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Appendix

Appendix I – ESG Information

Appendix II GRI Standards Content Index

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

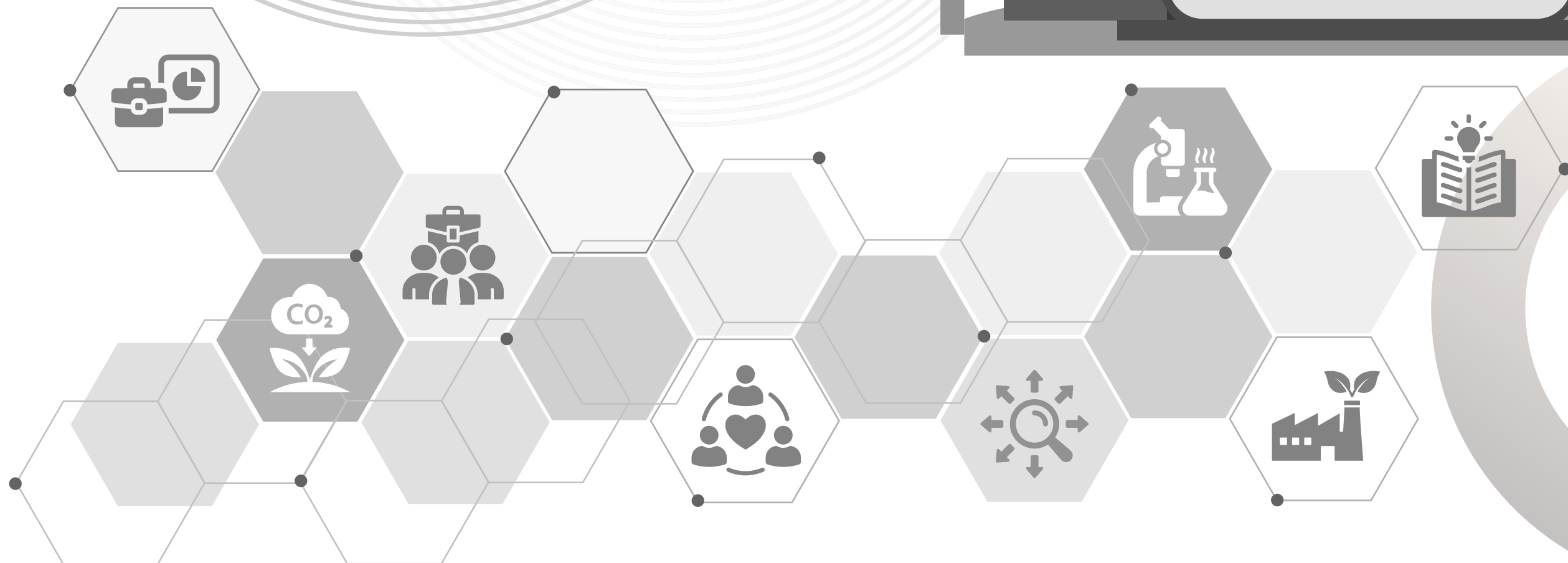
Appendix IV Task Force on Climate-Related Financial Disclosures (TCFD) and Index table of Climate-related Information of TWSE/TPEX Listed Companies

Appendix V Greenhouse Gas Inventory and Verification Status

Appendix VI Human Rights and Children's Rights

Appendix VII 2025 Assurance Item Summary

Appendix VIII Limited Assurance Report Issued by the Accountant



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	-	✓	✓			✓

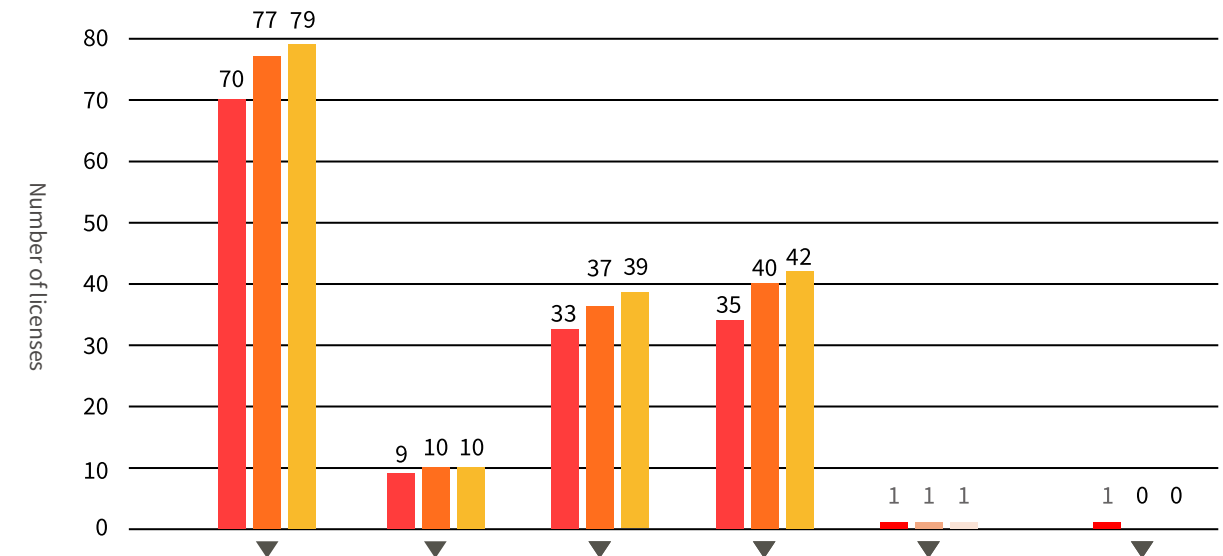
- ✓ List of TFDA- and TAF-Certified Items

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 :

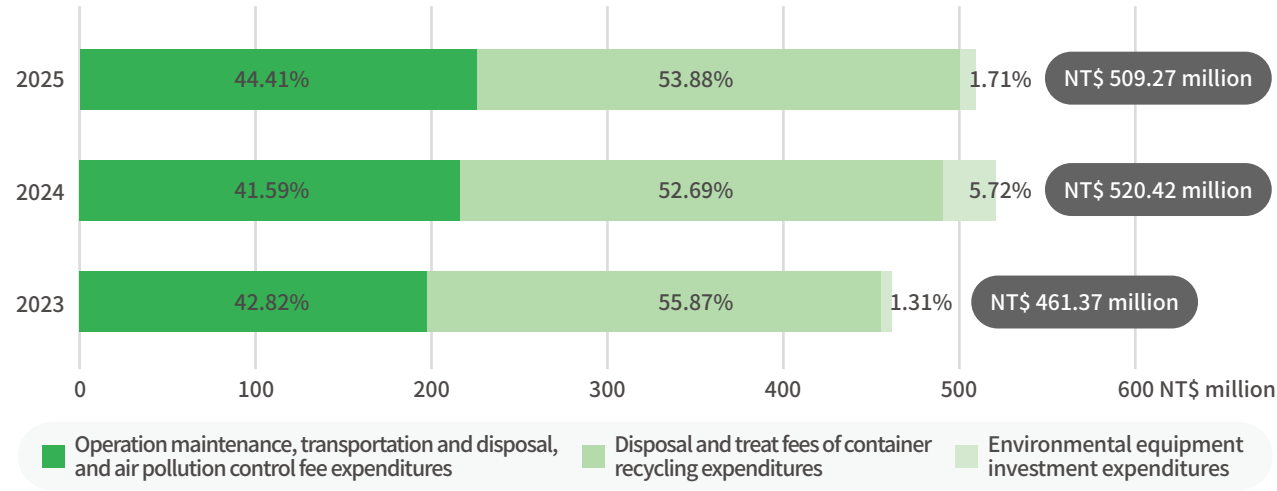
Certification	Chinese Certificate/Translation	Certificate Validity
ISO 22000 FSSC 22000	Refrigerated milk, flavored milk in cartons	2027/04/18
	Refrigerated fruit juice beverages in PET bottles	
	Refrigerated soy milk in cartons	
	Refrigerated fresh milk, flavored milk and fermented milk in PE bottles	
	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



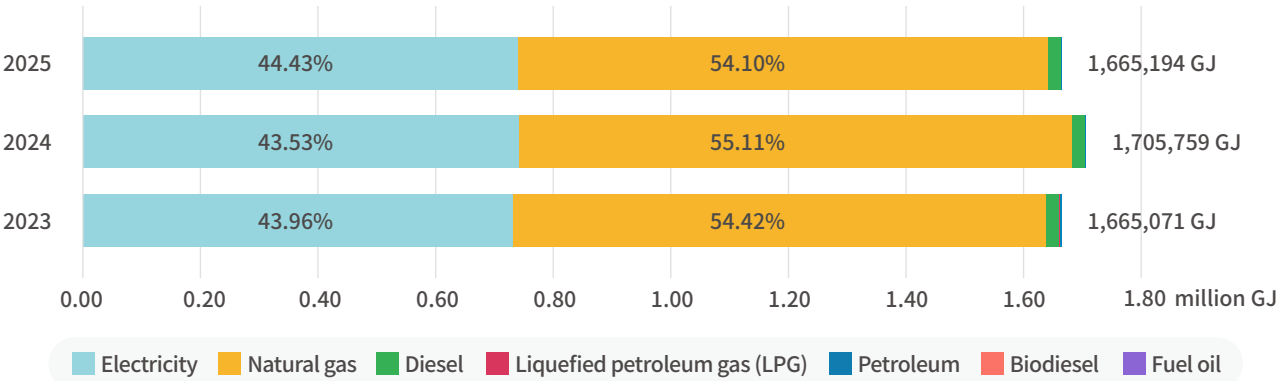
✔ Energy Consumption

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		104,644	117,424	222,228
	Biogas power generation		541,088	558,337	480,827

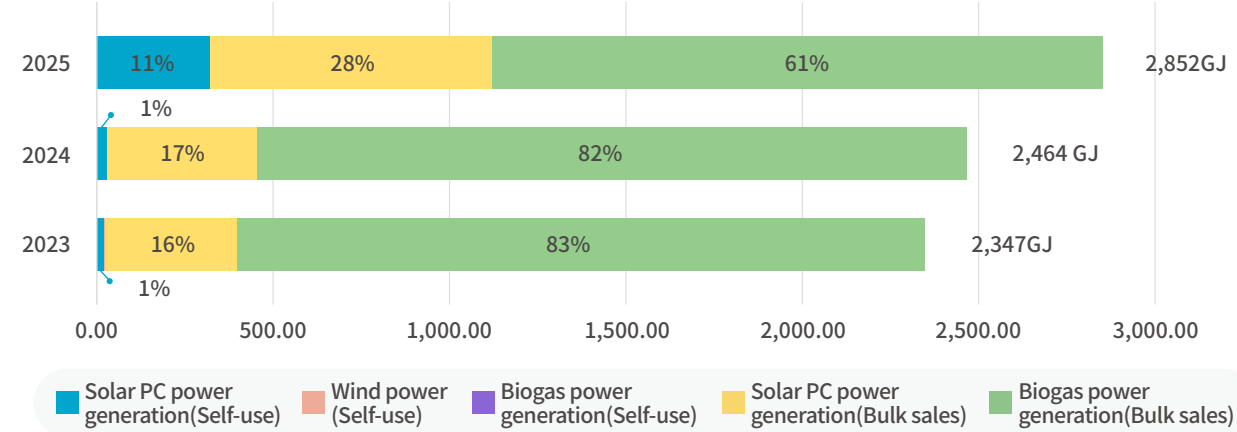
Note:
The figures about energy consumption, non-renewable energy consumption, and renewable energy generation in a descending order in the following table, along with the diagram about water consumption in the past three years, are derived from inventory whose scope covers Yungkang General Plant (Yungkang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

Non-renewable Energy Consumption (GJ)



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

Renewable Energy Generation (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

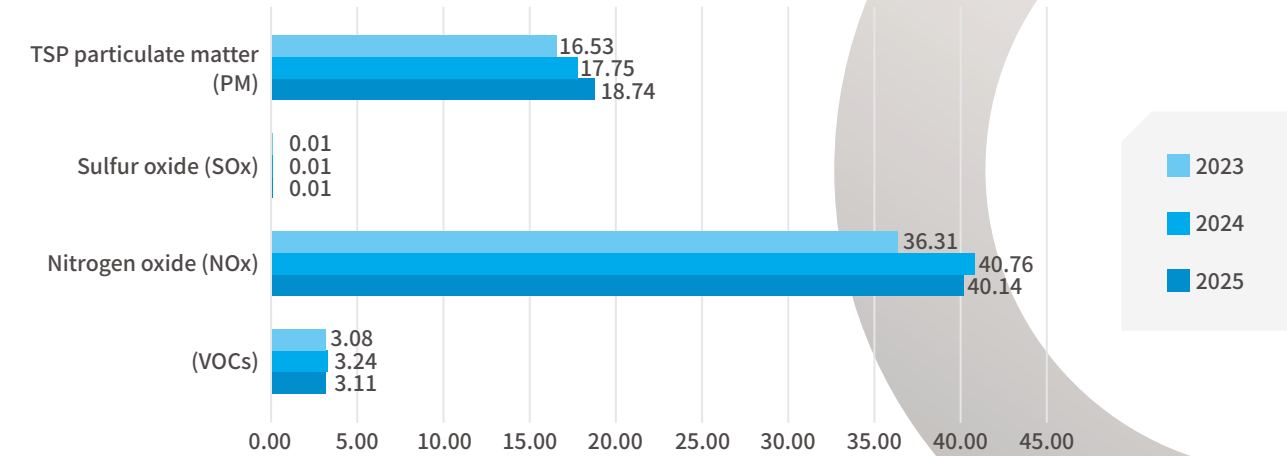
Note: Scope 3 (indirect emissions_other) greenhouse gas emissions include:
(1) Category 3: Upstream transportation and distribution, downstream transportation and distribution, employee commuting, business trip
(2) Category 4: Purchased goods, disposal of solid and liquid waste
(3) Category 5: Downstream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

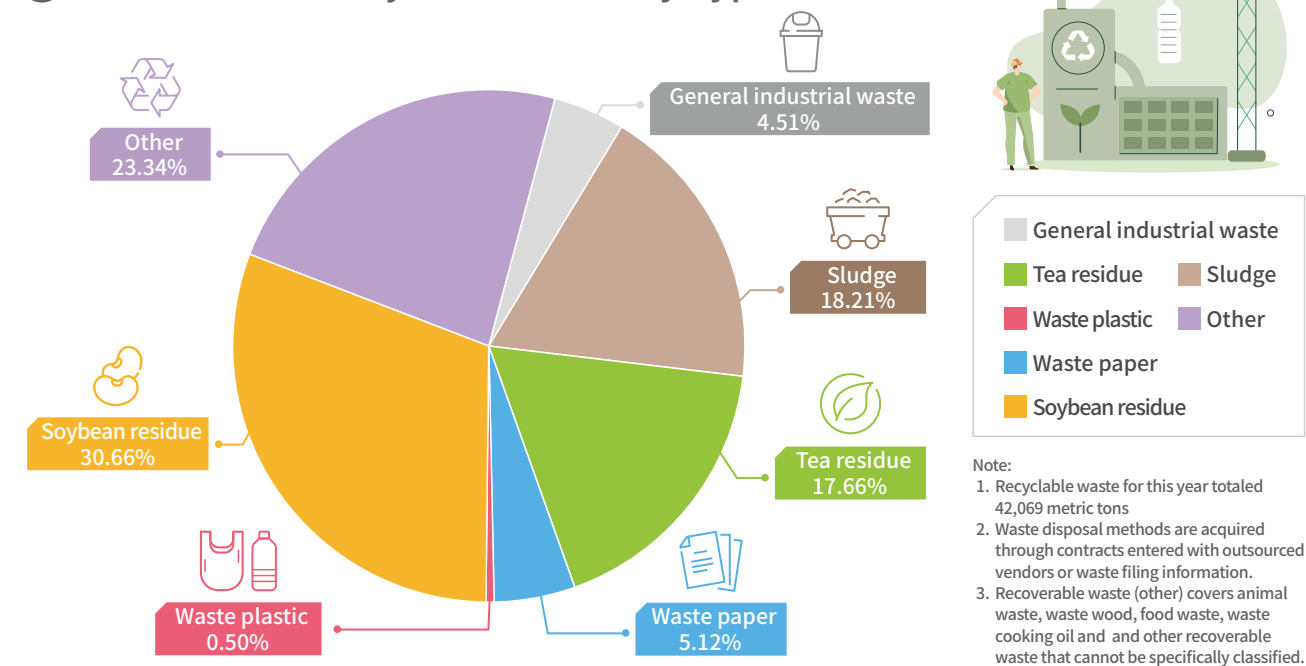
Waste Generated and Disposed of for the Past 3 Years

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

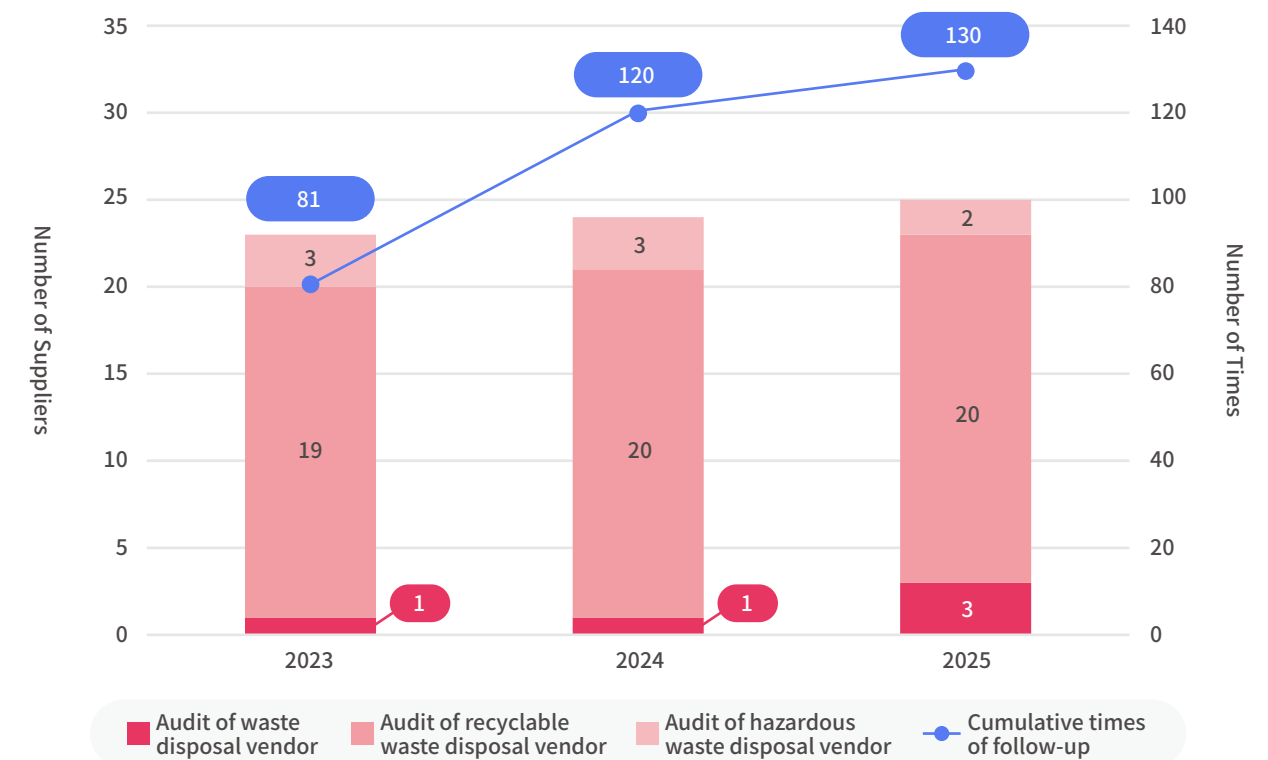
Note:

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

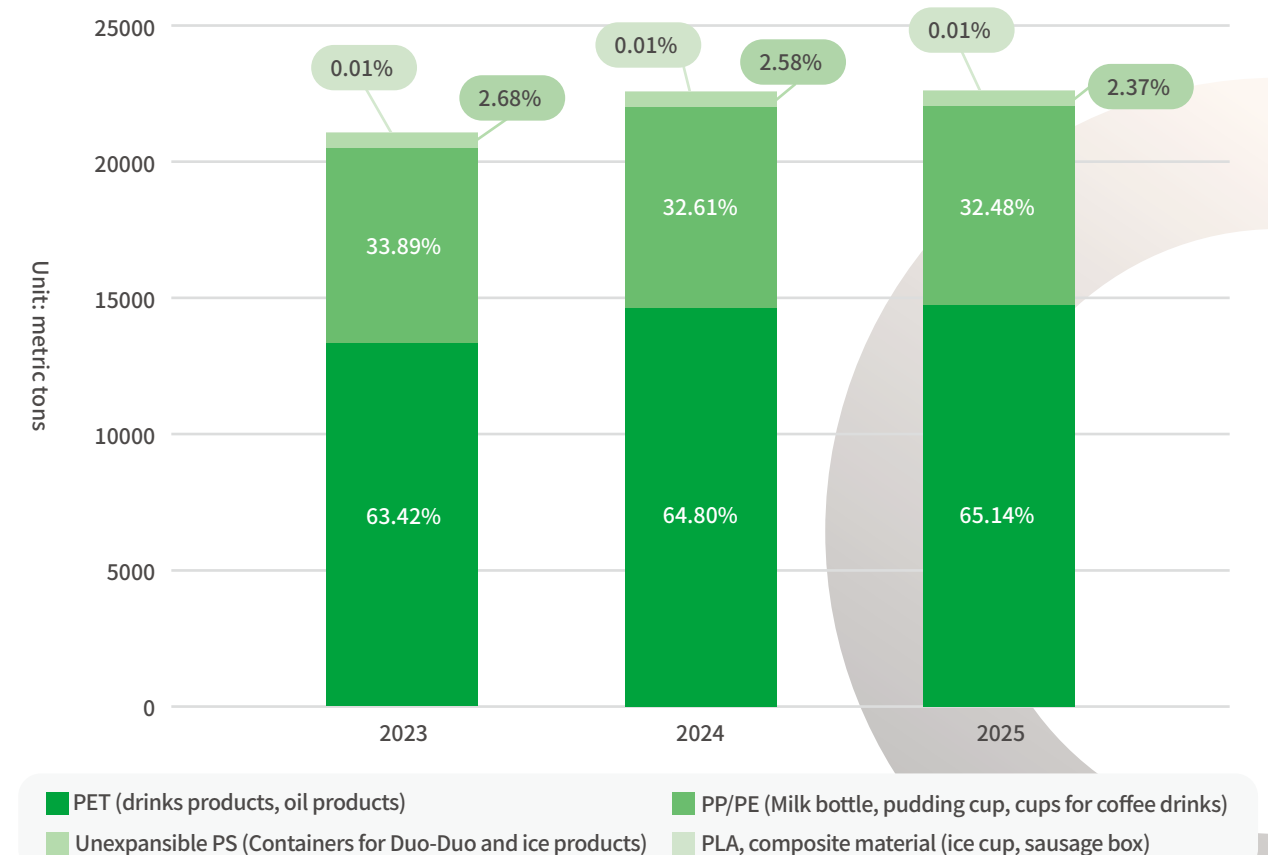
2025 Ratio of Recyclable Waste by Type



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

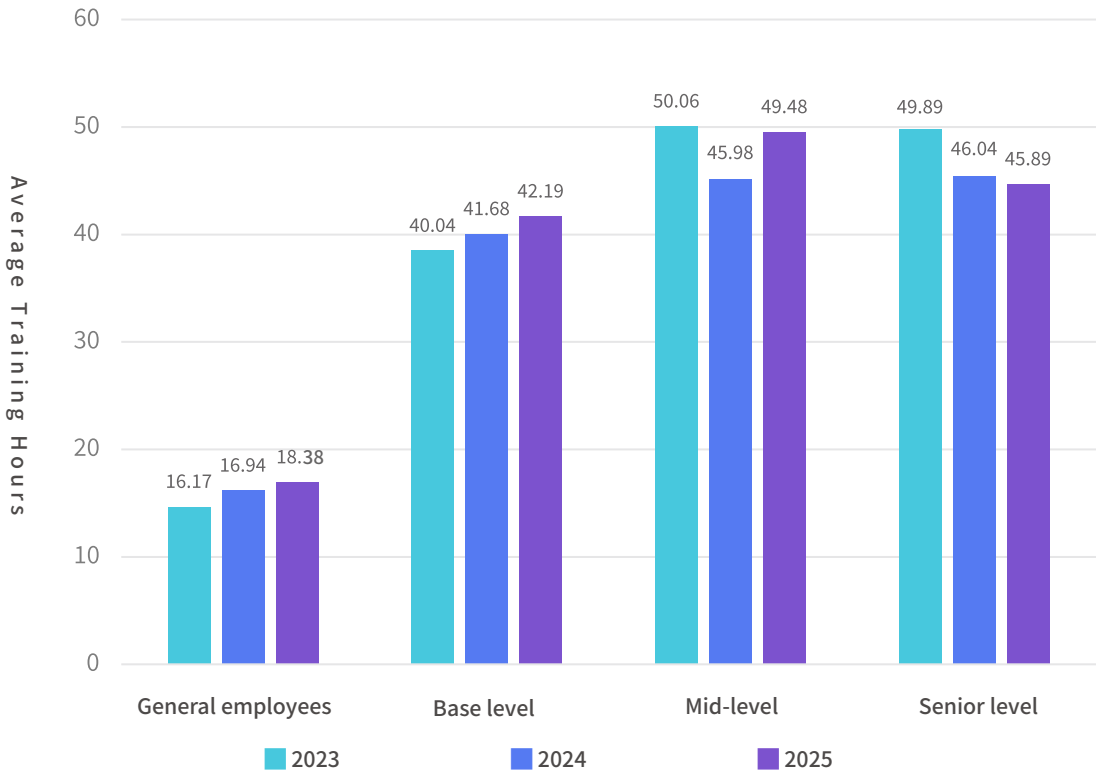
	2023	2024	2025
Northern Taiwan	2,106	2,108	2,100
Central Taiwan	105	99	98
Southern Taiwan	3,531	3,548	3,489
Eastern Taiwan & Outlying Islands	0	0	0
Number of employees	5,742	5,755	5,687

✓ 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

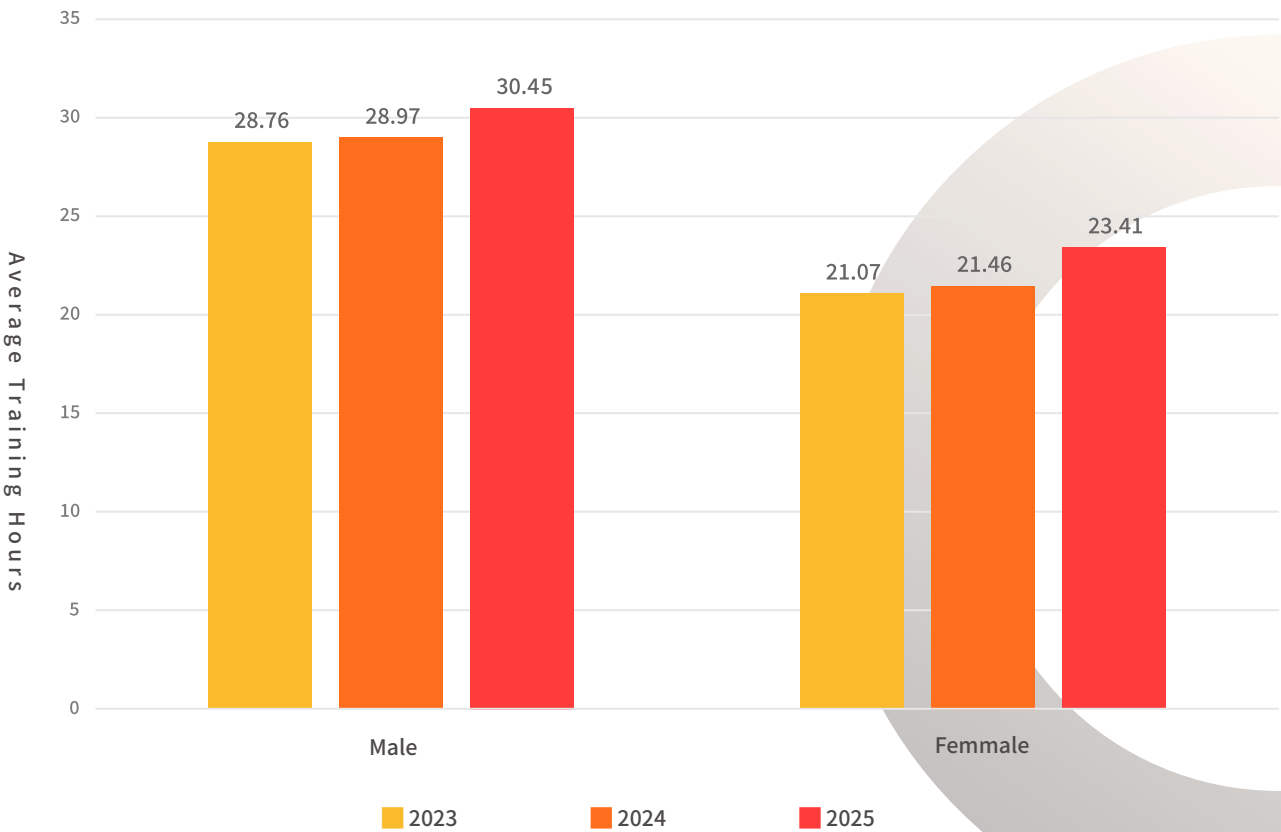
■ Average Employee Training Hours for the Past 3 Years

✓ By employee category



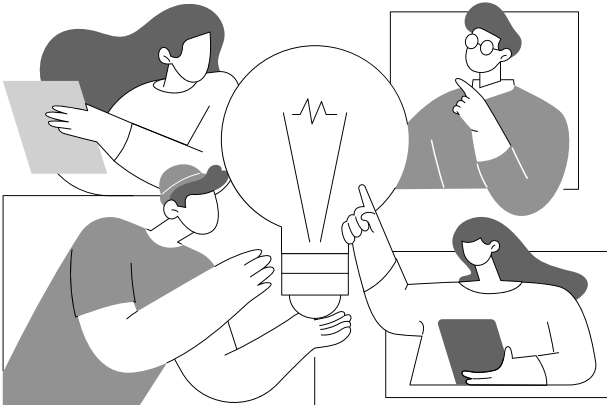
Average training hours = Total training hours for the year/Total number of full-time employees for the year

✓ 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)= $\sqrt{\text{Injury frequency rate (FR)} \times \text{Injury severity rate (SR)}}$ /1,000.
Note 8 : As the number of non-employee workers is not significant, occupational safety performance related information is not disclosed.
Note 9 : The source of data was from "Total Injury Index of Each Sector for the Previous Three Years" published by the Occupational Safety and Health Administration, Ministry of Labor on March 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.

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GRI 2: General Disclosures 2021	The organization and its reporting practices		
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	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
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	Governance		
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	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

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	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
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	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
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	GRI 3-2	List of material topics	Material Topic Analysis and Response 12
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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

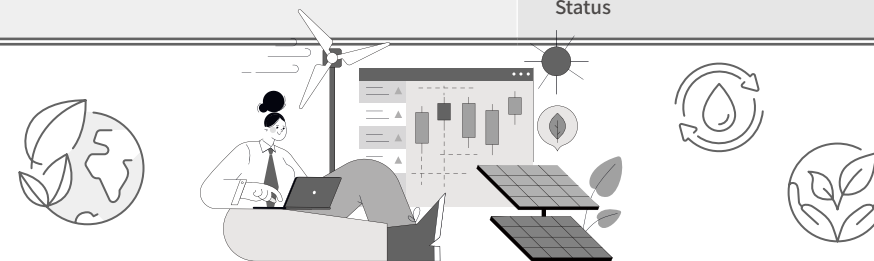
Procedures		Item	Corresponding Chapter	Page
Tables 1-1	Item 1	The evaluation and improvement regarding the company's personnel, work environment, hygiene management of facilities and quality control systems to improve food sanitation, safety and quality, as well as the significant product and service 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

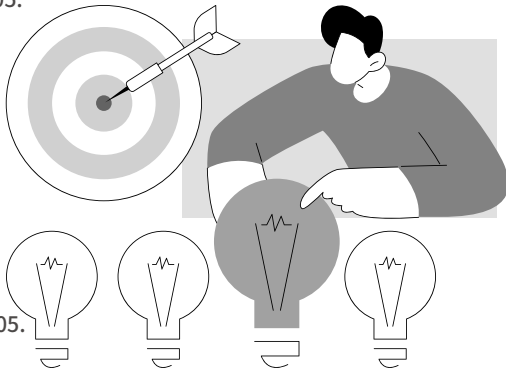
For Scope 1 and 2, GHG emissions in 2025 decreased by 31.03% compared to 2005.

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。

www.pwc.tw

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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