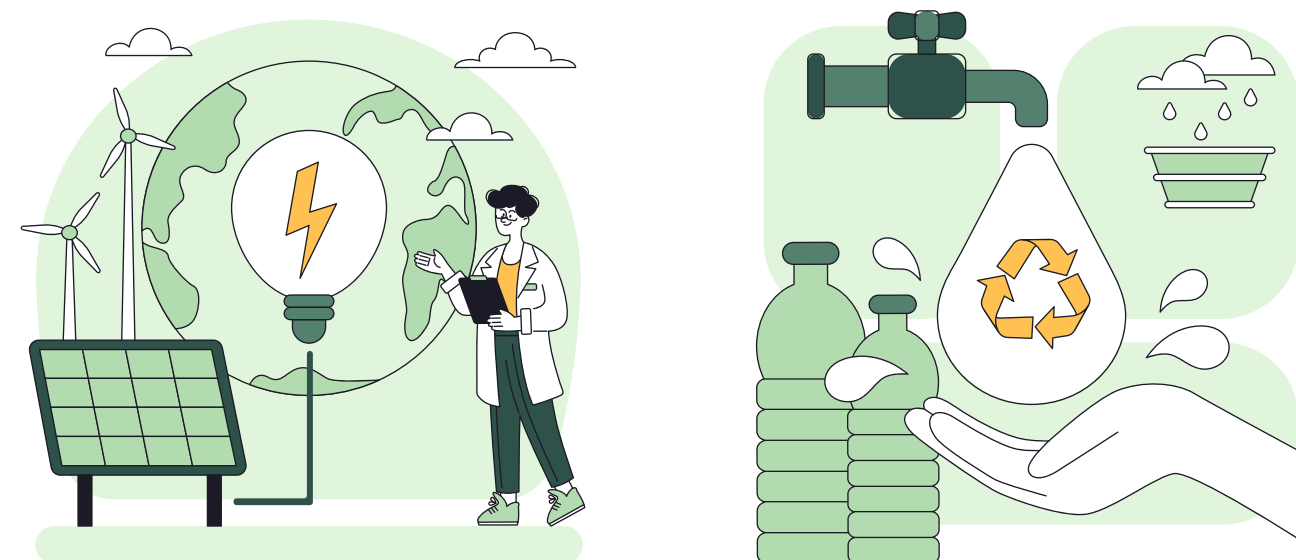
Although the amount of waste can be reduced by relying on the improvement of manufacturing processes or other technologies, with the increase of the Company's business, the key to controlling the amount of waste is to effectively increase the waste recycling rate. We actively adopt the circular economy mindset and set KPIs for waste reuse management, including maintaining an annual waste recycling rate of at least 95%. Since 2016, we have achieved our waste management targets for nine consecutive years, with a waste recycling rate of 95.48% this year. Specific circular economy cases are explained below:

- Waste aluminum recycling at Xinshih Plant
Xinshih Plant optimized its handling of aluminum caps generated during the production of Tuo Tuo products. Originally treated as general waste, these materials are now collected by contractors for reuse and processed into aluminum ingots for sale. This initiative has not only reduced waste disposal volumes but also enhanced the value of resource recycling. In 2025, Tuo Tuo recycled a total of 7.93 metric tons of waste aluminum.

- Waste activated carbon recycling at Xinshih Plant
Waste activated carbon generated from the manufacturing processes and water treatment systems at Xinshih Plant was originally disposed of by landfills. Following an evaluation and the selection of suitable contractors, the plant switched to a thermal treatment process for resource recycling. This allows the waste to be repurposed into industrial-grade activated carbon products for sale, thereby extending the lifecycle of the resources and reducing the volume of final waste disposal. In 2025, a total of 14.08 metric tons of waste activated carbon was recycled into resources.

Tracking the flow of factory waste and recyclable materials

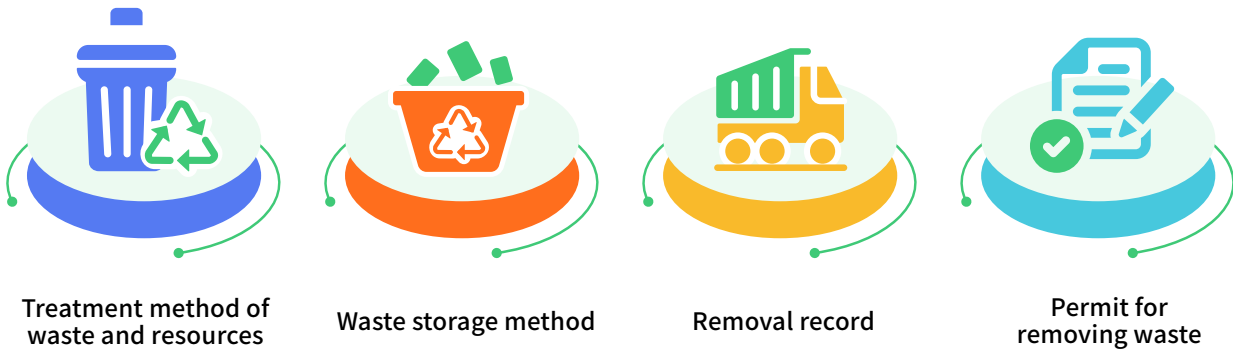
In terms of the downstream value chain, as we emphasize the proper waste removal by the vendor, waste generated by Uni-President is removed and recycled by a legal vendor. For waste that may be reused for food, we have clear regulations in place that prohibits its use in food reprocessing or to be used as food to ensure food safety. In addition, in order to strengthen the flow tracking of waste, we use a GPS system to clearly track and inspect the flow of waste, resources, and hazardous waste generated by each plant. The inspection includes treatment of waste and resources, waste storage approaches, disposal records, flow, and transportation licenses. In 2025, a total of 25 waste, resources, and hazardous waste treatment companies were inspected, with a total of 130 tracked. There were no violations discovered in the inspection and tracking results. In addition, we also clearly mark the waste sorting category on the products. Cha Li Won tea drink series, for instance, bear a easy peel removable label, thus minimizing the complexity of the recycling process.



Uni-President Value Chain Waste Flow Chart



Key Items for Waste Treatment Plant Inspection

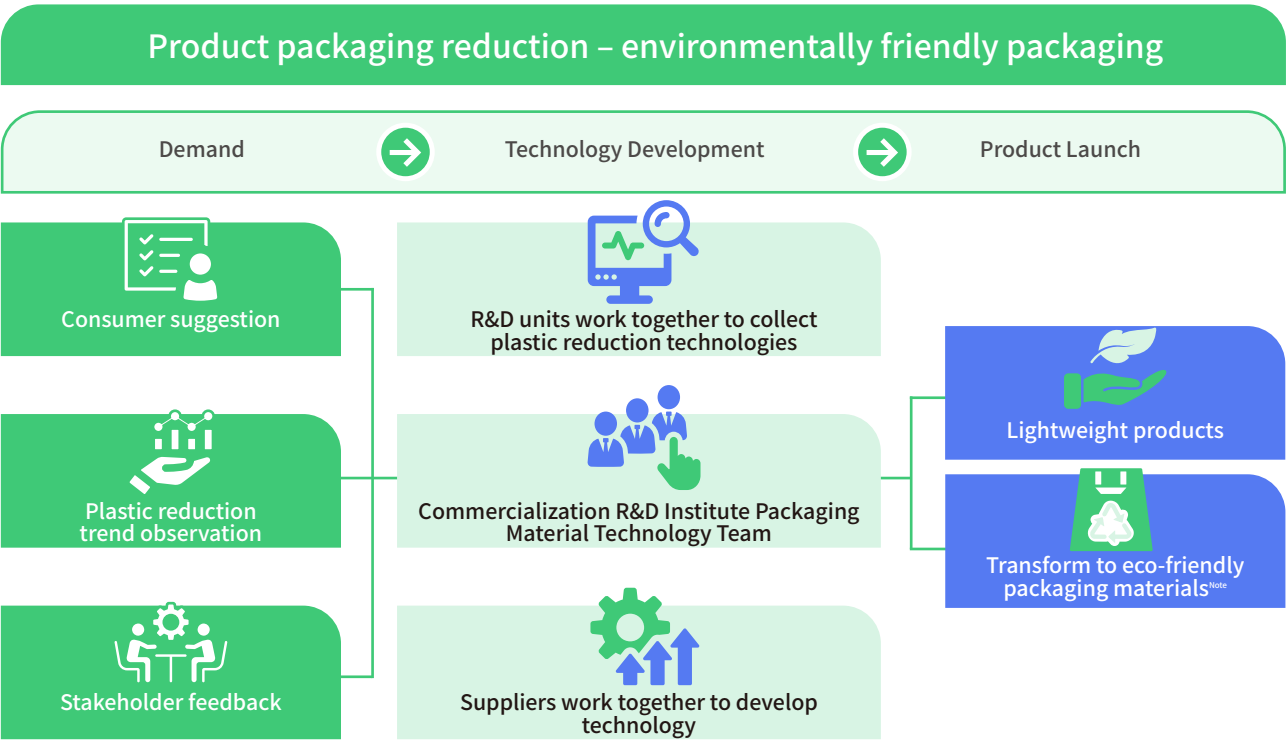


3.5 Packaging Materials Management

(GRI 301-1)

We have long been committed to improving the sustainability of product packaging materials. In recent years, following the global trend of plastic reduction, waste reduction and recycling, we have established a packaging material technology team to actively promote the use of environmentally friendly packaging materials. Uni-President purchases internationally recognized sustainable and environmentally friendly packaging materials every year. The FSC-certified paper packaging materials have been used for Mine Shine, Pure Tea, Café Plaza, and Reisui Extreme fresh milk, and has been applied to a total of 88 product SKUs. We also regularly check the feasibility of optimizing existing product packaging materials, and actively look for possible plastic reduction measures to gradually reduce the use of plastic while ensuring food hygiene and safety.

Packaging Materials Management and Product Development Process



Note:
This includes measures such as changing packaging formats to reduce plastic use and expanding the use of recycled plastic (R-PET) across more products, thereby continuously reducing the use of single-use plastics.

In 2025, Uni-President Enterprises used a total of 22,604.33 metric tons of plastic in its products, with PET accounting for 65.14% of all plastic packaging materials.^(Note) We work toward plastic reduction goals by modifying packaging formats, reducing packaging weight, and applying recycled plastic (R-PET) shrink label materials.

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

Note: PET items, including PET bottles and packaging for oil products, accounted for approximately 14,725.3 metric tons, representing 65.14% of all plastic packaging used.

Aspects	2025 Achievements	Picture
Packaging format modification	6-piece cup vanilla ice cream: The 41g plastic tray was replaced with a paper tray starting in April 2025. With a usage of 168,998 pieces, this initiative reduced plastic consumption by 6.93 tons. It is estimated that the annual plastic consumption was reduced by 7.52 tons (183,476 units). - Starbucks 4-piece cake box: Replaced the OPS top and bottom lid with PP film seal, reducing plastic usage by 1.2g. Introduced and put into use in June 2025, 269,483 units were used, resulting in a reduction of 0.32 tons. It is estimated that the annual plastic consumption was reduced by 0.84 tons (706,983 units).	
Product packaging weight reduction	- Packaging redesign for Lai Yi Ke and Ramen Dao: Changed the carton type from Type A to Type E to reduce paper consumption. Reductions of approximately 50.38~67.45g for Lai Yi Ke and 60.62~82.03g for Ramen Dao were achieved. These were introduced and put into use in March 2025, with a usage of 4,034,928 units, resulting in 241 tons reduction in paper consumption. The estimated annual reduction in paper consumption was approximately 306.92 tons (5,128,420 units). - Packaging reduction for Man Han Sausage: Total thickness was reduced from 350um to 330um, a reduction of 1.02g per box. Introduced in December, this initiative can reduce plastic usage by 2.64 tons per year when calculated on an annual basis.	
Recycled Plastic (R-PET) in Shrink Label Materials Application	AB+ Yogurt Series: The label weighs 0.98g, with a transition to labels containing 10% R-PET. Introduced and put into use in 2025, with an annual consumption of 3,479,880 bottles, reducing virgin plastic usage by 0.34 tons per year.	



Building a Healthy and Happy Workplace

4.1 Talent Development Management

4.2 Occupational Health and Safety



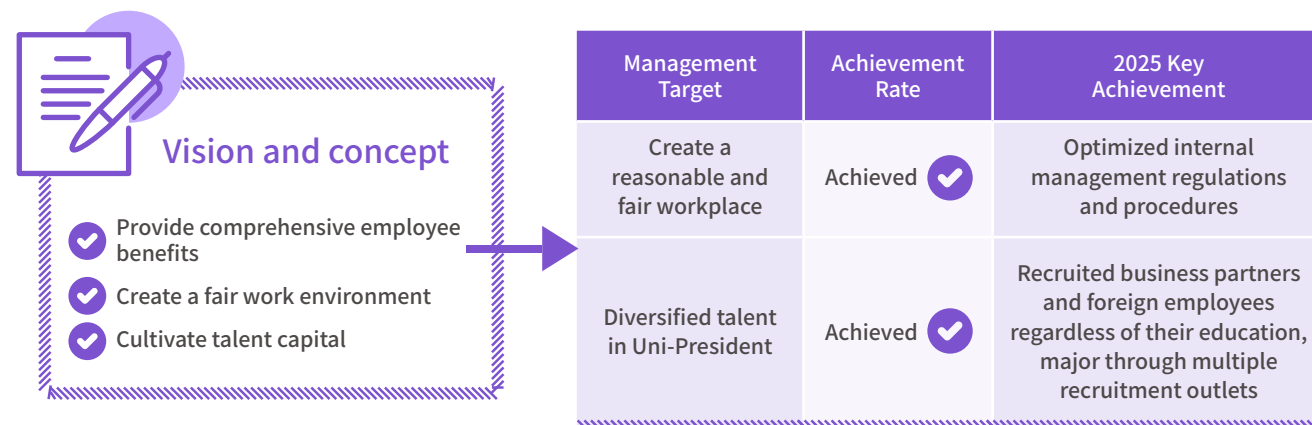
Building a Healthy and Happy Workplace

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

4.1 Talent Development Management

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

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



4.1.1 Diversified Recruitment for Right Talent, Right Job

In order to satisfy the Company's requirement for personnel, Uni-President is still recruiting via a range of recruitment channels and approaches (both on-line and off-line). Specifically, the Group's business partners put effort into seeking out and hiring people with potential, without any regard to their academic background and specializations. The total number of permanent employees in 2025 was 5,684 employees, with no part-time employees, of which the employment distribution is 36.9% in northern Taiwan, 1.7% in central Taiwan, 61.4% in southern Taiwan, and 0% in eastern Taiwan and outlying islands. We recruited a total of 317 newcomers in 2025, accounting for 5.5% of the total number of employees; among them, 28 newcomers were recruited via the Uni-President Group Business Partner Recruitment Program. Our Group offers an extensive career platform for the talent, providing ample development opportunities in the consumer industry to further individual career progression and secure a brighter future.

Thanks to our robust management experience and competitive compensation and benefits, we continue to demonstrate our determination with respect to future investment and sustainable management. In doing so, employees are confident in the Company's current status and future, further increasing their loyalty to stay with us. In 2025, employees who left the Company accounted for 6.5% of the total number of employees. Among these, 21.3% were employees who retired due to their age. The employee turnover rate was 0.9% more than in 2024. We do not set age limits when it comes to human resource applications as we value competence and performance. Additionally, we expanded our recruitment of business partners and overseas talent in line with the business development in order to strengthen the integration of human resources and business, striving for the joint continuous growth of both individual career development and corporate development.

Composition of Employee

Workforce Type Distribution by Gender

	Male	Ratio	Female	Ratio
Permanent employees	3,496	61.5%	2,188	38.5%
Temporary employees	3	< 0.1%	0	0.0%
Non-guaranteed hours employees	0	0.0%	0	0.0%
Total	3,499	61.5%	2,188	38.5%

Note 1: The number of the employees is calculated based on the number of workers still in service on December 31, 2025.

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

Composition of Employee

Workforce Type Distribution by Region

	Northern Taiwan	Ratio	Central Taiwan	Ratio	Southern Taiwan	Ratio	Eastern Taiwan and Outlying Islands	Ratio
Permanent employees	2,098	36.9%	98	1.7%	3,488	61.3%	0	0.0%
Temporary employees	2	< 0.1%	0	0.0%	1	< 0.1%	0	0.0%
Non-guaranteed hours employees	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total	2,100	36.9%	98	1.7%	3,489	61.4%	0	0.0%

Note 1: The number of the employees is calculated based on the number of workers still in service on December 31, 2025.

Note 2: Regional proportion of employees (%) = number of employees in this category in the current year / total number of employees in the current year.

Employee Age Distribution

Number of Permanent Employees - by Gender and Age				
Age	Male	Ratio	Female	Ratio
<=30 years old	535	9.4%	294	5.2%
31-50 years old	1,774	31.2%	1,091	19.2%
>=51 years old	1,187	20.9%	803	14.1%
Total	3,496	61.5%	2,188	38.5%

Note 1: Employee age distribution by number of permanent employees as of December 31, 2025.

Note 2: Employee age ratio (%) = Number of people in this category in the current year / Total number of permanent employees in the current year.

Non-employee Workers

Non-employee Workers – by Gender			
Male	Ratio	Female	Ratio
14	29.2%	34	70.8%

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

Non-employee Workers – by Age		
Age	Number of People	Ratio
<=30 years old	8	16.7%
31-50 years old	24	50.0%
>=51 years old	16	33.3%
Total	48	100.0%

Non-employee Workers – by Region		
Region	Number of People	Ratio
Northern Taiwan	17	35.4%
Central Taiwan	8	16.7%
Southern Taiwan	23	47.9%
Eastern Taiwan & Outlying Islands	0	0.0%
Total	48	100.0%

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

New Employees

Number of New Employees – by Gender and Age				
Age	Male	Ratio	Female	Ratio
<=30 years old	91	1.6%	60	1.0%
31-50 years old	103	1.8%	39	0.7%
>=51 years old	13	0.2%	11	0.2%
Total	207	3.6%	110	1.9%

Number of New Employees – by Region		
Region	Number of People	Ratio
Northern Taiwan	133	2.3%
Central Taiwan	6	0.1%
Southern Taiwan	178	3.1%
Eastern Taiwan & Outlying Islands	0	0.0%
Total	317	5.5%

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

Terminated Employees

2025 Number of Terminated Employees – by Gender and Age				
Age	Male	Turnover Rate	Female	Turnover Rate
<=30 years old	52	0.9%	27	0.5%
31-50 years old	79	1.4%	37	0.7%
>=51 years old	133	2.3%	39	0.7%
Total	264	4.6%	103	1.9%

2024 Number of Terminated Employees – by Gender and Age				
Age	Male	Turnover Rate	Female	Turnover rate
<=30 years old	52	0.9%	35	0.6%
31-50 years old	69	1.2%	26	0.5%
>=51 years old	110	1.9%	27	0.5%
Total	231	4.0%	88	1.6%

2025 Number of Terminated Employees – by Region		
Region	Number of People	Turnover Rate
Northern Taiwan	150	2.6%
Central Taiwan	3	0.1%
Southern Taiwan	214	3.8%
Eastern Taiwan & Outlying Islands	0	0.0%
Total	367	6.5%

Year	Turnover Rate
2023	5.7%
2024	5.6%
2025	6.5%

Note 1: In 2025, a total of 78 employees were at their retirement age.
Note 2: Ratio of terminated employees (%) = number of departed employees in the category of the year/total number of permanent employees at the end of the year.

Excluding retirees, the Company's turnover rate for non-retiring employees in 2025 was 3.4%. An analysis of the employment status of these individuals reveals an average tenure of approximately 2.9 years, with those leaving within 3 years accounting for 72.9% of the total. The primary reason cited was career planning, and the overall situation remains within a reasonable range.

If the Company generates a profit in a given year, it provides salary adjustments and distributes employee remuneration. In addition to annual salary increases in recent years, the 2024 employee remuneration distributed in 2025 accounted for 7.27% of the annual profit. Regarding talent retention measures, the Company has integrated internal transfer systems and open selection processes for supervisors to provide employees with opportunities for skill enhancement, career development, and professional challenges. These initiatives aim to improve the retention of high-performing talent and maintain a healthy turnover rate.

In an effort to create a fair working environment, we make an effort to ensure equal rights and interests of workers. In 2025, there were a total of 88 disabled employees, accounting for 155%^{Note2} of the statutory number^{Note1} and 1.5%^{Note3} of the total number of employees.

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

Note 2 : Ratio of employed persons with disabilities to statutory requirement.

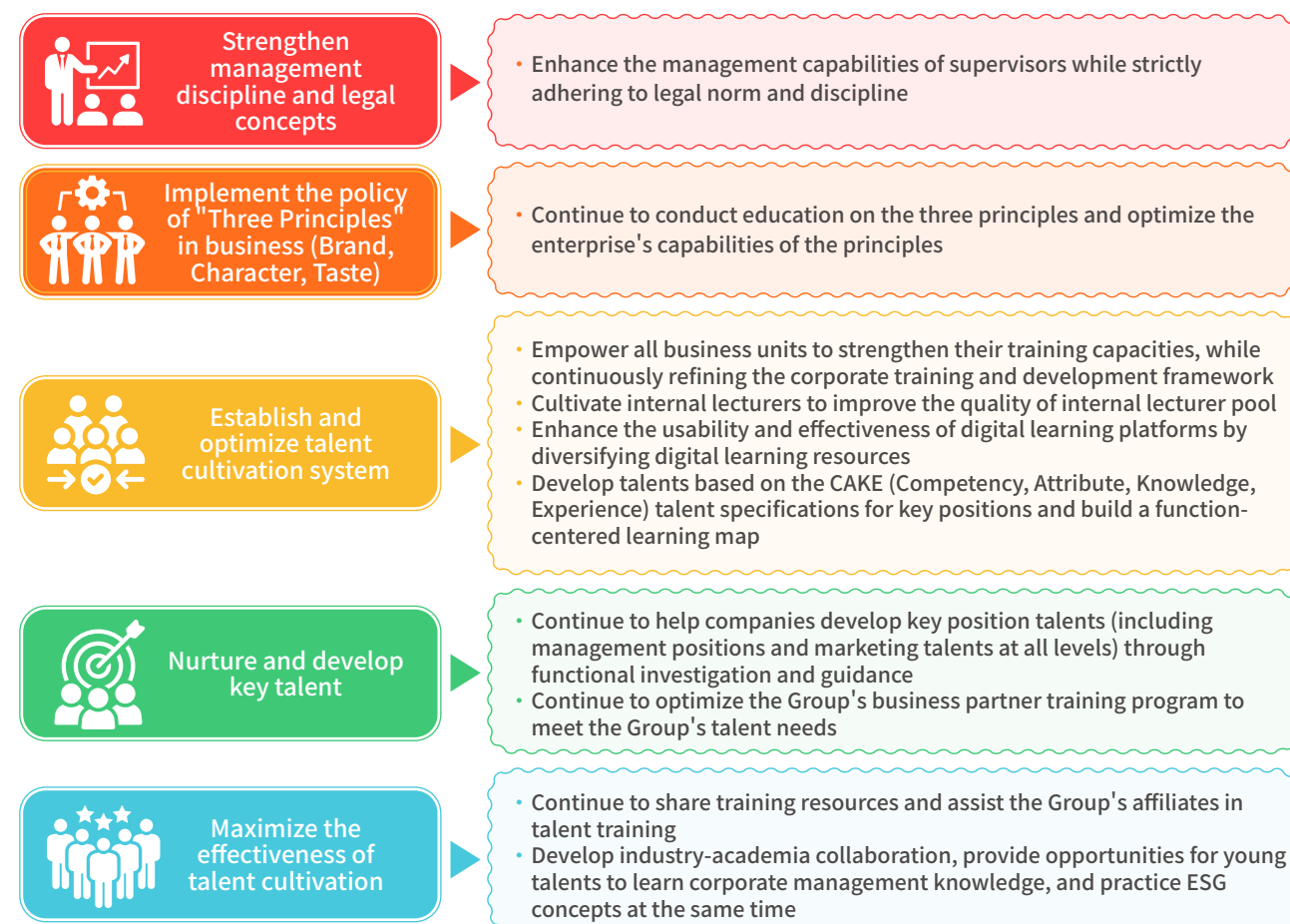
Note 3 : Ratio of disabled employees (%) = number of disabled employees of the year/total number of permanent employees at the end of the year.

4.1.2 Building an Employee Career Development Platform

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

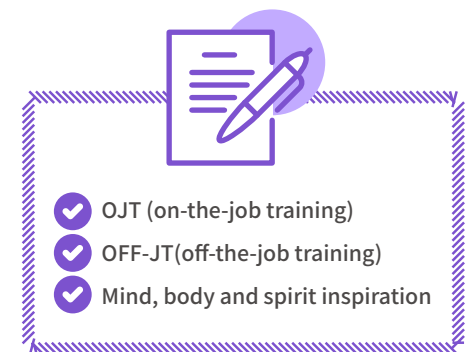
As a means of reinforcing talent cultivation, we continue to improve our systemic learning mechanism, while introducing new forms of learning tools and diversified virtual/real integrated learning types. Our employees are encouraged to improve their autonomous learning so that they are able to strengthen work capabilities and momentum at all times in order to increase competitiveness.

In addition, we have also developed relevant training regulations for employees at all levels. The minimum annual training hours for senior level managers are 36 hours, for mid-level managers 30 hours, and for base level managers 24 hours. In 2025, the training compliance rates were 95.29%, 97.59%, and 97.99%, respectively. Those who fail to complete the minimum annual training hours in that year will be included in the annual evaluation.



Employee Learning Map

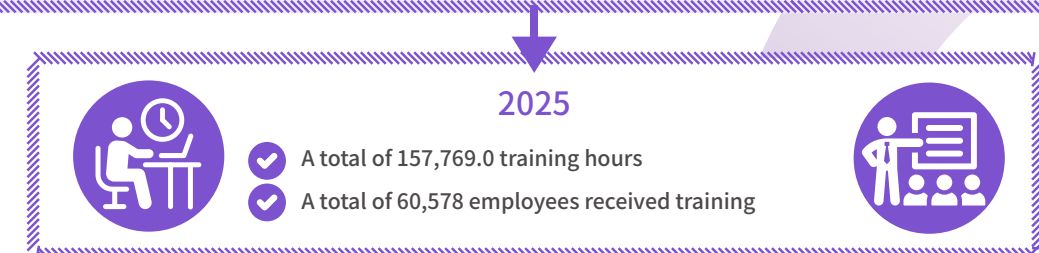
Uni-President has formed an employee learning map. In addition to the basic OJT (On-the-Job Training) (including production technology training, business marketing training, human resources training, research and development, and financial accounting training), we also proactively implement OFF-JT (Off-the-Job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



2025 Key Courses & Training Plan Effectiveness

In response to the trend of governance, we have planned six types of courses associated with the regulatory compliance of ethical management, food safety, accounting, environmental safety and information security. By doing so, we help employees strengthen and improve relevant professional knowledge. In addition to our own education and training, we also provide external courses. This enables our employees to be able to expand their horizons and broaden their perspectives, further maximizing the benefits of education and training. In 2025, we provided a total of 157,769 training hours received by 60,578 participants. The total amount of investment in employee learning resources was NT\$21.04 million, an increase of NT\$1.62 million from 2024; the average investment per employee was NT\$3,701, an increase of NT\$326 from 2024. We expect that colleagues can keep pace with the times and grow together with global trends.

2025 Important courses	Total training hours	Total participants
I. Courses related to corporate ethical management regulatory compliance, including corporate governance, management, corporate spirit and corporate culture	38,944.0	11,918
II. Courses related to food safety & health management and testing	28,226.5	11,860
III. Courses related to accounting and internal control systems	4,615.5	1,673
IV. Related courses organized by the Board's secretariat and audit office	379.0	138
V. Courses related to environmental safety and health	80,552.0	32,606
VI. Courses related to personal data security and information security	5,052.0	2,383



Key Job Rotation and Experience Sharing

We build a key talent pool, perform routine job rotations, and encourage talent cultivation and skills succession in order to cultivate broad-minded thinking and management abilities. We adopt a dual-track career development model for management and staff roles, tailoring growth paths to individual strengths and aptitudes. Managers may transition into advisory roles to facilitate knowledge transfer, while staff talent may transition into management roles to tackle new challenges. We persist in educating instructor teams internally, creating instructional resources and materials in-house, and passing on corporate wisdom and expertise. To mitigate the effects of senior employees retiring, we combat any arising experience gaps and ensure a smooth transition of knowledge.

4.1.3 Comprehensive Remuneration Benefits

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

Remuneration System

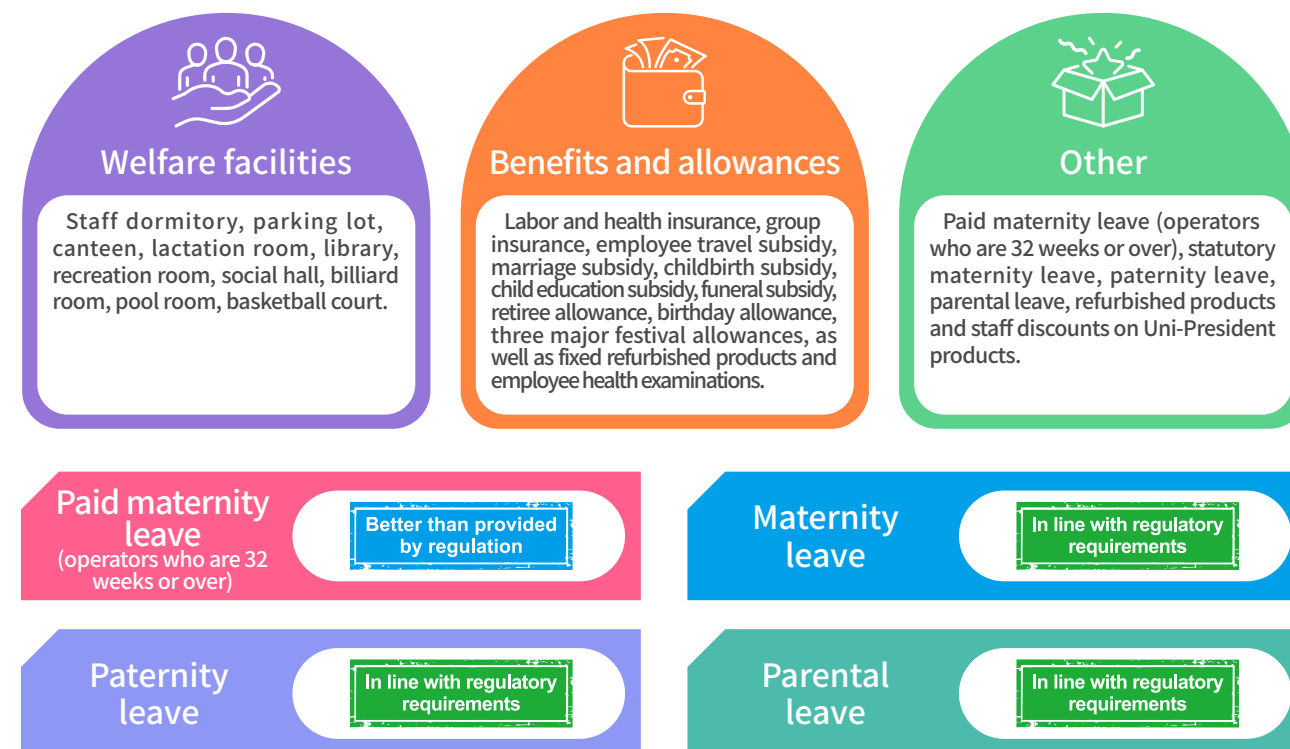
As Uni-President provides a reasonable and fair workplace, its remuneration system is designed to attract, motivate, retain and cultivate talent. In addition to the basic salary in compliance with laws and regulations, it is also based on company operations, the job content, performance and contribution of each employee. We conduct differentiated salary evaluation, salary adjustment and bonus payment. We also perform regular salary market surveys and review our existing salary and bonus systems to ensure the Company's salary standards. Not only does this meet the labor market's salary standards, but it also helps us have more competitiveness in the labor market. We also adopt the principle of equal pay for equal work, such as equal starting pay for men and women as well as foreign and domestic workers. The information on the average salary of full-time employees in non-management positions and the median salary of full-time employees in non-management positions in 2024 and 2025 is as follows. Bonuses for employees are allocated by the Company based on the surplus and profit of the current year; we intend to reinforce operations, raise employee salaries and perks, and distribute operating results to employees.

Year	Full-time employees in non-management positions	Average salary of full-time employees in non-management positions (NT\$ thousand)	Median salary of full-time employees in non-management positions (NT\$ thousand)
2025	5,561	1,227	1,040
2024	5,570	1,220	1,041
Difference	-9	7	-1

Note: Disclosed in accordance with Article 4-2 of the TWSE Rules Governing Sustainability Reports, regarding compensation for full-time employees in non-management positions.

Welfare System

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



Family-friendly Marriage and Childbearing

The Company is committed to creating a supportive workplace that facilitates marriage, childbirth, and family care. To enable pregnant employees to focus on their health and reduce uncertainty during pregnancy, the Company allows for applications for pre-maternity leave or medical leave for pregnancy complications in accordance with regulations; 19 employees applied for such leave during 2025. For mothers with breastfeeding needs, the Company provides access-controlled lactation rooms equipped with dedicated breast milk refrigerators, bottle sterilizers, and other storage and cleaning equipment. These facilities are operated and managed by dedicated personnel to ensure a supportive breastfeeding environment that prioritizes privacy and security. In addition, to support employees in balancing work and family care responsibilities, those with caregiving needs may, with supervisor approval, adjust their working hours from 07:30 to 09:00 within the 8-hour workday. In 2025, a total of 771 employees utilized this flexible work arrangement.

The Retirement Program

In compliance with Labor Standards Act and Labor Pension Act, the Company designed employee retirement system to provide relevant issues about retirement, including the qualification of applicants involving employees who have worked over 15 years and reached age 55, over 10 years and reached age 60, and over 25 years, and contribution at minimum 6% of employee's monthly salary into the pension account based on employee's insurance level, as well as organization of pension supervisory committee to oversee the contribution and disbursement of the pension (in 2025, five meetings were held, 169 employees were retired under the old system with disbursement of NT\$528,098,699). To meet the pension for employees under the old system of Labor Standards Act, the Company contributes employees' monthly salaries to the pension account under the account of labor retirement supervision committee at Bank of Taiwan, while for pension applicable to employees under the new system of Labor Pension Act, the Company contributes 6% of the stated amount with respect to the labor pension level into employee's individual pension account at Bureau of Labor Insurance.

4.1.4 Smooth Labor-Management Communication and Employee Rights Care

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

Human Rights Policy



Emphasis on Human Rights Issues

Furthermore, we pay extra attention to issues relating to human rights, including the ban on child labor and forced/compulsory labor, the right to freedom of association, non-discrimination, bullying or harassment, and provision of a safe, hygienic, and healthy work environment. We have established rules and regulations on human rights-related topics (anti-discrimination, bullying and harassment), and ensure they are included in the education and training of new staff. In 2025, topics such as sexual harassment prevention, occupational safety regulations, gender equality and maternal health protection were covered in training sessions, with a total of 2,633 trainees and 5,000 training hours. None of the Company's operational processes have violated the aforementioned human rights issues.

Uni-President values gender equality and workplace respect, strictly prohibiting all forms of sexual harassment. We have established relevant prevention measures and formal statements to this effect. Relevant systems have been revised in accordance with the latest regulations to enhance management mechanisms and preventive measures. The Company has established formal complaint channels, including a dedicated hotline, fax, and email address, for employees to voice concerns and file complaints. The Company implements sexual harassment prevention and maintains a safe and friendly working environment through the establishment of robust systems and continuous awareness programs. At the same time, Uni-President values and is committed to fostering a friendly, harassment-free, and non-discriminatory environment. In accordance with legal regulations, we have established "Guidelines for the Prevention of Unlawful Infringement in the Performance of Duties" and "Measures for the Prevention, Complaint, and Punishment of Sexual Harassment in the Workplace" to properly handle related incidents. In 2025, a total of 4 suspected workplace infringement cases were received. Adhering to the principles of objectivity and impartiality, necessary measures were taken in accordance with regulations, and regular and irregular awareness programs and education for supervisors and employees were strengthened. To fulfill the aforementioned commitments, the Company has established specific management policies for various potential human rights risks. These policies range from preventive and mitigation measures to communication and complaint channels, with clear regulations detailed in the table below:

Human Rights Issues	Potential Stakeholders	Responsible Unit	Preventive and Mitigating Measures	Communication and Complaint Channels
Prohibition of Child Labor	Employees	Human Resources Department	- Verified employees' identification documents (such as identity cards and household registrations) to confirm their age. - New hires are required to sign a statement of no child labor, and age-related inquiries are integrated into the interview process. - Conduct regular employee training sessions to clearly communicate policies and the importance of prohibiting the employment of child labor. - Established internal oversight mechanisms to regularly inspect and track employment status to ensure compliance.	- Establish a dedicated hotline or email address to allow employees to report child labor-related concerns anonymously. - Established an internal complaint system to ensure that all complaints are subject to follow-up, investigation, and response procedures. - Regularly publicize complaint channels and instructions to enhance employee awareness and willingness to use the service. - Established dedicated departments (e.g., Human Resources) to handle relevant complaints and protect the rights and interests of whistleblowers.
Prohibition of Forced Labor and Working Hours			Established internal supervision mechanisms, including pre-approval for overtime, notifications to responsible supervisors regarding critical working hour limits, and disciplinary measures for supervisors who failed to manage working hours effectively.	Organized regular training for supervisors to clearly communicate policies on working hour management and the prevention of overwork.
Sexual Harassment Prevention, Complaints, and Disciplinary Measures			- Established regulations for workplace sexual harassment prevention, complaints, and disciplinary actions to explicitly state a zero-tolerance policy toward sexual harassment. - Publicly advocate for employees at all levels to maintain professional boundaries and respect one another in both public and private interactions. - Conducted sexual harassment prevention training through various channels (e.g., inviting external regulatory authorities or professionals to present relevant case studies), ensuring that employees understand the definition of sexual harassment, prevention methods, and the necessary response measures. These sessions also outline the assistance and complaint mechanisms provided by the Company when such incidents occur.	- Disclosed contact information for handling sexual harassment incidents within the Company, including telephone, fax, and email, to ensure immediate and effective corrective and remedial measures are taken. - Upon receiving a complaint, the Company shall conduct an investigation in accordance with the principles of objectivity, impartiality, and professionalism, and shall protect the privacy and other personal rights of the parties involved during the investigation process.

Labor-Management Communication and Performance Evaluation

To proactively protect the freedom of assembly and speech of our employees, we formed the Uni-President Trade Union over 40 years ago. As of the end of 2025, members of the Trade Union totaled 5,266, accounting for 93% of the total number of employees. The Trade Union's highest mission is to protect and fight for the rights and interests of its members and its results of negotiations are presented in a cultural form of "Group Agreement", which was resolved and passed by the 13th meeting of the 19th Board of Directors on December 20, 2023, with a validity period running from January 1, 2024 to December 31, 2026. By the end of 2025, all union members have applied for and signed the Group Agreement. Labor and management have a high degree of consensus and hold a labor-management meeting every three months to maintain two-way communication and continue to build a win-win labor environment and conditions. In an attempt to promote labor-management interaction and communication, we perform a review and evaluation on employee career development once a year to help and understand the goals and plans for employee career development. In 2025, all employees of Uni-President, regardless of position and gender, received a regular performance appraisal.

4.2. Occupational Health and Safety

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

At Uni-President, we vow to build a safe, comfortable, healthy and hygienic working environment and ensuring the safety of all employees is our work safety management principle. At the same time, we uphold the industrial environmental protection policy of "respect for life, work safety discipline, risk management, audit and counseling, performance management, safety culture, communication mechanism, and continuous improvement" in order to achieve the objective of "zero accident and zero incident". As Uni-President highly values employee health and safety, we have implemented comprehensive measures covering commuting safety, pre-employment and annual health checkups, safety training, regular equipment maintenance, protective gear enforcement, and clear field safety protocols. Through these efforts, we continuously enhance overall safety standards and cultivate a secure, comfortable workplace.

Material Topic	Occupational Safety and Health
Policy and Commitment	- All supervisors and staff must be accountable for keeping the equipment and personnel safe and clean under their charge, and striving for the objective of "zero accident and zero incident". - Occupational safety is our responsibility. All employees, including stakeholders like contractors and outsourcing vendors, should abide by government laws and regulations and by the Company's regulations on occupational safety. Supervisors of all ranks should demonstrate the proper conduct and complete their supervisory tasks.
Goal	Zero major occupational accident
Action Plan	- Establish self-supervision of safety and health, put in place health management and health promotion, forestall any injuries or health-impeding events, recognize any gaps in the organizational structure and system, develop implementation abilities, and decrease workplace risks. - Make safety and health training more widely available to enhance the safety awareness of all personnel; implement occupational safety systems and norms, systematically manage, and create a high-quality, safe, and healthy workplace. - Advocate for projects aimed at enhancing risk management and reducing the risk of injury. - Bolster the acuity and skill of personnel in the detection of safety risks.
Evaluation Mechanism	- Implement three-level occupational safety audit system. - Present the Occupational Safety and Health Committee with updates on the performance of safety and health management on a quarterly basis, while tracking different management indicators. - Hold a production management system meeting every six months to report on the implementation results of safety and health management.
Grievance Mechanism	Report issues to the Yung Kang head office hotline at extension 6912 or 6916, available for both internal personnel and external partners (such as general contractors and sub-contractors).

4.2.1 Management Strategies

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

Vision and Concept



- Safety quality improvement
- Employee physical and mental health
- Disaster-free workplace

Work Safety Goals, Implementation Status and Work Safety Budgets

Management Target	Work Safety Goal	Work Safety Implementation Result	Work Safety Annual Budget
Build a disaster-free workplace	(1) 0 occupational disasters (2) 0 work safety violations	(1) 2 occupational disasters (2) 2 work safety violations	1. Yungkang General Plant: NT\$8.02 million 2. Xinshih General Plant: NT\$20.37 million 3. Taichung General Plant: NT\$0.91 million 4. Yangmei General Plant: NT\$22.63 million 5. Chungli General Plant: NT\$9.63 million 6. Hukou plant: NT\$7.66 million 7. Taipei branch: NT\$3.08 million Total NT\$72.30 million

4.2.2 Occupational Health and Safety Management System

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

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

Worker consultations include



Determine the needs and expectations of stakeholders.



Establish an occupational safety and health policy.



Assign appropriate organizational roles, responsibilities, duties.



Decide how to fulfill statutory and other requirements.



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



Decide on regulations for procurement, contracting, and outsourcing.



Determine what should be monitored, measured, and assessed.



Establish occupational health and safety objectives and action plans for achievement.



Ensure continuous improvement.

Workers are allowed to participate in the followings



Determine the mechanism for their engagement and obtainment of consultation.



Identify hazards and assess risks and opportunities.



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



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



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



Establish regulatory protocols and ensure their successful implementation and application.



Investigate incidents and non-conformities and determine corrective actions.

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



Policy Objectives



Respect for life



Work safety discipline



Risk management



Audit and counseling



Performance management



Safety culture



Communication mechanism



Continuous Policy improvement



Occupational Safety and Health Committee

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

2025 Important Resolutions of Uni-President's Occupational Safety and Health Committees



The Company's Safety and Health Committee

1. Taking the gas explosion case as a cautionary lesson, we have implemented hot work application and supervision mechanisms, conducted a comprehensive inventory of potential equipment risks, and ensured that preventive measures are fully in place.
2. In the event of abnormalities during fire safety inspections and alarm testing, supervisors must maintain full oversight of the situation and track improvements to mitigate potential risks.
3. The number of traffic accidents was relatively high. Dedicated reviews should be conducted to identify the root causes of these accidents, aiming to heighten alertness when starting at intersections and reinforce defensive driving advocacy. Furthermore, risk awareness among employees must be enhanced to cultivate safe driving habits.
4. The occurrence of an injury incident indicates poor work habits exist and should serve as a warning. Supervisors must demonstrate clear leadership in management and strengthen safety protocols.
5. The key to workplace safety lies in "doing one more thing or doing one thing less". Supervisors must enhance their sensitivity for management by walking around to understand the underlying reasons for employee's non-compliance, while strengthening communication and remediation to ensure tasks are performed correctly and effectively.
6. The amendments to Occupational Safety and Health Act added a dedicated chapter on workplace bullying prevention, promoting the prevention of unlawful infringement and communication based on mutual respect to build a harmonious workplace.

Occupational Safety Performance

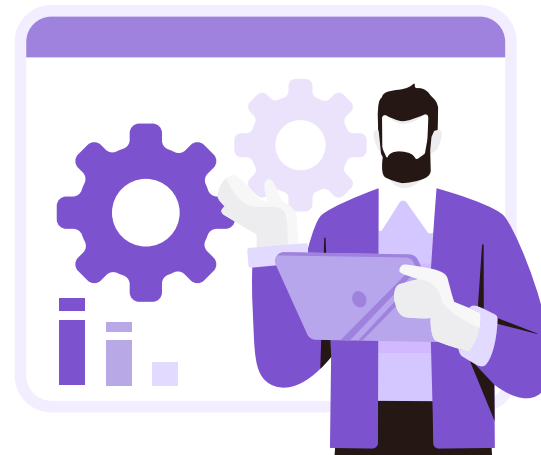
At Uni-President, we insist on promoting the ISO 45001 & CNS 45001 occupational safety and health management system. We use a technological safety and health management system, combining education and training, case study promotion, crosscheck audits and independent proposals, and work safety experience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

In 2025, the disabling injury frequency rate for employees was 0.16 and the disabling injury severity rate was 3; the disabling injury frequency rate for workers was 0.15 and the disabling injury severity rate was 2, considerably lower than the disabling injury frequency rate and disabling injury severity rate^{Note} for the food and feed manufacturing industry announced by the Occupational Safety and Health Administration of the Ministry of Labor in 2025. These figures show that the Company's occupational health and safety performance for this year was good. For more information, please refer to – ESG information – Safety and Health Analysis for Uni-President Employees/Workers.

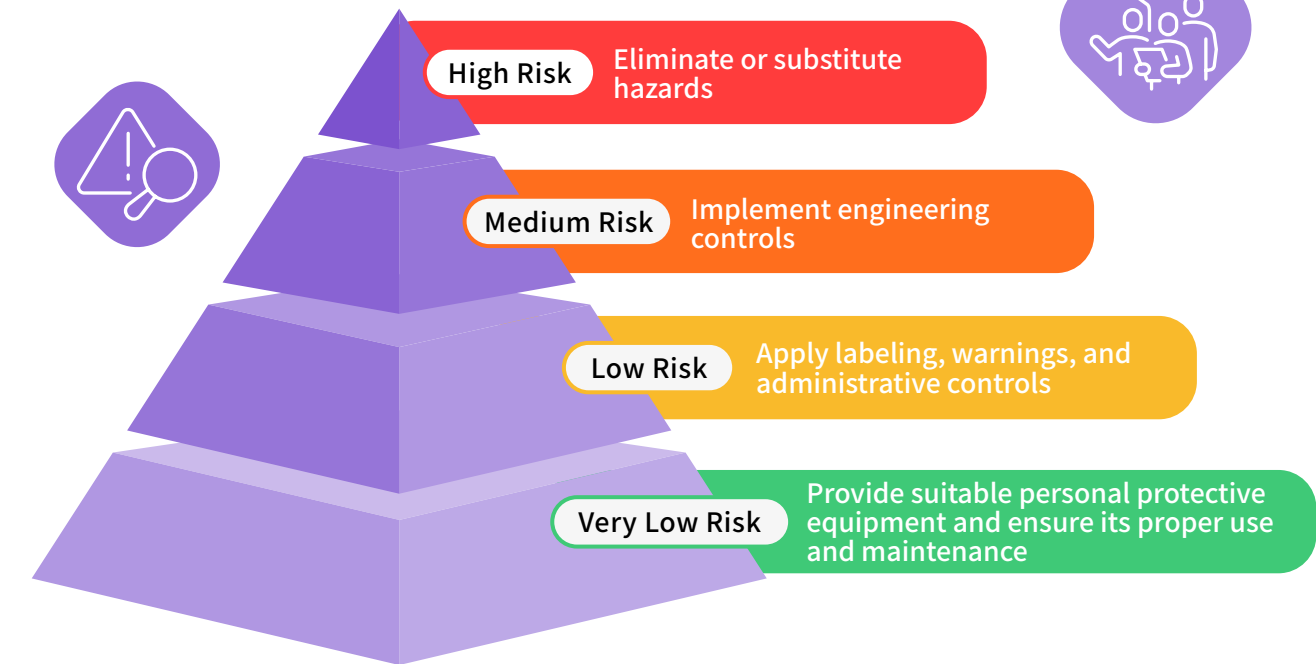
Note : In the "The Frequency-Severity Indicator (FSI) by Industry for the Previous Three Years" published by the Occupational Safety and Health Administration of the Ministry of Labor on March 23, 2026, the disabling injury frequency rate for the food and feed manufacturing industry was 3.2, and the disabling injury severity rate was 221.



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



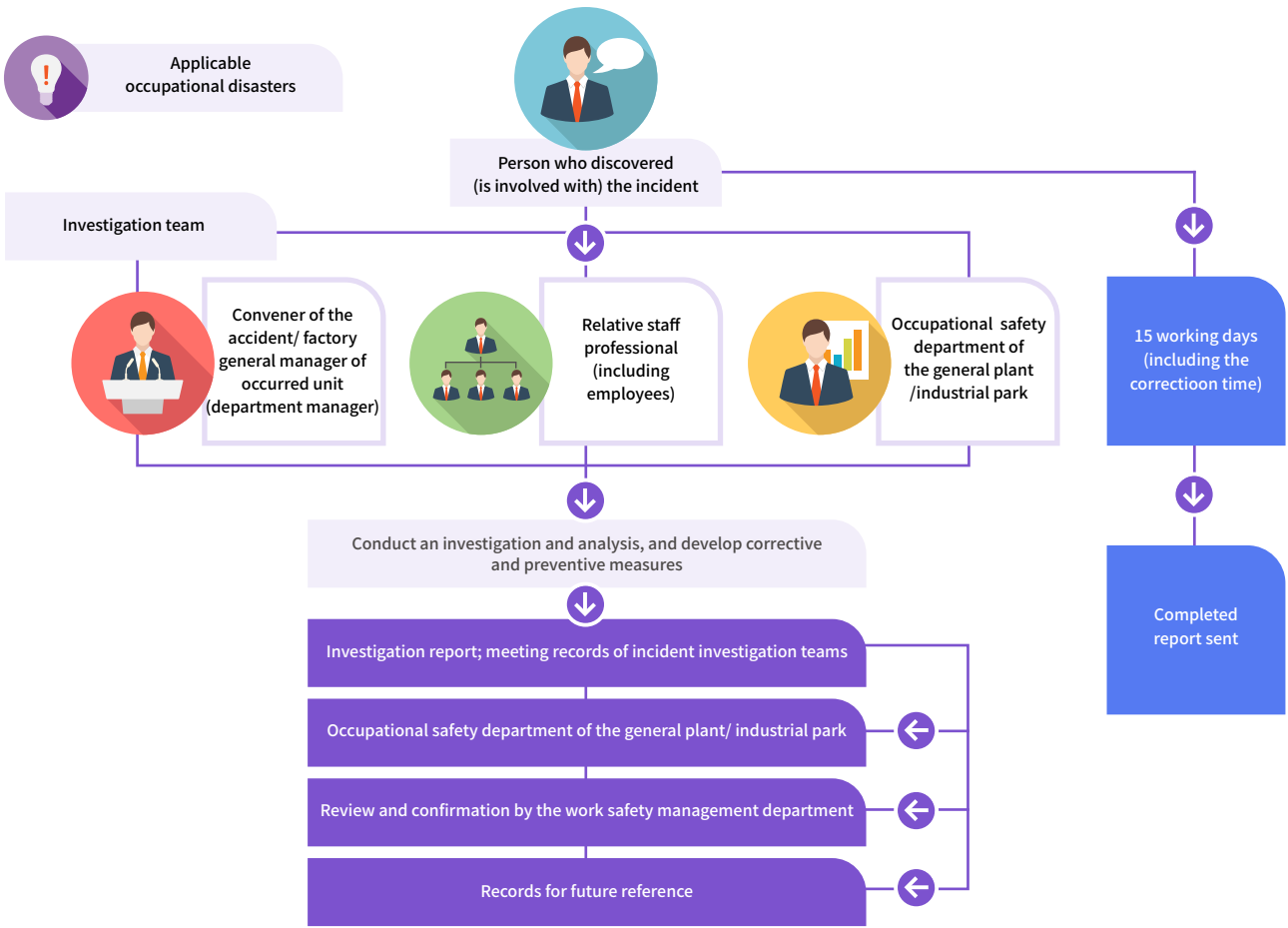
Risk Grading and Control Measures



Risk Identification Results

Risk Issue	Impacted Party	Impact Degree	Prevention/Mitigation Measures	Implementation Results in 2025
Fire and explosion risk	Plant staff	High risk	- Organized training courses on explosion-proof electrical equipment and construction practices. - Conducted a session on the application and practice of self-defense group operation in LINE groups. - Conducted educational training on "Natural Gas Hazard Prevention and Construction Safety Management".	- One educational and training course was conducted with a total of 106 participants. - One educational and training course was conducted with a total of 368 participants. - One educational and training course was conducted with a total of 90 participants.
Forklift collision risk	Plant staff	High risk	Forklifts were equipped with rearview camera systems.	32 forklifts were equipped with rearview cameras.
Road safety for commuters and business travelers	All colleagues	Medium risk	- Hold Uni-President Traffic Safety Day every three months to raise awareness and conduct inspections. (1) Display the "Stop, Watch, and Listen" traffic safety advocacy video on the LED marquees and video walls in plants and set up flags at the entrance and exit of the security office. (2) The Occupational Safety Section utilizes the Line group to disseminate traffic safety reminders to colleagues. (3) Production line team leaders remind the production line operators to drive carefully upon leaving work. - Provide training courses on traffic safety and defensive driving.	- Inspections and publicity were conducted quarterly in the months of January, April, July, and October. - Three sessions of defensive driving and traffic safety training courses were conducted by external instructors, with a total of 142 participants. Subsequent internal training sessions were held to cascade the knowledge.

Accident Investigation and Handling Process



Main Types of Occupational Injuries	Number of Injuries (persons)		
	2023	2024	2025
Collision	0	1	0
Caught by/rolled into machinery	0	2	1
Cut/slashed	1	0	0
Falls	0	1	0
Contact with high/low temperatures	0	1	1

Note: There were no fatalities between 2023 and 2025.

Uni-President highly prioritizes employee occupational safety. We actively take various actions to mitigate the risk of occupational health and safety incidents; however, occupational injuries still occurred. In 2025, a total of 2 occupational injury incidents were recorded. We have conducted a profound review of these incidents to understand their root causes, subsequently implementing improvements in equipment and operational workflows, while strengthening educational training to prevent recurrences. The occupational injury incidents this year involved caught-in/between hazards and contact with high temperatures. Following a thorough review, we are implementing improvements across three dimensions:

- Equipment and operational method improvements:
 - Optimized the filter basket hoisting device and strictly enforced the use of personal protective equipment (PPE) during operations.
 - Installed safety interlock devices on machinery.
- Education and training:

Injury incidents are included in the safety and health education and training for all employees to prevent the same situation from happening again in the future.
- Awareness and inspection:

The incident case was communicated to all employees as part of a company-wide awareness campaign. In parallel, an internal inspection was carried out to identify similar injury incidents or hazardous machinery and equipment across the organization, followed by the implementation of corrective improvements.

4.2.3 Raise Occupational Health and Safety Awareness

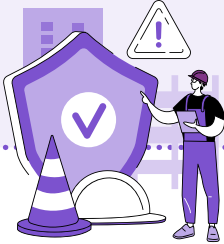
Internal Education and Training

As a means to build and strengthen the Company's awareness regarding occupational safety, we have specially designed 8 SOP teaching proposals to lay an occupational safety foundation targeting work safety issues. These include fire safety equipment management, hot work management, hazardous chemicals management, electrical safety management, hazard identification and risk assessment and risk control operation management, forklift safety management, outsourcing constructor safety and health management, strengthen awareness and sensitivity of industrial safety risks, etc.

Concurrently, we have established management regulations for personal protective equipment (PPE) to conduct inspections, management, testing, and training (specifically for respiratory protective equipment).

2025 Courses related to occupational and environmental safety

- ✓ A total of **80,552** course hours
- ✓ A total of **32,606** employees participated in the courses



Sharing and Exchange

Uni-President has been in long-term collaborative relationships with Labor Affairs Bureaus of various counties and cities. By upholding the spirit of "large factories leading small factories," we provide "Safety and Health Family education and training" to contractors of the Safety and Health Family and plant managers as well as safety and health management personnel of Uni-President. Through experience inheritance, two-way communication and onsite counseling, we help family members to establish a comprehensive safety and health management mechanism and improve occupational work safety facilities in order to prevent occupational disasters. By doing this, we can strengthen the capabilities of the Company to identify the characteristics of operational hazards and prevention so that occupational safety and health concepts can be incorporated in their lives. In 2025, Uni-President received various work safety awards from government bodies, showcasing the Company's recognition for its efforts and achievements in occupational health and safety.

2025 Awards

Yungkang General Plant – Safety and Health Family

→

Tainan City Government Safety and Health Family Performance Occupational Safety Excellence Award and Special Award in Performance Evaluation

Xinshih General Plant – Safety and Health Family

→

Tainan City Government Safety and Health Family Performance Distinction Award in Performance Evaluation

Yungkang General Plant, Yangmei General Plant

→

Ministry of Health and Welfare Healthy Workplace Certification Health Promotion Mark



4.2.4 Building a Healthy Workplace

Health Examination, High Risk Occupational Disease and Management Response

We value highly the safety and health of our employees and perform employee health examinations on a regular basis. In 2025, we invested approximately NT\$9.60 million in employee health examinations. The health checkup institutions are entrusted by qualified hospitals recognized by the competent authority. The total number of health checkups in 2025 was 5,567 people. By looking at the 2025 annual employee health examination report, the medical staff assessed the high-risk employees, gave them health consultation and health education, or arranged for in-factory physicians to conduct health counseling, so as to track employees health problems. In 2025, the abnormal health checkup items can be attributed to engagement in two activities: high-risk operations and unhealthy lifestyles. For employees' abnormal health checkup results such as: high BMI, hearing loss, or metabolic syndrome, Uni-President responded by putting in place improvement measures. For details of anomalies and improvement measures, see the following table:

The Main Cause of Health Checkup Anomaly	2025 Health Checkup Anomalies	Reason	Improvement Measures and Countermeasures
High-risk operation	Hearing impairment	This could be initially attributed to the soundscape in certain operating areas. To ascertain if there is a direct correlation between loudness and hearing loss, we will perform a health and safety assessment of the operating environment.	1. Special health examinations are conducted for personnel in the operation area. The results of hearing examinations for those in noisy work areas over the years are compiled and provided to the occupational doctor to determine the hearing changes. 2. Arrange for employees to have a medical counseling with an occupational physician, who then gives health advice. If the physician recommends to wear hearing protection gears all the time and implement a hearing protection plan, employees may remain at their current post; however, the hearing test report must be reexamined half a year later. If the re-examination reveals hearing loss, they must be given another job away from the noisy area. 3. Arrange for employees to participate in noise protection education and training, and have them wear earplugs or earmuffs and other hearing protective equipment at all times during work. 4. Management of time exposing to noisy working environment: Recording the time spent in the noise area is necessary when a person enters and exits, with no more than 4 hours of consecutive work allowed.
	Level 2 management for special health check-up of ionizing radiation work	Due to personal health conditions or medical history	1. Employees exposed to X-rays undergo special health examinations for ionizing radiation to ensure early detection and prevention of abnormalities. 2. Occupational health interviews, health guidance, and pre-employment physical evaluations or work adjustments 3. Plant nurses conducted on-site inspections to verify the radiation badge requirements and provide health care guidance.
	Abnormal scores on the overwork inventory and overwork assessment questionnaire	Excessive workload and overwork often result from accumulated chronic fatigue driven by shift work, night shifts, and long working hours. Such physical and mental stress may precipitate cerebrovascular and cardiovascular diseases.	1. The plant doctor conducts interviews, evaluations and provides guidance for abnormal workloads with those contributing to a higher risk of occupational-induced cerebrovascular disease given priority, and also those with a high risk of work-related burnout (shifts, night work, longterm work). 2. Make optimization suggestions, impose work restrictions, adjust work patterns and leave, or improve the work environment to prevent highrisk groups from overwork that may cause cerebrovascular diseases, and aim to achieve the purpose of early detection and early treatment. 3. Physician interview results: (1) High-risk group - Seek medical assistance based on doctor's advice, change his/her life style or work restrictions, adjust his/her work style, improve the working environment, etc. (2) Medium-risk group - Medical personnel conduct weekly or periodic on-site visits to monitor individual health conditions and deliver health promotion guidance, thereby strengthening employees' disease awareness and self-care management. (3) Low-risk group - Encourage participation in company-sponsored health promotion activities, the maintenance of a regular daily routine, and regular health examinations.

The Main Cause of Health Checkup Anomaly	2025 Health Checkup Anomalies	Reason	Improvement Measures and Countermeasures
Unfavorable lifestyle	BMI ≥ 35kg/m ²	Poor dietary habits and lack of exercise.	1. Incorporate into key health management indicators. 2. Occupational health nurses conduct regular health tracking for personnel. 3. Provide health education and counseling. 4. Arrange doctor health visits on-site. 5. Recommend improvements to diet and lifestyle, emphasizing regular and balanced meals. 6. Establish appropriate exercise habits.
	Cerebrovascular disease	The main risk factors include age, obesity, family history, smoking, lack of regular exercise, and unhealthy diet, which can lead to the three highs (high blood pressure, high blood sugar, and high blood lipids).	1. Consult with resident physicians to conduct high-risk personnel rankings . 2. Occupational nurses perform weekly on-site safety observation on high-risk personnel . 3. Conduct an individual appointment or arrange an appointment with a physician based on the observation result to give health guidance and suggestions for work assignments. 4. Stress the value of regular exercise .
	High glycated hemoglobin	Abnormal absorption and conversion of dietary sugar.	1. Provide health education and counseling by occupational physicians and nurses. 2. Recommend detailed hospital evaluations and medical management by occupational physicians and nurses. 3. Advise dietary improvements to reduce intake of sugar, carbohydrates, and calories, followed by exercise to increase muscle mass, improve blood glucose metabolism, and enhance insulin sensitivity
	High total cholesterol	Unhealthy diet habit (excessive saturated fat consumption) and genetics.	1. Give health education and health consultation to colleagues with high total cholesterol . 2. Arrange for occupational physicians to give medical counseling or instructions, so as to give colleagues correct health concepts and provide them with medication treatment to reduce the risk of myocardial infarction or stroke.
	Metabolic syndrome	Poor diet, alcohol abuse, and genetics.	1. Encourage personnel to develop a healthy diet habit and intensify exercise. 2. Organize courses on cardiovascular disease prevention to teach personnel how to prevent development of metabolic syndrome. 3. Arrange for occupational physicians to give medical counseling and health instructions, to give personnel accurate health knowledge.





National Workplace Safety and Health Week

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

Health Promotion Services

Upholding the corporate spirit and commitment of "respect for life", Uni-President cares for the health of employees and builds a safe and comfortable workplace. We implement health management and organize health promotion throughout the year to prevent the occurrence of injuries and diseases. In 2025, a number of health promotion courses were held for all employees, covering topics such as hearing protection education and training, prevention of hazards related to dust, noise, and ionizing radiation, AED and CPR first aid skills; and health promotion courses such as improvement of sleep quality, prevention of chronic diseases through managing the three highs (hypertension, hyperglycemia, hyperlipidemia), weight management and nutrition, metabolic syndrome and cardiovascular disease prevention, prevention of human-induced musculoskeletal hazards, workplace health promotion and management of occupational injury prevention and treatment, etc. to establish a safe and healthy workplace for employees. We also visit the factory from time to time to care for people with potential high health risks and those in need of care, publish a monthly health information magazine to enhance employees' health awareness, achieve comprehensive health care by allowing employees to participate in various health promotion activities, and renew the health promotion label every three years. Our health promotion activities are mainly based on course lectures and on-site drills, followed by health education in various units. Course lectures include "Prevention of Human-Based Hazards", "Abnormal Work Load", "Understanding and Prevention of Diabetes", "Prevention of Unlawful Infringements in the Workplace", etc. Field exercises include "AED Education and Training" and "Emergency Response Drills", etc. to create a "healthy, secure and safe" working environment for our employees.

Provision of Health Promotion Services and Programs for Workers

Services/Plan Items	Description	Number of Participants/Hour
Health promotion course (first aid knowledge)	CPR+AED first aid skills practical operation training	158 / 2
Health promotion course	• Cerebrovascular and cardiovascular disease prevention • Menopause health and care • Healthy active living promotion • Health and wellness for middle-aged and senior employees	174/1
Recognize and prevent cancer	Cancer awareness and prevention (lung cancer, colorectal cancer, prostate cancer)	42/ 2
Prevention of noise hazards	Occupational physicians explained the precautions for wearing earplugs during noisy operations	51 / 2
Health and health education promotion (Common winter diseases, myocardial infarction, diabetes, hepatitis A, precautions for hypertension and blood sugar, measles, dengue fever, heat hazards, notifiable infectious diseases, breast cancer, brain tumor, stroke, super slow jogging, enterovirus)	Visit each factory from time to time to promote health education and real-time epidemic information	602 / 2



Services/Plan Items	Description	Number of Participants/Hour
Workplace abuse prevention	Invite external lecturers to explain the prevention of illegal infringements in the workplace to ensure the physical and mental health of employees	140 / 2
Stay away from the three highs and prevent chronic diseases	Health promotion	86 / 2
Prevention of human hazards	Education and training	245 / 2
Maternal health	Health promotion	107 / 1
Prevention of overwork-related health hazards (workshops on embracing stress, muscle gain & fat loss, and equipment-free strength training)	Health promotion	65 / 1
Healthy weight loss initiatives	Weight loss competitions and healthy weight loss courses	149/2



5

Creating a Healthy and Happy Tomorrow

5.1 Preventive Medicine and Nutritional Care

5.2 Social Care for the Disadvantaged

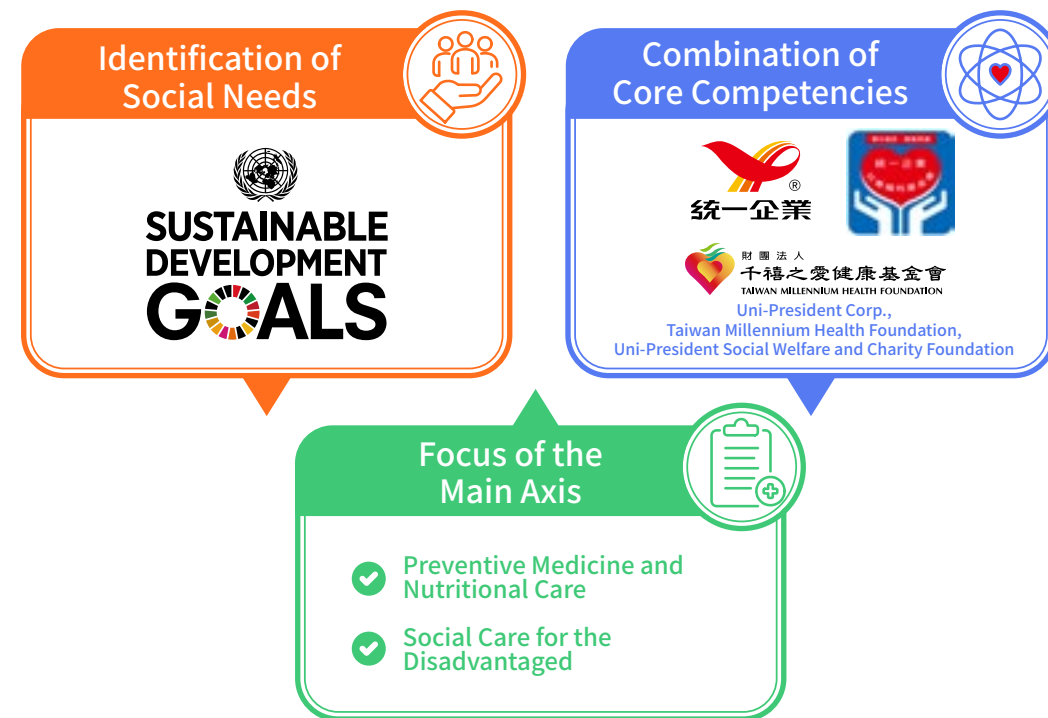
5.3 Connecting Uni-President Group to Expand Influence



Creating a Healthy and Happy Tomorrow

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

The Management Framework of Uni-President's Social Impact

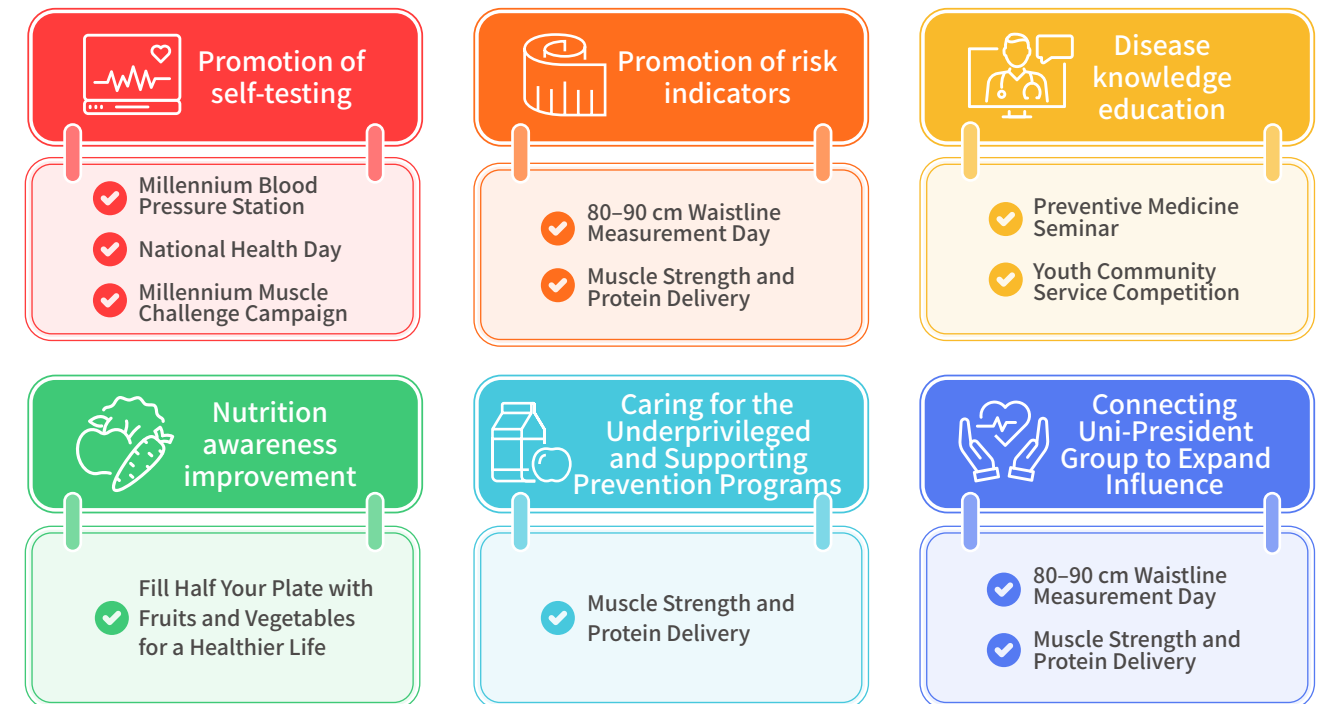


5.1 Preventive Medicine and Nutritional Care

(GRI 413-1)

It has been an ongoing effort of the Taiwan Millennium Health Foundation to focus on "lifestyle diseases" that significantly affect the health of Taiwanese people. Among these diseases, the main theme of the campaign is "metabolic syndrome," a premonitory condition of three chronic diseases that account for more than one third of the top ten causes of death in Taiwan. Based on this, since 2006, the Foundation has launched "Millennium Blood Pressure Stations" and "National Health Day" to promote self-checking targeting anyone aged between 35 and 55; promoted "80-90cm Waistline Measurement Day" and "Health Campaign at the Campus" to raise awareness of metabolic risk indicators; and strengthened medical knowledge education through theme activities such as "Preventive Medicine Seminar" to conduct in-depth communication, calling on the public to understand and pay attention to the prevention and treatment of metabolic syndrome.

As Taiwan transitions into a super-aged society, the Foundation has expanded its advocacy to include sarcopenia prevention and control since 2018, promoting muscle strength exercises. In 2021, the Foundation launched the nutrition project "My Plate, My Health Color," which evolved in 2023 into "Fill Half Your Plate with Fruits and Vegetables for a Healthier Life," an initiative that harmonizes health with sustainability by encouraging higher intake of fruits and vegetables to simultaneously improve public health and reduce carbon emissions. In 2024, the initiative reached out to rural communities by launching "Muscle Strength and Protein Delivery" campaign, teaching muscle strength exercises to vulnerable elderly individuals and providing high-quality protein drinks to help build muscle strength and prevent disability and dementia. In 2025, further aligning with the government's 'Healthy Taiwan 888 Plan' and partnering with the Taiwan Medical Clinics Association, we developed an integrated mechanism where individuals identified with hypertension risks at 218 Millennium Blood Pressure Stations are referred to 346 nearby partner clinics for medical consultation. Through this initiative, we aspire to establish a new community-based prevention and control model for metabolic syndrome and the 'Three Highs' (high blood pressure, high blood sugar, and high cholesterol).



Taiwan Millennium Health Foundation Annual Results on Preventive Medicine Promotion

Purpose	Topic	2025 Implementation Details
Promotion of self-testing	Millennium Blood Pressure Station	"Clinic 1+1": Partnered with the Taiwan Medical Clinics Association to successfully match and establish collaborations between 346 clinics and 218 blood pressure stations. "More Veggies, Fewer Highs: a Blessing for Your Health": More than 2,300 citizens visited blood pressure stations to measure their blood pressure for 7 days each month; nearly 400 individuals completed their clinic consultation tasks and redeemed fresh fruits and vegetables at 7-ELEVEN.
	National Health Day	Free blood pressure screening events were held at 217 7-ELEVEN stores with Millennium Blood Pressure Station, attracting participation from nearly 9,000 individuals.
	Millennium Muscle Challenge Campaign	Co-organized with the Keelung City Health Bureau at the Keelung Municipal Stadium, the event featured four interactive stations: Muscle Strength Testing, Physician Consultations, Muscle Exercise Quizzes, and an Introduction to 7-ELEVEN Protein Products. The event attracted a total of 348 participants.
Promotion of risk indicators	80-90 cm Waistline Measurement	- Invited the idol group 5566 to serve as health ambassadors to encourage the public to assess their metabolic syndrome risk via ibon, resulting in 11,154 participants; an additional 19,380 people participated through the NHI (National Health Insurance) Express APP. - Formed alignments with 12 county and city mayors, 22 health bureau directors, and 46 celebrities on social media platforms, achieving a combined reach of 13.14 million Facebook impressions/users.
	Muscle Strength and Protein Delivery	- Co-organized with the Social Affairs Department of Hualien County Government, this initiative invited seniors at local community care centers to watch and practice along with "Muscle Strength Check-in Vitality Exercise," an exercise instructional video produced by the Millennium Health Foundation. A total of 35 community care centers and long-term care stations across Hualien County participated in the event. - By measuring calf circumference and the time taken to complete five consecutive sitto-stand movements, the elderly were able to understand and assess their risk of sarcopenia. This was followed by a 12-week aerobics program, with more than 1,000 elderly people participating.

Purpose	Topic	2025 Implementation Details
Disease knowledge education	Preventive Medicine Seminar	Eight preventive medicine seminars were held, attracting a total of 3,144 attendees. Each lecture had an attendance rate exceeding 90%, with five sessions being fully booked.
Nutrition awareness improvement	Fill Half Your Plate with Fruits and Vegetables for a Healthier Life	- Invited Taipei Municipal Guandu Hospital, 7-Eleven, Taipei Municipal Wanfang Hospital, and National Taiwan University Hospital Bei-Hu Branch to join the initiative; all participants completed 4 or 12-week programs featuring one "extra dish" day per week for employees, generating 52 media reports. - Produced a 3-minute video to help the public implement healthy eating portions (the "plate concept"), garnering 270,000 views on YouTube and Facebook. - Zespri sponsored a joint initiative to promote the concept of eating fruit for breakfast, generating 60 media reports.
Caring for the underprivileged and supporting prevention programs	Muscle Strength and Protein Delivery	Following the 2024 sponsorship of community care centers in Taitung County, the second stop in 2025 was Hualien County, also in eastern Taiwan. In collaboration with the Hualien County Social Affairs Department, we invited local community care centers and long-term care stations to lead seniors in aerobics and muscle-building exercises.
Connecting Uni-President Group to expand influence	80–90 cm Waistline Measurement	Distributed 200,000 waist-measuring tapes alongside 7-ELEVEN salads, contributing to a total of 522,000 tapes distributed across Uni-President Group companies.
	Muscle Strength and Protein Delivery	High-quality protein beverages (UNI Sunshine unsweetened soybean milk and BODYTALK high-fiber low-fat milk) were provided to seniors at Hualien community care centers, enabling them to replenish energy and nutrients immediately after participating in exercise sessions. Nearly 25,000 bottles of soy milk and dairy milk were distributed in total.

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

5.1.1 80–90 cm Waistline Measurement Day

Since 2011, Millennium Health Foundation has held Waistline Measurement Day on August 9 every year, using the numbers "8" and "9" as the signs of healthy waistline, calling on the public to pay attention to the health of waistline and prevent the occurrence of metabolic syndrome. In 2023, the Foundation expanded its health awareness efforts from waist circumference education to include all five risk factors of metabolic syndrome. Individuals meeting three or more of these criteria are considered at risk and are encouraged to pay closer attention to health management. In 2024, the Foundation continued to invite a wide range of opinion leaders (KOL) to respond through social public welfare, including 12 counties and city mayors, 22 heads of county and city health bureaus, 46 internet celebrities, and 19 affiliates of Uni-President Group.



County and city mayors 12

Heads of county and city health bureaus 22

Celebrities 46

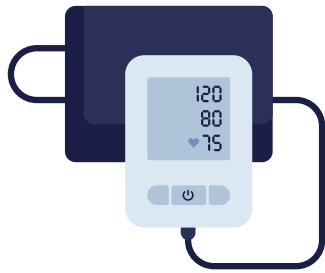
Affiliates of Uni-President Group 19

- ✓ Nearly 30,000 people took part in the event.
- ✓ A total of 522,000 measuring tapes were handed out.



5.1.2 Millennium Blood Pressure Station and National Health Day

Millennium Blood Pressure Station



Millennium Blood Pressure Station 218 stations

Partnered with 346 Clinics

To provide equipment for community residents to prevent metabolic syndrome, we have worked with 7-ELEVEN's Good Neighbor Foundation since 2008 and established a Millennium Blood Pressure Station at selected 7-ELEVEN stores. The Millennium Blood Pressure Station provides free blood pressure monitors, waistline tape measures and health education leaflets. In step with the convenience brought about by a digital era, we established Millennium Smart Blood Pressure Stations in 2018. The public can easily check and save their blood pressure data by using icash 2.0, EasyCard, iPASS or their personal mobile phone number. In 2025, in alignment with the government's "Healthy Taiwan" 888 Policy, we aimed to facilitate the early detection of metabolic syndrome cases within communities. We transitioned from conventional awareness campaigns to proactive guidance, steering individuals toward medical consultations and case management. Following National Health Day, an additional Millennium Blood Pressure Station was established, bringing the total to 218 stations across Taiwan by the end of 2025.

- "Clinic 1+1": Establishing partnerships between 7-ELEVEN blood pressure stations and nearby metabolic syndrome prevention clinics to encourage high-risk individuals to seek medical consultation.
- "More Veggies, Fewer Highs: a Blessing for Your Health": High-risk individuals were able to receive free fruits and vegetables from 7-ELEVEN upon medical consultation and a certified doctor's stamp. Patients who recorded their blood pressure at the station for seven days and showed improvement upon follow-up visits were eligible to receive additional servings of fruits and vegetables.
- The Health Promotion Administration invited the Foundation to have its equipment and environment certified as "Safe Blood Pressure Stations."

National Health Day

The National Health Day, held annually at 7-ELEVEN Millennium Blood Pressure Station stores across Taiwan, is the largest self-initiated community health screening event focused on metabolic syndrome in the country. In 2025, the event mobilized a total of 526 volunteers, including 171 healthcare professionals and 355 general volunteers, who assisted at participating stores. Their support included helping the public measure blood pressure and waist circumference, as well as inputting the results into the ibon kiosk system. This digital interface encourages individuals to develop regular self-monitoring habits, supporting the early detection, prevention, and management of metabolic syndrome. A total of 217 7-ELEVEN stores equipped with Millennium Blood Pressure Stations participated in the event, attracting nearly 9,000 participants who visited the stores for health measurements.



Nearly 9,000 people visited the stores to take measurement

Recruiting 526 volunteers



5.1.3 Preventive Medicine Seminar

Since 2011, the Foundation has regularly organized preventive medicine seminars to promote the critical concept that "prevention is better than cure." In 2025, eight seminars were held nationwide (four in Taipei, two in Taichung, and two in Kaohsiung), drawing a total of 3,144 attendees. Reflecting their growing popularity, recent sessions have consistently played to near-full houses and earned widespread acclaim.

8 Preventive Medicine Seminar

A total of **3,144** people
participated in the seminar in 2025



5.1.4 Youth Community Service Competition - Youth Wellness Practitioner Selection

To continue encouraging young people to embody the Millennium Spirit and apply their expertise to community health promotion, the "2nd Youth Community Service Competition - Youth Wellness Practitioner Selection" was held. The event invited students from medical and health-related colleges and universities to participate. A total of 27 teams from 19 schools and 33 departments joined the competition, which was categorized into three major categories: "Prevention and Treatment of Metabolic Syndrome and Chronic Diseases (the 'Three Highs')", "Prevention and Treatment of Sarcopenia", and "Nutrition and Health Care". A total of 21 teams advanced to the second round of review, implementing their own community health service plans over a four-month period. The top three teams in each category were selected based on evaluation criteria including implementation effectiveness, replicability, sustainability, and technological innovation. Additionally, a Technological Innovation Award was established to inspire the transformation of creative concepts into concrete health services while encouraging the application of technological tools and techniques.



19 Universities **33** departments

27 Teams Participated

21 Teams Advanced to the
Second Round

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

In 2023, the Foundation adopted the global dietary concept of "Plant-based Diet" proposed by the EAT-Lancet Commission and launched "Half Your Plate with Fruits and Vegetables" initiative. The campaign aimed to address insufficient fruit and vegetable intake among the public while contributing to global carbon reduction and climate cooling efforts. In 2024, an internal pilot and awareness campaign was launched within Uni-President Enterprises Corp. to guide chefs and cafeteria staff in preparing and serving meals where fruits and vegetables account for half of the portion; concurrently, a dedicated corporate campaign website was established. In 2025, the Foundation produced an engaging live-action animated video featuring the charming character "Veggie-Fruit Buddy" to educate the public on creating a "half-veggie-and-fruit" plate using everyday meals. This initiative was actively embraced by external partners, including Taipei Municipal Guandu Hospital, President Chain Store Corporation (7-ELEVEN), Taipei Municipal Wanfang Hospital, and National Taiwan University Hospital Bei-Hu Branch. These organizations implemented 4- to 12-week programs providing weekly institutional meal enhancements for their staff. Through diverse approaches, this collaborative effort successfully helped employees increase their daily intake of fruits and vegetables. This not only safeguards employee health and well-being but also demonstrates a concrete integration of corporate ESG commitments.



5.1.6 Muscle Strength and Protein Delivery to Hualien County Base

Since 2018, Millennium Health Foundation has been investing in sarcopenia prevention, calling on middle-aged and elderly people to prevent and treat sarcopenia as early as possible. From August to November 2025, the Foundation partnered with the Department of Social Affairs of the Hualien County Government to carry out a 12-week program titled "Muscle Strength and Protein Delivery" at senior community centers and long-term care stations throughout Hualien County. Seniors were encouraged to follow along with the Foundation's "Muscle Strength Check-in Vitality Exercise" videos twice a week. The Foundation also sponsored high-quality protein beverages, Uni Sunshine Unsweetened Soy Milk and BODYTALK High-Fiber Low-Fat Milk, for seniors to consume after workouts to aid muscle growth. Nearly 25,000 bottles have been distributed to date. A total of 35 care centers and long-term care stations registered for the program, with participation from 1,026 seniors.



A total of **1,026**
seniors participated.

Nearly **25,000**
bottles of high-quality protein
drinks have been donated

5.1.7 Millennium Muscle Challenge Campaign

Following the "Christmas Muscle Party" held in 2019, with the pandemic finally behind us, the Foundation resumed its sarcopenia prevention campaign by holding the latest version of the "Millennium Muscle Party" at Lao-song Elementary School in Taipei in 2024. The activity targets retired and senior citizens aged 60 and above. Participants were asked to undergo muscle strength tests and muscle exercise quizzes in the form of challenges. In 2025, the campaign expanded to the Keelung Municipal Gymnasium, drawing a cumulative attendance of over 300 elderly participants. Participants were given checkpoint cards listing nutritionist-recommended protein products available at 7-ELEVEN, such as Uni Sunshine Soy Milk, Rui Sui Fresh Milk, AB Yogurt, and Proker Chicken Breast. The campaign not only educated the public about the high-quality protein content of these products but also allowed those who completed the checkpoints to redeem these items at nearby 7-ELEVEN stores using their cards. We hope to cultivate the habit of people doing exercises at home and purchasing high-quality protein at convenience stores, so as to prevent sarcopenia.

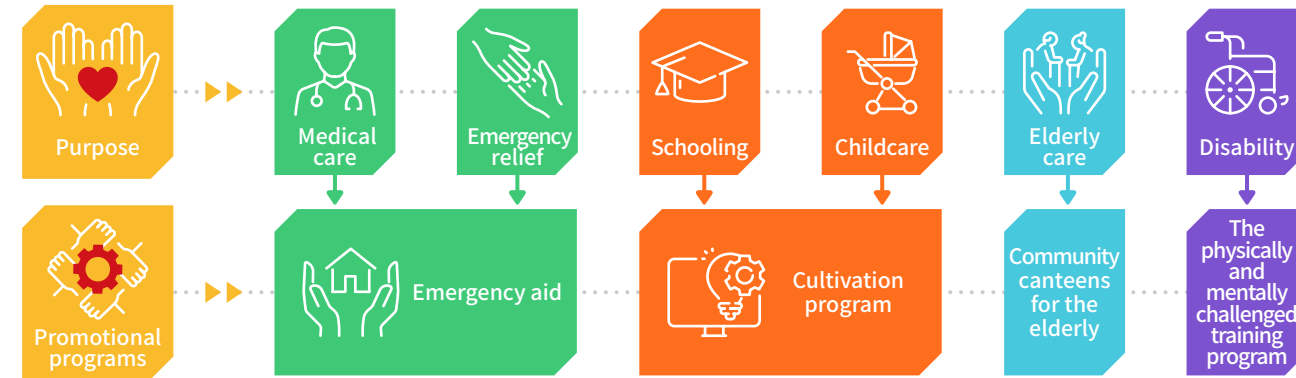
More than **300**
seniors participated



5.2 Social Care for the Disadvantaged

(GRI 413-1)

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



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

The Social Welfare and Charity Foundation has developed various initiatives to support disadvantaged groups, aligning each with specific themes, guiding principles, and key areas of implementation. These efforts are part of an ongoing commitment to promoting diversified service programs. Notably, a total compensation amount of NT\$54.44 million, donated by Uni-President, President Chain Store Corporation and President Nisshin in response to Ting Hsin Group's oil product incident, is being allocated over a three-year period starting in 2023 to advance six core philanthropic objectives. In 2025 alone, NT\$13.78 million was invested toward these objectives. As of the end of 2025, 100% of the total planned amount has been disbursed.

	Purpose	Topic	2025 Implementation Details
1 消除貧窮 2 終止飢餓	Emergency relief (emergency support and medical care)	Families receiving emergency assistance across Taiwan (including 64 families receiving on-site visits) and families of elementary and junior high school students in need.	Benefited 818 families, or 3,272 people. A total of NT\$8,167,000 spent.
2 終止飢餓		Provided "In-Kind Donations" to social welfare bureaus in 20 cities and counties across Taiwan.	Benefited 29,760 families, or 119,040 people. A total of NT\$4,116,000 spent.
1 消除貧窮 2 終止飢餓 4 優質教育 8 體面工作與經濟成長	Empowerment (schooling, childcare, disability)	Sponsorship of teaching staff and meals for afterschool tutoring programs in rural areas of Chiayi, Pingtung, Kaohsiung, and Tainan.	19 classes in Pingtung, Chiayi, Kaohsiung and Tainan total of 950 beneficiaries. A total of NT\$4,600,000 spent.
		Empowerment grant program and half-day excursion activities for 19 rural afterschool tutoring classes in Chiayi, Pingtung, Kaohsiung, and Tainan.	Empowerment grant program has benefited 222 students, and the half-day excursion activities cost a total of NT\$605,000.

	Purpose	Topic	2025 Implementation Details
1 消除貧窮 2 終止飢餓 4 優質教育 8 體面工作與經濟成長	Empowerment (schooling, childcare, disability)	Beverages (Uni-President Milk) at lunch for elementary school with less than 50 students in Tainan, Kaohsiung, Pingtung, Chiayi, Yunlin, Nontou, Hualien and Taitung.	406 schools, benefited 12,733 people, a total of NT\$8,850,000 spent.
		Grants for tuition and fees of students from low-income families with outstanding performance (Tainan First Senior High School, Tainan Second Senior High School, Tainan Girls' Senior High School, Chia-Chi Senior High School, Financial Aid Program for Indigenous College Students, and selected outstanding college students from underprivileged families and disadvantaged students from Taipei University of Nursing and Health Sciences).	Benefited a total of 91 students. A total of NT\$3,375,000 spent.
		Project of student talent development from 25 remote schools on Highway No.17.	Benefitted 25 schools. A total of NT\$3,750,000 spent.
		Subsidies for underprivileged students from new immigrant's families in junior high school, high school and college.	Benefited a total of 1,480 students. A total of NT\$8,000,000 spent.
		Empowerment program for the physically challenged.	Benefited 6 organizations for the disabled. A total of NT\$900,000 spent.
2 終止飢餓 3 良好健康與社會福利	Elderly care	Group meal program at 30 community canteens.	Benefited a total of 1,509 seniors. A total of NT\$2,400,000 spent.
4 優質教育 10 減少國內及國際間不平等	Charitable activities	Organized attendance at four U-Lions baseball games for underprivileged children and their families	Benefited 400 people
		During Dragon Boat Festival and Christmas, the Group's BUs and the Foundation jointly held large-scale CSR charitable events	Benefited 2,400 people
		3 Fun Learning Experience camps	Benefited 242 school children
		Held the sixth Farewell and Thanksgiving Party for outstanding college graduates.	Benefited 10 people
		Host a vegetarian cooking class at the senior cafeteria	Benefited 1,500 people
		Invited rural children from the afterschool tutoring classes to participate in multiple events, e.g., Dream Mall OPEN! Big Balloon Parade, Make Clothes Come True, and OPEN! RUN	Benefited 120 school children
		8 Value Concept Conveyance campus seminars	Asia University, National Tsing Hua University, National Chung Hsing University (2 sessions), National Kaohsiung University of Science and Technology, Republic of China Air Force Academy, Southern Taiwan University of Science and Technology, National Cheng Kung University

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

5.2.1 Emergency Relief

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

The Foundation provides immediate assistance to victims of accidental disasters through donations of funds, materials, and medical resources. In 2025, our total investment reached NT\$8.167 million, benefiting 818 families in crisis (including 64 families supported through on-site care visits). Since 2017, the Foundation has initiated the "In-kind Donations" program, collaborating with social welfare bureaus from 20 counties and cities across Taiwan. Through effective matching, donations are directly connected to recipients and their families. In 2025, we disbursed NT\$4.116 million in supplies. Throughout the year, our combined donations of funds and materials benefited a total of 30,578 households, extending our reach to more economically disadvantaged families and those in urgent need.



Tainan City
Government
food bank



On-site visit
by staff

5.2.2 Program for Disadvantaged Families in Rural Areas

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

The afterschool tutoring program for disadvantaged school children in 2025 covered 19 classes spanning Tainan, Kaohsiung, Pingtung, and Chiayi, with a total of NT\$4.6 million afterschool funds, benefiting 950 disadvantaged school children. In addition, the Foundation awarded a total of NT\$605,000 in scholarships to 222 students, recognizing their outstanding academic performance in afterschool tutoring programs, and encouraging motivation and autonomy in learning. The Foundation also hosted half-day tours for schoolchildren to the Chimei Museum, alongside movie screenings at the Vieshow Cinemas in T.S. Mall, and organized 2 scholarship award ceremonies integrated with half-day tour activities.

The goal is to encourage and nurture outstanding college students from underprivileged families, so that these future pillars of the country can focus on their studies and enrich themselves so that they are able to use their talents after graduation and give back to society. Since 2016, the Foundation has sponsored 10 outstanding students every year and provided each student with a total of NT\$ 200,000 in tuition and miscellaneous fees for four years. At the same time, we held "Graduation Farewell Party for Outstanding Underprivileged College Students" this year, where we invited students to share their learning journeys, service participation, challenges, and other experiences from the past four years, and expressed our heartfelt best wishes to them, hoping that they will smoothly find employment or continue their studies. Opportunities for future employment within Uni-President Group were also introduced as a potential career path. In 2025, we expanded our sponsorship by adding 20 more recipients. Together with 11 students from the National Taipei University of Nursing and Health Sciences and 10 underprivileged Indigenous university students, a total of 91 university students received scholarships throughout the year, with a total investment reaching NT\$3.375 million.



In addition to basic academic subsidies, in order to enable students to focus on learning and grow up healthily without concerns about nutrition, we have continued to promote the "Nutritious Lunch Beverage Supply Program," providing Uni-President Milk as nutritional supplements to elementary school children in schools with fewer than 50 students across Tainan City, Kaohsiung City, Pingtung County, Chiayi County, Yunlin County, Nantou County, Taitung County, and Hualien County. Throughout the year, our total investment reached NT\$8.85 million, benefiting 12,733 students across 406 schools.

In addition, to help students boost their confidence, we invest in resources for the development of talented students through the Talent Development Program, assisting students discover their talent and find future goals. Furthermore, we provide life skills development and cultivation to the physically challenged for social inclusion and independent living. In 2025, the Foundation extended support to a total of 25 schools and 6 early intervention organizations across Tainan City, Kaohsiung City, Pingtung County, Chiayi County, and Yunlin County. Funded by the Uni-President Group with a

total investment of NT\$4.65 million, these initiatives supported talent cultivation for schoolchildren in remote western coastal schools and prime-time early intervention programs for young children with disabilities.



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

According to statistics from the Ministry of Education, the number of students who are children of new immigrants reached 265,000 in the 2024 academic year, accounting for 6.7% of the total student population. In recent years, we have been organizing "Hometown Heart: Welcoming New Immigrants to Taiwan" for underprivileged new immigrants to feel the love and care in society in a joyful atmosphere. In this way, the situation of being helped can inspire the desire to help others in the future, thereby stimulating their motivation to strive for the best.

In 2023, the Foundation and Taiwan Fund for Children and Families (TFCF) jointly promoted "New Immigrant Children Education Assistance Program" to lay the foundation of a fulfilling education. The Uni-President Social Welfare and Charity Foundation provides subsidies for new immigrant students in elementary schools, junior high schools, vocational and senior high schools and colleges from the second semester of 2024 to 2025. According to the policy, there are 740 students per semester and a total of 1,480 students are provided each year, with a total amount of approximately NT\$8 million.



5.2.3 Community Canteens for the Elderly

Since 2018, the Uni-President Social Welfare and Charity Foundation has been following the Long Term Care 2.0 program initiated by the Ministry of Health and Welfare. To improve the care of low-income households and the elderly living by themselves in rural communities, we work with community care centers to promote a meal sharing program for the elderly to encourage the elderly to go outdoors and actively participate in community activities, so that the elderly can maintain an active lifestyle and achieve a fulfilling and prosperous old age. After effectively improving their physical and mental health, we further reduce the burden on the social economy and medical environment. In 2025, our total sponsorship reached NT\$2.4 million (including an additional NT\$20,000 worth of food and supplies for each location). These programs were implemented across 30 community care spots, benefiting 1,509 elderly individuals.

Furthermore, we are dedicated to providing the elderly with richer, more flavorful, highly nutritious, and healthier meals. To achieve this objective, we regularly invite professional chefs to host culinary training and demonstration sessions. Recognizing that shifting dietary habits toward plant-based diets can lower the risk of metabolic syndrome and better contribute to environmental sustainability, we organized a specialized plant-based culinary training session in 2025. This training session engaged nearly 50 community volunteers who participated in learning and observing live meal demonstrations. The program not only enhanced the volunteers' nutritional knowledge and culinary skills but also ultimately contributed to promoting the health and well-being of approximately 1,500 elderly individuals within the local community.



5.3 Connecting Uni-President Group to Expand Influence

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

5.3.1 2025 "Love Mommy, Love You" Mother's Day Charity Event

The Social Welfare and Charity Foundation has long been dedicated to supporting children in early intervention programs. On the eve of Mother's Day, the Foundation joined forces with five Group subsidiaries, namely Uni-President Enterprises Corp., President Chain Store Corporation, Uni-President Securities Co., Ltd., Uni-President Cold Chain Corp., and Duskin Serve Taiwan Co., Ltd., along with five partners from different industries. Together, these 10 sponsoring organizations hosted the "Love Mommy, Love You" Mother's Day charity event at L'arc Hotel in Tainan.

The event invited children and their mothers from five early intervention centers sponsored by the Foundation in recent years. On the eve of a heartwarming Mother's Day, the event expressed profound gratitude and respect to the mothers of children receiving early intervention, recognizing their selfless dedication and love, while leading the children in thanking their mothers for their meticulous daily care. We hope mothers can temporarily set aside their busy responsibilities to relax and feel cherished and cared for, enjoying a beautiful moment dedicated entirely to themselves. The event attracted approximately 400 participants and featured a series of activities, including performances by "slow-flying angels" (children with developmental delays), interactive games, therapeutic experiences, DIY handicraft workshops, and free eye examinations. These activities allowed the children and their mothers to experience the pervasive love and care within Taiwanese society in a joyful atmosphere.



5.3.2 The 4th "Golden Diamond Wedding, Holding Hands Forever - Dream Come True Activity"

In 2025, the Foundation hosted the 4th "Golden Diamond Wedding, Holding Hands Forever - Dream Come True Activity" at the National Chung Cheng University Gymnasium in Chiayi County. Led by OPEN-chan, mascot Lion, Uni-President 7-Eleven Lions baseball stars, and Uni-Girls serving as groomsmen and bridesmaids, 110 senior couples walked down the red carpet hand in hand. These 110 senior couples received commemorative congratulatory plaques from the Executive Director of the Foundation. Approximately 2,000 guests and family members gathered at the venue to jointly witness these blissful marriages that have endured for nearly six decades.

This event marked the most grand public welfare initiative in the history of the Foundation, mobilizing an unprecedented volume of human resources, institutional units, and group affiliates. A total of 15 subsidiaries joined forces, including Uni-President Enterprises Corp., President Chain Store Corp., President Securities Corp. and Tait Marketing & Distribution Co., Ltd. Additionally, 36 cross-industry corporate sponsors co-supported the initiative, powerfully demonstrating the warmth, compassion, and solidarity of Taiwanese society.

The event honored 110 exemplary couples who have been married for over 53 years, celebrating their Golden and Diamond anniversaries. The venue overflowed with happiness and warmth as families gathered across generations to join the celebration. This initiative not only showcased the seniors' deep commitment and lifelong devotion to marriage but also set a profound example for younger generations. Furthermore, the event fulfilled a lifelong dream for many elderly women who, due to the historical socioeconomic constraints of the 1930s and 1940s, were unable to wear wedding dresses when they first wed; donning white bridal gowns on this day brought them profound joy and deep emotion. Through tangible actions, Uni-President Enterprises Corp. responded to the government's advocacy for elderly care, demonstrating our robust commitment as a responsible corporate citizen. By leveraging group synergies and cross-industry collaborations, the initiative successfully raised public awareness regarding elderly care challenges as Taiwan transitions into a super-aged society. This impactful event generated 170 media reports, setting an all-time record for the highest media coverage in the history of this initiative.



5.3.3 Fun Learning Experience Camp

The Foundation has long cared for children in remote areas by consistently sponsoring afterschool tutoring programs and providing resources such as talent instructors, meal subsidies, scholarships, as well as food ingredients and beverages. Since 2019, we have been organizing the "FUN Learning Experience Camp," an event specially designed for students from afterschool tutoring programs and talent schools in remote areas. The camp features carefully planned visits to amusement parks and scenic spots in Taiwan that children love, aiming to help them learn and grow in a joyful atmosphere while enjoying a fun and memorable holiday. In 2025, the event was sponsored by five companies under the Uni-President Group, including Bread Division of Uni-President and 7-ELEVEN. Three two-day "FUN Learning Experience Camps" were successfully held, attracting a total of 242 students from 7 talent schools.



5.3.4 Value Conveyance Campus Seminars

To convey the value of public welfare to young students, we are dedicated to promoting the idea for young people to engage in public affairs. From 2016, we began planning seminars in various universities and colleges by inviting keynote speakers from the Group's companies to share their experience and professional knowledge with a central aim of expanding their diversified horizons. By doing so, we hope to inspire the young generation and in return they will care for society, serve the local community and contribute to society. In 2024, a total of 8 lectures were held at Changhua Normal University, National Chung Hsing University, Chia Nan University of Pharmacy and Science, Huwei University of Science and Technology, National Sun Yat-sen University (2 sessions), Kaohsiung University of Science and Technology, and National Taiwan Sport University, reaching a total of approximately 1,600 teachers and students, further demonstrating our continued commitment to promoting youth education and public welfare participation.

5.3.5 Inviting Remote Area Schoolchildren and Families to Attend Uni-President Lions Baseball Games

We invited schoolchildren and their families from 10 long-term sponsored remote afterschool tutoring classes and talent schools to attend professional baseball games. Across a total of 4 games, the initiative engaged approximately 400 participants, allowing them to experience the competitive excitement of the sport firsthand while inspiring them with the values of resilience, perseverance, and the never-give-up spirit of sportsmanship.



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

In 2025, we invited a total of 120 children from 4 afterschool tutoring classes in rural areas to participate in "OPEN! Balloon Parade" and presented them with new clothes as Christmas gifts to fulfill the children's dreams and provide them with a joyful, creative, and unique carnival experience. In addition, we arranged for some school children to participate in "OPEN! RUN" event on the second day, allowing the children to experience this grand and joyful celebration. Road running unites many brands of Uni-President, such as Reisui Fresh Milk, Da Bu Tie, Science Noodle, UNI Bread, New Feeling, ChenGuang, UNI Sunshine, Proker and other brands to jointly participate in the event. Through these initiatives, we established positive interaction between the Company and the public, further enhancing our brand image and corporate goodwill.



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

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

Public Affairs and Social Engagement	Details
2025 Taiwan Lantern Festival in Taoyuan	The 2025 Taiwan Lantern Festival in Taoyuan, themed "Light Gathering at the Myriad Ponds, Connecting Taoyuan", combined technology, culture, and parent-child interaction to deliver a spectacular feast of light and shadow. Uni-President Group also took the lead in sponsoring physical supplies and providing marketing and promotional resources across its retail channels, becoming a major official sponsoring partner. We provided various material sponsorships for the Taiwan Lantern Festival, including tangible items such as UNI Crispy Noodles, Uni-Cake Honey Cake, and 7-ELEVEN coffee gift cards. We also leveraged the marketing and promotional resources within the Group, including advertisements on the cups and sleeves of CITY CAFE and CITY TEA from 7-ELEVEN, OPEN! CHANNEL across more than 7,000 stores nationwide, and cash register screen advertisements to jointly promote the Taiwan Lantern Festival.
2025 National Middle School Athletic Games	The 2025 National Middle School Athletic Games is the highest-level comprehensive sporting event involving secondary schools across Taiwan. Tainan City hosted approximately 20,000 athletes and staff members from across the country in a celebratory spirit, providing a stage for these competitors to pursue their dreams. Uni-President Group provided essential supplies for the event, including Uni-President Noodles, One More Cup, A-Q Cup Noodle, Uni-President Honey Soy Milk, UNI FIT sports drinks, and H2O pure water, to help the event reach a successful conclusion.
2025 National Intercollegiate Athletic Games	The 2025 National Intercollegiate Athletic Games encouraged athletes to "Zero to Infinity - Challenge the Peak, Victory in Your Hands", starting from zero and challenging themselves to surpass their limits. To ensure the smooth preparation of the National Intercollegiate Athletic Games, Uni-President Group not only sponsored UNI FIT sports drinks and Chai Li Won Four Seasons Spring Tea for the athletes but also leveraged the marketing resources of President Chain Store Corporation within the Group to assist in promoting the event, collectively creating a wonderful and exciting National Intercollegiate Athletic Games.
2025 World Masters Games	The World Masters Games (hereinafter referred to as WMG) is a renowned international multi-sport event held every four years. The WMG promotes "lifelong sports" and "sports for all", serving as a flagship international event that integrates sports with sightseeing and tourism. The 10th edition of the World Masters Games in 2025 was co-hosted by Taipei City and New Taipei City, marking the first time the event was held in Asia. This year's event attracted over 25,000 athletes, making it the largest international multi-sport event in Taiwan's history. Uni-President Enterprises sponsored BODYTALK high-fiber, low-fat milk for the athletes' nutritional replenishment. Additionally, group subsidiaries including 7-ELEVEN, Uni-Wonder Corporation (Starbucks), Uni-President Department Store, Prosperity Plaza, Uni-Prosperity, and Mia C'bon contributed various resources to vigorously promote the event.
2025 Trendy Taipei	TRENDY TAIPEI 2025 showcased the collective power of Taipei's pop culture and creative energy. The overall programming centered on the three pillars of "concert economy", "industry trends", and "urban action", spanning six key areas including music, art, audiovisual, technology, gaming, and fashion. Uni-President Enterprises Corp. fulfills its corporate social responsibility by continuously supporting the local economy and remaining close to the public's daily lives. On this occasion, the Company collaborated with group subsidiaries 7-ELEVEN, Cold Stone Creamery, and Uni-Wonder Corporation (Starbucks) to promote the TRENDY TAIPEI series of events. Furthermore, Uni-President's UNI Water adopted new packaging featuring the event's key visual and enthusiastically sponsored the event's drinking water. In addition to providing a variety of flavored beverages for the event, Pure Tea delivered its products chilled at 0-7° C directly to JAM JAM ASIA music festival, offering everyone the coolest and most refreshing refreshment in the sweltering summer.
OPEN! Big Balloon Parade	The highly anticipated annual "OPEN! Big Balloon Parade" made a grand debut at Kaohsiung Dream Mall on December 13. This year marks the 20th anniversary of OPEN, and the event's features have been fully enhanced. The Uni-President team brought together the popular Mine Shine and A-Q Cup Noodle to collectively showcase the vigor and vitality of "TEAM Uni-President". Led by team members from Uni-President Enterprises Corporation and joined by energetic students from National Kaohsiung University of Science and Technology, the Mine Shine "Self-Made Happiness Team" shared their vibrant, joyful energy with every member of the audience. The 12-meter-tall "Senior A-Q" character balloon symbolized the optimistic and fearless "A-Q spirit", leading Q-POP Demon Hunter High School dance troupe in a high-energy performance. The passionate dance performance not only extended the festive spirit of the parade but also left a lasting impression of youthful vitality on all who attended.

Public Affairs and Social Engagement	Details
OPEN! RUN	The "2025 OPEN! RUN" family road race was held on December 14. Now in its 11th year, the event continued its "Family Fun × Pet Companionship" theme, attracting enthusiastic participation from numerous families. Uni-President Enterprises' portfolio of brands, including ReiSui Fresh Milk, Uni-President Noodles, Science Noodles, A-Q Cup Noodle, One More Cup, Uni-President Bread, New Feeling, ChenGuang, Uni-Sunshine, and Broker enthusiastically participated in the event. The on-site booths blended each brand's unique style, featuring check-in points for participants to take commemorative photos and hosting a variety of interactive games. The main stage also featured a prize-winning quiz, where the audience enthusiastically interacted with the host, creating a vibrant atmosphere. Following the race, a finisher's gift bag filled with the brand's well-wishes was presented, marking a perfect conclusion to a joyful road-running experience.
Love • Sharing 10 Years of Love - Venice-Themed Christmas Tree Lighting Ceremony	"Love • Sharing" selects a city theme each year, allowing people to experience various unique Christmas atmospheres right here in Taiwan. Over the past decade, Love • Sharing has accompanied everyone through the romantic Paris, dazzling lights of New York, stylish streets of Milan, enchanting fantasy of Las Vegas, vibrant energy of Barcelona, and into London, where classic and innovative elements coexist. Beyond serving as annual themes, these journeys have become cherished memories shared among families, partners, and friends. This is also the original intention of "Love • Sharing": Sharing with those we love most and letting love blossom through the act of sharing. This year, we have chosen the romantic City of Water "Venice" as our theme city, inviting everyone to journey with us once again. Every glimmer of light, every embrace, and every smile forms a vital chapter of "Love • Sharing".



About This Report

(GRI 2-2、2-3、2-4)

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

■ Reporting period, boundary and scope

The main period of the published data in this report is from January 1, 2025 to December 31, 2025, with part of the data tracing back to related performances before 2025. The scope of this report is mainly focused on Uni-President's businesses in Taiwan, including the five general plants in Yungkang, Xinshih, Taichung, Yangmei, and Chungli, and Hukou Park. During the period of this report, there was no significant change in the company's scale, structure or ownership, with no material impacts on the status of the report.

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

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

■ Report Management Systems

Internal Audit

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

External Assurance

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

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

Publication

Uni-President releases its ESG report annually and discloses it on its website at <http://www.uni-president.com.tw/ESG/index.html>. The policies and standards disclosed in the sustainability report may be adjusted from time to time. For the latest version, please visit the Company's website.

- Current version: Released in August 2026
- Previous version: Released in August 2025



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

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



PCSC



統一實業

Ton Yi
Industrial



Tait



ScinoPharm



6

Appendix

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Appendix II GRI Standards Content Index

Appendix III Table of enhanced disclosure items and assurance items according to Article 4 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies

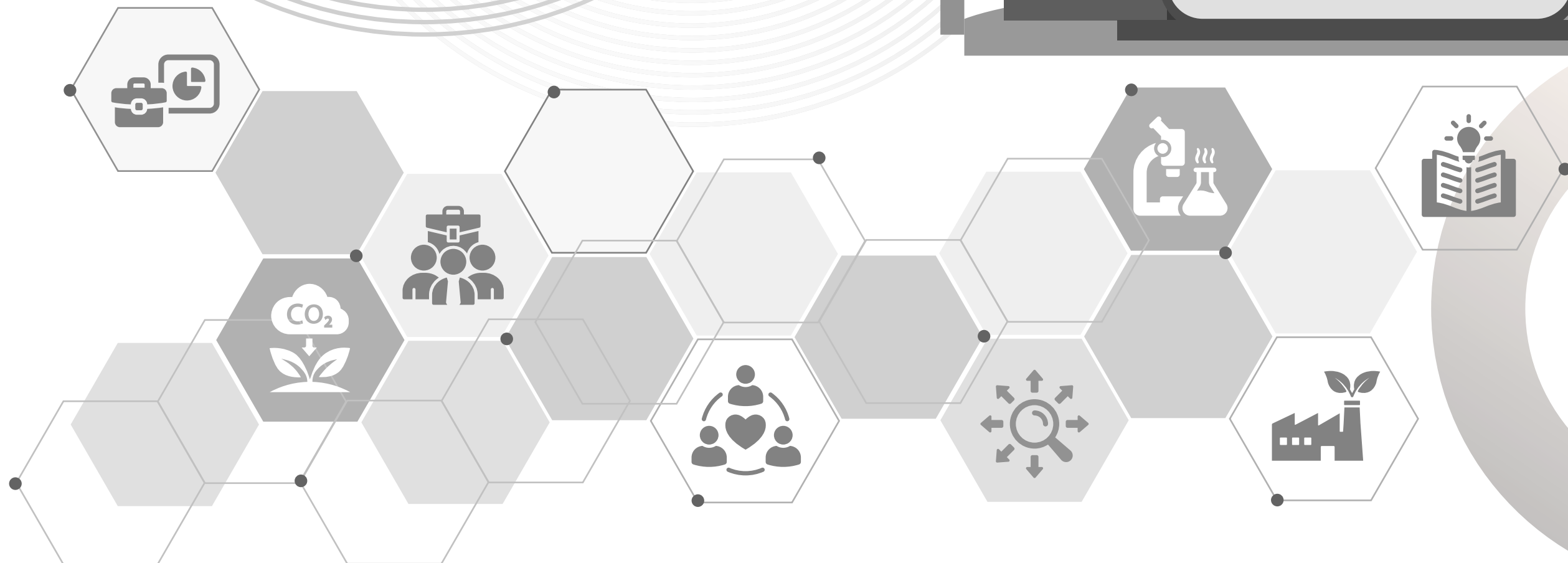
Appendix IV Task Force on Climate-Related Financial Disclosures (TCFD) and Index table of Climate-related Information of TWSE/TPEX Listed Companies

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Appendix I – ESG Information

TFDA- and TAF-Certified Laboratories

- ✓ The Food Safety Laboratory and the QC Laboratories obtained certification from the Taiwan Accreditation Foundation (TAF) and the Taiwan Food and Drug Administration (TFDA) in 2025

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

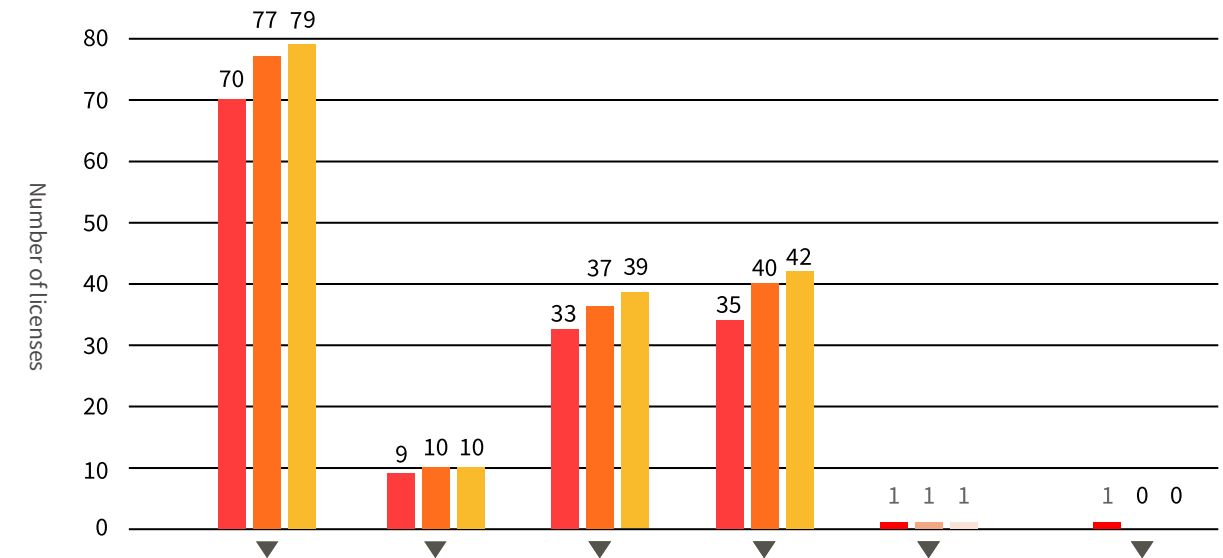
- ✓ List of TFDA- and TAF-Certified Items

Laboratory	Food-related tests		Non-food-related
	TFDA-certified Items ^{note1}	TAF-certified Items ^{note2}	TAF 認證項目
Food Safety Laboratory of the Food Safety Center	NA	- β2-agonists – 21 items - Tetracyclines – 7 items - Chloramphenicol – 4 items - Plasticizers – 18 items - Aflatoxin – 5 items - Heavy metals – 17 items - Nitrofurantol metabolites – 5 items - Pesticides – 410 items - Antibiotics and their metabolites – 14 items - Anticoccidial drugs – 5 items - Animal drugs – 48 items - Dimethyldithiocarbamate – 1 item - Malachite Green, Crystal Violet and their Metabolites: 2 items	Heavy metals – 8 items (Applicable to environmental water)
QC Laboratory (Yungkang/ Xinshih/ Chungli/ Yangmei/ Hukou)	- Microorganisms – 12 items - Moisture – 1 item - Crude ash – 1 item	- Microorganisms – 43 items - General ingredients – 19 items - Preservatives – 17 items - Heavy metals – 1 item - Microbial toxins – 1 item	Microorganisms – 1 item (Applicable to aquatic feed products)

Note 1: No new TFDA-accredited testing items were added by any laboratory in 2025. Following an assessment by the Quality Control Laboratory, due to the relatively low number of tests conducted for Bacillus cereus, Staphylococcus aureus, and ash (cereals), the application for TFDA accreditation of solid-content testing items was discontinued.

Note 2: In 2025, two new TAF-accredited microbiological testing items were added. The Quality Control Laboratory obtained accreditation for one Salmonella testing item and one Listeria monocytogenes testing item. In the same year, two testing items related to antibiotics and their metabolites were removed. The Food Safety Laboratory made these adjustments in accordance with the integration of testing items announced by the Taiwan Food and Drug Administration (TFDA), Ministry of Health and Welfare.

Food Safety-related Certificates and Licenses-Professional Licenses and Certificates for the Past Three Years



	Food Technician	Dietician	Level B certified technician in food testing and analysis	Level C certified technician in food testing and analysis	Level C certified technician in processing meat products	Test Supervisor of Level B and C Food Inspection and Analysis Technician Skills Technical Certification
2023	70	9	33	35	1	1
2024	77	10	37	40	1	0
2025	79	10	39	42	1	0

Latest Verification of the Management System of Each Plant

Certification	Plant	Date of Acquisition of the Certification and its Validity
ISO 14001 : 2015	Yungkang General Plant	2025/12/24~2028/12/23
	Xinshih General Plant	2023/12/26~2026/12/11
	Taichung General Plant	2025/12/24~2028/12/23
	Yangmei General Plant	2024/12/15~2027/12/14
	Chungli General Plant	2025/02/05 ~ 2028/02/04
	Hukou Park	2026/02/06~2029/02/05
ISO 22000 : 2005	In 2025, all plants obtained the ISO 22000 and FSSC 22000 food product certifications	
FSSC 22000		

The plants' food products certified by ISO 22000 and FSSC 22000 in 2025

Yungkang General Plant 1 and Plant 2:

Certification	Corresponding General Plants	Chinese Certificate/Translation	Certificate Validity
FSSC 22000	Yungkang General Plant 2	Ready-to-eat chow mein (including instant noodles in bags, snacks and bowls), with seasonings, sauces and meat seasoning pouches	2028/05/05
		Packets or bowls of non-fried instant noodles and rice noodles, with seasonings, sauces and meat seasoning pouches	
		Dried uncooked noodles	
	Yungkang General Plant 1	Flour	2028/05/05

Hukou Park :

Certification	Corresponding General Plants	Chinese Certificate/Translation	Certificate Validity
FSSC 22000	Yungkang General Plant 2	Instant noodles (including in bags/bowls, seasonings/ sauces in bags)	2029/04/04
	Chungli General Plant	Toast and sandwich toast	2029/04/04
	Yangmei General Plant	Edible ice cubes	2029/04/04

Xinshih General Plant :

Certification	Chinese Certificate/Translation	Certificate Validity
FSSC 22000	Refrigerated non-carbonated beverages, including tea beverages, coffee and cereal beverages in cartons	2028/04/11
	Coffee beverages in glass	
	Cereal beverages in plastic bottles	

Certification	Chinese Certificate/Translation	Certificate Validity
FSSC 22000	Refrigerated fresh milk and dairy beverages in plastic bottles	2028/04/11
	Fermented milk in plastic bottles	
	Refrigerated fresh milk and dairy beverages in carton	
	Refrigerated fresh milk, flavored milk in glass	
	Refrigerated pudding in plastic cups	
	Non-alcoholic (non-carbonated) beverages in cartons	
	Non-alcoholic (non-carbonated) sterile beverages in PET bottles	
	Refrigerated sausages in plastic bags	
	Refrigerated/frozen cooked ham in plastic bags	2029/03/15
	Frozen cooked hot dog in plastic bags	
	Frozen dumplings	
	Frozen cooked meatballs	
	Refrigerated cooked dumplings and buns	2029/03/14
	Ice cubes in plastic bags	
	Slushy in plastic cups	
	Popsicles in plastic packaging	
	Ice cream in cups and tubs	

✔ Yangmei General Plant :

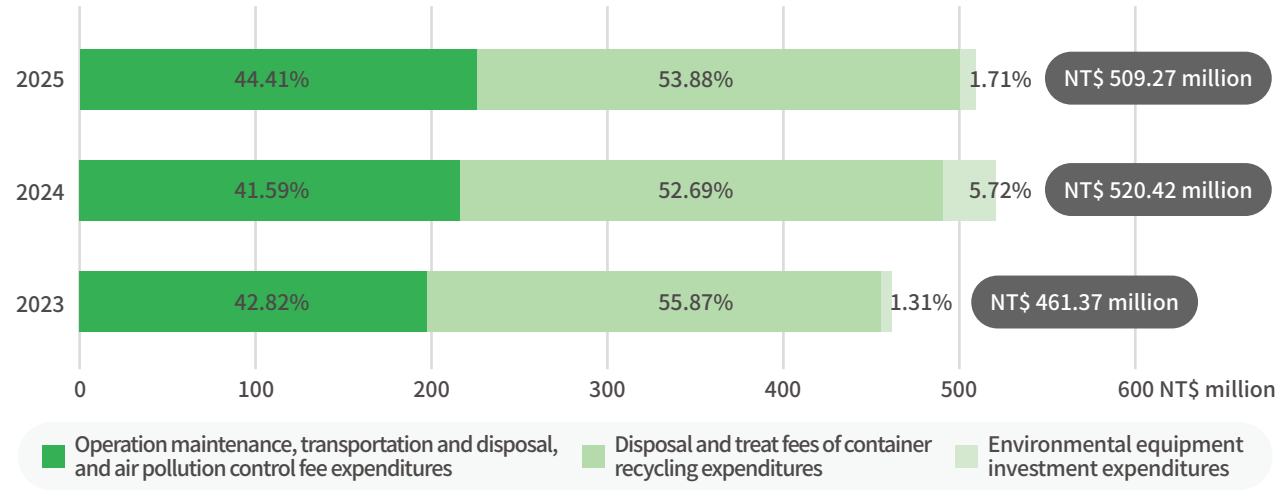
Certification	Chinese Certificate/Translation	Certificate Validity
ISO 22000 FSSC 22000	Refrigerated milk, flavored milk in cartons	2027/04/18
	Refrigerated fruit juice beverages in PET bottles	
	Refrigerated soy milk in cartons	
	Refrigerated fresh milk, flavored milk and fermented milk in PE bottles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

Note: Edible ice cubes are produced at Hukou Ice Cube Plant (as of 2029/04/04) and Wugu Ice Cube Plant (as of 2027/07/02).

✔ Chungli General Plant :

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

✔ Environmental Expenditures for the Past 3 Years



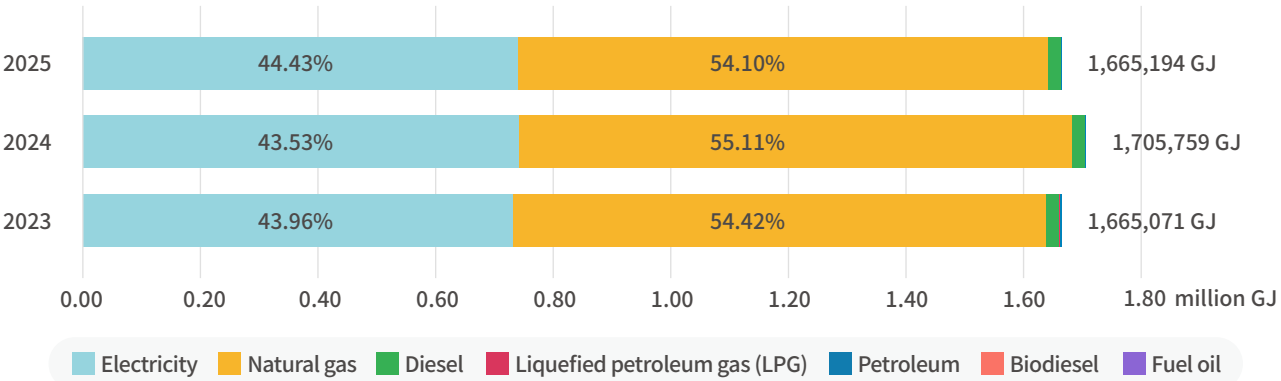
✔ Energy Consumption

In 2025, Uni-President consumed 1,665,515 gigajoules (GJ) of energy, of which 0.0193% from renewable energy. In 2024, Uni-President consumed 1,705,790 gigajoules (GJ) of energy, of which 0.0018% from renewable energy.

Item	Subitem	Unit	2023	2024	2025
Non-renewable energy use	Electricity	thousand kWh	203,274	206,234	205,515
	Fuel oil	Kiloliter	0	0	0
	Diesel		665	634	647
	Biodiesel		0	0	0
	Petroleum		98	14	11
	Liquefied petroleum gas (LPG)		11	13	13
	Natural gas (NG)	thousand m ³	24,880	25,283	24,676
Self-generating green power (Self-use)	Solar PC power generation	kWh	6,222	8,578	89,071
	Wind power		77	85	80
	Biogas power generation		0	0	0
Self-generating green power (Bulk sales)	Solar PC power generation	kWh	104,644	117,424	222,228
	Biogas power generation		541,088	558,337	480,827

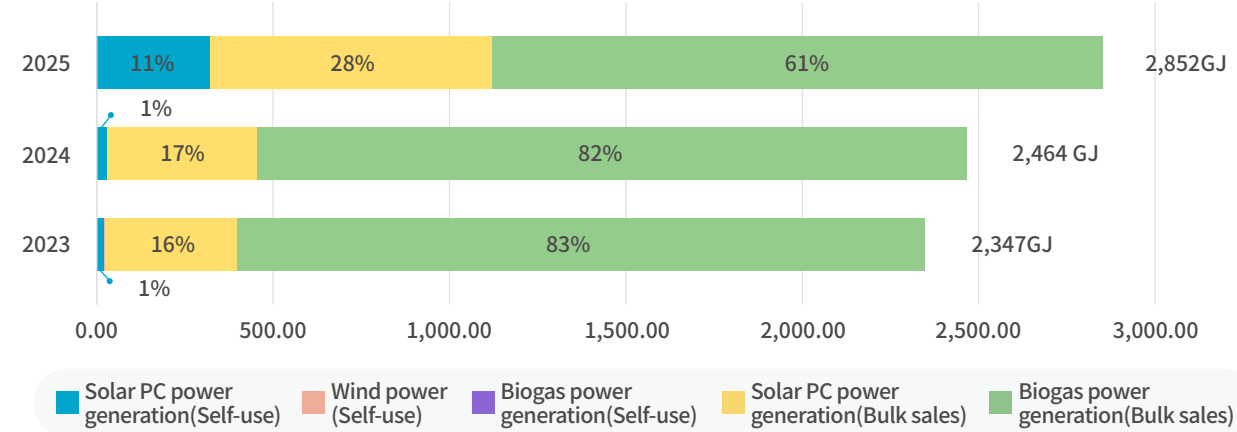
Note:
The figures about energy consumption, non-renewable energy consumption, and renewable energy generation in a descending order in the following table, along with the diagram about water consumption in the past three years, are derived from inventory whose scope covers Yung Kang General Plant (Yung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

Non-renewable Energy Consumption (GJ)



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

Renewable Energy Generation (GJ)



Note1:
The calorific value conversion coefficient is based on the most up-to-date Energy Heat Value Chart announced by the Bureau of Energy of the Ministry of Economic Affairs. In addition, 1 kcal (kilocalorie) is equivalent to 0.000004187 GJ (billion joules).
Note2:
The total amount of renewable energy in 2024 was corrected from 2,042 GJ to 2,464 GJ due to a data entry error. The corrected information has been updated in this report.

GHG Emission Data for the Past 3 Years

Item	Unit	2023	2024	2025
Scope 1 (Direct emissions)	Metric tons CO ₂ e/year	64,903	62,459	62,037
Scope 2 (Indirect emissions_ Purchased electricity + Energy)		104,018	106,789	101,102
Scope 3 (Indirect emissions_other)		1,398,218	1,481,601	1,514,100
Total GHG emissions		1,567,139	1,650,849	1,667,239
Scope 1 & Scope 2 GHG emission intensity	Metric tons CO ₂ e/\$10 million	34.76	33.20	30.67
Scope 3 GHG emission intensity		287.76	290.62	284.63

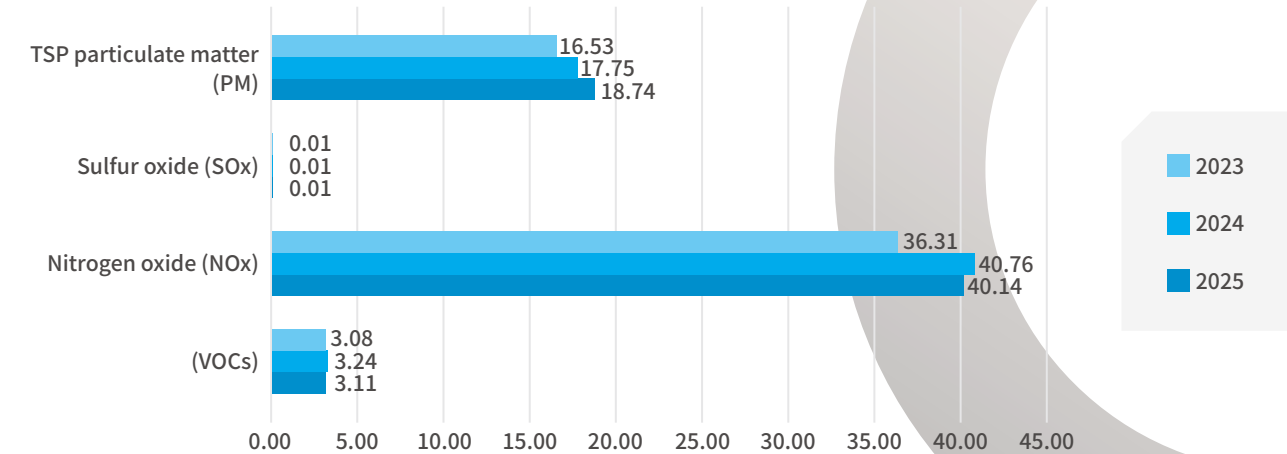
Note: Scope 3 (indirect emissions_other) greenhouse gas emissions include:
(1) Category 3: Upstream transportation and distribution, downstream transportation and distribution, employee commuting, business trip
(2) Category 4: Purchased goods, disposal of solid and liquid waste
(3) Category 5: Downstream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

Water Consumption Resources for the Past 3 Years

Item	Subitem	Unit	2023	2024	2025
Water withdrawal	Surface water (spring water)	million liters	186	200	214
	Surface water (canal water/reservoir water)		308	171	345
	Groundwater (well water)		134	128	108
	Third-party water (tap water)		3,690	4,093	3,865
	Total water withdrawal		4,318	4,592	4,532
	Water withdrawal intensity	million liters/\$10 million	0.89	0.90	0.85
Water discharge volume	Wastewater discharge covering Yungkang Plant, Xinshih Plant, Taichung Plant, Yangmei Plant, Chungli Plant, and Hukou Park	million liters	3,175	3,275	3,177
Water discharge quality	Average COD concentration	mg/L	42.11	45.07	47.70
	BOD		8.06	7.05	9.04
	COD equivalent reduction	Thousand tons	6.67	7.94	6.99
	Average COD equivalent reduction	%	97.96	98.09	97.77

Note :
1. All water types are fresh water (≤ 1,000 mg/L TDS). Tap water supply is calculated according to the annual water bill, whereas surface water and groundwater are calculated according to the meter reading.
2. According to the Aqueduct Water Risk Atlas developed by the World Resources Institute, Taiwan is not a global water stressed area. Our internal assessment suggests that none of our plants are located in a high water-risk area; however, Yungkang and Xinshih general plants were listed as being located in moderate water-risk areas this year.
3. According to the location of each plant, wastewater is discharged in the sewage treatment plant of the industrial park or into the natural water body. Yungkang General Plant, Xinshih General Plant – Yanshui River; Yangmei General Plant – Shezi River; Hukou Park – Xinfeng River; Taichung General Plant – sewage treatment plant of Taichung Industrial Park; Chungli General Plant – sewage treatment plant of Chungli Industrial Park.
4. Wastewater discharge volume is based on the water reading result and it must be classified as other water (>1,000 mg/L total dissolved solids) and that it is not being used by other organization. Moreover, according to the Aqueduct Water Risk Atlas developed by the World Resources Institute, Taiwan is not a global water stress area. Our internal assessment suggests that none of our plants are located in a high water-risk area; however, Yungkang and Xinshih general plants were listed as moderate water-risk areas this year via an internal comprehensive assessment.
5. The denominator of water withdrawal intensity is Uni-President's sales revenue for each year.
6. 1 million liters of water = 1 thousand cubic meters of water.

Air Pollution Emissions for the Past 3 years



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

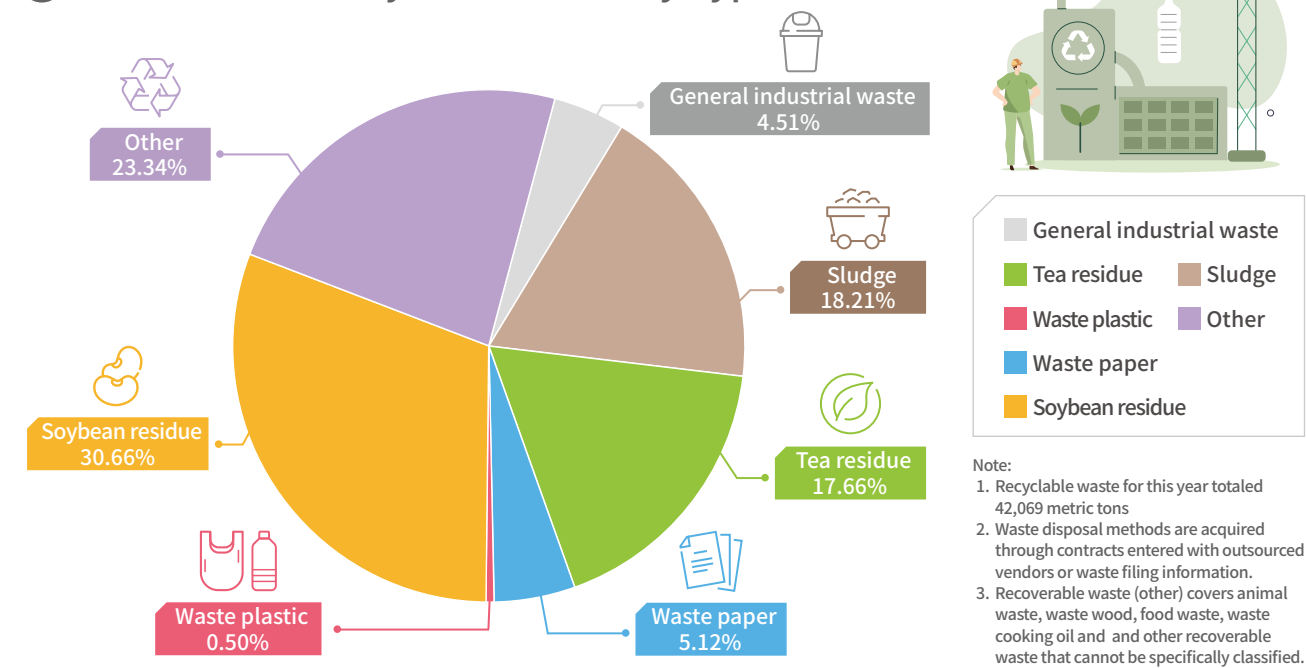
Waste Generated and Disposed of for the Past 3 Years

Item	Subitem	Treatment method	Unit	2023	2024	2025
Non-hazardous industrial waste	General industrial waste	Incineration(including energy recovery)	Metric tons	1,784	1,864	1,988
	Recyclable waste (sludge)	Reused into compost		6,043	7,349	8,023
	Recyclable waste (tea residue)	Reused into compost		7,208	7,739	7,779
	Recyclable waste (wastepaper)	Recycling		2,174	2,387	2,256
	Recyclable waste (waste plastic)	Recycling		271	214	220
	Recyclable waste (soybean residue)	Reused into feed		13,065	13,253	13,510
	Recyclable waste (other)	Composting, reuse of raw materials, recycling		10,412	10,548	10,281
Hazardous industrial waste	Organic Experimental Waste Liquid and Organophosphorous Pesticides	Incineration (including energy recovery)		2.44	2.00	2.00
Waste intensity			Metric tons/\$10 million	8.43	8.51	8.28

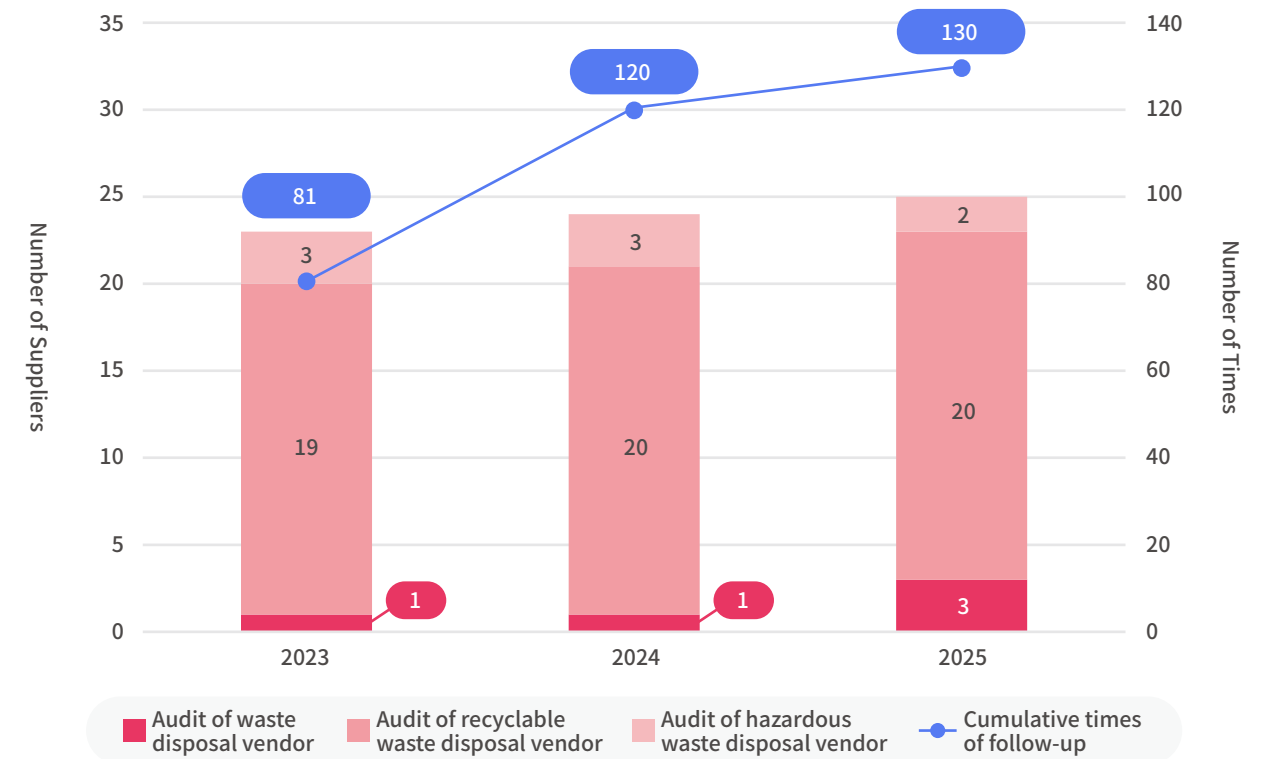
Note:

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

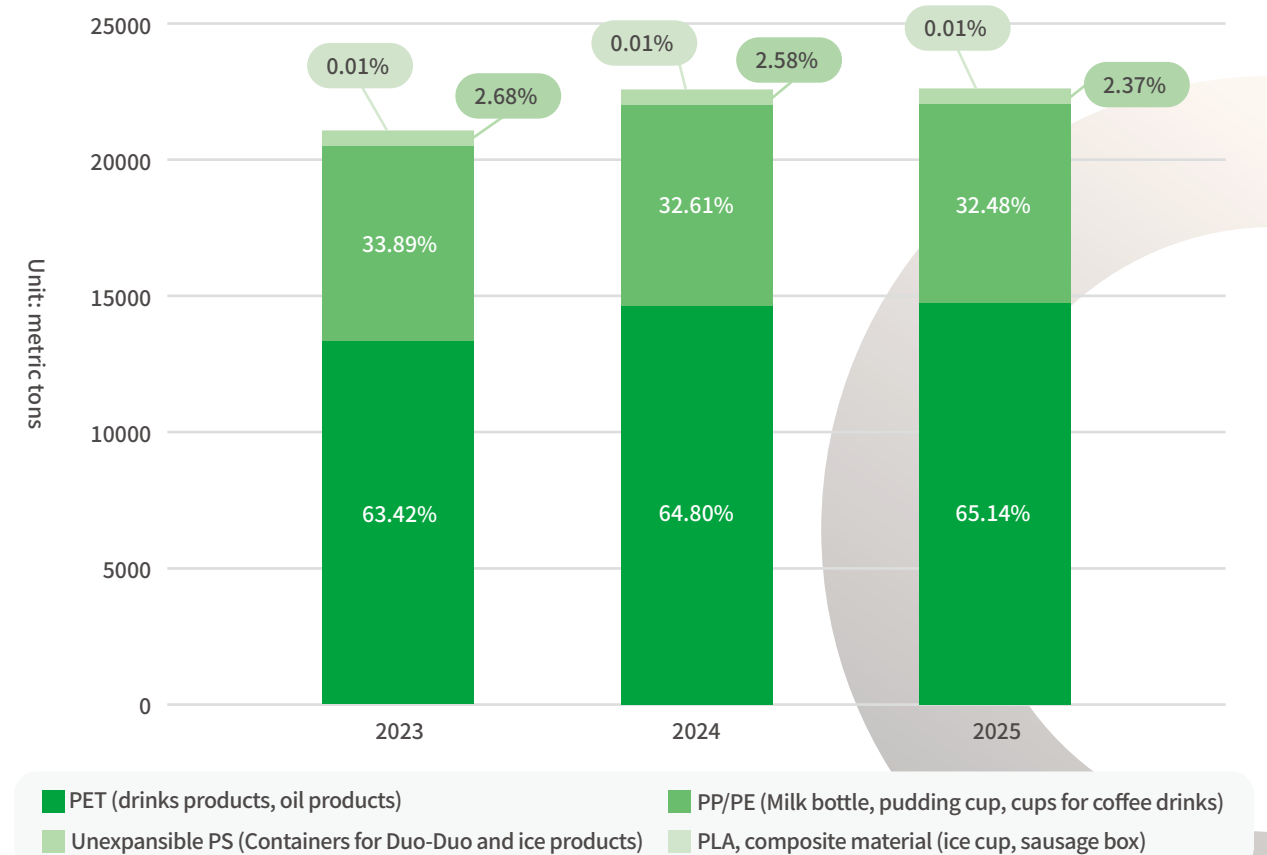
2025 Ratio of Recyclable Waste by Type



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



Plastic Use in Products for the Past 3 Years



■ Number of employees

✓ Total Employees by Gender

	2023	2024	2025
Male	3,557	3,562	3,499
Female	2,185	2,193	2,188
Number of employees	5,742	5,755	5,687

✓ Total Employees by Region

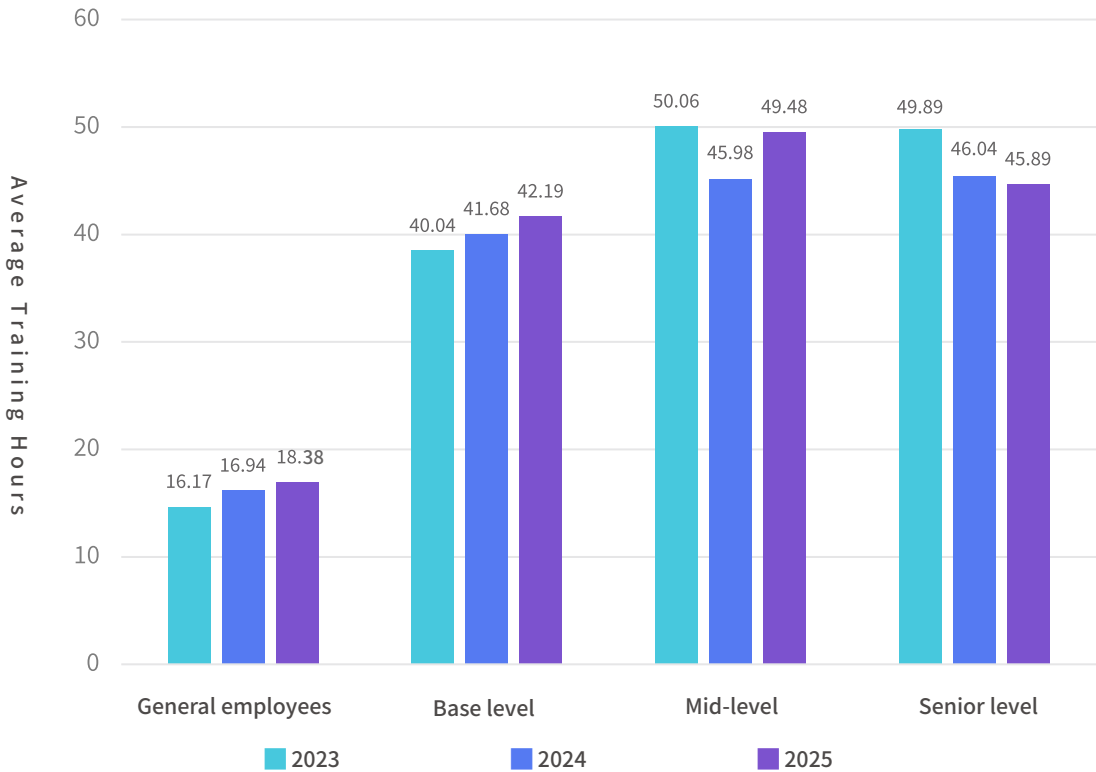
	2023	2024	2025
Northern Taiwan	2,106	2,108	2,100
Central Taiwan	105	99	98
Southern Taiwan	3,531	3,548	3,489
Eastern Taiwan & Outlying Islands	0	0	0
Number of employees	5,742	5,755	5,687

✓ Variety of contract categories

	2023	2024	2025
By fixed-term contract or permanent contract			
Permanent employee	5,713	5,734	5,684
Temporary employee	29	21	3
By working hours			
Full-time employees	5,742	5,755	5,687
Part-time employees	0	0	0
Other			
Non-guaranteed hours employee	0	0	0

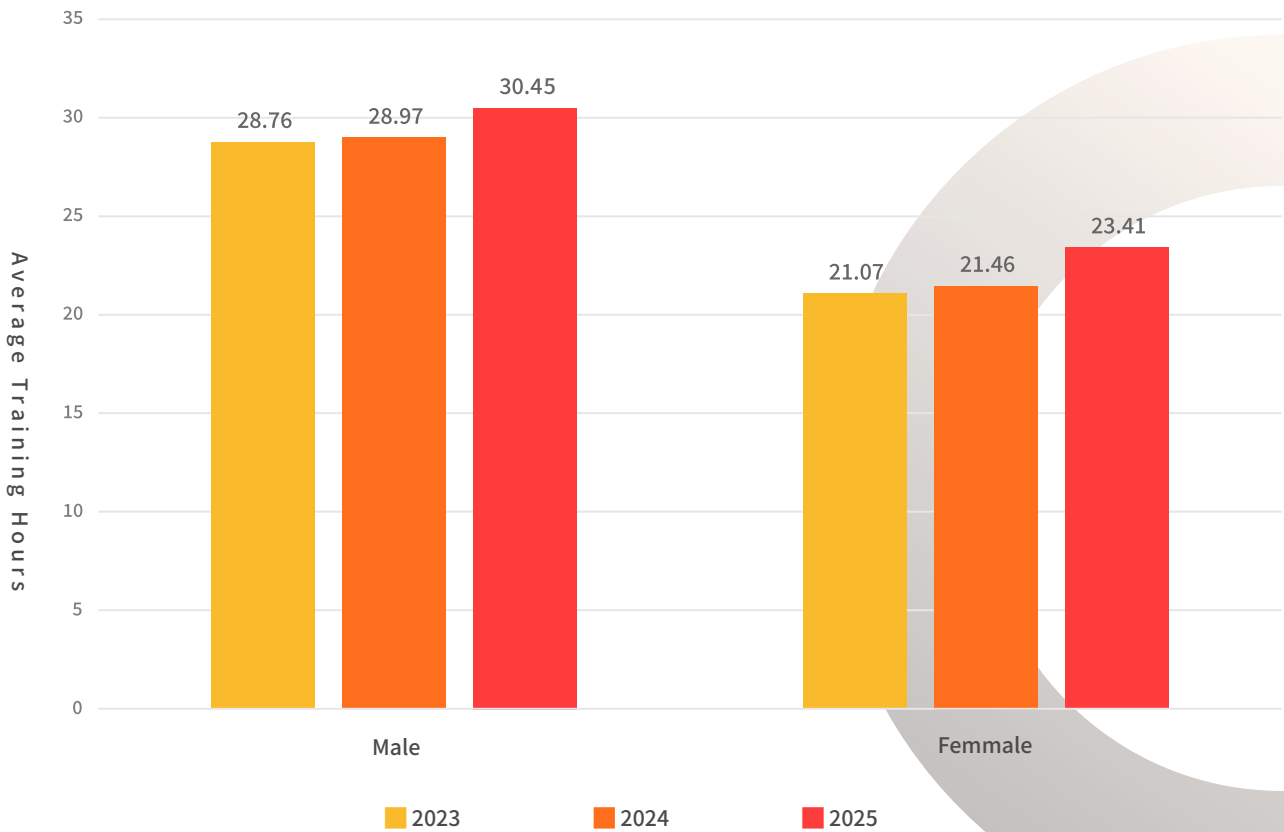
■ Average Employee Training Hours for the Past 3 Years

✓ By employee category



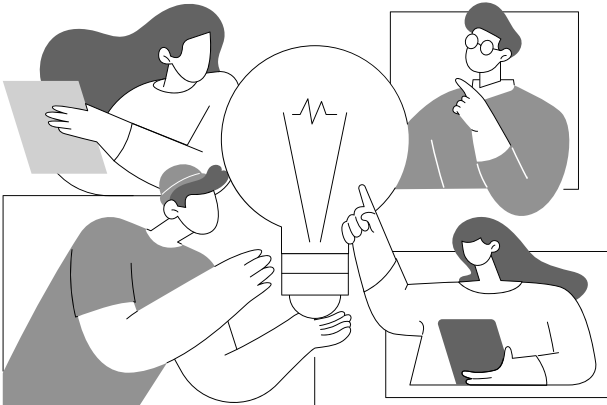
Average training hours = Total training hours for the year/Total number of full-time employees for the year

✓ By gender



■ Safety and Health Analysis for Uni-President Employees/Workers

Employee Occupational Safety and Health Statistics	2023	2024	2025
Total hours worked (unit: hours)	11,713,361	11,473,815	11,865,648
Persons affected by general occupational injury ^{note 1}	1	5	2
Persons affected by severe occupational injury ^{note 2}	0	0	0
No. of deaths	0	0	0
Total number of recordable occupational injuries (persons)	1	5	2
Number of working days lost	21	276	37
Deaths caused by occupational injuries ^{note 3}	-	-	-
Rate of severe occupational injuries ^{note 4}	-	-	-
Rate of recordable occupational injuries (Disabling injury frequency rate) ^{note 5}	0.08	0.43	0.16
Disabling injury frequency rate of the food and feed manufacturing industry ^{note 8}	2.98	3.15	3.2 ^{note 9}
Ratio of number of working days lost (Disabling injury severity rate) ^{note 6}	1	24	3
Disabling injury severity rate of the food and feed manufacturing industry ^{note 8}	113	232	221 ^{note 9}
Frequency-severity indicator ^{note 7}	0.00	0.10	0.02
Frequency-severity indicator of the food and feed manufacturing industry ^{note 8}	0.58	0.85	0.84 ^{note 9}



Occupational Safety and Health Statistics for Workers	2023	2024	2025
Total hours worked (unit: hours)	12,540,754	12,335,140	12,768,316
Persons affected by general occupational injury ^{note 1}	1	5	2
Persons affected by severe occupational injury ^{note 2}	0	0	0
No. of deaths	0	0	0
Total number of recordable occupational injuries (persons)	1	5	2
Number of working days lost	21	276	37
Deaths caused by occupational injuries ^{note 3}	-	-	-
Rate of severe occupational injuries ^{note 4}	-	-	-
Rate of recordable occupational injuries (Disabling injury frequency rate) ^{note 5}	0.07	0.40	0.15
Disabling injury frequency rate of the food and feed manufacturing industry ^{note 8}	2.98	3.15	3.2 ^{note 9}
Ratio of number of working days lost (Disabling injury severity rate) ^{note 6}	1	22	2
Disabling injury severity rate of the food and feed manufacturing industry ^{note 8}	113	232	221 ^{note 9}
Frequency-severity indicator ^{note 7}	0.00	0.09	0.01
Frequency-severity indicator of the food and feed manufacturing industry ^{note 8}	0.58	0.85	0.84 ^{note 9}

Note 1 : Those with less than 180 lost workdays.
Note 2 : Those (excluding fatalities) with more than 180 lost workdays.
Note 3 : Rate of deaths caused by occupational injuries = No. of deaths*1,000,000/total hours worked.
Note 4 : Rate of severe occupational injuries = Persons affected by severe occupational injuries*1,000,000/total hours worked.
Note 5 : Rate of recordable occupational injuries = Total number of recordable occupational injuries (persons)*1,000,000/total hours worked.
Note 6 : Ratio of number of working days lost (Disabling injury severity rate) = Lost days*1,000,000/total hours worked.
Note 7 : Frequency-severity indicator (FSI)= $\sqrt{\text{Injury frequency rate (FR)} * \text{Injury severity rate (SR)}}$ /1,000.
Note 8 : As the number of non-employee workers is not significant, occupational safety performance related information is not disclosed.
Note 9 : The source of data was from "Total Injury Index of Each Sector for the Previous Three Years" published by the Occupational Safety and Health Administration, Ministry of Labor on March 23, 2026.

Appendix II GRI Standards Content Index

Foundation disclosures : GRI 1 2021



Uni-President reports the information quoted in the GRI Content Index for the period from January 1 to December 31, 2025 in accordance with the GRI Standards.

Topic	Disclosure	Corresponding Section and Notes	Page
General Disclosure			
GRI 2: General Disclosures 2021	The organization and its reporting practices		
	GRI 2-1	Organizational details	About Uni-President 27
	GRI 2-2	Entities included in the organization's sustainability reporting	About This Report 164
	GRI 2-3	Reporting period, frequency and contact point	About This Report 164
	GRI 2-4	Restatements of information	The total renewable energy consumption for 2024 has been corrected from 2,042 GJ to 2,464 GJ due to a data entry error. The corrected information has been updated in this report. 174
	GRI 2-5	External assurance	Appendix VIII Limited Assurance Report Issued by the Accountant 201
	Activities and workers		
	GRI 2-6	Activities, value chain and other business relationships	About Uni-President 2.3 Supplier management 27
	GRI 2-7	Employees	4.1 Talent Development Management Appendix I ESG Information 128 168
	GRI 2-8	Workers who are not employees	4.1 Talent Development Management 128
	Governance		
	GRI 2-9	Governance structure and composition	1.2 Implementation of Corporate Governance 35
	GRI 2-10	Nomination and selection of the highest governance body	1.2 Implementation of Corporate Governance 35
	GRI 2-11	Chair of the highest governance body	1.2 Implementation of Corporate Governance 35
	GRI 2-12	Role of the highest governance body in overseeing the management of impacts	ESG Committee 10

Topic	Disclosure	Corresponding Section and Notes	Page
General Disclosure			
GRI 2: General Disclosures 2021	Governance		
	GRI 2-13	Delegation of responsibility for managing impacts	ESG Committee 10
	GRI 2-14	Role of the highest governance body in sustainability reporting	ESG Committee 10
	GRI 2-15	Conflicts of interest	1.2 Implementation of Corporate Governance ^{note} 35
	GRI 2-16	Communication of critical concerns	ESG Committee 10
	GRI 2-17	Collective knowledge of the highest governance body	1.2 Implementation of Corporate Governance 35
	GRI 2-18	Evaluation of the performance of the highest governance body	1.2 Implementation of Corporate Governance 35
	GRI 2-19	Remuneration policies	1.2 Implementation of Corporate Governance 35
	GRI 2-20	Process to determine remuneration	1.2 Implementation of Corporate Governance 35
	GRI 2-21	Annual total compensation ratio	Total compensation information is subject to the Company's confidentiality policy and is therefore not disclosed. NA
	Strategy, policies and practices		
	GRI 2-22	Statement on sustainable development strategy	Message from Management 4
	GRI 2-23	Policy commitments	1.1 Transparent and Ethical Enterprise Commitment 1.5 Risk Management Control 34 42
	GRI 2-24	Embedding policy commitments	1.1 Transparent and Ethical Enterprise Commitment 2.1 Bring Assuring Dining Experience and Food Safety: A Chronological Review 3.1 Environmental Management Responsibility 4.2.Occupational health and safety 34 52 94 137
	GRI 2-25	Processes to remediate negative impacts	1.1 Transparent and Ethical Enterprise Commitment 2.1 Bring Assuring Dining Experience and Food Safety: A Chronological Review 2.6 Responsible Marketing and Labeling 3.1 Environmental Management Responsibility 4.2.Occupational health and safety 34 52 88 94 137

Note:
For details about conflict of interest facing directors, please refer the Company's 2025 Annual Report, Directors' information, List of Directors Holding Positions Concurrently at the Company and at Other Company, List of Major Shareholders, Relationship between any of the Company's Top Ten Shareholders, and List of Main Suppliers and Clients Over the Past Two Years, and the 2025 Consolidated Financial Statements - Table 4 (Purchases or sales transactions with related parties reaching \$100 million or 20% of the Company's paid-in capital or more).

Topic	Disclosure	Corresponding Section and Notes	Page
General Disclosure			
GRI 2: General Disclosures 2021	Strategy, policies and practices		
	GRI 2-26	Mechanisms for seeking advice and raising concerns	Stakeholder engagement 20
	GRI 2-27	Compliance with laws and regulations concerns	1.4 Strict regulatory compliance 128
	GRI 2-28	Membership associations	About Uni-President 27
	Stakeholder engagement		
	GRI 2-29	Approach to stakeholder engagement	Stakeholder engagement Material Topic Analysis and Response 20 12
	GRI 2-30	Collective bargaining agreements	4.1 Talent Development Management 128
Material Topics			
GRI 3: Material Topics 2021	GRI 3-1	Process to determine material topics	Material Topic Analysis and Response 12
	GRI 3-2	List of material topics	Material Topic Analysis and Response 12
Economic performance			
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	About Uni-President 27
GRI 201 : Economic performance 201	GRI 201-1	Direct economic value generated and distributed	About Uni-President 27
	GRI 201-2	Financial implications and other risks and opportunities due to climate change	3.2 Climate Change and Energy Management 106
Ethical Management			
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	1.1 Transparent and Ethical Enterprise Commitment 34
GRI 205: Anti-corruption 2016	GRI 205-2	Communication and training about anti-corruption policies and procedures	1.3 Insist on Ethical Management 40

Topic	Disclosure	Corresponding Section and Notes	Page
General Disclosure			
Operational environment management			
GRI 3: Material Topics 2021	GRI 3-1	Management of material topics	3.1 Environmental Management Responsibility 94
GRI 302: Energy 2016	GRI 302-1	Energy consumption within the organization	3.2 Climate Change and Energy Management Appendix I ESG Information 106 168
	GRI 302-2	Energy consumption outside of the organization	3.2 Climate Change and Energy Management Appendix I ESG Information 106 168
	GRI 302-3	Energy intensity	3.1 Environmental Management Responsibility 94
	GRI 302-4	Reduction of energy consumption	3.2 Climate Change and Energy Management Appendix I ESG Information 106 168
GRI 303: Water and Effluents 2018	GRI 303-1	Interactions with water as a shared resource	3.3 Water Resources Management 116
	GRI 303-2	Management of water discharge-related impacts	3.3 Water Resources Management 116
	GRI 303-3	Water withdrawal	3.3 Water Resources Management Appendix I ESG Information 116 168
	GRI 303-4	Water discharge	3.3 Water Resources Management Appendix I ESG Information 116 168
	GRI 303-5	Water consumption	3.3 Water Resources Management 116
GRI 305: Emissions 2016	GRI 305-1	Direct (Scope 1) GHG emissions	3.2 Climate Change and Energy Management Appendix I ESG Information 106 168
	GRI 305-2	Energy indirect (Scope 2) GHG emissions	3.2 Climate Change and Energy Management Appendix I ESG Information 106 168
	GRI 305-3	Other indirect (Scope 3) GHG emissions	3.2 Climate Change and Energy Management Appendix I ESG Information 106 168
	GRI 305-4	GHG emissions intensity	3.2 Climate Change and Energy Management Appendix I ESG Information 106 168
	GRI 305-5	Reduction of GHG emissions	3.2 Climate Change and Energy Management Appendix I ESG Information 106 168
	GRI 305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	3.4 Pollution prevention and management Appendix I ESG Information 121 168

Topic	Disclosure	Corresponding Section and Notes	Page
Material Topics			
Occupational health and safety			
GRI 306: Waste 2020	GRI 306-1	Waste generation and significant waste-related impacts	3.4 Pollution prevention and management 121
	GRI 306-2	Management of significant waste-related impacts	3.4 Pollution prevention and management Appendix I ESG Information 121 168
	GRI 306-3	Waste generated	3.4 Pollution prevention and management Appendix I ESG Information 121 168
	GRI 306-4	Waste diverted from disposal	3.4 Pollution prevention and management Appendix I ESG Information 121 168
	GRI 306-5	Waste directed to disposal	3.4 Pollution prevention and management Appendix I ESG Information 121 168
Occupational health and safety			
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	4.2. Occupational health and safety 137
GRI 403: Occupational Health and Safety 2018	GRI 403-1	Occupational health and safety management system	4.2. Occupational health and safety 137
	GRI 403-2	Hazard identification, risk assessment, and incident investigation	4.2. Occupational health and safety 137
	GRI 403-3	Occupational health services	4.2. Occupational health and safety 137
	GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	4.2. Occupational health and safety 137
	GRI 403-5	Worker training on occupational health and safety	4.2. Occupational health and safety 137
	GRI 403-6	Promotion of worker health	4.2. Occupational health and safety 137

Topic	Disclosure	Corresponding Section and Notes	Page
Material Topics			
Occupational health and safety			
GRI 403: Occupational Health and Safety 2018	GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.2. Occupational health and safety 137
	GRI 403-8	Workers covered by an occupational health and safety management system	4.2. Occupational health and safety 137
	GRI 403-9	Work-related injuries	4.2. Occupational health and safety Appendix I ESG Information 137 168
	GRI 403-10	Work-related ill health	In 2025, no worker, be they employees or non-employees, experienced any work-related ill health. NA
Food Safety			
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	2.1 Bring Assuring Dining Experience and Food Safety: A Chronological Review 52
GRI 416: Customer Health and Safety 2016	GRI 416-1	Assessment of the health and safety impacts of product and service categories	2.2 Food Safety Management 54
	GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	2.1 Bring Assuring Dining Experience and Food Safety: A Chronological Review 52
Marketing and Labeling			
GRI 3: Material Topics 2021	GRI 3-3	Management of material topics	2.6 Responsible Marketing and Labeling 88
GRI 417: Marketing and Labeling 2016	GRI 417-2	Incidents of non-compliance concerning product and service information and labeling	2.6 Responsible Marketing and Labeling 88
	GRI 417-3	Incidents of non-compliance concerning marketing communications	2.6 Responsible Marketing and Labeling 88

Topic	Disclosure		Corresponding Section and Notes	Page
Non-Material Topic				
GRI 301: Materials 2016	GRI 301-1	Materials used by weight or volume	3.1 Environmental Management Responsibility 3.5 Packaging Materials Management	94 124
GRI 308: Supplier Environmental Assessment 2016	GRI 308-2	Negative environmental impacts in the supply chain and actions taken	2.3 Supplier Management	65
GRI 401: Employment 2016	GRI 401-1	New employee hires and employee turnover	4.1 Talent Development Management	128
	GRI 401-2	Benefits provided to fulltime employees that are not provided to temporary or parttime employees	4.1 Talent Development Management	128
GRI 404: Training and Education 2016	GRI 404-1	Average hours of training per year per employee	4.1 Talent Development Management Appendix I ESG Information	128
	GRI 404-2	Programs for upgrading employee skills and transition assistance programs	4.1 Talent Development Management Currently we do not provide transition assistance programs to facilitate the management of career endings resulting from retirement or termination of employment	128
GRI 405: Diversity and Equal Opportunity 2016	GRI 405-1	Diversity of governance bodies and employees	4.1 Talent Development Management Appendix I ESG Information	128 168
GRI 413: Local Communities 2016	GRI 413-1	Operations with local community engagement, impact assessments, and development programs	5.1 Preventive Medicine and Nutritional Care 5.2 Social Care for the Disadvantaged 5.3 Connecting Uni-President Group to Expand Influence	150 156 160
GRI 414: Supplier Social Assessment 2016	GRI 414-2	Negative social impacts in the supply chain and actions taken	2.3 Supplier Management	65

Appendix III

Table of enhanced disclosure items and assurance items according to Article 4 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies

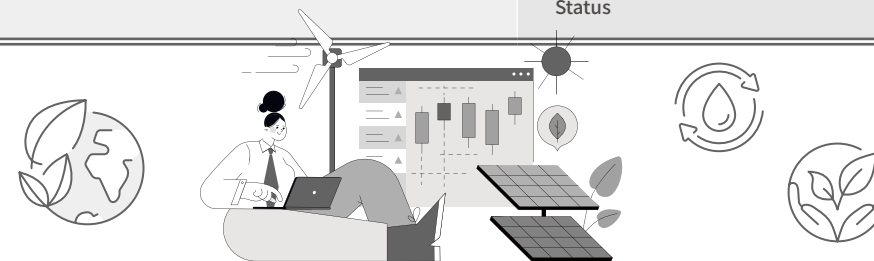
Procedures		Item	Corresponding Chapter	Page
Tables 1-1	Item 1	The evaluation and improvement regarding the company's personnel, work environment, hygiene management of facilities and quality control systems to improve food sanitation, safety and quality, as well as the significant product and service categories and the percentage affected.	2.2 Food Safety Management 2.4 Responsible Production Management	54 75
	Item 2	Types and times of incidents of violations of regulations governing the health and safety of products and services and the labeling of information on products and services; times of product recalls and weight of products recalled.	2.2 Food Safety Management	54
	Item 3	The percentage of the purchasing in accordance with internationally recognized responsible production standards, categorized by standard.	3.1 Environmental Management Responsibility	94
	Item 4	The percentage of the production manufactured in sites certified by an independent third party according to internationally recognized food safety management system standards.	2.4 Responsible Production Management Appendix I – ESG Information	75 168
	Item 5	The number and percentage of suppliers audited, and the audit items and results.	2.3 Supplier management	65
	Item 6	The product trace and track management conducted voluntarily or according to the applicable laws, and related products as a percentage of all products.	2.3 Supplier management	65
	Item 7	The food safety laboratories established voluntarily or according to the applicable laws, testing items, testing results, relevant expenses and the percentage of such expenses to the net revenue.	2.2 Food Safety Management Appendix I – ESG Information	54 168
	Item 8	Total energy consumption; percentage of purchased electricity; renewable energy consumption proportion.	3.2 Climate Change and Energy Management Appendix I – ESG Information	106 168
	Item 9	Total water withdrawal and total water consumption.	3.3 Water Resources Management Appendix I – ESG Information	116 168
	Item 10	Weight of products sold; number of production facilities.	2.4 Responsible Production Management	75

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

Climate-related information of TWSE/TPEX Listed companies	TCFD-recommended disclosures		Corresponding ESG Report Chapter	Corresponding Annual Report Page
1. Describe how the board and the management oversee and govern climate-related risks and opportunities.	TCFD 1(a)	Describe the board's oversight of climate-related risks and opportunities.	- Introduction- ESG Committee 3.2.1 Climate Risk Governance	10 107 65
	TCFD 1(b)	Describe management's role in assessing and managing climate-related risks and opportunities.		
2. Describe how the identified climate risks and opportunities will affect the company's business, strategy, and finances (in the short-, medium-, and long-term.)	TCFD 2(a)	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	3.2.2 Assessment, response, and management of climate risks and opportunities	108 65
3. Describe the financial impact of extreme climate events and transition actions.	TCFD 2(b)	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	3.2.2 Assessment, response, and management of climate risks and opportunities	108 65
4. Describe how the process of identification, assessment, and management of climate risks is integrated into the overall risk management system.	TCFD 3(a)	Describe the organization's process for identifying and assessing climate-related risks.	1.5.1 Risk Management Mechanism 3.2.1 Climate Risk Governance 3.2.2 Assessment, response, and management of climate risks and opportunities	42 107 108 65
	TCFD 3(b)	Describe the organization's processes for managing climate-related risks.		
	TCFD 3(c)	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.		
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors, and major financial impacts used should be explained.	TCFD 2(c)	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2° C or lower scenario.	Scenario analysis was not used as an evaluation tool this year, yet the Company is assessing and planning to adopt it.	NA 65
6. If a transition plan is in place to cope with climate-related risks, explain the plan content, and the indicators and goals used to identify and manage physical risks and transition risks.	TCFD 4(a)	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	- Sustainable Value Chain 3.2.2 Assessment, response, and management of climate risks and opportunities 3.2.3 Energy Consumption and GHG Emissions Management Performance - Appendix V Greenhouse Gas Inventory and Verification Status	23 108 111 192 65
7. If internal carbon pricing is used as a planning tool, state the basis for setting the price.	--	--	3.2.3 Energy Consumption and GHG Emissions Management Performance	111 65
8. If climate-related goals are set, state the covered activities, scope of greenhouse gas emissions, the schedule timeline, and annual progress; if carbon offsets or renewable energy certificates (RECs) are used to achieve relevant goals, state the source and quantity of carbon credits or the quantity of renewable energy certificates (RECs).	TCFD 4(c)	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	- Sustainable Value Chain 3.2.2 Assessment, response, and management of climate risks and opportunities 3.2.3 Energy Consumption and GHG Emissions Management Performance - Appendix V Greenhouse Gas Inventory and Verification Status	23 108 111 192 66
9. Status of greenhouse gas inventory and assurance, as well as reduction targets, strategies, and specific action plans.	TCFD 4(b)	Disclose Scope 1, Scope 2 and Scope 3 (if applicable) GHG emissions and associated risks.	3.2.2 Assessment, response, and management of climate risks and opportunities 3.2.3 Energy Consumption and GHG Emissions Management Performance - Appendix V Greenhouse Gas Inventory and Verification Status	108 111 192-193 66-67

For Uni-President Enterprises' 2025 Annual Report, please refer to:

https://ir.sp88.tw/upload/file/fin_202605051029303513.pdf



Appendix V Greenhouse Gas Inventory and Verification Status

Greenhouse Gas Inventory Information

Specify the greenhouse gas emissions (metric tons CO₂e) , intensity (metric tons CO₂e per 10 million NTD), and data coverage scope for the last two year.

Parent company	Emissions in 2024 (Metric tons CO ₂ e)	Intensity in 2024 (Metric tons of CO ₂ e/ NT\$ 10 million)	Emissions in 2025 (Metric tons CO ₂ e)	Intensity in 2025 (Metric tons of CO ₂ e/ NT\$ 10 million)
Scope 1	62,459	12.25	62,037	11.66
Scope 2	106,789	20.95	101,102	19.01
Scope 3	1,481,601	290.62	1,514,100	284.63
Total	1,650,849	323.82	1,667,239	315.30

1. The scope of inventory in 2025 included Yungkang General Plant, Xinshih General Plant, Taichung General Plant, Chungli General Plant, Hukou Park, and Yangmei General Plant. Moreover, we also completed inventories using the operational control approach as required by ISO 14064-1:2018, with the data verified by SGS.
2. Types of GHG covered:CO₂、CH₄、N₂O、HFCs、PFCs、SF₆、NF₃.
3. In response to the ISO 14064-1: 2018 criteria, we conducted identification and inventory for Scope 3. (category 3–6) emission sources for the first time in 2021. Given this, we have set 2021 as the base year.
4. At present, the electricity emission factor announced by the Energy Administration, Ministry of Economic Affairs is applied to purchased electricity.The electricity emission factor in 2025, which was 0.474 kg CO₂e/kWh, was used as the calculation parameter. Other emission parameters are mostly adopted from the "Greenhouse Gas Emission Factor Management Table 6.0.4" announced by the Environmental Protection Administration in June 2019, and the applicable factors announced by the IPCC. Since the global warming potential (GWP) of various greenhouse gases have different impacts on the climate, the calculated emissions of various greenhouse gases from all emission sources are multiplied by the GWP value to convert into carbon dioxide equivalent (CO₂e). The GWP value is currently based on the 2021 IPCC Sixth Assessment Report, and might be changed in accordance with the regulations of government agencies in the future.
5. We have been conducting inventories of Scope 3 GHG emissions since 2021 and the emission coefficients were based on EPA's Product Carbon Footprint Information website, business database coefficients, academic papers, and similar goods or services of the public carbon footprint data.At present, our inventory items cover items that generate GHG emissions from upstream and downstream transportation and distribution, employee commuting, business trips, purchased goods, disposal of solid and liquid waste, downstream leasing assets and investments.

Greenhouse gas verification information

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

The Company's total greenhouse gas emissions disclosed in 2025 was 1,667,239 metric tons CO₂e. The verification was conducted by the verification provider SGS Taiwan Ltd. in accordance with the ISO 14064-3 standard.The assurance opinion indicates reasonable assurance for Scopes 1 and 2, and limited assurance for Scope 3. The Company's total greenhouse gas emission disclosed in 2024 was 1,650,849 metric tons CO₂e. The verification provider, SGS Taiwan Ltd., adopted ISO 14064-3 standard to verify the opinion. The assurance opinion indicates reasonable assurance for Scope 1 and 2 ,and limited assurance for Scope 3.

Greenhouse gas reduction targets, strategies, and specific action plans

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

Short-term goals

Continue implementing energy-saving projects in factories,utilizing green energy (including biogas power generation and installation of solar photovoltaics systems), with the aim of reducing GHG emissions intensity (Scope 1 and 2) by 1.50% annually.

Medium to long-term goals

For Scope 1 and 2, GHG emissions in 2030 will decrease by 38% compared to 2005.

Short-term goal achievement status

In 2025, Scope 1 and 2 GHG emission intensity decreased by 7.62%.

Medium to long-term goal achievement status

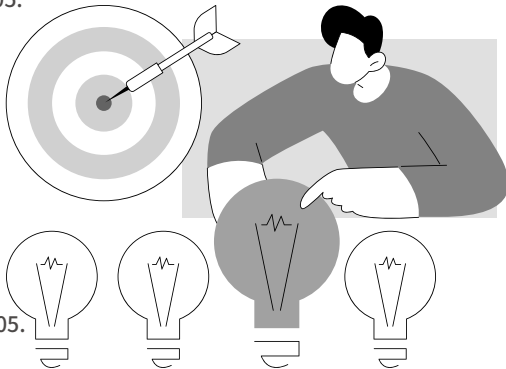
For Scope 1 and 2, GHG emissions in 2025 decreased by 31.03% compared to 2005.

Management Strategies

- 1.Organizational Operation:
The President of Uni-President oversees the ESG Committee in supervising and managing sustainability-related matters. The committee is responsible for formulating the Company's sustainability policies, key performance indicators, targets, and plans for each functional group, as well as reviewing execution performance. Regular meetings are held to promote and strengthen the implementation of sustainability initiatives (including climate-related issues), and the execution status of each functional group is reported to the Board of Directors annually. The environmental group of the committee is responsible for environmental management systems, compliance with environmental laws and regulations, and evaluating and improving resource utilization and climate change response mechanisms. It also holds cross-departmental meetings from time to time to discuss and achieve the goal of environmental sustainability.
- 2.Indicator and Target Management:
The Energy Management Group, GHG Promotion Management Committee, and relevant units are responsible for setting and reviewing the achievement of climate-related targets, such as energy conservation, carbon reduction, and waste reduction.
- 3.Introduce energy conservation and carbon reduction projects to promote production plants to save power rate by 1.5% per year.
- 4.Product carbon footprint certification.

Specific action plans

1. Continue to reduce carbon emissions by expanding solar photovoltaic installations, improving energy efficiency, introducing high-efficiency energy-saving equipment, and purchasing green electricity. Over the past three years, Uni-President Enterprises has invested NT\$155 million in various energy-saving improvement measures and will continue to invest resources to increase renewable energy generation. In 2025, solar power generation facilities with capacities of 2.05 MW at Xinshih Logistics Park and 0.10 MW at Xinying Frozen Prepared Food Factory were installed.
2. Implement projects such as switching to cleaner energy sources (replacing heavy fuel oil with natural gas), adopting high-efficiency lighting and high-efficiency pumps/motors, biogas power generation, heat pumps, magnetic-bearing chillers, air flotation blowers, variable-frequency integrated control of primary and auxiliary equipment for air compressors and chilled water systems, waste heat recovery, process improvements, and equipment efficiency enhancements.



Appendix VI Human Rights and Children's Rights

Uni-President Enterprises Corporation (hereinafter referred as "Uni-President") supports and abides by internationally recognized human rights standards and principles, including the Universal Declaration of Human Rights, United National Global Compact, and International Labour Organization, and Declaration of Fundamental Principles and Rights at Work. We also follow local laws and regulations to end all human rights violations.

We also support the "Convention on the Rights of the Child" and protect the rights of children in accordance with the four basic principles of the Convention on the Rights of the Child. Our actions are as follows:

Aspect of Children Rights	Corresponding Chapter	Page
Right to Life	5.2.1 Emergency Relief	158
	5.2.2 Program for Disadvantaged Families in Rural Areas	
Right to development	5.2.2 Program for Disadvantaged Families in Rural Areas	158
Right to participation	5.2.2 Program for Disadvantaged Families in Rural Areas	158
	5.3.3 Fun Learning Experience Camp	161
Right to protection	4.1.4 Smooth Labor-Management Communication and Employee Rights Care	135



Appendix VII 2025 Assurance Item Summary

No.	Information Assured	Page	Reporting Criteria	Rules
1	Uni-President establishes operating procedures of the Food Safety Committee in accordance with the "Organizational Structure and Operating Procedures of the Food Safety Committee," which covers 100% of our product types. The Food Safety Committee held 36 meetings in 2025. a Group food safety meeting was held on December 26,2025 and a Southeast Asia food safety meeting was held on January 7, 2026.	55	In accordance with "Organizational Structure and Operating Procedures of the Food Safety Committee", the organization established, the total number of committee meetings held in 2025, and the percentage of product categories affected. The scope of the proportion is based on the "Organizational Structure and Operating Procedures of the Food Safety Committee", the percentage is 100% when the scope covers all of the Uni-President's product types.	Item 1 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
2	2025 List of notifications from the Food Safety Center Rapid Alarm System (FSCRA) Number of notifications in 2025 : 365 Proportion of product category affected: 100% Number of cases requiring follow-up : 31 The above mentioned cases have been tracked and solved before January 9, 2026.	59	The total number of FSCRA notification in 2025, its tracking and completion status, as well as the percentage impact of all product categories. The scope of the proportion is based on the Procedures of the Food Safety Center Rapid Alarm (FSCRA) System, the percentage is 100% when the scope overs all of the Uni-President's product type.	Item 1 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
3	Employees can report concerns regarding 100% of the Company's own-brand food products through the food safety hotline. In 2025, the food safety hotline received one internal report from an employee.	60	The total number of food safety complaints handled by the audit office in accordance with the Regulations for Encouraging Colleagues to Engage in and Maintain Product Safety, its implementation status, as well as the percentage impact of all product categories in 2025. The scope of the proportion is based on the Regulations for Encouraging Colleagues to Engage in and Maintain Product Safety, the percentage is 100% when the scope covers all of the Uni-President's product type.	Item 1 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
4	Uni-President has established the "Rewards and Allowances for License and Certificate Acquisition," which applies to all Uni- President employees. As of December 31, 2025, a total of 171 employees obtained food safety certifications.	62	As of December 31, 2025, the total number of employees who obtained food safety certifications approved by the Rewards and Allowances for License and Certificate Acquisition, and the proportion of certifications applicable to employees. The scope of the proportion is based on the Rewards and Allowances for License and Certificate Acquisition, the percentage is 100% when the scope applies to all Uni-President employees.	Item 1 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".

No.	Information Assured	Page	Reporting Criteria	Rules
5	Level 2 Audits Total number of food manufacturing plants: 23 Number of on-site audited manufacturing plants: 23 Proportion between the number of on-site audited plants and affected products: 100% Level 3 Audits Total number of food manufacturing plants: 23 Total number of general plants reviewed by the Technical Group: 10	76	Total number of food manufacturing Plant in 2025, and the number of food manufacturing Plant from January 1 to December 31, 2025 audited by the general plants based on the Internal Food Plant Quality Audit SOP. An audit refers to an onsite inspection completed during the project period. The percentage has been calculated based on the total number of food manufacturing plants audited onsite divided by the total number of food manufacturing plants.	Item 1 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
6	In 2025, the Food Safety Center initiated 74 regulatory identification cases in response to updates in food-related regulations, achieving 100% coverage across all product categories. The Center successfully completed the identification process for all 74 cases, which were formally closed by June 12, 2026.	58	The total number of regulation identification cases initiated by the Food Safety Center through the regulation identification system with respect to the Product Regulatory Change Management Process in 2025 and their closure status, and the percentage of product types within the assessed scope. The scope of the percentage is based on the collection, documentation, and communication of new or changed laws and regulations related to domestic/international products, the percentage is 100% when the scope covers all of the Uni-President's product types.	Item 1 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
7	The Act Governing Food Safety and Sanitation and its enforcement rules promulgated by the Taiwan Food and Drug Administration (TFDA), Ministry of Health and Welfare, are the major laws and regulations applicable to Uni-President products. Please visit the TFDA website for details regarding related laws and regulations (https://www.fda.gov.tw/ENG/law.aspx?cid=16&cr=1863694510).	58	The website for the announcements of food laws and regulations by the Taiwan Food and Drug Administration, Ministry of Health and Welfare.	Item 2 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
8	In 2025, one incident occurred involving mislabeling of food products that violated Article 28, Paragraph 1 of the Act Governing Food Safety and Sanitation, resulting in a total fine of NT\$200,000.	58	The total number of notices received from the competent authorities, the categories of violations, and the amount of penalties imposed in 2025 for violations of the Act Governing Food Safety and Sanitation, its enforcement rules, and related regulations and standards.	Item 2 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".

No.	Information Assured	Page	Reporting Criteria	Rules
9	In 2025, no products were removed from the market due to notifications from the competent authority^{Note}. Note: The term "competent authority" refers to the Ministry of Health and Welfare (MOHW), the Food and Drug Administration (TFDA), or other local or central governing authorities.	58	Times and weight of products required by the competent authority to be withdrawn due to violation of the Act Governing Food Safety and Sanitation and the enforcement rules, regulations, and criteria thereof in 2025.	Item 2 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
10	The ratio of FSC™ procurement amount accounted for 64.21% of the total procurement amount of paper packaging materials in 2025.	104	The percentage of FSC™-certified materials procurement in the total amount of paper packaging materials procurement in 2025 based on the statistics from the procurement system.	Item 3 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
11	In 2025, food products certified by FSSC 22000 accounted for 99.98% of Uni-President's total food products.	75	Food production lines obtained FSSC 22000 certification from external certification bodies in 2025. Based on the certification scope and period, the percentage of food products covered by FSSC 22000 certification during the year was calculated. Note: The percentage was calculated by dividing the annual output of food products covered by FSSC 22000 certification by the total annual output of all food products (unit: the minimum packaging unit of each food product).	Item 4 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
12	For detailed product certifications of each plant, please refer to "The plants' food products certified by ISO 22000 and FSSC 22000 in 2025" in the appendix list."	Appendix I	Information on each food production plant and its FSSC 22000 certification in 2025 is disclosed based on the certification scope specified in the FSSC 22000 certificate obtained by each plant.	Item 4 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
13	In 2025, 175 out of 562 food raw materials suppliers applicable to the Supplier Evaluation SOP completed the on-site evaluation, a 31.14% evaluation completion rate.	69	The total number of food ingredient and material suppliers that underwent onsite evaluation in 2025, the evaluation items, and the evaluation results, based on the applicable evaluation items for each supplier in accordance with the "Supplier Evaluation Procedures." The percentage of food ingredient and material suppliers that underwent onsite evaluation was calculated by dividing the number of food ingredient and material suppliers that completed onsite evaluation in accordance with the "Supplier Evaluation Procedures" by the total number of food ingredient and material suppliers that had transactions with the Company in 2025. Note: Food ingredient and material suppliers that had transactions with the Company in 2025 included suppliers not subject to the "Supplier Evaluation Procedures" (e.g., OEM factories and dairy farmers). The number of food ingredient and material suppliers that had transactions with the Company in 2025 and underwent onsite evaluation in accordance with the "Supplier Evaluation Procedures" excludes suppliers subject to document review, including suppliers of unprocessed agricultural, livestock, and aquatic products and suppliers of self-imported commodities (e.g., wheat and corn).	Item 5 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".

No.	Information Assured	Page	Reporting Criteria	Rules
14	In 2025, Uni-President has uploaded the Food Traceability Management System with a total of 492 products, accounting for 100% of all Uni-President food products (excluding feed for livestock and aquatic animals). According to regulatory requirements, the use of electronic invoices has been 100% completed. The complete data has been uploaded to the Ministry of Health and Welfare's "Food Traceability Management System (Ftracebook)" (http://ftracebook.fda.gov.tw)	71	In 2025, the total number of Uni-President's product items uploaded to the Food Traceability Management System and their percentage of all food product items (excluding livestock and aquatic feed) were disclosed. The percentage was calculated by dividing the number of product items uploaded to the Food Traceability Management System by the total number of self-produced food product items (excluding livestock and aquatic feed). In 2025, the percentage of Uni-President's product items using electronic invoices in accordance with applicable laws and regulations was disclosed. The percentage was calculated by dividing the number of product items using electronic invoices by the total number of self-produced food product items (excluding livestock and aquatic feed).	Item 6 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
15	Uni-President has conducted traceability in accordance with the "Food Traceability Management System" established based on internal regulations, which covers 100% of our product types (excluding livestock and aquatic feed).	71	The status of Uni-President's traceability in accordance with the "Food Traceability Management System". The percentage is in accordance with the "Food Traceability Management System", which is 100% when the scope covers all of Uni-President's product types.	Item 6 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
16	The Food Safety Laboratory and the QC Laboratories have obtained certification from the Taiwan Accreditation Foundation (TAF) and the Taiwan Food and Drug Administration (TFDA) in 2025.	Appendix I	The Food Safety Laboratory and the QC Laboratory have obtained certification from the Taiwan Accreditation Foundation (TAF) and the Taiwan Food and Drug Administration (TFDA) in 2025.	Item 7 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
17	As of December 31, 2025, the Uni-President Laboratory has obtained TAF and TFDA certifications for 652 food-related testing and certification items. Note: Please refer to the "List of TFDA- and TAF-Certified Items" in this report for certified items.	60	The test items and total number of items of the food safety laboratory and QC laboratory certified by TAF and TFDA as of December 31, 2025.	Item 7 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
18	In 2025, the QC Section and Food Safety Laboratory compiled a total of 237 groups of practical testing items (excluding the test items for projects commissioned by external clients) for ingredients, materials, and finished products.	60	In 2025, the QC Section and Food Safety Laboratory compiled the total number of categories of actual testing items for raw materials and finished products, excluding testing items commissioned by external customers.	Item 7 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".

No.	Information Assured	Page	Reporting Criteria	Rules
19	Anomaly Form of Finished Products and Materials Inspection in 2025: Anomaly rate for finished products: 0.092% Anomaly rate for raw materials : 0.211%	60	The ratio of the number of cases of anomaly in finished products and raw materials identified in a test performed by the Quality Control Section in 2025 to the total number of tests of finished products and raw materials performed by the Quality Control Section in 2025. Note: The year is based on the material receiving date.	Item 7 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
20	Please refer to the Food Safety Management Expenses in 2025 in the report for food safety control expenses and percentage of net sales revenues in the standalone financial statements. Food safety control expenses ^{Note} : NT\$352.96 million Percentage of net sales revenue in the standalone financial statements : 0.66% Note : Food safety control expenses include laboratory expenses and external inspection fees	61	The percentage of 2025 food safety management expenses divided by the net sales revenue in the standalone financial statements audited by the certified public accountant.	Item 7 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
21	In 2025, Uni-President consumed 1,665,515 gigajoules (GJ) of energy, of which 44.43% came from purchased electricity, and 0.0193% from renewable energy.	112 Appendix I	Total energy consumption (GJ) in 2025, including fuel consumed and energy purchased and consumed, excluding energy sold. Non-renewable fuels consumed by the organization in 2025 includes natural gas, liquefied petroleum gas, diesel, and gasoline. The figure of natural gas comes from the billing statement of each plant from the natural gas company; the figure of liquefied petroleum gas comes from procurement document; the figure of diesel from internal meter readings and procurement documents; and the figure for gasoline comes from the CPC Fleet Card Management System, Mech-President corporation's account management system, and Mech-President corporation's agent business card system. Renewable energy generated and consumed by ourselves in 2025 include photovoltaic electricity, and wind-generated electricity; the figure of renewable energy comes from internal electricity meter readings or renewable energy certificates. Electricity purchased and consumed in 2025 includes purchased electricity, the figure of which comes from TPC bills. In 2025, the energy sold included solar power and biogas generated electricity. Percentage of purchased electricity = Purchased electricity/Total energy consumption Renewable energy consumption proportion = Purchased or self-generated renewable energy consumption / Total energy consumption; we did not purchase any renewable energy in 2025. The figure of consumption of natural gas and purchased electricity of 2025 does not include the portion consumed by affiliates stationed in the plant; the portion was deducted according to internal meter readings or by reference to the consumption percentage.	Item 8 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".

No.	Information Assured	Page	Reporting Criteria	Rules
22	In 2025, Uni-President's total water withdrawal amounted to 4,532 million liters^{Note}, and the total water consumption was 1,355 million liters^{Note} Note: 1 million liters of water=1 thousand cubic meters of water.	118 Appendix I	The total water withdrawal in 2025 (in million liters) includes tap water, spring water, reservoir water, and groundwater. The figure of tap water comes from the water bill from Taiwan Water Corporation; the figure of reservoir water from the bills from the Southern Region Water Resources Office; and the figure of spring water and groundwater from Internal water meter readings. Total water consumption in 2025 (in million liters) = total water withdrawal – total water discharge. The figure for total water discharge comes from internal water meter readings. For other premises without water meters, mainly offices and logistics centers, water discharge is estimated based on the daily water discharge per person specified in the 2021 revised edition of the "Design and Explanation of Sewage Treatment Plants" issued by the Construction and Planning Agency, Ministry of the Interior. For plants without water meters, water discharge is estimated based on the descriptions set forth in the Water Pollution Control Measures Permit issued by the Environmental Protection Administration. The figures for water withdrawal and water discharge in 2025 exclude the amounts attributable to affiliates located within the plants. The amounts attributable to such affiliates are deducted based on their proportion of water withdrawal according to internal water meter readings.	Item 9 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".
23	In 2025, Uni-President had 24 production sites located in Yungkang General Plant, Xinshih General Plant, Taichung General Plant, Yangmei General Plant, Chungli General Plant, and Hukou Park, consisting of 23 food plants and one feed plant. In 2025, Uni-President sold a total of 1,460,289 metric tons of products.	75	The weight of products sold in 2025 (in metric tons) is derived by taking the sales volume indicated in the table of monthly product sales volume and value, and multiplying it by the weight per product unit sold, and then by adding up the weight of product sold each month. The number of production sites in 2025 is the number of food production plants and feed plants audited according to the "Procedures for Auditing Internal Food plants on Quality" and the "Procedures for Internal Quality and Food Safety Audit".	Item 10 of Table 1-1 "Industry-specific Sustainability Indicators Required to Be Additionally Disclosed" according to Article 4 of the Taiwan Stock Exchange Corporation of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".



Appendix VIII Limited Assurance Report Issued by the Accountant

會計師有限確信報告

資會綜字第 25014362 號

統一企業股份有限公司 公鑒：

本會計師受統一企業股份有限公司（以下簡稱「貴公司」）之委任，對 貴公司選定西元 2025 年度永續報告書所報導之關鍵績效指標（以下簡稱「所選定之關鍵績效指標」）執行確信程序。本會計師業已確信竣事，並依據結果出具有限確信報告。

標的資訊與適用基準

本確信案件之標的資訊係 貴公司上開所選定之關鍵績效指標，有關所選定之關鍵績效指標及其適用基準詳列於 貴公司西元 2025 年度永續報告書之「確信項目彙總表」。前述所選定之關鍵績效指標之報導範圍業於永續報告書之「報告期間、邊界與範疇」段落述明。

上開適用基準係為臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」與相關問答集及有關法令之規定、全球永續性報告協會(Global Reporting Initiatives, GRI)發布之最新版 GRI 準則(GRI Standards)，以及 貴公司依行業特性與其所選定之關鍵績效指標參採或自行設計其他基準。

管理階層之責任

貴公司管理階層之責任係依照適用基準編製永續報告書所選定之關鍵績效指標，且設計、付諸實行及維持與所選定之關鍵績效指標編製有關之內部控制，以確保所選定之關鍵績效指標未存有導因於舞弊或錯誤之重大不實表達。

先天限制

本案諸多確信項目涉及非財務資訊，相較於財務資訊之確信受有更多先天性之限制。對於資料之相關性、重大性及正確性等之質性解釋，則更取決於個別之假設與判斷。

會計師之獨立性及品質管理

本會計師及本事務所已遵循會計師職業道德規範有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。

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資誠

本事務所適用品質管理準則1號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

會計師之責任

本會計師之責任係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述 貴公司所選定之關鍵績效指標是否未存有重大不實表達取得有限確信，並作成有限確信之結論。

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

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

基於本案件情況，本會計師於執行上述程序時：

- 已對參與編製所選定之關鍵績效指標之相關人員進行訪談，以瞭解編製前述資訊之流程、所應用之資訊系統，以及攸關之內部控制，以辨認重大不實表達之領域。
- 基於對上述事項之瞭解及所辨認之領域，已對所選定之關鍵績效指標選取樣本進行包括查詢、觀察、檢查及重新執行等測試，以取得有限確信之證據。

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

此報告不對西元 2025 年度永續報告書整體及其相關內部控制設計或執行之有效性提供任何確信。



資誠

有限確信之結論

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

其它事項

貴公司網站之維護係 貴公司管理階層之責任，對於確信報告於 貴公司網站公告後任何所選定之關鍵績效指標或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

資誠聯合會計師事務所

會計師 趙永潔

趙永潔



西元 2026 年 8 月 6 日

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