

# Appendix

## Historical Data

### Corporate Governance

#### External Participation

Item for Disclosure	Item for Disclosure		Unit	2019	2020	2021	2022
Name of Association	Mem- bership	Issue in Focus					
Taiwan Delica Foods Development Association	Chairman	Food safety					5,000,000
Taiwan Quality Food Association	Director						10,000
Business Council for Sustainable Development of Taiwan	VIP member	Corporate sustainability					120,000
Taipei Department Store Association	Member						10,000
Chinese National Association of Industry and Commerce, Taiwan	Member						20,000
Taiwan Coalition of Service Industries	Director		NT\$	5,209,000	5,209,000	5,209,000	5,000
Taiwan Chain Store and Franchise Association	Director						30,000
Chinese Non-store Retailer Association	Director					20,000	
Zero Energy Building Technology Alliance	Member	Sustainable environment					0
Donation or membership fee for associations	-						5,215,000
Coverage rate of donation or membership fee for associations	-		%	100	100	100	100

#### Financial Performance

	Unit	2019	2020	2021	2022
Paid-up capital	NT\$1,000	10,396,223	10,396,223	10,396,223	10,396,223
Individual financial performance/direct economic value generated					
Operating income	NT\$1,000	15,803,567	168,147,856	168,010,130	182,872,403
Operating profit	NT\$1,000	54,177,435	56,557,043	56,287,789	61,238,432
Income tax expenses	NT\$1,000	1,677,606	1,476,353	959,740	1,440,614
Profit after tax	NT\$1,000	10,542,860	10,238,162	8,861,619	9,281,650
EPS	NT\$	10.00	9.85	8.52	8.93
Dividend per share	NT\$	9	9	9	9
Return on Shareholders' Equity	Percentage	29.50%	28.34%	25.25%	26.29%

Total assets	NT\$1,000	132,464,048	141,503,950	146,442,976	159,087,017
Total liabilities	NT\$1,000	96,241,167	105,483,759	112,279,968	122,627,937
Total equity	NT\$1,000	36,222,881	36,020,191	34,163,008	36,459,080

### Financial Performance

Item for Disclosure	Sub-item for Disclosure	Unit	Description	2019	2020	2021	2022
Total percentage of stores graded A and B in the Service Excellence Rating		%		98.80	98.85	96.06	95.19
Total number of Tier-1 suppliers		unit					1161
Total number of significant suppliers in Tier-1		unit					7
Proportion of total spend on significant suppliers in Tier-1		%					33.57
Total number of significant suppliers in non Tier-1		unit					10
Total number of significant suppliers		unit					17
Target percentage of significant suppliers assessed via desk assessments/on-site assessments		%					100
Total number of suppliers assessed via desk assessments/on-site assessments		unit					17
Proportion of significant suppliers assessed		%					100
Number of suppliers assessed with substantial actual/potential negative impacts		unit					0
Proportion of suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan		%					N/A (Note)
Number of suppliers with substantial actual/potential negative impacts that were terminated		unit					0
Target proportion of suppliers supported in corrective action plan implementation		%					100
Total number of suppliers supported in corrective action plan implementation		unit					0
Proportion of suppliers assessed with substantial actual/potential negative impacts supported in corrective action plan implementation		%					N/A (Note)
Target number of suppliers with development plans implemented		unit					3
Total number of suppliers in capacity building programs		unit					3
Proportion of significant suppliers in capacity building programs		%					17.65

(Note) No suppliers assessed with substantial actual/potential negative impacts in 2022. As a result, the ratio is not applicable.

## Employee

Item for Disclosure	Sub-item for Disclosure		Unit	Description	2019	2020	2021	2022
Employees divided by gender and employment contract	Male	Indefinite contract	Person		3,814	3,796	3,657	3,821
		Term contract	Person		0	0	5	11
	Female	Indefinite contract	Person		4,616	4,704	4,683	4,776
		Term contract	Person		0	0	3	9
Employees divided by gender and type of employment	Male	Full-time	Person	(Note 1) Full-time employees receive a monthly salary. Part-time employees are paid by hour.	1,885	1,864	1,850	1,819
		Part-time	Person		1,929	1,932	1,812	2,013
	Female	Full-time	Person	(Note 2) Non-guaranteed hours employees follow the work in shift, equivalent to the category of part-time employees	2,229	2,175	2,156	2,205
		Part-time	Person		2,387	2,529	2,530	2,580
Employees divided by area and employment contract	Northern Taiwan	Indefinite contract	Person		5,439	5,423	5,372	5,504
		Term contract	Person		0	0	8	17
	Central Taiwan	Indefinite contract	Person		1,154	1,106	1,147	1,122
		Term contract	Person		0	0	0	0
	Southern Taiwan	Indefinite contract	Person		1,837	1,971	1,821	1,971
		Term contract	Person		0	0	0	3
Employees divided by area and type of employment	Northern Taiwan	Full-time	Person	(Note) The distribution of employment types by area is a new classification this year, so there is only data for 2022	-	-	-	2,520
		Part-time	Person		-	-	-	3,001
	Central Taiwan	Full-time	Person		-	-	-	591
		Part-time	Person		-	-	-	531
	Southern Taiwan	Full-time	Person		-	-	-	913
		Part-time	Person		-	-	-	1,061

Item for Disclosure	Sub-item for Disclosure			Unit	Description	2019	2020	2021	2022
Employees divided by age	Store employees	Male	≤30 years old	Person	(Note) Management includes team managers, department heads and management above deputy managers. Non-management personnel refer to other employees in the back office.	1,607	1,528	1,370	1,500
			31-50 years old	Person		907	927	929	967
			>50 years old	Person		122	131	153	177
		Female	≤30 years old	Person		1,659	1,671	1,604	1,575
			31-50 years old	Person		1,650	1,676	1,667	1,683
			>50 years old	Person		198	221	247	316
	Management	Male	≤30 years old	Person		0	0	0	0
			31-50 years old	Person		115	115	122	119
			>50 years old	Person		88	88	95	88
		Female	≤30 years old	Person		0	0	0	0
			31-50 years old	Person		42	41	44	44
			>50 years old	Person		11	7	8	12
	Non-management	Male	≤30 years old	Person		164	186	185	174
			31-50 years old	Person		683	679	659	645
			>50 years old	Person		128	142	149	162
		Female	≤30 years old	Person		206	218	233	230
			31-50 years old	Person		754	744	730	756
			>50 years old	Person		96	126	153	169

Item for Disclosure	Sub-item for Disclosure			Unit	Description	2019	2020	2021	2022
Total number and proportion of new employees by age group and gender	Northern Taiwan	Male	≤30 years old	Person	(Note 1) The number of new recruits includes new recruits, reinstated employees and transfers from affiliated companies.  (Note 2) The annual ratio for new employees is 45.78%.  (Note 3) New recruit ratio (number of new recruits in this category in the year/number of employees in this category as of December 31, 2022).  (Note 4) If FTEs are used to calculate the number of new recruits, the number of new recruits in 2022 is 1,160 (FTEs, full-time equivalents = the total annual working hours of this type of employees / the annual working hours of a full-time employee. The total number of working hours here are employees (8,617) who are still with the company at the end of the year, tracing back to the total number of working hours in 2022).	1,040	898	920	980
				%		88.06	80.83	89.41	90.49
			31-50 years old	Person		121	137	142	188
				%		10.93	12.33	12.80	16.77
			>50 years old	Person		15	25	21	28
				%		7.32	11.01	8.30	10.29
		Female	≤30 years old	Person		771	833	787	893
				%		66.41	72.69	68.73	80.60
			31-50 years old	Person		196	260	245	324
				%		12.27	16.1	15.29	19.83
			>50 years old	Person		41	44	52	85
				%		21.93	20.66	21.49	28.05
	Central Taiwan	Male	≤30 years old	Person	307	163	144	221	
				%	125.82	76.17	69.23	101.84	
			31-50 years old	Person	36	32	31	37	
				%	17.48	15.02	13.96	16.82	
			>50 years old	Person	9	0	2	0	
				%	15.52	0	3.85	0	
		Female	≤30 years old	Person	289	175	141	217	
				%	95.07	57.57	47	77.78	
			31-50 years old	Person	98	36	40	55	
				%	32.13	12.95	12.99	18.97	
			>50 years old	Person	8	2	7	6	
				%	21.62	4.55	12.28	9.68	
Southern Taiwan	Male	≤30 years old	Person	312	322	273	328		
			%	90.17	82.78	85.85	87.70		
		31-50 years old	Person	46	57	54	65		
	%		11.73	14.36	14.25	16.67			
	>50 years old	Person	3	5	4	9			
		%	4	6.17	4.35	8.91			

Item for Disclosure	Sub-item for Disclosure			Unit	Description	2019	2020	2021	2022
Total number and proportion of new employees by age group and gender	Southern Taiwan	Female	≤30 years old	Person		281	329	277	351
				%		70.25	74.94	70.66	83.97
			31-50 years old	Person		107	97	92	138
				%		19.71	17.08	17.33	24.69
			>50 years old	Person		12	11	13	20
				%		14.81	11.34	11.93	15.15
Total number and proportion of employees turnover by age group and gender	Northern Taiwan	Male	≤30 years old	Person	(Note 1) The number of turnover excludes the number of people on unpaid leave.  (Note 2) The annual total turnover ratio is 42.72%.  (Note 3) The annual voluntary turnover (excluding lay-off) is 42.68%.	1,012	914	930	884
				%		85.69	82.27	90.38	81.63
			31-50 years old	Person		161	176	160	180
				%		14.54	15.84	14.43	16.06
			>50 years old	Person		37	36	41	53
				%		18.05	15.86	16.21	19.49
	Northern Taiwan	Female	≤30 years old	Person		873	816	716	876
				%		75.19	71.20	62.53	79.06
			31-50 years old	Person		236	287	248	296
				%		14.77	17.77	15.48	18.12
			>50 years old	Person		43	61	65	73
				%		22.99	28.64	26.86	24.09
	Central Taiwan	Male	≤30 years old	Person		250	164	157	176
				%		102.46	76.64	75.48	81.11
			31-50 years old	Person		45	23	31	31
				%		21.84	10.80	13.96	14.09
			>50 years old	Person		2	8	9	9
				%		3.45	15.09	17.31	16.67
Central Taiwan	Female	≤30 years old	Person	252	163	138	195		
			%	82.89	53.62	46.00	69.89		
		31-50 years old	Person	68	52	40	48		
			%	22.3	18.71	12.99	16.55		
		>50 years old	Person	4	4	8	8		
			%	10.81	9.09	14.04	12.90		

Item for Disclosure	Sub-item for Disclosure			Unit	Description	2019	2020	2021	2022
Total number and proportion of employees turnover by age group and gender	Southern Taiwan	Male	≤30 years old	Person		249	294	257	278
				%		71.97	75.58	80.82	74.33
			31-50 years old	Person		44	61	62	68
			%	11.22		15.37	16.36	17.44	
		>50 years old	Person	11		14	11	22	
			%	14.67		17.28	11.96	21.78	
	Female	≤30 years old	Person	283		295	242	322	
			%	70.75		67.20	61.73	77.03	
		31-50 years old	Person	100		93	93	136	
			%	18.42		16.37	17.51	24.33	
		>50 years old	Person	12		22	25	26	
			%	14.81		22.68	22.94	19.70	
Full-time employee turnover				%	(Note) Excluding the number of part-time employee turnover.	4.72	5.67	6.44	5.57
Members from minority groups	Store employees	Person			(Note) Minority groups include 147 aborigines, 33 foreign employees and 253 persons with disabilities. People with disabilities account for 2.54% in terms of FTEs. 100% of the members are local with no foreign employees.	370	383	369	372
		%				6.02	6.22	6.18	6.19
	Management	Person				3	3	3	3
		%				1.17	1.20	1.12	1.12
	Non-management	Person				24	28	31	31
		%				1.18	1.34	1.47	1.47
Ratio of female managers at all levels	TEAM managers, store managers, district consultants			%	0	50.31	50.84	51.31	
	Department heads			%	0	6.67	10.20	14.58	
	TEAM managers, store managers, district consultants, department heads			%	0	48.99	49.54	50.16	
Ratio of female managers in revenue-generating functions				%	Including store managers, district consultants, district managers and managers of operation department.	0	52.02	52.74	52.79
Ratio of female employees in positions involving science, technology engineering and mathematics				%	Including AI Digital Group.	0	53.70	56.14	55.07
Distribution of employee nationalities	Local			%		-	99.59	99.58	99.62
	Chinese			%		-	0.25	0.24	0.30
	Malaysian			%	The third largest nationality in 2020 and 2021 is Vietnamese, and the third largest in 2022 is Malaysian instead	-	0.11 (Vietnamese)	0.10 (Vietnamese)	0.05
	Others			%		-	0.06	0.08	0.03

Item for Disclosure	Sub-item for Disclosure	Unit	Description	2019	2020	2021	2022
Employee FTEs as distributed by age group	≤30 years old	%	1. FTEs (full-time equivalents) = the total annual working hours of this category of employees/the annual working hours of a full-time employee.	-	35.16	34.08	32.95
	31-50 years old	%	2. The total working hours here is the number of employees (8,617 people) who were employed at the end of the year traced back to the total working hours in 2022.	-	55.43	55.20	54.91
	>50 years old	%	3. The ratio is FTEs of this age group/FTEs of all employees.	-	9.41	10.72	12.14
Average salary ratio between male and female (female/male)	Basic salary of non-management employees	%	Including management and non-management in the stores.	-	0.96	0.96	0.94
	Basic salary of TEAM and department managers	%		-	0.94	0.93	0.94
	Salary and remuneration of TEAM and department managers	%	Salary and remuneration include basic salary and year-end bonus.	-	0.94	0.93	0.95
	Basic salary of executive managers (inclusive) and above	%		-	0.83	0.96	1.21
	Salary remuneration of executive managers (inclusive) and above	%	Salary and remuneration include basic salary and year-end bonus.	-	0.85	0.97	1.24
Average training hours of employees by gender (per FTE)	Male	Hour	1. FTEs (full-time equivalents) = the total annual working hours of this category of employees/the annual working hours of a full-time employee.	-	35.05	17.40	17.48
	Female	Hour		-	34.59	15.10	16.18
Average training hours of employees by level (per FTE)	Store employees	Hour	2. The total working hours here is the number of employees (8,617 people) who were employed at the end of the year traced back to the total working hours in 2022.	-	34.03	7.40	9.19
	Management	Hour		-	33.99	42.00	37.13
	Non-management	Hour	3. The calculation is the total number of employee training hours in this category/FTEs in this category.	-	36.64	32.20	30.95
Employee Satisfaction Survey	Percentage of employees who gave active replies	%	(Note 1) Respondents before 2021 were all district consultants. In 2022, the survey included district consultants and district managers.	42.28	44.88	44.88	40.07
	Survey coverage	%	(Note 2) The percentage of employees who gave active replies was calculated by adjusting the aspect of questions to the average of the employees' answers.  (Note 3) Survey coverage = FTEs of employees who replied to survey / FTEs of all employees in the survey year.	10.21	7.89	7.89	9.78
Average employee training expenses and hours (per FTE)		NT\$	1. FTEs (full-time equivalents) = the total annual working hours of this category of employees/the annual working hours of a full-time employee.	-	3,692	2,753	2,576
		Hour	2. The total working hours here is the number of employees (8,617 people) who were employed at the end of the year traced back to the total working hours in 2022.  3. Average training expenses per FTE= the total number of employee training costs/FTEs in this category.  4. Average training hours per FTE= the total number of employee training hours/FTEs in this category.	-	34.80	16.10	16.76

Item for Disclosure	Sub-item for Disclosure	Unit	Description	2019	2020	2021	2022
Disabling injury for employees (excluding statistics on traffic incidents during commute)	Total working hours <sup>(Note 1)</sup>	Hour	(Note 1) Total working hours = the number of working days in the month * 8 hours * the number of full-time employees + the actual working hours of part-time employees.	-	15,679,092	15,545,090	15,822,222
	Number of people with general occupational injuries <sup>(Note 2)</sup>	Person	(Note 2) Those who missed work for fewer than 180 days.	20	16	21	19
	Number of people with severe occupational injuries <sup>(Note 3)</sup>	Person	(Note 3) The number of lost work days exceeds 180 days, excluding the number of deaths.	0	0	0	1
	Number of deaths	Person	(Note 4) As it was impossible to obtain relevant data of franchise employees in 2022, and there isn't a great number of employees at the manufacturers, occupational safety performance data is not disclosed.	0	0	0	0
	Number of people with recordable occupational injuries	Person	(Note 5) On October 23, 2021, an employee of the directly-operated Shih Hsin store was violated by a customer who was unwilling to wear a mask. The employee had not returned to work as of December 31, 2021. Therefore, the number of lost days were counted and disclosed after his reinstatement in 2022.	20	16	21	20
Occupational injury rate, lost day rate, Frequency-Severity Indicator	Percentage of death caused by occupational injury <sup>(Note 1)</sup>	%	(Note 1) Death rate due to occupational injury = number of deaths * 10 <sup>6</sup> / total working hours.	0	0	0	0
	Percentage of severe occupational injury <sup>(Note 2)</sup>	%	(Note 2) Rate of severe occupational injury = number of severe occupational injuries * 10 <sup>6</sup> / total working hours.	0	0	0	0.06
	Percentage of recordable occupational injury (disabling frequency rate, <sup>Note 3</sup> )	%	(Note 3) Rate of recordable occupational injury = total number of recordable occupational injuries * 10 <sup>6</sup> / total working hours.	1.29	1.02	1.35	1.26
	Lost day rate (disabling frequency rate, <sup>Note 4</sup> )	%	(Note 4) Lost day rate = total lost days * 10 <sup>6</sup> / total working hours. (Note 5) $\sqrt{(\text{Disabling injury frequency FR} \times \text{Disabling injury severity rate SR}) \div 1000}$ .	35.71	28.75	27.34	36.34
	Frequency-Severity Indicator <sup>(Note 5)</sup>	%	(Note 7) On October 23, 2021, an employee of the directly-operated Shih Hsin store was violated by a customer who was unwilling to wear a mask. The employee had not returned to work as of December 31, 2021. Therefore, the number of lost days were counted and disclosed after his reinstatement in 2022.	0.21	0.19	0.19	0.21
Disabling injury for contractors (excluding statistics on traffic incidents during commute)	Total number of working hours	Hour	(Note 1) The total working hours of the contractor's on-site staff are estimated based on the number of opened stores and contracts in the current year.	-	578,560	685,760	627,800
	Number of people with general occupational injuries	Person		-	4	1	1
	Number of people with severe occupational injuries	Person	(Note 2) Due to the inability to obtain relevant statistics on the employees of the franchise stores in 2022, and the number of employees in contract manufacturers has not reached the level of materiality, information related to the occupational safety performance of the two aforementioned sources has not been disclosed.	-	0	0	0
	Number of deaths	Person		-	0	0	0
	Number of people with recordable occupational injuries	Person		-	4	1	1

Item for Disclosure	Sub-item for Disclosure	Unit	Description	2019	2020	2021	2022
Rate of contractor occupational injuries and lost days	Percentage of death caused by occupational injury	%	(Note 1) No information about the occupational safety performance of employees in contract manufacturers and franchise stores was disclosed in 2022, as the number of employees in contract manufacturers has not reached the level of materiality, and there was no statistics available for franchise employees. In 2023, occupational incidents of franchise stores will be managed as the statistics is being compiled.  (Note 2)The reason for the higher number of days lost by manufacturers is that the total number of working hours in 2022 are fewer than that in 2021, but the number of days lost are higher than that in 2021.	-	0	0	0
	Percentage of severe occupational injury	%		-	0	0	0
	Percentage of recordable occupational injury (disabling frequency rate)	%		-	6.91	1.46	1.59
	Lost day rate (disabling frequency rate)	%		-	658.53	78.74	143.36
Employee occupational disease		Person		0	0	0	0
Number of employee complaints related to discrimination and sexual harassment		Number of cases		0	0	0	0
Standard human capital return on investment		%	Human capital return on investment (ROI) $(a-(b-c))/c$ a: Total revenue (source: annual report) b: Total operating expenses (source: annual report) c: Total employee-related expenses (salary + welfare expenses including bonuses) (source: annual report)	16.93	17.99	18.38	18.24

## Environment

Item for Disclosure	Sub-item for Disclosure	Unit	Description	2019	2020	2021	2022
Greenhouse Gas Emissions (Note 1)	Direct emissions	t CO <sub>2</sub> e/year	(Note 1)The greenhouse gas emissions in 2019 refers to the data disclosed in the CSR report of the past years. The 2020 greenhouse gas inventory follows the updated ISO 14064-2018 version, and set 2020 as base year. Indirect emissions are classified as purchased electricity and others.	30,702.89	30,910.58	31,252.97	29,940.01
	Indirect emissions (purchased electricity)	t CO <sub>2</sub> e/year		446,064.80	472,365.15	464,932.82	504,544.40
	Indirect emissions (others) (Note 2)	t CO <sub>2</sub> e/year		-	193,802.00	185,910.72	2,393,290.28
	Total amount	t CO <sub>2</sub> e/year		476,767.69	697,077.73	682,096.51	2,927,774.68
	Inventory coverage	%	(Note 2)Indirect emissions (others) include: upstream emissions from purchased electricity, distribution and transportation of diesel from logistics centers to stores, waste disposal in stores, upstream product procurement (new in 2022) and product packaging treatment (new in 2022).	99.52%	99.06%	99.41%	99.55%

Item for Disclosure	Sub-item for Disclosure	Unit	Description	2019	2020	2021	2022	
Energy consumption	Headquarters	10 MWh		111.30	109.39	102.69	101.74	
	Stores	10 MWh		83,063.90	92,573.12	92,373.59	98,875.55	
	Shopping centers	10 MWh		410.90	22.10	22.10	25.42	
	Regional offices and training centers	10 MWh		103.40	97.97	117.72	121.93	
	Total electricity consumption	10 MWh		83,689.50	92,802.58	92,616.10	99,124.64	
	Inventory coverage	%		99.51%	98.63%	98.98%	99.55%	
Water consumption	Actual statistics	Headquarters	m <sup>3</sup>	-	5,318.00	5,429.00	4,012.00	4,766.00
		Stores	m <sup>3</sup>	A total of 4,206 stores were covered in 2022, covering 33,741.9 metric tonnes of ice cube procurement.	1,758,809.00	1,845,456.00	1,577,006.00	1,705,347.90
		Shopping centers	m <sup>3</sup>	A total of 24 shopping centers were covered in 2022.	-	-	-	336,388.41
	Estimated <sup>(Note)</sup>	Regional offices	m <sup>3</sup>	(Note)The water consumption of regional offices is estimated by multiplying the average water consumption per capita at the headquarters and the number of employees in regional offices. The water consumption of stores is estimated by multiplying the average water consumption of inventoried stores and the total number of stores. Considering that the water use patterns of training centers and shopping centers are much different from that at the headquarters and stores, the training centers and shopping centers were excluded from the estimates.	11,221.00	11,876.00	8,794.00	10,025.25
		Stores	m <sup>3</sup>		883,610.00	967,557.00	894,063.00	963,776.64
	Total water consumption		m <sup>3</sup>	-	2,658,958.00	2,830,318.00	2,483,875.00	3,020,304.20
	Number of stores inventoried		Number of stores	-	3,764	3,952	4,071	4,206
	Scope of estimation		-	-	8 regional offices and 1,981 stores	8 regional offices and 2,072 stores	9 regional offices and 2,308 stores	2,425 stores and 9 regional offices
	Inventory coverage		%	-	99.11%	99.11%	99.12%	99.49%
	Packaging materials	Paper packaging	Total weight	Metric tonnes		11,470.82	11,620.77	10,977.68
Data coverage			%	(Note 1)Packaging materials for ice cube (including plastic and paper/wood packaging materials) was added for 2022, with statistics traced back to 2019.	100%	100%	100%	100%
Metal packaging		Total weight	Metric tonnes		173.66	182.80	204.96	235.42
		Data coverage	%	(Note 2)Metal packaging materials for freshly brewed tea were added in 2022, with statistics traced back to 2019.	100%	100%	100%	100%

Item for Disclosure	Sub-item for Disclosure	Unit	Description	2019	2020	2021	2022
Packaging materials	Total weight of plastic packaging	Metric tonnes	(Note) Plastic packaging and packaging materials are classified according to purpose and material this year (see Section 4.2 of the report for details), so that stakeholders can understand how PCSC uses various types of packaging materials.	10,379.56	10,138.26	10,093.12	10,168.40
	Percentage of recyclable plastic packaging	%		66.93%	65.30%	65.73%	69.24%
	Percentage of compostable/decomposable plastic packaging	%		5.09%	6.87%	7.30%	1.90%
	Percentage of recycled content within plastic packaging	%		0.43%	0.78%	2.92%	3.86%
	Data coverage	%		66.00%	74.00%	96.80%	100.00%
Amount of waste - unrecyclable	Actual statistics	Headquarters	Metric tonnes	24.09	25.36	21.24	22.17
		Entrusted by the stores for removal <sup>(Note 2)</sup>	Metric tonnes	5,262.49	6,529.27	7,204.72	6,080.83
		Tackled by the stores <sup>(Note 3)</sup>	Metric tonnes	9,100.00	10,122.13	9,110.76	5,825.93
	Estimated <sup>(Note 1)</sup>	Regional offices	Metric tonnes	50.85	55.48	46.57	46.64
		Stores <sup>(Note 4)</sup>	Metric tonnes	42,253.45	37,061.08	39,772.71	32,016.55
	Total unrecyclable waste disposed	Metric tonnes	(Note 2) Since 2018, the amount of food waste has been included in the waste inventory from the entrusted waste removal and transportation companies by the stores. Therefore, after 2018, the total weight removed from the stores has deducted the food waste.	56,690.88	53,793.32	56,156.01	43,992.12
	Stores inventoried	Number of stores	(Note 3) Not all stores have a 100% food waste recovery rate. Therefore, the statistics before 2021 is based on the amount of fresh food scraps and all of them are considered as not reused. In 2022, the statistics of food waste treatment in stores was optimized, so the actual statistics is done in line with the weight of food waste that wasn't reused.	645	925	1,010	1,110
	Scope of estimation	-	(Note 4) Considering that the stores cannot confirm if food waste was indeed recycled, the volume of removal after 2018 was estimated based on the total volume of removal (without deducting the volume of food waste).	8 regional offices and 5,010 stores	8 regional offices and 5,009 stores	9 regional offices and 5,369 stores	9 regional offices and 5,521 stores

Item for Disclosure	Sub-item for Disclosure		Unit	Description	2019	2020	2021	2022
Amount of waste - recyclable	Plastic	Headquarters	Metric tonnes	-	1.50	0.07	0.06	0.06
		Stores	Metric tonnes	-	676.31	633.88	647.25	681.93
	Paper	Headquarters	Metric tonnes	-	13.32	17.20	18.71	16.07
		Stores	Metric tonnes	-	8,916.81	9,262.45	10,613.94	8,938.22
	Metal	Headquarters	Metric tonnes	-	0.45	1.87	1.85	1.70
		Stores	Metric tonnes	-	12.83	27.00	37.27	22.98
	Batteries	Stores	Metric tonnes	-	327.16	365.57	341.06	365.68
	Optical discs	Stores	Metric tonnes	-	65.89	74.00	71.39	76.72
	Electronics	Stores	Metric tonnes	Electronics have been included by weight since 2021 and traced back to the data in 2019.	62.55	61.85	57.39	78.31
	Food waste	Headquarters	Metric tonnes	Statistics on the amount of food waste commissioned by the headquarters to be cleared and transported since 2021.	-	-	4.99	8.15
		Stores	Metric tonnes	(Note 1) Since 2018, statistics on the amount of food waste has been included in the volume of waste removal and transportation companies commissioned by the stores. (Note 2) Only statistics from stores in Taipei City, New Taipei City and Taoyuan City was calculated, the data from 2022 covered all stores in Taiwan.	177.33	193.91	277.20	3,294.16
		Manufacturers	Metric tonnes	From 2019 to 2021, the amount of food waste of the 4 manufacturers started to be included by entrusted companies. In 2022, the scope of statistics was expanded to 12 companies.	1,510.39	1,475.68	1,298.87	2,515.14

Item for Disclosure	Sub-item for Disclosure	Unit	Description	2019	2020	2021	2022	
Volume of waste - statistics by treatment (including unrecyclable, incineration and recycling)	Landfill (A)	Metric tonnes	-	1,074.85	1,295.03	3,260.16	2,451.89	
	Waste incinerated (including energy recovery, B)	Upstream (manufacturers)	Metric tonnes	From 2019 to 2021, the amount of food waste of the 4 manufacturers started to be included by entrusted companies. In 2022, the scope of statistics was expanded to 12 companies.	-	-	76.63	380.14
		Own operations	Metric tonnes	Including the headquarters, regional offices and stores.	55,616.03	52,498.29	52,919.45	41,540.23
	Waste recycled or reused (C)	Upstream (manufacturers)	Metric tonnes	From 2019 to 2021, the amount of food waste of the 4 manufacturers started to be included by entrusted companies. In 2022, the scope of statistics was expanded to 12 companies.	1,510.39	1,475.68	1,222.24	2,515.14
		Own operations	Metric tonnes	Including the headquarters, regional offices and stores.	10,254.14	10,637.78	12,047.51	13,483.96
	Total waste disposed (A+B)	Metric tonnes	-	56,690.88	53,793.32	56,256.24	44,372.26	
	Total waste generated (A+B+C)	Metric tonnes	-	68,455.41	65,906.78	69,525.99	60,371.36	
	Data coverage for operating locations	%		99.11%	99.11%	99.12%	99.12%	
	Proportion of incineration	%	The proportion of incineration is the waste incinerated compared to total non-recycled waste, using the national data of general waste disposal (excl. recycled and reused) published by the Environmental Protection Administration (EPA).	97.91%	97.26%	93.34%	93.53%	
Food loss&waste and reuse	Total weight of all food loss &waste (A)	Headquarters	Metric tonnes	(Note 1)Store food waste has included the amount of store scraps. In 2022, the statistics of store food waste treatment was optimized, and made the weight of food reused to increase.	-	-	4.99	8.15
		Stores <sup>(Note1)</sup>	Metric tonnes		9,100.00	10,122.13	9,110.76	9,120.09
		Manufacturers <sup>(Note2)</sup>	Metric tonnes		1,510.39	1,475.68	1,298.87	2,895.28
	Total loss & waste volumes used for alternative purposes (B) <sup>(Note 4)</sup>	Headquarters	Metric tonnes	(Note 2)From 2019 to 2021, the amount of food waste of the 4 manufacturers started to be included by entrusted companies. In 2022, the scope of statistics was expanded to 12 manufacturers.	-	-	4.52	8.15
		Stores <sup>(Note1)</sup>	Metric tonnes		177.33	193.91	254.07	3,294.16
		Manufacturers <sup>(Note2)</sup>	Metric tonnes		1,510.39	1,475.68	1,222.24	2,515.14
	Total discarded of food waste (A - B)	Metric tonnes		(Note 3)Coverage of food waste = revenue of private-label products in the food waste statistics/revenue of all private-label fresh food products.	8,922.67	9,928.22	8,933.79	6,206.07
	Food loss & waste intensity (weight / food-related revenue)	Metric tonnes / Million NTD of food-related revenue		(Note 4)Due to the African Swine Fever epidemic in September 2021, food waste was temporarily suspended as feed on pig farms. Therefore, food waste during this month was incinerated, but recycled or reused for the rest of the year. No such situation in 2022.	0.44	0.46	0.41	0.28
Data coverage <sup>(Note 3)</sup>	%			98.41%	97.57%	98.49%	98.39%	

# GRI content index

● Statement of use	PCSC has reported in accordance with the GRI Standards for the period 2022/1/1-2022/12/31.
● GRI 1 used	GRI 1: Foundation 2021
● Applicable GRI Sector Standard(s)	No sector standard applicable.

GRI standard/ Other source	Disclosure	Location and Explanation		Omission Explanation
		Corresponding Section	Page	
General disclosures				
GRI 2: General Disclosures 2021	2-1 Organizational details	About This Report 2.1 Corporate Governance	4 53	
	2-2 Entities included in the organization's sustainability reporting	About This Report	4	
	2-3 Reporting period, frequency and contact point	About This Report	4	
	2-4 Restatements of information	1. Plastic packaging and packaging materials are classified according to purpose and material this year (see Section 4.2 of the report for details), so that stakeholders can understand how PCSC uses various types of packaging materials.  2. The calculation method of "percentage of employees classified as active" and "survey coverage" in the employee satisfaction survey has been adjusted this year (For details refer to the notes to the employee satisfaction survey in the appendix)		
	2-5 External assurance	About This Report Appendix Limited Assurance Report Issued by the Accountant	4 209-210	
		Appendix AA1000 Assurance Statement	211-214	
	2-6 Activities, value chain and other business relationships	About This Report 1.3 Materiality Assessment	4 35	
		3.1 Product and Service Innovation 3.3 Sustainable Supply Chain Management	64.66-67 73-82	
	2-7 Employees	Appendix: Historical Data	164-165	
	2-8 Workers who are not employees	5.1 Talent Attraction and Retention	117	
2-9 Governance structure and composition	1.2 Sustainable Development Committee	28		
	2.1 Corporate Governance	50		
2-10 Nomination and selection of the highest governance body	2.1 Corporate Governance	50		

GRI standard/ Other source	Disclosure	Location and Explanation		Omission Explanation
		Corresponding Section	Page	
GRI 2: General Disclosures 2021	2-11 Chair of the highest governance body	2.1 Corporate Governance	50	
	2-12 Role of the highest governance body in overseeing the management of impacts	1.2 Sustainable Development Committee	28	
		2.2 Risk Management	54	
	2-13 Delegation of responsibility for managing impacts	2.2 Risk Management	54	
	2-14 Role of the highest governance body in sustainability reporting	About This Report	4	
		1.3 Materiality Assessment	30	
	2-15 Conflicts of interest	2.1 Corporate Governance	52	
	2-16 Communication of critical concerns	1.2 Sustainable Development Committee	29	
	2-17 Collective knowledge of the highest governance body	2.1 Corporate Governance	50	
	2-18 Evaluation of the performance of the highest governance body	2.1 Corporate Governance	51	
	2-19 Remuneration policies	2.1 Corporate Governance	51	
	2-20 Process to determine remuneration	2.1 Corporate Governance	51	
	2-21 Annual total compensation ratio	omit disclosure		Annual total compensation for the organization's highest paid-individual is confidential information of the organization
	2-22 Statement on sustainable development strategy	Message from Management	6-7	
	2-23 Policy commitments	2 Achieving Sustainable Governance 3 Commitment to Sustainable Production and Sales 4 Creating a Sustainable Planet 5 Talent Attraction and Retention 6 Promotion of Social Welfare & Charity	52 74 87 117 141	
		PCSC's policy commitments are simultaneously published on the <a href="#">official Sustainability website</a> for the understanding of all stakeholders		
2-24 Embedding policy commitments	2.1 Corporate Governance 3.3 Sustainable Supply Chain Management	52 75-76		
	5.2 Occupational Safety and Health PCSC Human Rights Due Diligence	130-131		

GRI standard/ Other source	Disclosure	Location and Explanation		Omission Explan- ation
		Corresponding Section	Page	
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	2.1 Corporate Governance	52	
		2.3 Information Security and Privacy Protection	60	
		3.2 Customer Health and Safety	69-70	
		4.1 Environmental Management	87	
		5.1 Talent Attraction and Retention	125	
		5.2 Occupational Safety and Health	130	
GRI 2: General Disclosures 2021	2-26 Mechanisms for seeking advice and raising concerns	2.1 Corporate Governance	52	
		1.4 Process Management of Sustainable Targets	36-39	
		2.4 Legal Compliance	60-61	
		Appendix: Historical Data	162	
		1.5 Stakeholder Communication	40-45	
		5.1 Talent Attraction and Retention	118	
<b>Material topics</b>				
GRI 3: Material Topics 2021	3-1 Process to determine material topics	1.3 Materiality Assessment	30-31	
		1.3 Materiality Assessment	32-34	
<b>Legal Compliance</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	32-34	
		1.4 Process Management of Sustainable Targets	36-39	
		1.5 Stakeholder Communication	40-45	
		2.4 Legal Compliance	48	
GRI 2: General Disclosures 2021	2-27 Legal Compliance	2.4 Legal Compliance	60-61	
GRI 416 : Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	2.4 Legal Compliance	61	
GRI 417: Marketing and Labeling 2016	417-2 Incidents of non-compliance concerning product and service information and labeling	2.4 Legal Compliance	61	
		417-3 Incidents of non-compliance concerning marketing communication	2.4 Legal Compliance	61
<b>Cyber Security</b>				

GRI standard/ Other source	Disclosure	Location and Explanation		Omission Explan- ation
		Corresponding Section	Page	
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	32-34	
		1.4 Process Management of Sustainable Targets	36-39	
		1.5 Stakeholder Communication	40-45	
		2.3 Information Security and Privacy Protection	48	
GRI 418: Incidents of non-compliance concerning marketing communication 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.3 Information Security and Privacy Protection	58-60	
<b>Risk Management</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	32-34	
		1.4 Process Management of Sustainable Targets	36-39	
		1.5 Stakeholder Communication	40-45	
		2.2 Risk Management	48	
<b>Customer Health and Safety</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	32-34	
		1.4 Process Management of Sustainable Targets	36-39	
		1.5 Stakeholder Communication	40-45	
		3.2 Customer Health and Safety	62	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	3.2 Customer Health and Safety	68	
<b>Product Labeling and Marketing Communication</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	32-34	
		1.4 Process Management of Sustainable Targets	36-39	
		1.5 Stakeholder Communication	40-45	
		3.2 Customer Health and Safety	62	
GRI 417 : Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	3.2 Customer Health and Safety	70-72	
<b>Sustainable Supply Chain Management</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	32-34	
		1.4 Process Management of Sustainable Targets	36-39	
		1.5 Stakeholder Communication	40-45	
		3.3 Sustainable Supply Chain Management	62	

GRI standard/ Other source	Disclosure	Location and Explanation		Omission Explanation
		Corresponding Section	Page	
GRI 308:Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	3.3 Sustainable Supply Chain Management	73-82	
	308-2 Negative environmental impacts in the supply chain and actions taken	3.3 Sustainable Supply Chain Management	76	
GRI 414 : Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	3.3 Sustainable Supply Chain Management	73-82	
	414-2 Negative social impacts in the supply chain and actions taken	3.3 Sustainable Supply Chain Management	76	
<b>Sustainable Procurement</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	32-34	
		1.4 Process Management of Sustainable Targets	36-39	
		1.5 Stakeholder Communication	40-45	
		3.4 Sustainable Procurement	62	
<b>Packaging material management</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	32-34	
		1.4 Process Management of Sustainable Targets	36-39	
		1.5 Stakeholder Communication	40-45	
		4.2 Packaging material management	87	
<b>Climate Change</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	32-34	
		1.4 Process Management of Sustainable Targets	36-39	
		1.5 Stakeholder Communication	40-45	
		4.3 Mitigation and Adaptation for Climate Change	87	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	4.3 Mitigation and Adaptation for Climate Change	108-109	
	302-2 Energy consumption outside of the organization	4.3 Mitigation and Adaptation for Climate Change	108-109	
	302-3 Energy intensity	4.3 Mitigation and Adaptation for Climate Change	109-110	
	302-4 Reduction of energy consumption	4.3 Mitigation and Adaptation for Climate Change	101-107	
	302-5 Reductions in energy requirements of products and services	4.3 Mitigation and Adaptation for Climate Change	101-107	
GRI 305: Emission 2016	305-1 Direct (Scope 1) GHG emissions	4.3 Mitigation and Adaptation for Climate Change	108	
	305-2 Energy indirect (Scope 2) GHG emissions	4.3 Mitigation and Adaptation for Climate Change	108-109	
	305-3 Other indirect (Scope 3) GHG emissions	4.3 Mitigation and Adaptation for Climate Change	108-109	

GRI standard/ Other source	Disclosure	Location and Explanation		Omission Explanation
		Corresponding Section	Page	
GRI 305: Emission 2016	305-4 GHG emissions intensity	4.3 Mitigation and Adaptation for Climate Change	109-110	
	305-5 Reduction of GHG emissions	4.3 Mitigation and Adaptation for Climate Change	101-107	
<b>Food Waste Management / Waste Management</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	32-34	
		1.4 Process Management of Sustainable Targets	36-39	
		1.5 Stakeholder Communication	40-45	
		4.4 Food Waste and Waste Management	87	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	4.4 Food Waste and Waste Management	111-114	
	306-2 Management of significant waste-related impacts	4.4 Food Waste and Waste Management	111-115	
	306-3 Waste generated	4.4 Food Waste and Waste Management	113	
	306-4 Waste diverted from disposal	4.4 Food Waste and Waste Management	113	
	306-5 Waste directed to disposal	4.4 Food Waste and Waste Management	113	
<b>Talent Attraction and Retention</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	32-34	
		1.4 Process Management of Sustainable Targets	36-39	
		1.5 Stakeholder Communication	40-45	
		5.1 Talent Attraction and Retention	116	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Appendix: Historical Data	168-173	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.1 Talent Attraction and Retention	119-123	
	401-3 Parental leave	5.1 Talent Attraction and Retention	123	
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	5.1 Talent Attraction and Retention	119	
<b>Occupational Safety and Health</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	32-34	
		1.4 Process Management of Sustainable Targets	36-39	
		1.5 Stakeholder Communication	40-45	
		5.2 Occupational Safety and Health	116	

GRI standard/ Other source	Disclosure	Location and Explanation		Omission Explan- ation
		Corresponding Section	Page	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	5.2 Occupational Safety and Health	135	
	403-2 Occupational health and safety management system	5.2 Occupational Safety and Health	131-132	
	403-3 Occupational health services	5.2 Occupational Safety and Health	138-139	
	403-4 Worker participation, consultation, and communication on occupational health and safety	5.2 Occupational Safety and Health	130	
	403-5 Worker training on occupational health and safety	5.2 Occupational Safety and Health	133-134	
	403-6 Promotion of worker health	5.2 Occupational Safety and Health	138-319	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.2 Occupational Safety and Health	134-136	
	403-8 Workers covered by an occupational health and safety management system	5.2 Occupational Safety and Health	135	
	403-9 Work-related injuries	5.2 Occupational Safety and Health	137-138	
	403-10 Work-related ill health	5.2 Occupational Safety and Health	137-138	
<b>Social Welfare</b>				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	32-34	
		1.4 Process Management of Sustainable Targets	36-39	
		1.5 Stakeholder Communication	40-45	
		6 Promotion of Social Welfare & Charity	140	

GRI standard/ Other source	Disclosure	Location and Explanation		Omission Explan- ation
		Corresponding Section	Page	
<b>Other Topics</b>				
<b>GRI 200: Economic</b>				
GRI 205: Anti-Corruption 2016	205-3 Confirmed incidents of corruption and actions taken	2.1 Corporate Governance	52	
<b>GRI 400: Social</b>				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	5.1 Talent Attraction and Retention	126	
	404-3 Percentage of employees receiving regular performance and career development reviews	5.1 Talent Attraction and Retention	129-130	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	5.1 Talent Attraction and Retention	119-122	
	405-2 Ratio of basic salary and remuneration of women to men	5.1 Talent Attraction and Retention	122	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.2 Occupational Safety and Health	135-137	

## Sustainability Accounting Standards Board (SASB) Index .....

Topic	Code	Category	Accounting Metric	Page	Description
Fleet Fuel Management	FB-FR-110a.1	Quantitative	Fleet fuel consumed (GJ), percentage renewable (%)	109	Fleet fuel consumed (GJ): 629,689 GJ percentage renewable : 0%
Air Emissions from Refrigeration	FB-FR-110b.1	Quantitative	Gross global Scope 1 emissions from refrigerants (metric tons CO <sub>2</sub> e)	107-108	25934 t-CO <sub>2</sub> -e
	FB-FR-110b.2	Quantitative	Percentage of refrigerants consumed with zero ozone-depleting potential (%)	107-108	100%
	FB-FR-110b.3	Quantitative	Average refrigerant emissions rate (%)	-	No data from 2022
Energy Management	FB-FR-130a.1	Quantitative	(1) Operational energy consumed (GJ), (2) percentage grid electricity (%), (3) percentage renewable (%)	109	(1)3,571,169.34 GJ (2)100% (3)0%
Food Waste Management	FB-FR-150a.1	Quantitative	Amount of food waste generated (metric tons), percentage diverted from the waste stream (%)	114	Amount of food waste generated: 12,023.5205 metric tonnes percentage diverted from the waste stream : 48.3839%
Data Security	FB-FR-230a.1	Quantitative	(1) Number of data breaches (2) percentage involving personally identifiable information(PII) (3) Description of approach to identifying and addressing data security risks	60	No data leak in 2022
	FB-FR-230a.2	Discussion and Analysis	Description of approach to identifying and addressing data security risks	58-60	Refer to 2.2 Risk Management for details
Food Safety	FB-FR-250a.1	Quantitative	High-risk food safety violation rate	-	PCSC had no violation of major food safety regulations or product recalls in 2022
	FB-FR-250a.2	Quantitative	(1) Number of recalls (2) Number of recalls (3) percentage of units recalled that are private-label products <sup>4</sup>	-	PCSC had no violation of major food safety regulations or product recalls in 2022
Product Health & Nutrition	FB-FR-260a.1	Quantitative	Revenue from products labeled and/or marketed to promote health and nutrition attributes	72	NT\$6,272 million
	FB-FR-260a.2	Quantitative	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	72-73	Refer to 3.2 Customer Health and Safety for details
Product Labeling & Marketing	FB-FR-270a.1	Quantitative	Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes	-	PCSC did not violate any regulations regarding product labeling or marketing in 2022
	FB-FR-270a.2	Quantitative	Total amount of monetary losses as a result of legal proceedings associated with marketing and/or labeling practices	-	PCSC did not violate any regulations regarding product labeling or marketing in 2022
	FB-FR-270a.3	Quantitative	Revenue from products labeled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO	72	(1) PCSC does not have products containing GMO. (2) NT\$87,773,427

Topic	Code	Category	Accounting Metric	Page	Description
Labor Practices	FB-FR-310a.1	Quantitative	(1) Average hourly wage and (2) percentage of in-store and distribution center employees earning minimum wage, by region	-	No relevant data in 2022
	FB-FR-310a.2	Quantitative	Percentage of active workforce covered under collective bargaining agreements	118	100%
	FB-FR-310a.3	Quantitative	(1) Number of work stoppages and (2) total days idle	118	There was no strike or suspension in 2022
	FB-FR-310a.4	Quantitative	Total amount of monetary losses as a result of legal proceedings associated with: (1) labor law violations and (2) employment discrimination	61	There was no compliance incident regarding labor law violations in 2022
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	84	NT\$2,385million
	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	-	N/A in 2022
	FB-FR-430a.3	Discussion and Analysis	Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare	73-82 82-83	Refer to 3.3 Sustainable Supply Chain management
	FB-FR-430a.4	Discussion and Analysis	Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare	90-96	Refer to the "Use, Don't Own" Sustainability Column and 4.2 Packaging Material Management
Activity Metrics	FB-FR-000.A	Quantitative	Number of retail locations	64	6631
	FB-FR-000.B	Quantitative	Total area of retail space	-	1,170,054 square meters

## Task Force on Climate-Related Financial Disclosures and Index table of climate-related information of listed companies

TCFD Recommended Disclosures			Climate-related information for listed companies	Corresponding Chapter	Page no.
Governance	TCFD 1(a)	Describe the board's oversight of climate-related risks and opportunities.	1. Describe the oversight and managing of climate-related risks and opportunities from board and management.	4.3 Mitigation and Adaptation for Climate Change	96-97
	TCFD 1(b)	Describe management's role in assessing and managing risks and opportunities.		1.2 Sustainable Development Committee	28-29
Strategy	TCFD 2(a)	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	2. Describe how the identified climate risks and opportunities affect the businesses, strategy, and financial planning. (short, medium and long term).	4.3 Mitigation and Adaptation for Climate Change	98
	TCFD 2(b)	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	3. Describe the financial impact from extreme climate and company's transition actions.	4.3 Mitigation and Adaptation for Climate Change 6.2 Mitigation and Adaptation for Climate Change in 2020 CSR report	98-107 131-134 (2020)
	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.	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.	4.3 Mitigation and Adaptation for Climate Change	98-107
Risk Management	TCFD 3(a)	Describe the organization's processes for identifying and assessing climate-related risks.	4. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	4.3 Mitigation and Adaptation for Climate Change	96-97
	TCFD 3(b)	Describe the organization's processes for managing climate-related risks.		4.3 Mitigation and Adaptation for Climate Change	98-107
	TCFD 3(c)	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.		2.2 Risk Management 4.3 Mitigation and Adaptation for Climate Change	57 96-97
Metrics and Targets	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.	6. Explain the content of plan, and the metrics and targets used to identify and manage physical risks and transition risks if company has transition plan to manage climate-related risks.	4.3 Mitigation and Adaptation for Climate Change	107
	TCFD 4(b)	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	9. Condition of greenhouse gas inventory and assurance	4.3 Mitigation and Adaptation for Climate Change	107-110
	TCFD 4(c)	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	8. The covered activities, scope of greenhouse gas emissions, schedule planning and annual progress should be explained if company set are climate-related targets; if carbon offsets or renewable energy certificates (RECs) are used to achieve the targets, the source and quantity of carbon reduction credits to be exchanged or the renewable energy certificates (RECs) should be explained.	4.3 Mitigation and Adaptation for Climate Change 1.4 Process Management of Sustainable Targets	109-110 37

## Appendix: Greenhouse Gas Inventory and Assurance Status

Company Basic information
<input checked="" type="radio"/> Capital of NT\$10 billion or more, iron and steel industry, or cement industry
<input type="radio"/> Capital of NT\$5 billion or more but less than NT\$10 billion
<input type="radio"/> Capital of less than NT\$5 billion

Minimum required disclosure under the Sustainable Development Roadmap for TWSE/TPEX Listed Companies
<input checked="" type="radio"/> Inventory for parent company only
<input type="radio"/> Inventory for subsidiaries in consolidated financial statement
<input type="radio"/> Assurance for parent company only
<input type="radio"/> Assurance for subsidiaries in consolidated financial statement

Scope 1	Total emissions (Tonnes of CO <sub>2</sub> e)	Intensity(Tonnes of CO <sub>2</sub> e/NT\$ thousand)	Assurance institution
Parent company	29,940.01	0.0001637210	SGS Taiwan

Description of assurance  
A verification statement with reasonable assurance was issued by SGS with unqualified opinion listed.

Scope 2	Total emissions (Tonnes of CO <sub>2</sub> e)	Intensity(Tonnes of CO <sub>2</sub> e/NT\$ thousand)	Assurance institution
Parent company	504,544.40	0.0027589970	SGS Taiwan

Description of assurance  
A verification statement with reasonable assurance was issued by SGS with unqualified opinion listed.

Scope 3 (voluntary disclosure)	Total emissions (Tonnes of CO <sub>2</sub> e)	Intensity(Tonnes of CO <sub>2</sub> e/NT\$ thousand)	Assurance institution
Parent company	2,393,290.28	0.0130872140	SGS Taiwan

Description of assurance  
A verification statement with limited assurance for scope3~6 was issued by SGS with unqualified opinion listed.

## 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")

Number	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 private-label products, with the scope of 100% of its private-label products. One meeting was convened in 2022, with the discussion focusing on reporting and tracking important business security information, planning and responding to changes in regulations.	68	2022 Product Safety Committee organization and operations management procedures and the total number of Product Safety Committee meetings in 2022 and the types and percentage of products under its influence.  The percentage is calculated according to the Product Safety Committee's scope and results of its operation. If all of the Company's products are under its influence, the percentage is 100%.	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 labelled products. In 2022, the Company collected 416 product safety-related memos, including 0 A-level information, 265 B-level information and 151 L-level information.  (Note) A-, B-, and L-level information is based on the date that the information was announced internally.	69	Product safety information collected in 2022 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%.	Item 1
3	In 2022, the initial logistics mechanism was implemented on 100% exclusive selling and privately labelled products including rice, fresh noodles, salads, cooked food, refrigerated flavored breads, sweet potatoes and fresh foods.	71	The percentage of the total amount of a given product sold in 2022 that was supplied by a firm with an initial transport and logistics distribution contract signed before the end of 2022, according to the initial transport and logistics distribution management mechanism formulated by the Company.  The percentage is based on the percentage of the Company's total sales of this product category in 2022 from the sales of the products supplied by the manufacturers that have signed the initial transportation logistics and distribution contracts in 2022.	Item 1

Number	Subject Matter Information	Page No.	Applicable Criteria	Regulations
4	PCSC performs quality assurance audits through the engagement of an external management consulting company. In 2022, 98.02% of all stores underwent this audit.	73	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.	Item 1
5	PCSC hired a management consulting company to audit the quality assurance training certification status of stores, with 99.06% of the stores audited in 2022.	73	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.	Item 1
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. A specific vanilla raw material from France used in Haagen-Dazs ice cream was polluted with Ethylene oxide in 2022. PCSC voluntarily removed 5.995366 metric tonnes of products from the shelf and notified the competent authority in a document.	61	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 as of the end of 2022, as well as the number of products and the weight of products removed from the shelf.	Item 2
7	FSC certification has been 100% introduced to the iselect refrigerated beverage packaging materials sold in 2022.	84	The percentage of the number of items with FSCTM introduced to iselect refrigerated beverage packaging materials in 2022 divided by the number of iselect refrigerated beverage items in the current year.	Item 3
Not applicable as PCSC does not have any self-operated factories.				Item 4
8	In 2022, there were a total of 39 suppliers of private-label brand food products with whom PCSC had a cooperative relationship <sup>(Note 1)</sup> (including manufacturers, suppliers of raw materials through direct transactions and suppliers of egg products). 100% <sup>(Note 3)</sup> of those suppliers were audited <sup>(Note 2)</sup> . A total of 114 audits were performed on the 39 suppliers on P.73-75 with 114 passing, with the compliance rate of 100%.  (Note 1) Defined as (1) Suppliers that passed the assessment prior to 2022 and passed internal submission. (2) New suppliers that successfully passed the introduction assessment during 2022. (3) Those eligible to halt assessment in 2022 are also included.	82	The number of suppliers, percentages, items evaluated, number of audits, and results for evaluations of own label product and food suppliers according to Rules for Onsite Appraisal of Manufacturers by Private-label 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.73-75).	Item 5

Number	Subject Matter Information	Page No.	Applicable Criteria	Regulations
8	(Note 2) The audited items are those listed in the "Assessment Criteria." (Note 3) One manufacturer and 3 suppliers of raw materials through direct transactions ended their transactions and cooperation with PCSC based on the result of the last supplier assessments. In addition, the assessment frequency as stated in the Raw Material Supplier through Direct Transactions and Raw Materials Management Rules is between 3-18 months. Therefore, audits were not necessary in 2022 according to the corresponding rules.	81-82	2022 Product Safety Committee organization and operations management procedures and the total number of Product Safety Committee meetings in 2022 and the types and percentage of products under its influence.  The percentage is calculated according to the Product Safety Committee's scope and results of its operation. If all of the Company's products are under its influence, the percentage is 100%.	Item 5
9	In 2022, there were 13 suppliers of disposable products <sup>(Note 1)</sup> , with 100% <sup>(Note 2)</sup> audited. Please refer to the table on P.73-75 for these 13 suppliers. A total of 16 audits on supplier assessment items were performed, resulting in 16 passing audit results and a 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) One suppliers have stopped transactions with PCSC before the month of the assessment with their application of halting the evaluation approved. As a result, those entities were not required to be audited according to our rules in 2022.	82	According to the "Management Rules for Site Assessment of Suppliers of Products Related to Store Safety" (refer to the table on p.73-75). The table showed the number of disposable merchandise supplier evaluated, percentage, items evaluated, times of evaluation and results.	Item 5
10	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 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), a total of 527 products in the meal box category <sup>(Note)</sup> have undergone traceability management (must be traceable) in 2022, taking up 100% of all box meal items in the current year.  (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.	70	In 2022, the total number of box meal items logged by the company in the food traceability and tracking management information system (must be traceable), and its percentage in the number of all box meal items in the current year. The percentage is calculated by dividing the number of items registered in the must be traceable box meal items by the total number of all meals.	Item 6

Number	Subject Matter Information	Page No.	Applicable Criteria	Regulations
11	As of the end of 2022, the laboratory conducted 627 test items per the announcements and requirements of the competent authority including CNS, the Taiwan Food and Drug Administration, etc.	71	The number of test items <sup>(Note)</sup> 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 2022.  (Note) These test items include standard methodologies and methodologies developed by PCSC.	Item 7
12	Another 125 test items of self-inspection that do not follow directives from the aforementioned announced methodologies were conducted.	71	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 <sup>(Note)</sup> , or not for government-approved food additives) as of the end of 2022.  (Note) These test items include standard methodologies and methodologies developed by PCSC.	Item 7
13	PCSC's Quality Testing Laboratory obtained certifications following test items specified by TFDA and TAF (ISO/IEC 17025:2017).	71	Laboratory certified by the Taiwan Food and Drug Administration (TFDA) of the Ministry of Health and Welfare and Taiwan Accreditation Foundation (TAF).	Item 7
14	Taiwan Accreditation Foundation (TAF) certified test items: 4 Scope of microorganisms for ISO/IEC 17025:2005 certification and 1 caffeine item.	71	Test items and the total number of test items certified by the Taiwan Accreditation Foundation (TAF).	Item 7
15	Taiwan Food and Drug Administration (TFDA) of the Ministry of Health and Welfare certified test items: 1. 4 Microorganisms items 2. 8 Colorants items	71	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.	Item 7
16	The quality testing laboratory resulted in costs of NT\$37,877 thousand, including NT\$20,713 thousand for entrusted laboratories <sup>(Note)</sup> , accounting for 0.021% of the Company's operating revenue.  (Note) The quality testing laboratory costs include tests, salaries, depreciation, rentals, equipment repair and maintenance, as well as miscellaneous purchases.	71	The percentage of operating revenue on financial reports that is allotted to quality testing laboratory expenditures in 2022.	Item 7

Number	Subject Matter Information	Page No.	Applicable Criteria	Regulations
17	In 2022, a total of 1,008 tests were run on products and raw materials, with 1,008 passing the test. The passing rate was 100%.	71	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 (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 (Note) or not for government-approved food additives).  (Note) These test items include standard methodologies and methodologies developed by PCSC.	Item 7
18	In 2022, the total electricity consumption of all the inspected locations reached 991,246,355.69 kWh, with the 3,571,172.07 GJ energy consumption.	109	Total energy consumption (GJ) = purchased electricity (all stores in Taiwan <sup>(Note 1)</sup> , shopping centers, headquarters, regional offices and training center) <sup>(Note 3)</sup> + gasoline (company vehicles) <sup>(Note 4)</sup>  Percentage of purchased electricity (%) = (power from purchased electricity (GJ) ÷ total energy consumption (GJ)) X 100%  (Note 1) The number of stores include the ones that have moved or closed.  (Note 2) Data for total energy consumption and purchased electricity are from the Greenhouse Gas Inventory Report verified by third party.  (Note 3) Purchased electricity conversion factor (1 kWh to GJ) = 1 (kWh) X 3.6  (Note 4) Gasoline conversion factor (1 liter to GJ) = 1L X 7,800 (kcal/L) X 4.187 (KJ/kcal) X 1/1,000,000  (Note 5) Aforementioned conversion factors are based on the information published by the Bureau of Energy.	Item 8
19	In 2022, the total water withdraw of PCSC was 3,020,304.2 cubic meters, and the total water consumption was 105,461.0 cubic meters. The scope covers stores, headquarters, shopping centers and regional offices.	90	Water withdraw: all operating locations (all stores in Taiwan <sup>(Note 1, 2)</sup> , shopping centers, headquarters and regional offices <sup>(Note 3)</sup> ), report the water withdraw in each period of the current year and the basis (water bill).  Water consumption: report the sales volume of fresh-brewed beverages (coffee, tea, bubble tea, etc.) and relevant water consumption, the quantity of purchased ice cubes used and their water consumption, and statistical reports for the current year.  (m <sup>3</sup> ) = [(total water consumption of fresh-brewed beverages (ml)) + (water consumption of purchased ice cubes (ml))] ÷ 1,000,000	Item 9

Number	Subject Matter Information	Page No.	Applicable Criteria	Regulations
19		90	(Note 1) The number of stores include the ones that have moved or closed.  (Note 2) For stores without separate water meters, the calculation is based on the average value of all stores with independent water meters.  (Note 3) The regional offices do not have independent water meters. Therefore, the statistics is calculated by multiplying the per capita water withdraw of headquarters by the total number of people in the regional offices.	Item 9
20	As of the end of 2022, PCSC has 6,631 stores covering an area of 1,170,054 square meters.	199	Reporting the number of stores and the area occupied by the stores in the current year.	Item 10
21	During 2022, suppliers of private-label products (including manufacturers, suppliers of raw materials through direct transactions and suppliers of egg products) numbered 39 companies. If calculating using the number of the plants, there were a total of 78 manufacturing sites, among those 45 were manufacturers of private-label food products within Taiwan. Of these, 44 manufactures 100% obtained international food safety management system ISO22000 certification.	75	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 2022.	Voluntary assurance

## Limited Assurance Report Issued by the Accountant



### 會計師有限確信報告

資會綜字第 22011457 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 貴公司選定西元 2022 年度永續報告書所報導之關鍵績效指標（以下稱「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 2022 年度永續報告書第 184 至 189 頁之「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第 4 頁之「報告書時間、邊界與數據」段落說明。

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)與行業補充指南，以及 貴公司依行業特性與其選定之關鍵績效指標參採其他基準。

#### 管理階層之責任

貴公司管理階層之責任係依照臺灣證券交易所「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)與行業補充指南，以及 貴公司依行業特性與其選定之關鍵績效指標參採其他基準，以編製永續報告書所選定之關鍵績效指標，且維持與所選定之關鍵績效指標編製有關之必要內部控制，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。

#### 會計師之責任

本會計師係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」，對所選定之關鍵績效指標執行確信工作，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，包括辨認所選定之關鍵績效指標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。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。

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：

資誠聯合會計師事務所 PricewaterhouseCoopers, Taiwan  
110208 臺北市信義區基隆路一段 333 號 27 樓  
27F, No. 333, Sec. 1, Keelung Rd., Xinyi Dist., Taipei 110208, Taiwan  
T: +886 (2) 2729 6666, F: +886 (2) 2729 6686, www.pwc.tw

## AA1000 Assurance Statement



- 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，對所選定之關鍵績效指標選取樣本進行包括查詢、觀察及檢查等測試，以取得有限確信之證據。

此報告不對西元 2022 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。

### 會計師之獨立性及品質管理規範

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、專業能力及專業上應有之注意、保密及專業行為。

本事務所適用品質管理準則「會計師事務所之品質管理」，因此維持完備之品質管理制度，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，本會計師並未發現所選定之關鍵績效指標在所有重大方面有未依臺灣證券交易所「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)與行業補充指南，以及 貴公司依行業特性與其所選定之關鍵績效指標參採其他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 張瑞婷 張瑞婷



西元 2023 年 6 月 27 日



## ASSURANCE STATEMENT

### SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE PRESIDENT CHAIN STORE CORPORATION'S SUSTAINABILITY REPORT FOR 2022

#### 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 Sustainability Report for 2022. 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 verification (2023/03/25~2023/05/15). 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 Sustainability Report of 2022 and its presentation are the responsibility of the directors or governing body (as applicable) and management of PCSC. SGS has not been involved in the preparation of any of the material included in the PCSC's Sustainability Report.

Our responsibility is to express an opinion on the report content 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 and standards including the principles of reporting process contained within the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards) GRI 1: Foundation 2021 for report quality, GRI 2 General Disclosure 2021 for organisation's reporting practices and other organizational detail, GRI 3 2021 for organisation's process of determining material topics, its list of material topics and how to manages each topic, and the guidance on levels of assurance contained within the AA1000 series of standards and/or ISAE3000.

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)
B	AA1000ASv3 Type 2 High (AA1000AP Evaluation plus evaluation of Specified Performance Information)

**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:

**Reporting Criteria Options**

1	GRI Universal Standard (2021) (In Accordance with)
2	AA1000 Accountability Principles (2018)

- evaluation of content veracity of the sustainability performance information in relation to the determined material topics (as listed in Appendix A of this statement) 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 Universal Standard 2021 (GRI 2, GRI 3, 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, Sustainability 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, Task Force on Climate-related Financial Disclosures (TCFD) and SASB related disclosures 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 organisation, 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 organisation has chosen an appropriate level of assurance for this stage in their reporting.

**QUALITY AND RELIABILITY OF SPECIFIED PERFORMANCE INFORMATION**

**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, sustainability 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 Sustainability Report of 2022, complies with the Requirements for reporting with reference to the GRI Standards set out in Section 3 of GRI 1. The significant impacts are assessed and disclosed with reference to the guidance defined in GRI 3: Material Topic 2021. The report has properly disclosed information related to PCSC's contributions to sustainability development. For future reporting, it is recommended to have more descriptions on how the organization has applied due diligence as a method for the identification and the evaluation of its impacts on the economy, environment, and people. Moreover, it is recommended to disclose information of GRI 2-21 and to address conflicts arising from diverging or conflicting expectations with more details and corrective measures.

Signed:

For and on behalf of SGS Taiwan Ltd.



Stephen Pao  
 Knowledge Deputy General Manager  
 Taipei, Taiwan  
 07 June, 2023  
[WWW.SGS.COM](http://WWW.SGS.COM)



AA1000  
 Licensed Report  
 000-8/V3-ZDBWB

**Appendix A**

**ASSURANCE OF MATERIAL TOPICS AND CORRESPONDING SUSTAINABILITY PERFORMANCE**

<b>Material Topics</b>	<b>Corresponding Sustainability Performance</b>
Risk Management	The risk management process
Compliance	GRI 416- Customer Health and Safety GRI 417- Marketing and Labeling
Information security	GRI 418- Customer Privacy
Product Labeling and Marketing Communications	GRI 417- Marketing and Labeling
Customer Health and Safety	GRI 416- Customer Health and Safety
Sustainable Supply Chain Management	GRI 308- Supplier Environmental Assessment GRI 414- Supplier Social Assessment KPIs including Supplier Screening, Supplier Assessment, Corrective action plan support and Capacity building programs in the appendix
Sustainable procurement	The amount of Green Procurement and Sustainable Materials
Packaging Material Management	Statistics of Packaging Material Consumption for Private-Label
Climate change	GRI 302- Energy GRI 305- Emissions
Food waste management / Waste management	GRI 306- Waste
Talent Attraction and Retention	GRI 401- Employment GRI 402- Labor-Management Relations KPIs including average salary ratio between men and women in the appendix
Occupational Health and Safety	GRI 403- Occupational Health and Safety
Social welfare	Annual Philanthropic Participation & Contribution Charity Fundraising

Note: For more details about the corresponding GRI Standards Index, please refer to PCSC's Sustainability Report of 2022.