

會計師有限確信報告

資會綜字第 15009900 號

統一超商股份有限公司 公鑒：

本所受統一超商股份有限公司（以下稱「貴公司」）之委任，就選定民國 104 年度企業社會責任報告書（以下稱「社會責任報告書」）所報導之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。

確信標的資訊與報導基準

有關 貴公司所選定民國 104 年度社會責任報告書所報導之績效指標（以下稱「確信標的資訊」）及其報導基準詳列於 貴公司民國 104 年度社會責任報告書第 102 至 104 頁之「依「上市公司編製與申報企業社會責任報告書作業辦法」第四條第一項加強揭露資訊與確信項目彙總表」。

管理階層之責任

貴公司管理階層應依據適當報導基準編製及報導民國 104 年度社會責任報告書及其績效指標，並應建置相關流程、資訊系統及內部控制以防範民國 104 年度社會責任報告書及績效指標有重大不實表達之情事。

執業人員之責任

本執業人員依據確信準則公報第一號「非屬歷史性財務資訊查核或核閱之確信案件」，對確信標的資訊執行確信工作，以發現前述資訊是否在所有重大方面有未依報導基準評估而須作重大修正之情事，並出具有限確信報告。此報告不對民國 104 年度社會責任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。

執業人員之獨立性及品質管制規範

本執業人員及本所已遵循會計師職業道德規範中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、專業能力及盡專業上應有之注意、保密及專業態度。

本所適用審計準則公報第四十六號「會計師事務所之品質管制」，因此維持完備之品質管制制度，包含與遵循職業道德規範、專業準則及所適用法令相關之書面政策及程序。

所執行確信工作之彙總說明

本次確信工作依確信標的資訊，以 貴公司為工作執行範圍，執行之程序包括：

- 閱讀企業社會責任報告書
- 對參與提供績效指標的相關人員進行訪談，以瞭解並評估編製前述資訊之流程、內部控制與資訊系統；
- 基於上述瞭解與評估，對績效指標進行分析性程序，如必要時，則選取樣本進行測試，以取得有限確信之證據。

上述執行程序之選擇係基於本執業人員之專業判斷，包括辨認確信標的資訊可能發生重大不實表達之領域，以及針對前述領域設計及執行程序，以取得有限確信並作出執業人員之結論。有限確信所執行程序之性質及時間與適用於合理確信案件者不同，其範圍亦較小。有限確信所取得之確信程度明顯低於合理確信案件所取得者。

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。

有限確信結論

依據所執行之程序與所獲取之證據，本執業人員並未發現確信標的資訊在所有重大方面有未依報導基準評估而須作重大修正之情事。

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確信標的資訊或報導基準之變更，本執業人員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 周建宏



中 華 民 國 1 0 5 年 9 月 1 3 日

Comparison Table of the GRI 4.0 Index

General Indicator Disclosures

*Core Disclosures& Indicators of material issues

GRI4.0	Indicators	Page(s)	Corresponding Section and Notes
Strategy and Analysis			
G4-1	* Statement of sustainability issues and strategies for the issues from the most senior decision-maker	2	Message from the Chairman and President
Organizational Profile			
G4-3	* Name of the organization	8	1. About President Chain Store Corporation(PCSC) 1.1 Company Scale and Background
G4-4	* Primary brands, products, and services	11	1. About President Chain Store Corporation(PCSC) 1.2 Our Products and Services
G4-5	* Location of the organization's headquarters	8	1. About President Chain Store Corporation(PCSC) 1.1 Company Scale and Background
G4-6	* Number, and names, of countries where the organization operates	8	1. About President Chain Store Corporation(PCSC) 1.1 Company Scale and Background
G4-7	* Nature of ownership and legal form	8	1. About President Chain Store Corporation(PCSC) 1.1 Company Scale and Background
G4-8	* Markets served	11	1. About President Chain Store Corporation(PCSC) 1.2 Our Products and Services
G4-9	* Report the scale of the organization	8	1. About President Chain Store Corporation(PCSC) 1.1 Company Scale and Background
G4-10	* Number of employees by employment type, employment contract ,employment region and genders.	75	5. A Good Neighbor Who Creates a Friendly Workplace 5.1 Implementation of Employee Care
G4-11	* Percentage of employees covered by collective bargaining agreements	-	No trade union, not applicable.
G4-12	* Organization`s supply chain	35	2. A Good Neighbor Who is Always There for You 2.3 Supply Chain Management
G4-13	* Report any significant changes during the reporting period regarding the organization`s size, structure, ownership, or its supply chain	-	No changes during the reporting period.
G4-14	* The precautionary approach or principle addressed by the organization	19	1. About President Chain Store Corporation(PCSC) 1.5 Operating Strategy and Management

GRI4.0	Indicators	Page(s)	Corresponding Section and Notes
G4-15	* List of economic ,environmental and social charters, principles, or other initiatives that are endorsed by organization and developed externally	-	No relevant situation, not applicable.
G4-16	* List of memberships of associations(such as industry associations)and national or international advocacy organizations	23	1. About President Chain Store Corporation(PCSC) 1.6 Stakeholder Communications and Material Issues
Identified Material Aspects and Boundaries			
G4-17	* List all entities included in the organization`s consolidated financial statements	1	About this report
G4-18	* Define how to follow the process and organization of the report content and the aspect boundaries	23	1. About President Chain Store Corporation(PCSC) 1.6 Stakeholder Communications and Material Issues
G4-19	* List all the material Aspects identified in the process for defining report content	23	1. About President Chain Store Corporation(PCSC) 1.6 Stakeholder Communications and Material Issues
G4-20	* For each material aspect, report the aspect boundary in the organization	23	1. About President Chain Store Corporation(PCSC) 1.6 Stakeholder Communications and Material Issues
G4-21	* For each material aspect, report the aspect boundary outside the organization	23	1. About President Chain Store Corporation(PCSC) 1.6 Stakeholder Communications and Material Issues
G4-22	* Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements	-	No change, not applicable.
G4-23	* Report significant changes from previous reporting periods in the Scope and Aspect Boundaries	-	No change, not applicable.
Stakeholder Engagement			
G4-24	* Provide a list of stakeholder groups engaged by the organization	23	1. About President Chain Store Corporation(PCSC) 1.6 Stakeholder Communications and Material Issues
G4-25	* Report the basis for identification and selection of stakeholders	23	1. About President Chain Store Corporation(PCSC) 1.6 Stakeholder Communications and Material Issues
G4-26	* Report the organization`s approach to stakeholder engagement	23	1. About President Chain Store Corporation(PCSC) 1.6 Stakeholder Communications and Material Issues

GRI4.0	Indicators	Page(s)	Corresponding Section and Notes
G4-27	* Report key topics and concerns that have been raised by stakeholders, and how the organization has responded to those key topics and concerns	23	1. About President Chain Store Corporation(PCSC) 1.6 Stakeholder Communications and Material Issues
Report Profile			
G4-28	* Reporting period for information provided	1	About this report
G4-29	* Date of last report	1	About this report
G4-30	* Reporting cycle	1	About this report
G4-31	* Contact information	1	About this report
G4-32	* GRI disclosure indicator, complying and external assured report	95	About this report Comparison Table of the GRI 4.0 Index
G4-33	* Report the organization`s policy and current practice with regard to seeking external assurance for the report	1	About this report
Governance			
G4-34	* Report the governance structure of the organization	14	1. About President Chain Store Corporation(PCSC) 1.3 Corporate Governance
G4-36	Report whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether the organization reports directly to the highest governance body	14	1. About President Chain Store Corporation(PCSC) 1.3 Corporate Governance
G4-38	Report the composition of the highest governance body and its committees by: <ul style="list-style-type: none"> • Executive or non-executive director • Independent director • Tenure of the governance body • Other significant positions and commitments of members of governance body , and the nature of the commitments • Gender • Members of under-privileged social groups • Competences relating to economic, environmental and social impacts • Stakeholder representation 	14	1. About President Chain Store Corporation(PCSC) 1.3 Corporate Governance
G4-39	Report whether the Chair of the highest governance body is also an executive officer (and, if so, report his or her function within the organization`s management and the reasons for this arrangement).	-	Role of CEO and chairman is split
G4-40	Report the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members, including: <ul style="list-style-type: none"> • Whether and how diversity is considered • Whether and how independence is considered • Whether and how expertise and experience relating to economic, environmental and social topics are considered • Whether and how stakeholders (including shareholders) are involved 	14	1. About President Chain Store Corporation(PCSC) 1.3 Corporate Governance

*Core Disclosures& Indicators of material issues

GRI4.0	Indicators	Page(s)	Corresponding Section and Notes
G4-41	Report processes for the highest governance body to ensure conflicts of interest are avoided and managed. Report whether conflicts of interest are disclosed to stakeholders.	14	1. About President Chain Store Corporation(PCSC) 1.3 Corporate Governance
G4-48	Report the highest committee or position that formally reviews and approves the organization’s sustainability report and ensures that all material aspects are covered.	14	1. About President Chain Store Corporation(PCSC) 1.3 Corporate Governance
G4-51	Report the remuneration policies for the highest governance body and senior executives	14	1. About President Chain Store Corporation(PCSC) 1.3 Corporate Governance
G4-52	Report the process for determining remuneration. Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management. Report any other relationships which the remuneration consultants have with the organization	14	1. About President Chain Store Corporation(PCSC) 1.3 Corporate Governance
Ethics and Integrity			
G4-56	* Describe the organization’s values, principles, standards and norms of behavior	14	1. About President Chain Store Corporation(PCSC) 1.3 Corporate Governance
G4-57	Report the internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as helplines or advice lines.	14	1. About President Chain Store Corporation(PCSC) 1.3 Corporate Governance
G4-58	Report the internal and external mechanisms for reporting concerns about unethical or unlawful behavior, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines	14	1. About President Chain Store Corporation(PCSC) 1.3 Corporate Governance

Specific Disclosures

*Core Disclosures & Indicators of material issues

Material Aspect	DMA and Indicators	Page (s)	Corresponding Section and Notes
Economic			
Economic Performance	G4-EC1	Direct economic value generated and distributed by the organization	1. About President Chain Store Corporation(PCSC)
			8 1.1 Company Scale and Background
			19 1.5 Operating Strategy and Management
G4-EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change	4. A Good Neighbor Who is Involved with the Local Community	
		65 4.3 Bringing People Together through Charity	
		68 4.4 Stores Participating in Volunteering Services Becoming Community Care Stations	
G4-EC3	Coverage of the organization's defined benefit plan obligations	1. About President Chain Store Corporation(PCSC)	
		19 1.5 Operating Strategy and Management	
		5. A Good Neighbor Who Creates a Friendly Workplace	
Market Presence	G4-EC5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	5.1 Implementation of Employee Care
			75 5. A Good Neighbor Who Creates a Friendly Workplace
			75 5.1 Implementation of Employee Care
Indirect Economic Impacts	G4-EC6	Proportion of senior management hired from the local community at significant locations of operation	5. A Good Neighbor Who Creates a Friendly Workplace
			75 5.1 Implementation of Employee Care
			60 4. A Good Neighbor Who is Involved with the Local Community
G4-EC7	Investments in infrastructure and development and impact of supporting services	4.2 Good Neighbor Foundation	
		35 2. A Good Neighbor Who is Always There for You	
G4-EC8	Significant indirect economic impacts, including the extent of impacts	2.3 Supply Chain Management	
		35 2. A Good Neighbor Who is Always There for You	
Purchase Practices	G4-EC9	Proportion of spending on local suppliers at significant locations of operation	2.3 Supply Chain Management
			35 2. A Good Neighbor Who is Always There for You
Environmental			
Materials	G4-EN1	Report the total weight or volume of materials that are used to produce and package the organization's primary products and services during reporting period	2. A Good Neighbor Who is Always There for You 2.3 Supply Chain Management

Material Aspect	DMA and Indicators	Page (s)	Corresponding Section and Notes
Energy	G4-DMA Energy management approach	45	3 A Good Neighbor Who Cares for the Environment 3.1 Supporting the Global Carbon Reduction Trend
	G4-EN3 Energy consumption within the organization	45	3 A Good Neighbor Who Cares for the Environment 3.1 Supporting the Global Carbon Reduction Trend
	G4-EN4 Energy consumption outside the organization	45	3 A Good Neighbor Who Cares for the Environment 3.1 Supporting the Global Carbon Reduction Trend
	G4-EN5 Energy Intensity	45	3 A Good Neighbor Who Cares for the Environment 3.1 Supporting the Global Carbon Reduction Trend
	G4-EN6 Reduction of energy consumption	45	3 A Good Neighbor Who Cares for the Environment 3.1 Supporting the Global Carbon Reduction Trend
	G4-EN7 Reductions in energy requirements of products and services	45	3 A Good Neighbor Who Cares for the Environment 3.1 Supporting the Global Carbon Reduction Trend
	Emissions	G4-DMA *Emissions Management Approach	45
G4-EN15 Direct greenhouse gas emissions(scope1)		45	3 A Good Neighbor Who Cares for the Environment 3.1 Supporting the Global Carbon Reduction Trend
G4-EN16 Energy indirect greenhouse gas emissions(scope2)		45	3 A Good Neighbor Who Cares for the Environment 3.1 Supporting the Global Carbon Reduction Trend
G4-EN17 Other indirect greenhouse gas emissions(scope3)		45	3 A Good Neighbor Who Cares for the Environment 3.1 Supporting the Global Carbon Reduction Trend
G4-EN18 Greenhouse gas emissions intensity		45	3 A Good Neighbor Who Cares for the Environment 3.1 Supporting the Global Carbon Reduction Trend
G4-EN19 Reduction of greenhouse gas emissions		45	3 A Good Neighbor Who Cares for the Environment 3.1 Supporting the Global Carbon Reduction Trend

Material Aspect	DMA and Indicators	Page (s)	Corresponding Section and Notes	
Products and Services	G4-EN27	Reduction of extent of environmental impact brought by products and services	54	3 A Good Neighbor Who Cares for the Environment 3.3 Green Living
	G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category	54	3 A Good Neighbor Who Cares for the Environment 3.2 A Fast, Convenient, and Always Open Recycling Platform
Compliance	G4-DMA	* Compliance Management Approach	54	3 A Good Neighbor Who Cares for the Environment 3.3 Green Living
	G4-EN29	* Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	54	3 A Good Neighbor Who Cares for the Environment 3.3 Green Living
Transport	G4-DMA	* Transport Management Approach	45	3 A Good Neighbor Who Cares for the Environment 3.1 Supporting the Global Carbon Reduction Trend
	G4-EN30	* Significant environmental impacts brought by transporting products ,other goods and material for the organization`s operations; and transportation of employees	45	3 A Good Neighbor Who Cares for the Environment 3.1 Supporting the Global Carbon Reduction Trend
Overall	G4-EN31	Total environmental protection expenditures and investment by type	54	3 A Good Neighbor Who Cares for the Environment 3.3 Green Living
Supplier Environmental Assessment	G4-EN32	Percentage of new suppliers that are screened using environmental criteria	35	2. A Good Neighbor Who is Always There for You 2.3 Supply Chain Management
Social				
Sub Categories: Labor Practices and Decent Work				
Employment	G4-LA1	Total numbers and rates of new employee hires and employee turnover by age group, gender and region	75	5. A Good Neighbor Who Creates a Friendly Workplace 5.1 Implementation of Employee Care
	G4-LA2	Benefits provided to full time employees(not include temporary or part time employees), by significant locations of operation	75	5. A Good Neighbor Who Creates a Friendly Workplace 5.1 Implementation of Employee Care
	G4-LA3	Return to work and retention rates after parental leave, by gender	75	5. A Good Neighbor Who Creates a Friendly Workplace 5.1 Implementation of Employee Care

Material Aspect	DMA and Indicators	Page (s)	Corresponding Section and Notes
Labor/ Management Relations	G4-DMA * Labor/Management Relations Management Approach	84	5. A Good Neighbor Who Creates a Friendly Workplace 5.2 Promote Harmonious Employee and Employer Relations
	G4-LA4 * Whether explain the minimum notice periods regarding operational changes specifically in collective negotiations	84	5. A Good Neighbor Who Creates a Friendly Workplace 5.2 Promote Harmonious Employee and Employer Relations
Occupational Health and Safety	G4-DMA * Occupational Health and Safety Management Approach	86	5. A Good Neighbor Who Creates a Friendly Workplace 5.3 Worker Safety and Health
	G4-LA5 * Percentage of labor representatives that help monitor and provide advice on occupational health and safety programs in formal labor health and safety management committee	86	5. A Good Neighbor Who Creates a Friendly Workplace 5.3 Worker Safety and Health
	G4-LA6 Type of injury ,rates of injury, occupational diseases, lost days percentage, and absence rate, and total number of work-related fatalities, by region and by gender	86	5. A Good Neighbor Who Creates a Friendly Workplace 5.3 Worker Safety and Health
Training and Education	G4-LA9 Average hours of training per year per employee by gender, and by employee category	87	5. A Good Neighbor Who Creates a Friendly Workplace 5.4 Promotion and Rewards
	G4-LA10 Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing retired life	87	5. A Good Neighbor Who Creates a Friendly Workplace 5.4 Promotion and Rewards
	G4-LA11 Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	87	5. A Good Neighbor Who Creates a Friendly Workplace 5.4 Promotion and Rewards
Diversity and Equal Opportunity	G4-LA12 Composition of governance body members and all kinds of employees by gender, age group, minority group membership, and other indicators of diversity	75	5. A Good Neighbor Who Creates a Friendly Workplace 5.1 Implementation of Employee Care
Equal Remuneration for Women and Men	G4-LA13 Ratio of basic salary and remuneration of women to men by employees category and by significant locations of operation	75	5. A Good Neighbor Who Creates a Friendly Workplace 5.1 Implementation of Employee Care

Material Aspect	DMA and Indicators	Page (s)	Corresponding Section and Notes	
Labor Practice Assessment of Supplier	G4-LA14	Percentage of new suppliers that were screened using labor practice criteria	35	2. A Good Neighbor Who is Always There for You 2.3 Supply Chain Management
	G4-LA15	Significant actual or potential negative impacts for labor practices in the supply chain and actions taken	35	2. A Good Neighbor Who is Always There for You 2.3 Supply Chain Management
Labor Practice Problem Grievance Mechanisms	G4-DMA	* Management approach of labor practice problem grievance mechanisms	84	5. A Good Neighbor Who Creates a Friendly Workplace 5.2 Promote Harmonious Employee and Employer Relations
	G4-LA16	* Number of grievances about labor practices filed, addressed and resolved through formal grievance mechanisms	84	5. A Good Neighbor Who Creates a Friendly Workplace 5.2 Promote Harmonious Employee and Employer Relations
Sub Categories: Human Rights				
Investment	G4-HR2	Total hours of employee training on human rights policies that are relevant to operation and the percentage of employees trained	87	5. A Good Neighbor Who Creates a Friendly Workplace 5.4 Promotion and Rewards
Non-discrimination	G4-HR3	Total number of incidents of discrimination and corrective actions taken by the organization	84	5. A Good Neighbor Who Creates a Friendly Workplace 5.2 Promote Harmonious Employee and Employer Relations
Freedom of Association and Collective Bargaining	G4-HR4	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights	35	2. A Good Neighbor Who is Always There for You 2.3 Supply Chain Management
Child Labor	G4-HR5	Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor	35	2. A Good Neighbor Who is Always There for You 2.3 Supply Chain Management
			75	5. A Good Neighbor Who Creates a Friendly Workplace 5.1 Implementation of Employee Care
Forced or Compulsory Labor	G4-DMA	* Forced or Compulsory Labor Management Approach	84	5. A Good Neighbor Who Creates a Friendly Workplace 5.2 Promote Harmonious Employee and Employer Relations

Material Aspect	DMA and Indicators	Page (s)	Corresponding Section and Notes
Forced or Compulsory Labor	G4-HR6 *Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor	84	5. A Good Neighbor Who Creates a Friendly Workplace 5.2 Promote Harmonious Employee and Employer Relations
Assessment	G4-DMA * Assessment Management Approach	84	5. A Good Neighbor Who Creates a Friendly Workplace 5.2 Promote Harmonious Employee and Employer Relations
	G4-HR9 *Total number and percentage of operations that have been subject to human rights reviews or impact assessment	84	5. A Good Neighbor Who Creates a Friendly Workplace 5.2 Promote Harmonious Employee and Employer Relations
Supplier Human Rights Assessment	G4-HR10 Percentage of new suppliers that were screened using human rights criteria	35	2. A Good Neighbor Who is Always There for You 2.3 Supply Chain Management
	G4-HR11 Significant actual and potential negative human rights impacts in the supply chain and actions taken	35	2. A Good Neighbor Who is Always There for You 2.3 Supply Chain Management
Human Rights Grievance Mechanisms	G4-DMA * Human Rights Grievance Mechanisms Management Approach	84	5. A Good Neighbor Who Creates a Friendly Workplace 5.2 Promote Harmonious Employee and Employer Relations
	G4-HR12 * Number of grievances about human rights impacts filed, addressed, and resolves through formal grievance mechanisms	84	5. A Good Neighbor Who Creates a Friendly Workplace 5.2 Promote Harmonious Employee and Employer Relations
Sub Categories: Society			
Local Communities	G4-SO1 Percentage of operations with implemented local community engagement, impact assessments, and development programs	59	4. A Good Neighbor Who is Involved with the Local Community 4.1 Building a Happy Community
Anti-corruption	G4-SO4 Communication and training in anti-corruption policies and procedures	59	5. A Good Neighbor Who Creates a Friendly Workplace 5.4 Promotion and Rewards

Material Aspect	DMA and Indicators	Page (s)	Corresponding Section and Notes
Supplier Assessment for Impacts on Society	G4-SO9 Percentage of new suppliers that were screened using criteria for impacts on society	35	2. A Good Neighbor Who is Always There for You 2.3 Supply Chain Management
Sub Categories: Product responsibility			
Customer Health and Safety	G4-DMA * Customer Health and Safety Management Approach	30	2 A Good Neighbor Who is Always There for You 2.2 Total Product Safety Management
	G4-PR1 * Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	30	2 A Good Neighbor Who is Always There for You 2.2 Total Product Safety Management
	G4-PR2 * Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes	30	2 A Good Neighbor Who is Always There for You 2.2 Total Product Safety Management
Product and Service Labeling	G4-DMA * Product and Service Labeling Management Approach	41	2. A Good Neighbor Who is Always There for You 2.4 Warm Services, Always Open
	G4-PR3 Type of product and service information required by the organization`s procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements	30 35	2 A Good Neighbor Who is Always There for You 2.2 Total Product Safety Management 2.3 Supply Chain Management
	G4-PR4 Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes	30	2 A Good Neighbor Who is Always There for You 2.2 Total Product Safety Management
	G4-PR5 * Result of surveys measuring customers satisfaction	41	2. A Good Neighbor Who is Always There for You 2.4 Warm Services, Always Open

Material Aspect	DMA and Indicators	Page (s)	Corresponding Section and Notes
Marketing Communications	G4-DMA *Marketing Communications Management Approach	30	2 A Good Neighbor Who is Always There for You 2.2 Total Product Safety Management
	G4-PR6 Sale of banned or disputes products	30	2 A Good Neighbor Who is Always There for You 2.2 Total Product Safety Management
	G4-PR7 *Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of the outcomes	30	2 A Good Neighbor Who is Always There for You 2.2 Total Product Safety Management
Customer Privacy	G4-DMA *Customer Privacy Management Approach	41	2 A Good Neighbor Who is Always There for You 2.4 Warm Services, Always Open
	G4-PR8 *Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	41	2 A Good Neighbor Who is Always There for You 2.4 Warm Services, Always Open
Compliance	G4-DMA *Compliance Management Approach	30	2 A Good Neighbor Who is Always There for You 2.2 Total Product Safety Management
	G4-PR9 *Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	30	2 A Good Neighbor Who is Always There for You 2.2 Total Product Safety Management

Assurance Checklist

Enhanced Disclosure Under Article 4, Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Corporate Social Responsibility Reports by TWSE Listed Companies (hereinafter referred to as "Rules")

No	Subject Matter Information	Pages	Reporting Criteria	Rules
1	The "Merchandise Safety Committee" coordinates the joint inspection and consolidation of product safety and quality management practices by all PCSC units; it also tracks serious product safety violations, customer feedback, and regulation identification efforts to establish a systematic management system. The Merchandise Safety Committee has convened three times this year. The system affects 100% of PCSC privately-owned products.	30	The management procedures of the organization and operations of the Merchandise Safety Committee and the time of annual meeting in 2015. As well as the categories and percentages of products affected. The percentage of the products affected is set according to the scope and outcomes of the operation of the Merchandise Safety Committee. The percentage is 100% if it affects all categories of products at PCSC.	Article 4.1(A)
2	In 2015, a total of 1,014 Level A, B, and C messages were collected. The system affects 100% of PCSC privately-owned products.	31	According to "Product Safety Information Collection, Assessment and Tracking Procedure" as defined by the information level (refer to p.31), frequency and situation of collection, assessment, and the categories and percentages of products affected. The percentage of the products affected is set according to the scope and outcomes of the collection and tracking of product safety information. The percentage is 100% if it affects all categories of products at PCSC.	Article 4.1(A)
3	In 2015, fresh produce such as bananas and vegetables reached 59% and 57% implementation, respectively	33	According to the company standard of the integration to manage distribution logistics (refer to p.33). By the end of 2015, ratio of products distributed via integrated transportation with respect to sales of products within the same category.	Article 4.1(A)
4	Food products sold through PCSC stores must all comply with the Act Governing Food Safety and Sanitation as well as its sub-laws. The sub-laws include Regulations on Good Hygiene Practice for Food, Food Sanitation Standards, as well as other relevant laws issued by the Ministry of Health and Welfare. There were no fines issued against PCSC for violating any of the laws and regulations mentioned above in 2015.	30	The total violation cases of the Act Governing Food Safety and Sanitation as well as its sub-laws are notified by related authority in 2015.	Article 4.1(B)
5	Not applicable. The PCSC's proprietary products do not purchase goods in line with internationally recognized standards of responsibility of food.			Article 4.1(C)
6	Not applicable. PSCS does not operate its production facilities.			Article 4.1(D)

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7	In 2015, a total of 2 privately owned product suppliers were added; they have completed the evaluation process in accordance with the "Privately Owned Product Contract Manufacturer On-Site Evaluation Management Guidelines". This represented 100% of all new food vendors and the pass rate was 50%. For the supplier that failed testing, corrective action was required before product listing, and it has since achieved the passing score.	37	According to the "Privately Owned Product Contract Manufacturer On-Site Evaluation Management Guidelines"(refer to p.37) to evaluate new proprietary food product suppliers by numbers, percentage and result of executions.	Article 4.1(E)
8	In 2015, there were 28 existing suppliers ¹ , 2 of private brand food products. 28 suppliers(Note 1)(Note 2) were evaluated in accordance with the "Privately Owned Product Contract Manufacturer On-Site Evaluation Management Guidelines" this year to provide 100% coverage of all private brand food product suppliers that PCSC deals with. A total of 23 passed the evaluation for a pass rate of 82.14%. Apart from issuing fines to non-conforming suppliers in accordance with the merchandise quality contract, the suppliers were also asked to undertake corrective measures and complete a re-evaluation; all have which have achieved a pass rating. (Note1) To ensure consistency in our business philosophy and product quality, suppliers that are subsidiaries of the parent company, Uni-President Enterprises, are assessed through the parent company's QA system; there they do not fall within the scope of the supplier evaluation conducted by PCSC. The supplier number and evaluation results disclosed below do not include Uni-President Enterprises Corp. (Note 2) Food product suppliers do not include suppliers of raw materials used in food products (e.g. coffee beans used for City Café and eggs used for making tea flavored eggs).	38	According to the "Privately Owned Product Contract Manufacturer On-Site Evaluation Management Guidelines" (refer to p.37) to evaluate existing suppliers of private brand food products by numbers, percentage and result of executions.	Article 4.1(E)

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9	<p>In 2015, there were 16 (Note 1) private label food product suppliers¹; 14 of which were evaluated in accordance with the "Privately Owned Product Contract Manufacturer On-Site Evaluation Management Guidelines" this year to provide 87.50% coverage of all private label food product suppliers that PCSC deals with. A total of 13 passed the evaluation for a pass rate of 92.86%. Apart from issuing fines for the non-conforming suppliers in accordance with the merchandise quality contract, the suppliers were also asked to undertake corrective action and complete a re-evaluation; all suppliers have since achieved a pass rating.</p> <p>(Note 1) To ensure consistency in our business philosophy and product quality, suppliers that are subsidiaries of the parent company, Uni-President Enterprises, are assessed through the parent company's QA system; there they do not fall within the scope of the supplier evaluation conducted by PCSC. The supplier number and evaluation results disclosed below do not include Uni-President Enterprises Corp.</p>	38	According to the "Privately Owned Product Contract Manufacturer On-Site Evaluation Management Guidelines" (refer to p.37) to evaluate existing suppliers of private label food products by numbers, percentage and result of executions.	Article 4.1(E)
10	Not applicable. PSCS is not required under regulatory to set up a traceability system.			Article 4.1(F)
11	As of the end of 2015, the QC Lab has established 513 tests in accordance with CNS and relevant bulletins/guidelines issued by the Taiwan Food and Drug Administration and other agencies.	33	By the end of 2015, the Food Inspection Lab has already established inspection items listed by the government in accordance with the inspection methods published and suggested by CNS or the Food and Drug Administration of the Ministry of Health and Welfare.	Article 4.1(F)
12	There were additional 108 voluntary test items not based on the official methods mentioned above.	33	By the end of 2015, the Food Inspection Lab has established non-standard inspection items based on foreign regulations or methods adopted in international publications (not based on inspection items listed and suggested by the government in accordance with the inspection methods published by CNS or the Food and Drug Administration of the Ministry of Health and Welfare.)	Article 4.1(F)
13	To enhance the credibility of testing, the QC Lab has secured ISO/IEC 17025:2005 certification from the Taiwan Accreditation Foundation (TAF)	34	The Food Inspection Lab received TAF accredited items.	Article 4.1(F)
14	Taiwan Accreditation Foundation (TAF): 3 microorganism tests in accordance with ISO/IEC 17025:2005	35	The Food Inspection Lab received TAF accredited items.	Article 4.1(F)

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15	Taiwan Food and Drug Administration (TFDA): 4 items related to nitrofurans metabolites 4 items related to microorganisms 48 items related veterinarian drugs	35	The Food Inspection Lab received TFDA accredited items.	Article 4.1(F)
16	In terms of actual testing, testing expenditures in 2015 (including testing, salaries, depreciation, and equipment maintenance) amounted to NT\$18,202,266, or 0.01364% of the entity operating revenue.	34	The Food Inspection Lab relevant expenses and the percentage of such expenses to the net operating income of individual financial statements.	Article 4.1(F)
17	938 out of 955 raw materials or merchandise tested passed testing for a pass rate of 98.2%.	34	According to the standard inspection items listed by the government in accordance with the inspection methods published and suggested by CNS or the Food and Drug Administration of the Ministry of Health and Welfare and non-standard inspection items based on foreign regulations or methods adopted in international publications of the project total number, the number of qualified and qualification rate of inspection.	Article 4.1(F)
18	At the end of 2015, there were 46 suppliers with privately owned food products; these represented 54 total factories, and 49 of them had obtained ISO22000 certification.	38	By the end of 2015, the total numbers of the suppliers with privately owned food products and factories, and the total numbers of ISO22000 certification obtained and factories that had obtained ISO22000 certification.	PCSC voluntary assured items
19	In 2015, 21,771 store audits were conducted and 21,225 have passed for a pass rate of 97.5%.	42	According to the annual audited times and results of ensuring expired products are properly removed from the QSC quality service stores, and the percentage of the passed stores to total audited stores (refer to p.42).	PCSC voluntary assured items
20	QA training courses held in 2015 included seminars for newcomers to the food industry, QA and freshness management, as well as refresher training (including online courses). A total of 9,560 people took part in the training.	42	The total numbers of individuals who have completed store quality assurance training established according to Regulations on Good Hygiene Practice for Food.	PCSC voluntary assured items
21	Material and Quality Assurance System (MAS) PCSC is not required under Article 9 of the Act Governing Food Safety and Sanitation to set up a traceability system. Nevertheless, PCSC has partnered with Taiwan Delica Foods to set up a product raw material and quality assurance management database (Raw material purchasing database, MAS) for fast foods, rice, and seasoned bread products. Approved raw materials and suppliers are entered into the MAS database for traceability management. This ensures that the raw materials and suppliers for fast food, rice, and seasoned bread products are easily traceable.	32	Product raw material and quality assurance management database of fast foods, rice, and seasoned bread products set up in accordance with Article 9 of the Act Governing Food Safety.	PCSC voluntary assured items

