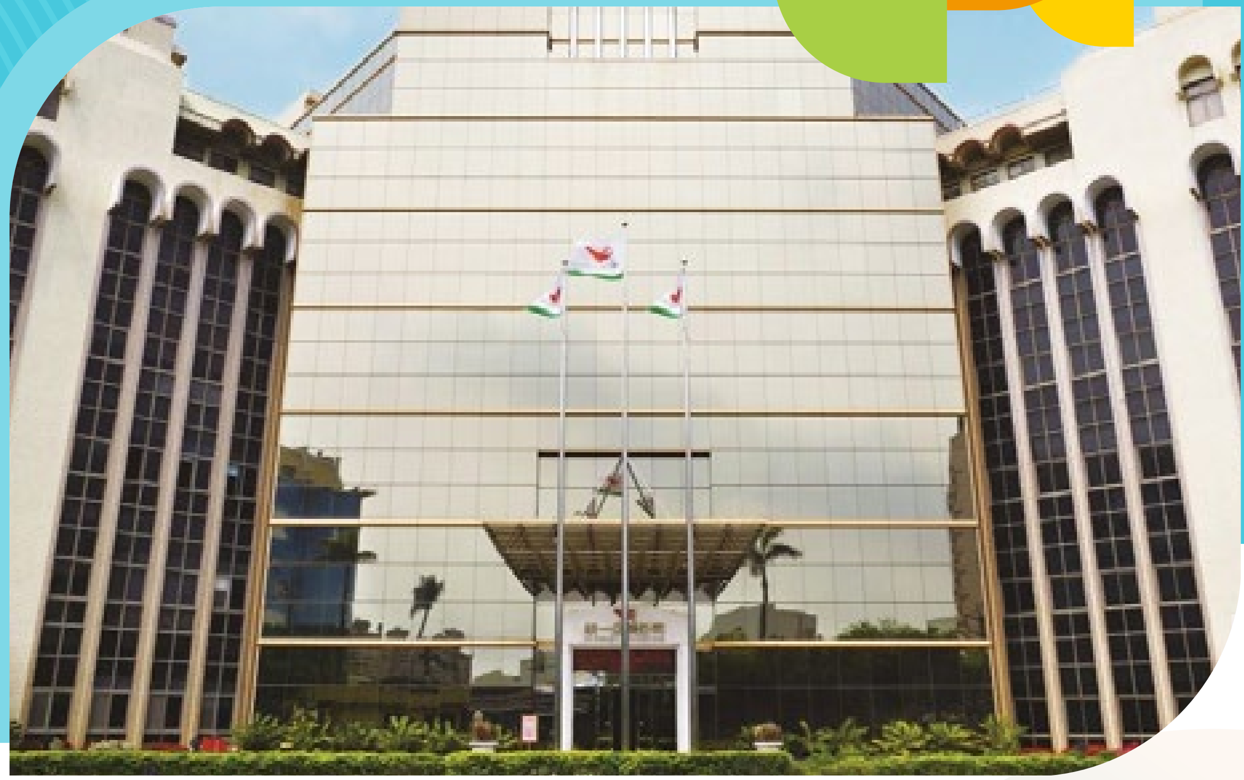
1 Managing a Transparent and Ethical Enterprise



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.

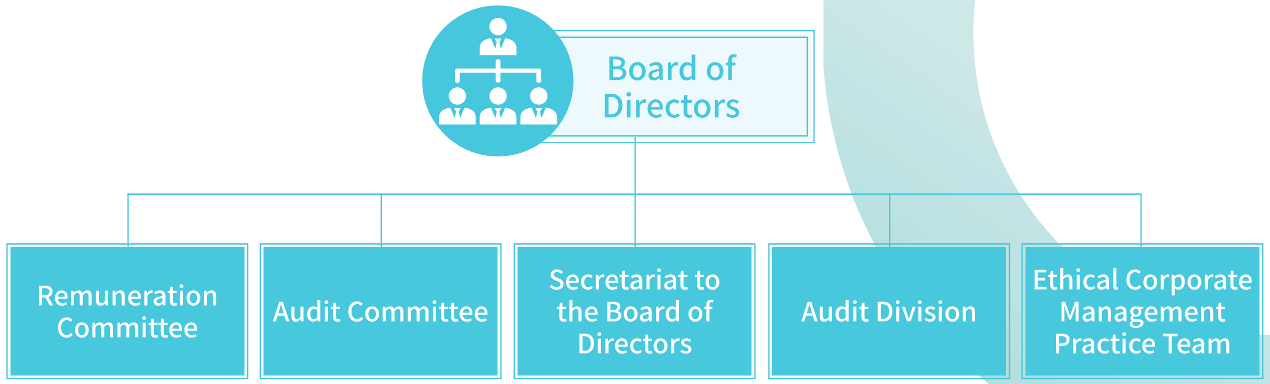
1.2.1 Corporate Governance

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.

Financial Information

Financial reports are published on a quarterly basis in both Chinese and English. They are uploaded to the Stakeholders section on the Company's website, and announcements are made on the Market Observation Post System (MOPS). Annual reports, shareholders' meeting handbooks, and shareholders' meeting minutes are available in both Chinese and English for stakeholders.

Please see the website:
https://mops.twse.com.tw/mops/web/t146sb05
https://www.uni-president.com.tw/invest/index.html

Non-financial Information

The ESG report is compiled in accordance with the GRI Standards and the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies. The Chinese and English versions of the report are disclosed on the MOPS and the Company's dedicated ESG website for all stakeholders.

Please see the website:
https://www.uni-president.com.tw/esg/index.html

Other

We prepare both Chinese and English versions of important resolutions of the Board and the Company's rules (e.g. Charter, Procedures for Election of Directors) and disclose them on the Company's official website for users' reference.

Please see the website:
https://www.uni-president.com.tw/invest/board.html

1.3 Insist on Ethical Management

(GRI 205-2、GRI 3-3)

Ethical management is 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	Yungkang 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	1. 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. 2. 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)

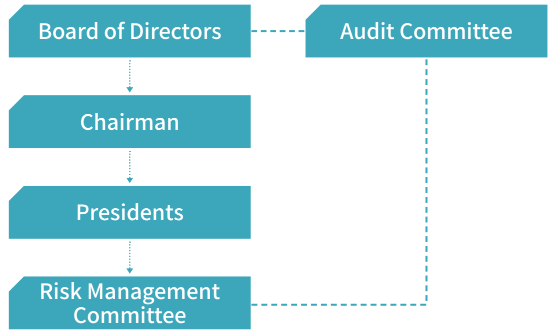
Our risk management covers governance, environmental and social aspects. According to potential risks of each related unit, we identify, analyze and measure risks so as to be able to further respond to them through adequate management methods. By supervising and improving the risk management plan, risk 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 Policy

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.	1. 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. 2. 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. 3. 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. 4. 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.	1. 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.	1. Continue to promote occupational safety and health management system, implement self-management of safety and health, and reduce workplace risks. 2. 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. 3. 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.	1. 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. 2. Standard Compliance: Establish an Information Security Management System (ISMS) and successfully transition to the latest ISO/IEC 27001:2022 certification standards. 3. 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. 4. Lifecycle Management: Upgrade or replace legacy systems and devices reaching End of Support (EOS) to eliminate technical vulnerabilities. 5. Defense Validation: Perform regular data backup drills and comprehensive account audits to verify the effectiveness and resilience of our security mechanisms. 6. Awareness Training: Host annual cybersecurity training sessions and social engineering simulations to continuously raise employee awareness and defense capabilities. 7. 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.	1. Formulate relevant risk management policies to mitigate financial risks through close collaboration among internal operating units. 2. 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. 3. Establish clear credit policies to closely monitor the credit risks of counterparties both before and after transactions. 4. 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:

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

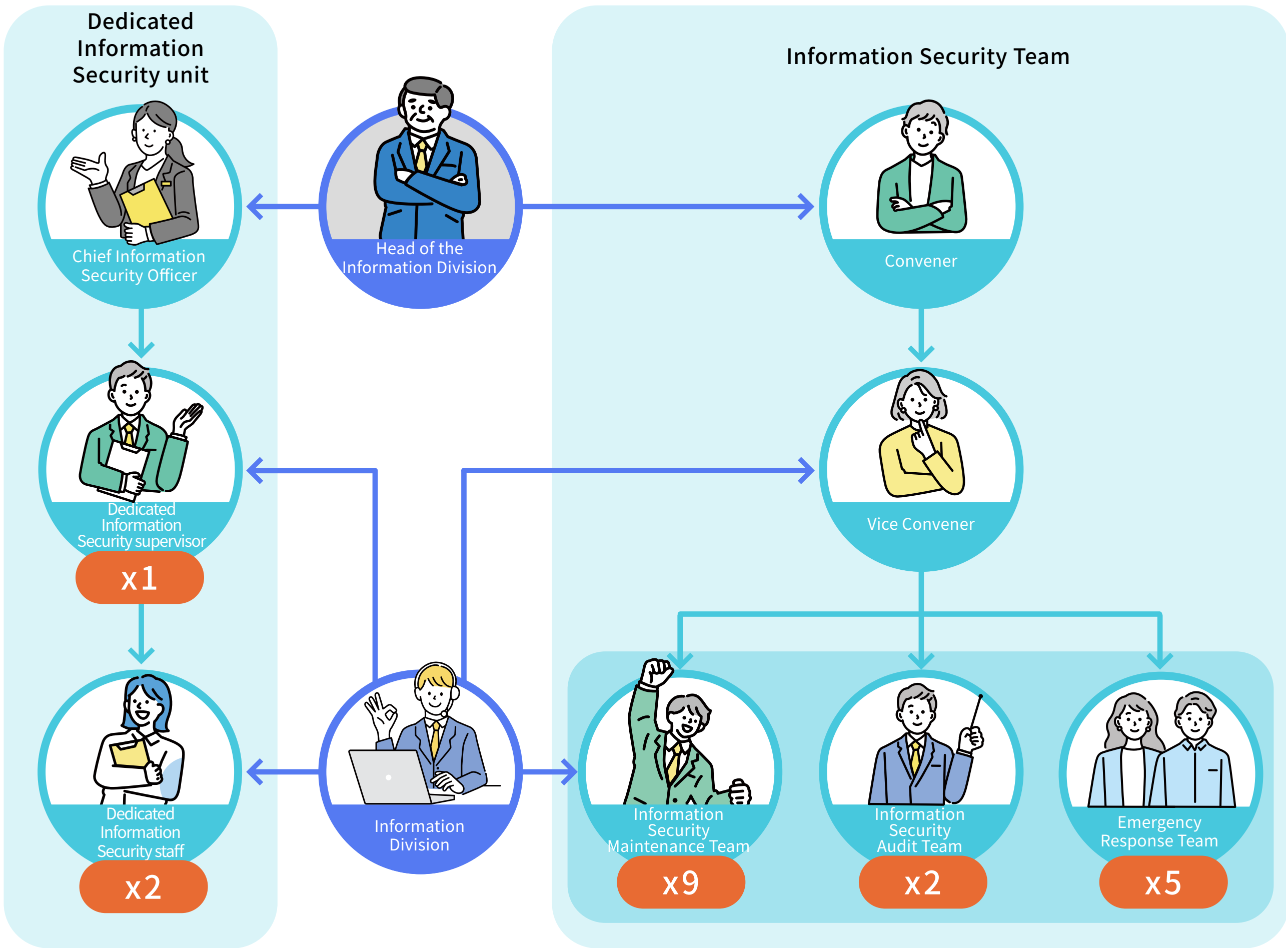
Responsible Unit

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.

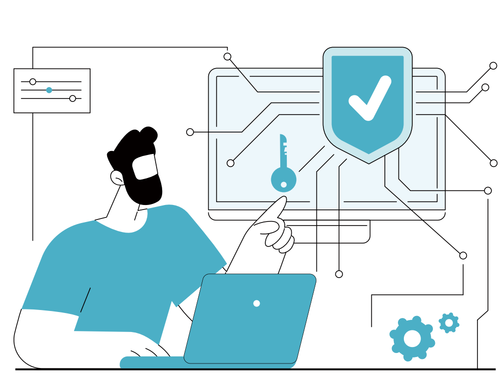
In compliance with the regulations of the Financial Supervisory Commission, the Company has appointed a Chief Information Security Officer (CISO), a dedicated information security supervisor, and two dedicated information security personnel. The CISO serves as the head of the Information Division, while 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.