

Appendix Sustainability Performance

Corporate Governance

Disclosed Item	Disclosed sub-item	Unit	Note	2017	2018	2019	2020
Donation or membership fee for associations	-	NT\$	-	5,219,000	5,219,000	5,209,000	5,209,000
Coverage rate of donation or membership fee for associations	-	%	-	100	100	100	100

Products and Services

Disclosed Item	Disclosed sub-item	Unit	Note	2017	2018	2019	2020
Total percentage of stores graded A and B in the Service Excellence Rating	-	%	-	95.55	98.6	98.8	98.85

Employee

Disclosed Item	Disclosed sub-item	Unit	Note	2017	2018	2019	2020
Number of employee complaints related to discrimination	-	Number of cases	-	-	-	-	0
Ratio of female managers at all levels	TEAM managers, store managers, district consultants	%	-	-	-	-	50.31
	Department managers	%	-	-	-	-	6.67
	TEAM managers, store managers, district consultants, department managers	%	-	-	-	-	48.99
Female executives managers in revenue-generating functions	-	%	Including store managers, district consultants, district managers and managers of operation departments	-	-	-	52.02
Ratio of women in science, technology engineering, mathematical field	-	%	Including the AI Digital Group	-	-	-	53.7
Distribution of employee nationalities	Local	%	-	-	-	-	99.59
	Chinese	%	-	-	-	-	0.25
	Vietnamese	%	-	-	-	-	0.11
	Others	%	-	-	-	-	0.06

Disclosed Item	Disclosed sub-item	Unit	Note	2017	2018	2019	2020
Employee FTEs as distributed by age group	≤30 years old	%	(Note 1) FTEs (full-time equivalents) = total annual working hours of this category of employees/1 full-time employee's annual working hours.	-	-	-	35.16
	31-50 years old	%	(Note 2) The total working hours here is the number of employees (8500 people) who were employed at the end of the year traced back to the total working hours in 2020.	-	-	-	55.43
	>50 years old	%	(Note 3) The ratio is FTEs of this age group/FTEs of all employees.	-	-	-	9.41
Average salary ratio between men and women (female/male)	Basic salary of non-management position employees	Percentage	Including store employees and non-management employee. Store employees exclude part-time employees	-	-	-	0.96
	Basic salary of TEAM and department managers	Percentage	-	-	-	-	0.94
	Salary and remuneration of TEAM and department managers	Percentage	Salary and remuneration include basic salary and year-end bonus	-	-	-	0.94
	Basic salary for executive managers and above	Percentage	-	-	-	-	0.83
Average training hours of employees based on gender (per FTE)	Male	Hour	(Note 1) FTEs (full-time equivalents) = total annual working hours of this category of employees/1 full-time employee's annual working hours.	-	-	-	35.1
	Female	Hour	(Note 2) The total working hours here is the number of employees (8500 people) who were employed at the end of the year traced back to the total working hours in 2020.	-	-	-	34.6
Average training hours of employees based on level (per FTE)	Store personnel	Hour	(Note 3) The calculation is the total number of employee training hours in this category/FTEs in this category	-	-	-	34.0
	Management personnel	Hour		-	-	-	34.0
	Non-management personnel	Hour		-	-	-	36.6
Employee engagement survey	Percentage of employees who answered actively	%	-	44.93	48.25	48.25	60.16
	Survey coverage	%	-	7.89	8.62	8.62	6.52
Average employee (per FTE) training expenses and hours	-	NT\$	(Note 1) FTEs (full-time equivalents) = total annual working hours of this category of employees/1 full-time employee's annual working hours. (Note 2) The total working hours here is the number of employees (8500 people) who were employed at the end of the year traced back to the total working hours in 2020.	-	-	-	3,692
	-	Hour	(Note 3) Average training cost (per FTE) = total annual training cost / FTEs for all employees (Note 4) Average training hours (per FTE) = total annual training hours / FTEs for all employees	-	-	-	34.8
Disabling injury for employees	Lost-Time Injury Frequency Rate	Rate	The total working hours here is the number of people and working hours counted each month.	1.82	1.97	1.29	1.02
	Work-related fatalities	Person	-	0	0	0	0
Employee occupational disease	-	Number of people	-	0	0	0	0
Disabling injury for contractors	Lost-Time Injury Frequency Rate	Rate	-	0	2.76	0	6.91
	Work-related fatalities	Person	-	0	0	0	0

Environment

Disclosed Item	Disclosed sub-item	Unit	Note	2017	2018	2019	2020	
GHG Emissions (Note 1)	Direct emissions	t CO ₂ e/year		119,389.06	137,580.02	30,702.89	30,910.58	
	Indirect emissions (purchased electricity)	t CO ₂ e/year	(Note 1) The greenhouse gas emissions data over the past few years is based on the data disclosed in the CSR report of the past few years. The 2020 GHG inventory follows the updated ISO 14064-2018 version, and 2020 will be set as the baseline year. Indirect emissions are classified as purchased electricity and others.	432,710.05	464,330.67	446,064.80	472,365.15	
	Indirect emissions (others) (Note 2)	t CO ₂ e/year	(Note 2) Indirect emissions (others) include: upstream emissions from purchased electricity, emission from diesel use due to logistics and waste disposal in stores.	-	-	-	193,802.00	
	Total amount	t CO ₂ e/year		552,099.11	601,910.68	476,767.69	697,077.73	
	Coverage rate	%		96.95%	99.48%	99.51%	99.06%	
Energy consumption	Headquarter	10,000 kWh		116.32	113.40	111.30	109.39	
	Stores	10,000 kWh		81,583.00	83,149.80	83,063.90	92,573.12	
	Malls	10,000 kWh			410.90	410.90	22.10	
	Regional offices and training centers	10,000 kWh	Since 2017, the data has been extracted from GHG inventory's purchased electricity activity data.	98.00	140.10	103.40	97.97	
	Total electricity consumption	10,000 kWh		81,797.32	83,814.20	83,689.50	92,802.58	
	Coverage rate	%		96.95%	99.48%	99.51%	99.06%	
Electricity Expense	Cost of electricity bill	NT\$ thousands	<ul style="list-style-type: none"> The statistical boundary includes headquarter and stores, but excludes regional offices, training centers and shopping malls. PCSC received COVID-19 subsidy from the government. Therefore, the electricity bill decreased. 	2,135,407.00	2,112,392.00	2,253,012.00	2,234,691.70	
Water consumption	Actual	Headquarter	m ³	-	5,312.00	5,390.00	5,318.00	5,429.00
		Stores	m ³	-	1,225,970.00	1,234,393.03	1,758,809.00	1,845,456.00
	Estimated (Note)	Regional offices	m ³	The water consumption of regional offices is estimated based on the average water consumption per person at the headquarter and the number of employees in regional offices. The water consumption of stores is estimated based on the average water consumption of stores for which actual statistics are available and the total number of stores. The water consumption patterns of training centers and malls are different from that at the headquarter and stores, and were therefore excluded from the estimates.	11,186.00	11,418.00	11,221.00	11,876.00
		Stores	m ³		533,455.00	726,393.00	883,610.00	967,557.00
	Total water consumption	m ³		1,775,923.00	1,977,594.03	2,658,958.00	2,830,318.00	
	Actual number of stores	Number of stores		3,638	3,380	3,764	3,952	
	Estimated scope	-		8 regional offices and 1,583 stores	8 regional offices and 1,989 stores	8 regional offices and 1,891 stores	8 regional offices and 2,072 stores	
	Coverage rate	%		99.07%	99.06%	99.11%	99.11%	
Amount of waste - unrecyclable	Actual	Headquarter	Ton	(Note 1) The 2017 estimates for local offices and headquarter were based on 2018 waste disposed per person in the headquarter and the number of employees at the headquarter/regional offices. For stores, the estimate is based the average store waste disposed per store (provided by clearance company) and the total number of stores. Waste disposal pattern at the training center and malls does not follow either the headquarter or retail store pattern, so these were not included in the scope of our estimates.	-	23.93	24.09	25.36
		Stores (Note 2)	Ton		4,952.83	5117.09 (Note 4)	5,262.49	6,529.27
	Estimated (Note 1)	Headquarter	Ton		23.63	-	-	-
		Regional offices	Ton		49.76	50.69	50.85	55.48
	Stores (Note 3)	Ton	(Note 2) Data on the amount of waste disposal cleared by the clearance company has included the food waste started 2018. Hence, the weight of food waste was deducted from the total weight of waste cleared from data of stores in 2018.	38,949.95	39,644.23	42,253.45	37,061.08	
	Total unrecyclable waste disposed	Ton	(Note 3) Considering that stores can not verify food waste recycle, so starting 2018 the estimated value of the store's waste disposal volume will be based on the total amount of actual clearance waste (without deducting food waste).	43,976.17	44,835.94 (Note 4)	47,590.89 (Note 5)	43,671.20	
	Stores with actual data	Number of stores	(Note 4) Difference from 2019's version: The food waste volume is included in 2018.	589	633	645	925	
	Estimated scope	-	(Note 5) Difference from 2019's version: Correction.	Headquarter, 8 regional offices and 4,632 stores	8 regional offices and 4,736 stores	8 regional offices and 5,010 stores	8 regional offices and 5,009 stores	

Disclosed Item	Disclosed sub-item	Unit	Note	2017	2018	2019	2020	
Amount of waste - recyclable	Plastic	Headquarter	Kilogram	-	2,064.00	1,643.50	1,503.00	67.80
		Stores	Kilogram	-	564,233.00	559,866.00	676,310.00	633,878.00
	Paper	Headquarter	Kilogram	-	10,586.00	9,456.00	13,320.00	17,204.00
		Stores	Kilogram	-	8,363,317.00	8,611,585.00	8,916,812.00	9,262,446.00
	Metal	Headquarter	Kilogram	-	496.00	531.70	448.20	1,871.00
		Stores	Kilogram	-	50,362.00	21,723.00	12,826.00	27,000.00
	Batteries	Stores	Kilogram	-	264,202.00	304,554.00	327,155.00	365,574.00
	Optical discs	Stores	Kilogram	-	57,496.00	56,190.00	65,889.00	73,995.00
Food waste	Stores	Kilogram	Starting 2018, we disclose the amount of food waste which is handled by the clearance company.	-	181,641.00	177,330.00	193,906.00	
Volume of waste - categorized by different ways of disposal (including unrecyclable, incineration and recycling)	Sanitary landfill (A)		Ton	-	2,262.64	933.51	884.66	1,017.69
	Waste incinerated (B)		Ton	-	41,713.53	49,019.52	46,706.22	42,653.50
	Waste recycled (C)		Ton	-	9,312.76	9,747.19	10,191.59	10,575.94
	Total waste incinerated and recycled (B+C)		Ton	-	51,026.28	53,649.62	56,897.81	53,229.44
	Total waste generated (A+B+C)		Ton	-	53,288.92	54,583.13	57,782.47	54,247.13
	Coverage rate		%	-	99.07%	99.06%	99.11%	99.11%
	Incineration ratio		%	The incineration rate refers to the ratio published by the Environmental Protection Administration (EPA). It's calculated by deducting the recycled volume from the total volume of disposal and divide the number by the total volume of disposal.	94.85%	97.92%	97.91%	97.26%
Food waste and amount of reuse (Note 1)	Food waste generated (A)	Store scrap	Ton	(Note 1) Starting from 2020, we disclose statistics on food waste and waste related to PCSC's privately-owned products. Due to the limited availability of past data, the data in 2019 and 2020 is more complete. (Note 2) Coverage rate of food waste statistics = revenue of privately-owned products included in the food waste statistics/ revenue of all privately-owned fresh food products.	-	4,988.94	9,100.00	10,122.13
		Manufacturer tailing	Ton		1,210.02	1,423.03	1,510.39	1,475.68
	Weight of food reused (B)	Store food waste	Ton		-	181.64	177.33	193.91
		Manufacturer food waste	Ton		1,210.02	1,423.03	1,510.39	1,475.68
	Total weight of food waste (A - B)		Ton		0	4,807.30	8,922.67	9,928.22
	Intensity of food waste (weight/revenue from food)		%		-	-	31.98%	34.32%
	Food waste data coverage rate (Note 2)		%		-	-	71.15%	73.27%

Comparison Table of GRI Standards

General Disclosures			
GRI Standard	Disclosure	Corresponding Section and Notes	Page Number
1. Organizational Profile			
GRI 102 : 2016	102-1 Name of the organization	2.1 Operational Overview	34
	102-2 Activities, brands, products, and services	2.1 Operational Overview	34
	102-3 Location of headquarters	2.1 Operational Overview	34
	102-4 Location of operations	2.1 Operational Overview	35
	102-5 Ownership and legal form	2.1 Operational Overview	34
	102-6 Markets served	2.1 Operational Overview	35
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	102-8 Information on employees and other workers	4.1 Overview of Human Resources	81-82
	102-9 Supply chain	2.1 Operational Overview	34
	102-10 Significant changes to the organization and its supply chain	No significant changes during the reporting period	--
	102-11 Precautionary principle or approach	2.2 Corporate Governance	44-49
	102-12 External initiatives	No external initiatives during the reporting period	--
	102-13 Membership of associations	2.2 Corporate Governance	40
2. Strategy			
GRI 102 : 2016	102-14 Statement from senior decision-maker	[About This Report] Message from the Chairman and the President	5-6
	102-15 Key impacts, risks, and opportunities	[About This Report] Epidemic Prevention 2.2 Corporate Governance 6.2 Mitigation and Adaptation for Climate Change	8-10 44-47 131-134
3. Ethics and Integrity			
GRI 102 : 2016	102-16 Values, principles, standards, and norms of behavior	1.1 Roadmap for Sustainability	22
4. Governance			
GRI 102 : 2016	102-18 Governance structure	1.2 Sustainability Committee 2.2 Corporate Governance	24 40-42

GRI Standard	Disclosure	Corresponding Section and Notes	Page Number
5. Stakeholder Engagement			
GRI 102 : 2016	102-40 List of stakeholder groups	1.4 Stakeholder Communication	27-30
	102-41 bargaining agreements	4.1 Overview of Human Resources	84
	102-42 Identifying and selecting stakeholders	1.3 Materiality Assessment	25
	102-43 Approach to stakeholder engagement	1.4 Stakeholder Communication	27-30
	102-44 Key topics and concerns raised	1.4 Stakeholder Communication	26
6. Reporting Practices			
GRI 102 : 2016	102-45 Entities included in the consolidated financial statements	[About This Report] Period, Scope and Data Included in the Report	1
	102-46 Defining report content and topic Boundaries	1.3 Materiality Assessment	25-26
	102-47 List of material topics	1.3 Materiality Assessment	26
	102-48 Restatements of information	Sustainability Performance	145-146
	102-49 Changes in reporting	There is no changes in reporting.	--
	102-50 Reporting period	[About This Report]Period, Scope and Data Included in the Report	1
	102-51 Date of most recent report	[About This Report] Release date	2
	102-52 Reporting cycle	[About This Report] Release date	2
	102-53 Contact person for questions regarding the report	[About This Report] Contac	2
	102-54 Claims of reporting in accordance with the GRI Standards	[About This Report]	1
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Material Topics

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	103-3 Evaluation of the management approach		32
GRI 205 : 2016	205-3 Confirmed incidents of corruption and actions taken	2.2 Corporate Governance	43
Legal Compliance			
GRI 103 : 2016	103-1 Explanation of the material topic and its boundary	2 Dedicating to Corporate Governance	33
	103-2 The management approach and its components		33
	103-3 Evaluation of the management approach	2 Dedicating to Corporate Governance	32
		3 Committing to the Service Quality 4 Building A Happy Workplace 6 Promoting Green Operations	52-53 79 121
GRI 307 : 2016	307-1 Non-compliance with environmental laws and regulations	2.2 Corporate Governance	50
GRI 419 : 2016	419-1 Non-compliance with laws and regulations in the social and economic area	2.2 Corporate Governance 4.2 Occupational Safety and Health	50 90-91
Sustainable Supply Chain Management			
GRI 103 : 2016	103-1 Explanation of the material topic and its boundary	3 Committing to the Service Quality	55
	103-2 The management approach and its components		55
	103-3 Evaluation of the management approach		52-53
GRI 308: 2016	308-1 New suppliers that were screened using environmental criteria	3.3 Sustainable Supply Chain Management	67-69
GRI 414: 2016	414-1 New suppliers screened using social criteria	3.3 Sustainable Supply Chain Management	67-69
Energy and GHG			
GRI 103 : 2016	103-1 Explanation of the material topic and its boundary	6. Promoting Green Operations	122
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	103-3 Evaluation of the management approach		120-122

GRI Standard	Disclosure	Corresponding Section and Notes	Page Number
GRI 302 : 2016	302-2 Energy consumption outside of the organization	6.2 Mitigation and Adaptation for Climate Change	136
	302-3 Energy intensity	6.2 Mitigation and Adaptation for Climate Change	137
	302-4 Reduction of energy consumption	6.2 Mitigation and Adaptation for Climate Change	138-140
GRI 305 : 2016	305-1 Direct (Scope 1) GHG emissions	6.2 Mitigation and Adaptation for Climate Change	136
	305-2 Energy indirect (Scope 2) GHG emissions	6.2 Mitigation and Adaptation for Climate Change	136
	305-3 Other indirect (Scope 3) GHG emissions	6.2 Mitigation and Adaptation for Climate Change	136
	305-4 GHG emissions intensity	6.2 Mitigation and Adaptation for Climate Change	137
	305-5 Reduction of GHG emissions	6.2 Mitigation and Adaptation for Climate Change	138-140
Resource Waste Reduction			
GRI 103 : 2016	103-1 Explanation of the material topic and its boundary	6 Promoting Green Operations	122
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	103-3 Evaluation of the management approach		120-122
GRI 306 : 2016	306-2 Waste by type and disposal method	6.1 Environmental Management	126-127
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GRI 103 : 2016	103-1 Explanation of the material topic and its boundary	4 Building A Happy Workplace	80
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	103-3 Evaluation of the management approach		78-79
GRI 401 : 2016	401-1 New employee hires and employee turnover	4.1 Overview of Human Resources	82-83
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.4 Welfare, Remuneration and Care	99
	401-3 Parental leave	4.4 Welfare, Remuneration and Care	100
Local Communities			
GRI 103 : 2016	103-1 Explanation of the material topic and its boundary	5 Engaging In Social Welfare	103
	103-2 The management approach and its components		103
	103-3 Evaluation of the management approach		102

GRI Standard	Disclosure	Corresponding Section and Notes	Page Number
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Customer Health and Safety			
GRI 103 : 2016	103-1 Explanation of the material topic and its boundary	3 Committing to the Service Quality	54
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	103-3 Evaluation of the management approach		52-53
GRI 416 : 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	2.2 Corporate Governance	50
Marketing and Labeling			
GRI 103 : 2016	103-1 Explanation of the material topic and its boundary	3 Committing to the Service Quality	54
	103-2 The management approach and its components		54
	103-3 Evaluation of the management approach		53
GRI 417 : 2016	417-2 Incidents of non-compliance concerning product and service information and labeling	3 Committing to the Service Quality	53
	417-3 Incidents of non-compliance concerning marketing communications	3 Committing to the Service Quality	53
Product and Service Innovations			
GRI 103 : 2016	103-1 Explanation of the material topic and its boundary	3 Committing to the Service Quality	54
	103-2 The management approach and its components		54
	103-3 Evaluation of the management approach		3.1 Product and Service Innovation 56-58
Customer Privacy			
GRI 103 : 2016	103-1 Explanation of the material topic and its boundary	3 Committing to the Service Quality	55
	103-2 The management approach and its components		55
	103-3 Evaluation of the management approach		53
GRI 103 : 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.4 Customer Relationship Management	53
Customer Relationship Management			
GRI 103 : 2016	103-1 Explanation of the material topic and its boundary	3 Committing to the Service Quality	55
	103-2 The management approach and its components		55
	103-3 Evaluation of the management approach		3.4 Customer Relationship Management 75-76

Other Topics			
GRI Standard	Disclosure	Corresponding Section and Notes	Page Number
GRI 200 : Economic			
GRI 201 : 2016	201-1 Direct economic value generated and distributed	2.1 Operational Overview	37
GRI 202 : 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	4.4 Welfare, Remuneration and Care	97
GRI 400 : Social			
GRI 402 : 2016	402-1 Minimum notice periods regarding operational changes	4.1 Overview of Human Resources	84
GRI 403 : 2018	403-9 Work-related injuries	4.2 Occupational Safety and Health	88-90
	403-10 Work-related ill health	4.2 Occupational Safety and Health	88-89
GRI 404 : 2016	404-1 Average hours of training per year per employee	4.3 Training and Development	93
	404-3 Percentage of employees receiving regular performance and career development reviews	4.3 Training and Development	96
GRI 405 : 2016	405-1 Diversity of governance bodies and employees	4.1 Overview of Human Resources	82-83
	405-2 Ratio of basic salary and remuneration of women to men	4.4 Welfare, Remuneration and Care	97
GRI 409 : 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	4.2 Occupational Safety and Health	90
GRI 412 : 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	4.2 Occupational Safety and Health	90
GRI 415 : 2016	415-1 Political contributions	No political contribution was made during the reporting period	--

Sustainability Accounting Standards Board (SASB) Index

Topic	Code	Category	Accounting Metric	Page	Response
Fleet Fuel Management	FB-FR-110a.1	Quantitative	Fleet fuel consumed, percentage renewable	136	Please refer to Chap 6.2 Mitigation and Adaptation for Climate Change.
Air Emissions from Refrigeration	FB-FR-110b.1	Quantitative	Gross global Scope 1 emissions from refrigerants	136	Please refer to Chap 6.2 Mitigation and Adaptation for Climate Change.
	FB-FR-110b.2	Quantitative	Percentage of refrigerants consumed with zero ozone-depleting potential	136	Please refer to Chap 6.2 Mitigation and Adaptation for Climate Change.
	FB-FR-110b.3	Quantitative	Average refrigerant emissions rate	-	PCSC has not yet collected the total capacity of the chillers. No response currently.
Energy Management	FB-FR-130a.1	Quantitative	(1) Operational energy consumed (2) percentage grid electricity (3) percentage renewable	136	Please refer to Chap 6.2 Mitigation and Adaptation for Climate Change.
Food Waste Management	FB-FR-150a.1	Quantitative	Amount of food waste generated, percentage diverted from the waste stream	11	Please refer to Sustainability Column "Love Food".
Data Security	FB-FR-230a.1	Quantitative	(1) Number of data breaches (2) percentage involving personally identifiable information (PII) (3) number of customers affected	-	There was no data breach in 2020.
	FB-FR-230a.2	Discussion and Analysis	Description of approach to identifying and addressing data security risks	74	Please refer to Chap 3.4 Customer Relationship Management.
Food Safety	FB-FR-250a.1	Quantitative	High-risk food safety violation rate	-	In 2020, PCSC violated the Act Governing Food Safety and Sanitation for selling expired food. There were 3 violations in total, with a total of NTD\$180 thousand fine.
	FB-FR-250a.2	Quantitative	(1) Number of recalls (2) number of units recalled (3) percentage of units recalled that are private-label products	-	There was no recall occurred in 2020.
Product Health & Nutrition	FB-FR-260a.1	Quantitative	Revenue from products labeled and/or marketed to promote health and nutrition attributes	58	Please refer to Chap 3.2 Customer Health and Safety.
	FB-FR-260a.2	Discussion and Analysis	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	58-59	Please refer to Chap 3.2 Customer Health and Safety.

Topic	Code	Category	Accounting Metric	Page	Response
Product Labeling & Marketing	FB-FR-270a.1	Quantitative	Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes	-	There was no violation of regulations regarding product labeling or marketing in 2020.
	FB-FR-270a.2	Quantitative	Total amount of monetary losses as a result of legal proceedings associated with marketing and/or labeling practices.	-	
	FB-FR-270a.3	Quantitative	Revenue from products labeled as (1) containing genetically modified organisms (GMOs) (2) non-GMO	59	Please refer to Chap 3.2 Customer Health and Safety.
Labor Practices	FB-FR-310.a.1	Quantitative	(1) Average hourly wage (2) percentage of in-store and distribution center employees earning minimum wage, by region	-	PCSC did not collect the data in 2020. No response currently.
	FB-FR-310a.2	Quantitative	Percentage of active workforce covered under collective bargaining agreements	84	Please refer to Chap 4.1 Overview of Human Resources.
	FB-FR-310a.3	Quantitative	(1) Number of work stoppages (2) total days idle	84	Please refer to Chap 4.1 Overview of Human Resources.
	FB-FR-310a.4	Quantitative	Total amount of monetary losses as a result of legal proceedings associated with: (1) labor law violations (2) employment discrimination	91	Please refer to Chap 4.2 Occupational Safety and Health.
Management of Environmental & Social Impacts in the Supply Chain	FB-FR-430a.1	Quantitative	Revenue from products third-party certified to environmental or social sustainability sourcing standard	73	Please refer to Chap 3.3 Sustainable Supply Chain Management.
	FB-FR-430a.2	Quantitative	Percentage of revenue from (1) eggs that originated from a cage-free environment and (2) pork produced without the use of gestation crates	-	1.PCSC does not sell non-caged eggs 2.PCSC does not sell meat products separately. Therefore, this indicator does not apply to PCSC.
	FB-FR-430a.3	Discussion and Analysis	Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare	58-73	Please refer to Chap 3.2 Customer Health and Safety & 3.3 Sustainable Supply Chain Management.
	FB-FR-430a.4	Discussion and Analysis	Discussion of strategies to reduce the environmental impact of packaging	17	Please refer to the Sustainability Column "Reduce Plastic Use"
Activity Metrics	FB-FR-000.A	Quantitative	Number of (1) retail locations	-	6,024
	FB-FR-000.B	Quantitative	Total area of (1) retail space	-	942,237 square meters

Table of enhanced disclosure items and assurance items according to Article 4, Paragraph 1 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Corporate Social Responsibility Reports by TWSE Listed Companies (hereinafter referred to as “the Rules”)

	Subject Matter Information	Page no.	Applicable Criteria	Regulations
1	The Product Safety Committee focuses on safety and quality, and establishes a unified management system for its privately-owned products, with the scope of 100% of its privately-owned products. One meeting was convened in 2020, with the discussion focusing on reporting and tracking important business security information, planning and responding to changes in regulations.	P.59	2020 Product Safety Committee organization and operations management procedures and the total number of Product Safety Committee meetings in 2020 and the types and percentage of products under its influence. The percentage is calculated according to the Merchandise Safety Committee's scope and results of its operation; if all of the Company's products are under its influence, the percentage is 100%.	Subparagraph 1, item 1
2	PCSC gathers and tracks information related to product safety in accordance with our "Product Safety Information Collection and Review Tracking Standards." The information is handled using layered management. The Standards apply to all PCSC privately-owned products. In 2020, the Company collected 464 product safety-related memos, including 2 A-level information, 337 B-level information and 125 L-level information. (Note) A-, B-, and L-level information is based on the date that the information was announced internally.	P.63	Product safety information collected in 2020 and the types and percentage of products under its influence, according to the definition of information in the Product Safety Information Gathering, Review and Tracking Standards. The percentage is calculated according to the Product Safety Information Collection and Inventory Tracking Standards' scope and results of its operation; if all of the Company's products are under its influence, the percentage is 100%.	Subparagraph 1, item 1
3	In 2020, the initial logistics mechanism was implemented on 100% exclusive selling and privately-owned products including rice, fresh noodles, salads, cooked food, refrigerated flavored breads, sweet potatoes and fresh foods.	P.61	The percentage of the total amount of a given product sold in 2020 that was supplied by a firm with an initial transport and logistics distribution contract signed before the end of 2020, according to the initial transport and logistics distribution management mechanism formulated by the Company.	Subparagraph 1, item 1
4	In addition, a management consulting company was engaged to perform quality assurance audits. In 2020, 99.2% (Note) of all stores underwent this audit. (Note) A small number of stores were closed in early 2020 or had opened for less than three months in 2020. Therefore, they were not audited in 2020.	P.62	The percentage of all retail locations that were audited by the management consulting company according to the retail mechanism for managing and examining expired products from shelves.	Subparagraph 1, item 1
5	PCSC hired a management consulting company to audit the quality assurance training certification status of stores, with 98.95% (Note) of the stores audited in 2020. (Note) A small number of stores were closed in early 2020 or had opened for less than three months in 2020. Therefore, they were not audited in 2020.	P.63	The annual percentage of all retail that were audited by the management consulting company according to quality assurance training courses and exams formulated referencing the Regulations on Good Hygiene Practice for Food.	Subparagraph 1, item 1

	Subject Matter Information	Page no.	Applicable Criteria	Regulations
6	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. In 2020, PCSC violated the Act Governing Food Safety and Sanitation for selling expired food. There were 3 violations in total, with a total of NTD\$180,000 fine.	P.50	The number of letters and amount of fine received from competent authorities notifying of fines for PCSC chain retail locations violating the Act Governing Food Safety and Sanitation and its subordinate legislations in 2020.	Subparagraph 1, item 2
	Not applicable. PCSC is classified under the retail industry. Due to the special characteristics of this industry, we cannot calculate what percentage of purchases for our privately-owned products that meet internationally recognized product liability standards accounts for overall purchases.		None	Subparagraph 1, item 3
	Not applicable as PCSC does not have any self operated factories.		None	Subparagraph 1, item 4
7	In 2020, there were a total of 40 suppliers of privately-owned food products with whom PCSC had a cooperative relationship (Note 1) (including manufacturers, suppliers of raw materials through direct transactions and suppliers of egg products). 100% (Note 2) of those suppliers were audited. Please refer to the table on p.69-70 for these 40 suppliers. A total of 133 audits were performed with 132 passing, with the compliance rate of 99%. The non-conforming suppliers had insufficient protective gear and unclear instructions for safety protection. Required improvement has been made after guidance. (Note 1) Defined as (1) Suppliers that passed the assessment prior to 2020 and passed internal submission. (2) New suppliers that successfully passed the introduction assessment during 2020. (3) Those eligible to halt assessment in 2020 are also included. (Note 2) 7 manufacturers, 4 suppliers of raw materials through direct transactions and 1 egg product supplier ended their transactions and cooperation with PCSC based on last year's supplier assessments. Therefore, they were not required to be audited in 2020 based on the corresponding management rules.	P.71	The number of suppliers, percentages, items evaluated, number of audits, and results for evaluations of private label product and food suppliers according to Rules for Onsite Appraisal of Manufacturers by Own-brand Product Committee, Raw material supplier and Management rules, and Management and Operations Rules for Professional- Use Egg Product Raw Materials (refer to the table on p.69-70).	Subparagraph 1, item 5
8	In 2020, there were 12 suppliers of packaging materials for food products (Note 1), with 100% (Note 2) audited. Please refer to the table on p.69-70 for these 12 suppliers. A total of 13 audits on supplier assessment items were performed, resulting in 13 passing audit results, the passing rate is 100%. (Note 1) Refers to domestic suppliers of disposable paper cups, bowls and similar items which come into contact with food and are provided to the consumers. (Note 2) Expansion Inc. - Chien Fa Paper Pipe Co., Ltd (Yuanlin factory site), Excellent Gravure Industrial Co., LTD have stop transaction with PCSC before the assessment month. As a result, those entities are not required to be audited according to our rules.	P.71	According to the "Management Rules for Site Assessment of Suppliers of Products Related to Store Safety" (refer to the table on p.69-70). The table showed the number of one time used merchandise supplier evaluated, percentage, items evaluated, times of evaluation and results.	Subparagraph 1, item 5

	Subject Matter Information	Page no.	Applicable Criteria	Regulations
9	<p>PCSC meets the definition of a vendor of box meals as set forth in Article 9 of the Act Governing Food Safety and Sanitation and set up a traceability system for the meal box category (Note) in accordance with the official document (Food and Drug Administration Document No.1071300516 authorized by the Ministry of Health and Welfare on 26 June, 2018) in 2019, a total of 376 products in the meal box category have undergone traceability management in 2020.</p> <p>(Note) Indicating the products which consist of grains (rice or noodles), processed grains, agriculture, livestock and seafood and which are processed to be served to groups or individuals. Those products are served with clear labels or pictures of the ingredients and are served in the way of boxes or large decorative containers. The products can be eaten after brief heating up. Those products do not include the baked items served in the box.</p>	P.60	As of the end of 2020, PCSC set up a box meals category traceability system in accordance with Article 9 of Act Governing Food Safety and Sanitation, the number of products is calculated based on the box meals category documented in the product declaration and maintenance database in Material and Quality Assurance System, and these products were traded in 2020.	Subparagraph 1, item 6
10	As of the end of 2020, the laboratory conducted 621 test items per the announcements and requirements of the competent authority including CNS, the Taiwan Food and Drug Administration, etc.	P.60	<p>The number of test items (see note) provided by the quality testing laboratory in accordance with the announcements and recommendations of CNS or the Taiwan Food and Drug Administration of the Ministry of Health and Welfare, Executive Yuan, and the number of test items for government-approved food additives as of the end of 2020.</p> <p>(Note) These test items include standard methodologies and methodologies privately developed by PCSC.</p>	Subparagraph 1, item 7
11	Another 111 test items of self-inspection that do not follow directives from the aforementioned announced methodologies were conducted.	P.60	<p>The number of non-compulsory test items provided by the quality testing laboratory referencing regulations in other countries or international journals (not according to announcements and recommendations of CNS or the Taiwan Food and Drug Administration of the Ministry of Health and Welfare, Executive Yuan (see note), or not for government-approved food additives) as of the end of 2020.</p> <p>(Note) These test items include standard methodologies and methodologies privately developed by PCSC.</p>	Subparagraph 1, item 7
12	PCSC's Quality Testing Laboratory obtained certifications following test items specified by TFDA and TAF (ISO/IEC 17025:2017).	P.60	Laboratory certified by the Taiwan Food and Drug Administration (TFDA) of the Ministry of Health and Welfare and Taiwan Accreditation Foundation (TAF).	Subparagraph 1, item 7
13	Taiwan Accreditation Foundation (TAF) certified test items: 4 microorganisms according to ISO/IEC 17025:2017.	P.61	Test items and the total number of test items certified by the Taiwan Accreditation Foundation (TAF).	Subparagraph 1, item 7

	Subject Matter Information	Page no.	Applicable Criteria	Regulations
14	Taiwan Food and Drug Administration (TFDA) of the Ministry of Health and Welfare certified test items: <ul style="list-style-type: none"> 1. 4 Microorganisms 2. 8 Colorants 3. 1 Ochratoxin A 4. 1 Patulin 	P.61	Test items and the total number of test items certified by the Taiwan Food and Drug Administration (TFDA) of the Ministry of Health and Welfare.	Subparagraph 1, item 7
15	<p>The quality testing laboratory resulted in costs of NT\$35,318 thousand, including NT\$17,425 thousand for entrusted laboratories (Note), accounting for 0.021% of the Company's operating revenue.</p> <p>(Note) The quality testing laboratory costs include tests, salaries, depreciation, rentals, equipment repair and maintenance, and miscellaneous purchases.</p>	P.61	The percentage of operating revenue on financial reports that is allotted to quality testing laboratory expenditures in 2020.	Subparagraph 1, item 7
16	In 2020, a total of 1143 tests were run on products and raw materials, with 1135 passing the test. The passing rate was 99.3%.	P.61	<p>The total number of tests, number of passed tests, and passing rates for test items in accordance with announcements and recommendations of CNS or the Taiwan Food and Drug Administration (TFDA) of the Ministry of Health and Welfare, Executive Yuan (see note), test items for government-approved food additives, and non compulsory test items referencing regulations in other countries or international journals (not according to the announcements and recommendations of CNS or TFDA (see note) or not for government-approved food additives).</p> <p>(Note) These test items include standard methodologies and methodologies privately developed by PCSC.</p>	Subparagraph 1, item 7
17	During 2020, suppliers of privately-owned food products (including manufacturers, suppliers of raw materials through direct transactions and suppliers of egg products) numbered 40 companies. If calculating using the number of the plants, there were a total of 74 manufacturing sites, among those 41 were manufacturers of privately-owned food products within Taiwan. Of these, 41 manufactures obtained international food safety management system ISO22000 certification.	P.66	The number of private label product food suppliers, total number of factories, total number of original design manufacturers in Taiwan, ISO22000 certifications, and total number of original design manufacturers in Taiwan certified to ISO22000 in 2020.	Voluntary assurance



會計師有限確信報告

資會綜字第 20011005 號

統一超商股份有限公司 公鑒：

本事務所受統一超商股份有限公司（以下稱「貴公司」）之委任，對 貴公司選定 2020 年度企業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。

確信標的資訊與適用基準

有關 貴公司選定 2020 年度企業社會責任報告書所報導之績效指標（以下稱「確信標的資訊」）及其適用基準詳列於 貴公司 2020 年度企業社會責任報告書第 159 至 162 頁之「確信項目彙總表」。前述確信標的資訊之報導範圍業於企業社會責任報告書第 1 頁之「報告書時間、邊界與數據」段落述明。

管理階層之責任

貴公司管理階層之責任係依照適當基準編製企業社會責任報告書所報導之績效指標，且維持與績效指標編製有關之必要內部控制，以確保績效指標未存有導因於舞弊或錯誤之重大不實表達。

會計師之責任

本會計師係依照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，以發現前述資訊在所有重大方面是否有未依適用基準編製而須作修正之情事，並出具有限確信報告。

本會計師依照上述準則所執行之有限確信工作，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情序。因有限確信案件取得之確信程度明顯低於合理確信案件取得者，就有限確信案件所執行情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。

本會計師係依據所辨認之風險領域及重大性以決定實際執行確信工作之範圍，並依據本委任案件之特定情況設計及執行下列確信程序：

- 對參與編製確信標的資訊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。

資誠聯合會計師事務所 PricewaterhouseCoopers, Taiwan
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- 基於對上述事項之瞭解及所辨認之領域，對確信標的資訊進行分析性程序，如必要時，則選取樣本進行包括查詢、觀察、檢查等測試，以取得有限確信之證據。

此報告不對 2020 年度企業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。

會計師之獨立性及品質管制規範

本會計師及本事務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。

本事務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。

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，本會計師並未發現確信標的資訊在所有重大方面有未依適用基準編製而須作修正之情事。

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 張瑞婷 

中華民國 110 年 6 月 25 日



ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE PRESIDENT CHAIN STORE CORPORATION'S CORPORATE SOCIAL RESPONSIBILITY REPORT FOR 2020

NATURE AND SCOPE OF THE ASSURANCE/VERIFICATION

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by President Chain Store Corporation. (hereinafter referred to as PCSC) to conduct an independent assurance of the Corporate Social Responsibility Report for 2020 (hereinafter referred to as the Report). The scope of the assurance, based on the SGS Sustainability Report Assurance methodology, included the sampled text, and data in accompanying tables, contained in the report presented during on-site verification (2021/04/07~2021/04/28). SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all PCSC's Stakeholders.

RESPONSIBILITIES

The information in the PCSC's CSR Report of 2020 and its presentation are the responsibility of the directors or governing body (as applicable) and the management of PCSC. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of verification with the intention to inform all PCSC's stakeholders.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The SGS ESG & Sustainability Report Assurance protocols used to conduct assurance are based upon internationally recognized assurance guidance, including the Principles contained within the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards) 101: Foundation 2016 for report quality, and the guidance on levels of assurance contained within the AA1000 series of standards and guidance for Assurance Providers.

The assurance of this report has been conducted according to the following Assurance Standards:

Assurance Standard Options		Level of Assurance
A	SGS ESG & SRA Assurance Protocols (based on GRI Principles and guidance in AA1000)	n/a
B	AA1000ASv3 Type 2 (AA1000AP Evaluation plus evaluation of Specified Performance Information)	High

Assurance has been conducted at a high level of scrutiny.

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Select specific reporting criteria included in the contract:

Reporting Criteria Options

1	GRI (Core)
2	AA1000 Accountability Principles (2018)

- evaluation of content veracity of the sustainability performance information based on the materiality determination at a high level of scrutiny for PCSC and moderate level of scrutiny for subsidiaries, joint ventures, and applicable aspect boundaries outside of the organization covered by this report;
- AA1000 Assurance Standard v3 Type 2 evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2018); and
- evaluation of the report against the requirements of Global Reporting Initiative Sustainability Reporting Standards (100, 200, 300 and 400 series) claimed in the GRI content index as material and in accordance with.

ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, interviews with relevant employees, superintendents, CSR committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant.

LIMITATIONS AND MITIGATION

Financial data drawn directly from independently audited financial accounts and Task Force on Climate-related Financial Disclosures (TCFD) has not been checked back to source as part of this assurance process.

STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from PCSC, being free from bias and conflicts of interest with the organization, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SA8000, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

VERIFICATION/ ASSURANCE OPINION

On the basis of the methodology described and the verification work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the reporting criteria.

We believe that the organization has chosen an appropriate level of assurance for this stage in their reporting.

AA1000 ACCOUNTABILITY PRINCIPLES (2018) CONCLUSIONS, FINDINGS AND RECOMMENDATIONS

Inclusivity

PCSC has demonstrated a good commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers, CSR experts, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns. For future reporting, PCSC may proactively consider having more direct two-ways involvement of stakeholders during future engagement.

Materiality

PCSC has established effective processes for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the report addresses these at an appropriate level to reflect their importance and priority to these stakeholders.

Responsiveness

The report includes coverage given to stakeholder engagement and channels for stakeholder feedback.

Impact

PCSC has demonstrated a process on identify and fairly represented impacts that encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, programs, decisions and products and services, as well as any related performance. Measurement and evaluation of its impacts related to material topic were in place at target setting with combination of qualitative and quantitative measurements.

GLOBAL REPORTING INITIATIVE REPORTING STANDARDS CONCLUSIONS, FINDINGS AND RECOMMENDATIONS

The report, PCSC's CSR Report of 2020, is adequately in line with the GRI Standards in accordance with Core Option. The material topics and their boundaries within and outside of the organization are properly defined in accordance with GRI's Reporting Principles for Defining Report Content. Disclosures of identified material topics and boundaries, and stakeholder engagement, GRI 102-40 to GRI 102-47, are correctly located in content index and report. For future reporting, it is recommended to have more descriptions impacts occur entities of boundaries and applicability, where the impacts, or be impacts stakeholder, type, location, or position by PCSC's value chain for each material topic (103-1). Also encouraged to compile franchise store workers' occupational health and safety performance in future reporting.

Signed:

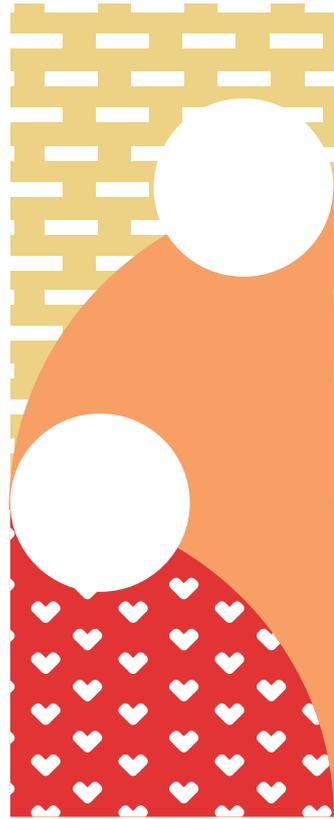
For and on behalf of SGS Taiwan Ltd.



David Huang
Senior Director
Taipei, Taiwan
31 May, 2021
WWW.SGS.COM



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2020

PCSC

**Corporate Social
Responsibility Report**

