

Appendix

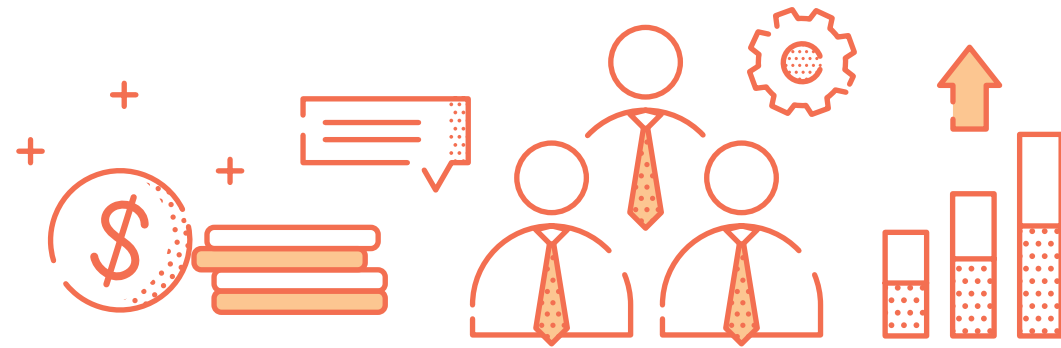
Historical Data

+ Governance +

External Participation

Item for Disclosure	Sub-item for Disclosure		Unit	2021	2022	2023	2024
Name of Association	Membership	Issue in Focus					
Taiwan Delica Foods Development Association ^(Note 1)	Chairman	Food safety	NT\$	5,209,000	5,000,000	0	5,369,605
Taiwan Quality Food Association	Member				10,000	10,000	10,000
Taiwan Business Council for Sustainable Development	VIP member	120,000			120,000	120,000	
Taipei Department Store Association	Member	10,000			10,000	10,000	
Chinese National Association of Industry and Commerce, Taiwan	Member	20,000			20,000	20,000	
Taiwan Coalition of Service Industries	Director	5,000			5,000	5,000	
Taiwan Chain Stores and Franchise Association	Member	30,000			30,000	80,000	
Chinese Non-store Retailers Association	Director	20,000			20,000	20,000	
Taiwan Association of Energy Service Companies	Member	Sustainable environment			0	0	10,000
Donation or membership fee for associations	-				5,215,000	215,000	5,644,605
Coverage rate of donation or membership fee for associations	-		%	100	100	100	100

(Note 1) The donation was made under the name of Uni-President Superior Commissary.
(Note 2) Please refer to our [website](#) for the roles we play and contribution we make as part of our external participation.



Financial Performance

	Unit	2021	2022	2023	2024
Paid-up capital	NT\$1,000	10,396,223	10,396,223	10,396,223	10,396,223
Individual financial performance/direct economic value					
Operating income	NT\$1,000	168,010,130	182,872,403	197,663,849	210,705,016
Operating profit	NT\$1,000	56,287,789	61,238,432	66,668,444	71,215,037
Income tax expenses	NT\$1,000	959,740	1,440,614	1,866,484	1,349,378
Profit after tax	NT\$1,000	8,861,619	9,281,650	10,613,914	11,538,923
EPS	NT\$	8.52	8.93	10.21	11.10
Dividend per share	NT\$	9	9	9	9
Return on Shareholders' Equity	Percentage	25.25%	26.29%	28.57%	28.80%
Total assets	NT\$1,000	146,442,976	159,087,017	174,687,108	182,556,497
Total liabilities	NT\$1,000	112,279,968	122,627,937	136,842,601	140,278,804
Total equity	NT\$1,000	34,163,008	36,459,080	37,844,507	42,277,693

+ Environment +

Item for Disclosure	Sub-item for Disclosure		Unit	Description	2021	2022	2023	2024
Greenhouse Gas Emissions ^(Note 1)	Direct emissions (Scope 1)		t CO ₂ 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 with 2020 as base year. Indirect emissions are classified as purchased electricity and others.	31,252.97	29,940.01	30,177.03	25,562.65
	Indirect emissions-Purchased electricity (Scope 2)		t CO ₂ e/ year		464,932.82	504,544.40	513,790.60	564,564.64
	Indirect emissions-Others (Scope 3) ^(Note 2)		t CO ₂ e/ year		185,910.72	2,393,290.28	4,556,627.93	5,781,597.27
	Total (Scope 1+2+3)		t CO ₂ e/ year	Note 2: Indirect emissions (others) in 2024 include: purchased goods, upstream emissions from purchased electricity, upstream transportation, waste generated in operations, business travels, employee commuting.	682,096.51	2,927,774.68	5,100,595.56	6,371,724.56
	Data coverage for operation locations		%		99.41%	99.55%	99.45%	99.42%
Energy consumption	Head office building		10,000 kWh		102.69	101.74	135.33	113.04
	Stores		10,000 kWh		92,373.59	98,875.55	103,535.93	114,018.83
	Shopping centers		10,000 kWh		22.10	25.42	26.82	61.43
	Regional offices and training centers		10,000 kWh		117.72	121.93	98.00	89.78
	Electric Vehicle		10,000 kWh		0.00	0.00	0.00	1.26
	Total electricity consumption		10,000 kWh		92,616.10	99,124.64	103,796.08	114,284.34
	Data coverage for operation locations		%		99.41%	99.55%	99.45%	99.42%
Water consumption	Actual statistics	Head office building	m ³	A total of 4,046 stores were covered in 2023, covering 33,106.74 metric tons of ice cube procurement Note: One metric ton of water equals one cubic meter of water.	4,012.00	4,766.00	6,107.00	7,001.00
		Stores	m ³		1,577,006.00	1,705,347.90	1,918,414.00	2,051,737.00
		Shopping Centers	m ³		0.00	336,388.41	244,583.49	474,745.00
	Estimated ^(Note)	Regional Offices	m ³	Note: The water consumption of regional offices is estimated based on the average water consumption per person at the headquarters 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 sopping centers are different from that at the headquarters and stores, and were therefore excluded from the estimates.	8,794.00	10,025.25	12,103.63	12,738.78
		Stores	m ³		894,063.00	963,776.64	1,057,926.56	1,513,523.78
	Total water withdrawal		m ³		2,483,875.00	3,020,304.20	3,272,705.04	4,092,852.30
	Total water consumption		m ³		2,483,875.00	105,461.00	129,724.00	143,591.52
	Total water discharge		m ³		0.00	2,914,843.20	3,142,981.32	3,949,260.78
	Actual number of stores included in the statistics		Number		4,071	4,206	4,421	4,046
	Estimated scope		-		9 regional offices and 2,308 stores	9 regional offices and 2,425 stores	9 regional offices and 2,438 stores	10 regional offices and 3,031 stores
	Data coverage for operation locations		%		99.12%	99.49%	99.52%	99.45%

Contents												Implementing Sustainable Management	Achieving Sustainable Governance	Commitment to Sustainable Production	Creating a Sustainable Planet	Employee Welfare	Promotion of Social Welfare & Charity
Item for Disclosure		Sub-item for Disclosure		Unit	Description	2021	2022	2023	2024								
Amount of packaging materials	Paper packaging ^(Note 1)	Total weight		Metric tons	Note 1: In 2022, plastic packaging was sorted by usage and material. From 2024, it will also be categorized by source. Note 2: In 2024, data on the amount of plastic used for sauce packets and cup seals will be collected.	10,977.68	11,564.78	12,135.15	13,449.04								
		Data coverage		%		100%	100%	100%	100%								
	Metal packaging ^(Note 2)	Total weight		Metric tons	Note 3: The plastic milk containers for business use were recalculated from 2021 to 2024. The statistical data before 2023 was estimated based on bags (15 milk containers per bag). The number of milk containers used and the unit weight was recalculated in 2024, and the data of the previous three years will be traced back to correct relevant disclosures from 2021 to 2023.	204.96	235.42	274.87	291.69								
		Data coverage		%		100%	100%	100%	100%								
	Total weight of plastic packaging ^(Note 1, Note 3)		Metric tons	10,724.39		11,110.75	11,232.32	11,760.67									
	Proportion of recyclable plastic packaging ^(Note 1)		%	Note 1: Since 2024, the boxes of tea eggs has completely replaced its PLA packaging with recyclable PET material.	70.49%	75.38%	78.38%	78.87%									
	Proportion of compostable/decomposable plastic packaging ^(Note 1)		%		6.87%	1.74%	0.83%	0.00%									
	Proportion of plastic with recycled content (Proportion of post-consumer recycled plastic)		%		2.75%	3.53%	4.04%	5.52%									
	Data coverage		%		96.80%	100.00%	100.00%	100.00%									
	Volume of waste – unrecyclable	Actual statistics	Head office building		Metric tons		21.24	22.17	28.72	35.92							
Handled by the waste management companies for removal ^(Note1)			Metric tons	Note 1: The amount of food waste that handled by the waste management companies has been included since 2018. Therefore, the amount of food waste removed from the stores after 2018 is the total weight after deducting the food waste.	7,204.72	6,080.83	5,459.30	6,243.17									
Handled by the stores ^(Note 2)			Metric tons	Note 2: Not all stores achieve a 100% food waste recovery rate, so statistics are calculated based on the amount of fresh food discarded, with all of it considered as not reused.	9,110.76	5,825.93	3,560.90	3,216.35									
Total				16,336.72	11,928.93	9,048.92	9,495.44										
Actual number of stores included in the statistics		Number		1,010	1,110	1,004	1,167										
Estimated ^(Note 3)		Regional offices		Metric tons	Note 3: For the stores, the estimate is calculated by multiplying the average waste removed by the waste management companies and the total number of stores. Considering that the waste disposal pattern at the training center and shopping centers does not follow that of either the headquarters or the stores, the training centers and shopping centers were not included in the scope of our estimates.	46.57	46.64	56.92	65.35								
		Stores ^(Note 4)		Metric tons	Note 4: The estimated waste removal volume for stores up to and including 2023 is based on the actual total waste removed (not subtracting food waste). Since store-recovered food waste is included in the calculations, to avoid double counting, from 2024 onward, the estimated value will be based on the actual total waste removed, with food waste subtracted.	39,772.71	32,016.55	34,658.82	31,867.08								
		Total			39,819.28	32,063.19	34,715.74	31,932.43									

Item for Disclosure	Sub-item for Disclosure		Unit	Description	2021	2022	2023	2024
Volume of waste - unrecyclable	Total unrecyclable waste disposed		Metric tons		56,156.01	43,992.12	43,764.67	41,427.87
	Scope of estimation		-		9 regional offices and 5,369 stores	9 regional offices and 5,521 stores	9 regional offices and 5,855 stores	10 regional offices and 5,910 stores
Volume of waste - recyclable	Plastic	Head office building	Metric tons		0.06	0.06	1.71	2.16
		Stores	Metric tons		647.25	681.93	868.29	1,211.22
	Paper	Head office building	Metric tons		18.71	16.07	16.33	16.51
		Stores	Metric tons		10,613.94	8,938.22	10,293.27	11,791.11
	Metal	Head office building	Metric tons		1.85	1.70	0.38	0.40
		Stores	Metric tons		37.27	22.98	63.94	47.17
	Batteries	Stores	Metric tons		341.06	365.68	439.10	503.99
	Optical discs	Stores	Metric tons		71.39	76.72	80.01	84.40
	Electronics ^(Note 1)	Stores	Metric tons	Note 1: Electronics only include mobile phones, chargers and laptops. The total weight of recycling is calculated based on the quantity of each device multiplied by the average unit weight. Mobile phones are 0.34 kg/unit, laptops are 2 kg/unit, and chargers are 0.09 kg/ tower. Referring to the Ministry of Environment's Waste Management Information System and the New Taipei City Environmental Protection Department's data, as no updated information is available, weight data in 2023 will be used.	57.39	78.31	70.50	103.67
	Food Loss and Waste	Head office building ^(Note 2)	Metric tons	Note 2: Statistics on the amount of food waste commissioned by the head office building to be cleared and transported since 2021.	4.99	8.15	8.35	16.37
		Stores ^(Note 3, Note 4)	Metric tons	Note 3: The statistics cover stores that outsource waste removal and are calculated based on the actual amount of waste discarded by the stores and the unit weight of the products. Note 4: Statistics from stores all over Taiwan.	277.20	3,294.16	5,575.50	6,278.44
		Manufacturers ^(Note 5)	Metric tons	Note 5: From 2020 to 2021, statistics was collected on the amount of food waste commissioned to 4 manufacturers for removal and transportation. In 2022, the scope of statistics was expanded to 12 manufacturers.	1,298.87	2,515.14	3,112.00	2,984.49

Item for Disclosure	Sub-item for Disclosure		Unit	Description	2021	2022	2023	2024
Volume of waste—statistics based on treatment (including unrecyclable, incineration and recycling)	Landfill (A)		Metric tons		3,260.16	2,451.89	2,534.36	4,209.73
	Waste incinerated (including energy recovery) (B)	Upstream (manufacturers) ^(Note 1)	Metric tons	Note 1: From 2020 to 2021, statistics was collected on the amount of food waste commissioned to 4 manufacturers for removal and transportation. In 2022, the scope of statistics was expanded to 12 manufacturers.	76.63	380.14	0.00	0.00
		Own operation ^(Note 2)	Metric tons	Note 2: Including the head office building, regional offices and stores	52,919.45	41,540.23	41,230.31	37,218.14
	Waste recycled or reused (C)	Upstream (manufacturers) ^(Note 3)	Metric tons	Note 3 From 2020 to 2021, statistics was collected on the amount of food waste commissioned to 4 manufacturers for removal and transportation. In 2022, the scope of statistics was expanded to 12 manufacturers	1,222.24	2,515.14	3,112.00	2,984.49
		Own operation ^(Note 4, Note 5)	Metric tons	Note 4 :Including the head office building, regional offices and stores. Note 5: The amount of recyclable waste from the headquarters building for 2023 has been corrected due to errors made during the previous reporting period. After correction, the data on recyclable waste from the headquarters building decreased by 1.5% compared to 2023 Sustainability Report.	12,047.51	13,483.96	17,417.39	20,055.44
	Amount of waste handled (A+B)		Metric tons		56,256.24	44,372.26	43,764.67	41,427.87
	Amount of waste handled (A+B +C)		Metric tons		69,525.99	60,371.36	64,294.39	64,467.80
	Data coverage		%		99.12%	99.12%	99.16%	99.12%
	Proportion of incineration		%	The incineration ratio is the percentage of incineration to total non-recycled waste according to the national data of normal waste disposal (excl. recycled and reused) published by the Ministry of Environment.	93.34%	93.53%	93.38%	88.04%
Food loss and waste	Total weight of all food loss & waste (A)	Head office	Metric tons	Note 1: Store food waste has included the amount of store scraps. From 2022, the statistics of store food waste treatment was optimized.	4.99	8.15	8.35	16.37
		Stores ^(Note 1)	Metric tons		9,110.76	9,120.09	9,136.40	9,494.79
		Manufacturers ^(Note 2)	Metric tons		1,298.87	2,895.28	3,112.00	2,984.49
	Total weight of food loss & waste volumes used for alternative purposes(B) ^(Note 4)	Head office	Metric tons	Note 2: The food waste generated by each manufacturer entrusted to waste management companies was expanded to include 12 manufacturers from 2022. Note 3: Coverage of food waste = revenue of privatelabel products in the food waste statistics/revenue of all private-label fresh food products	4.52	8.15	8.35	16.37
		Stores ^(Note 1)	Metric tons		254.07	3,294.16	5,575.50	6,278.44
		Manufacturers	Metric tons		1,222.24	2,515.14	3,112.00	2,984.49
	Total discarded of food waste (A - B)		Metric tons	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 2024 Note 5: The food revenue for 2023 has been adjusted due to errors from the previous reporting period. After corrections, the food waste intensity data increased by 7.69% compared to 2023 Sustainability report.	8,933.79	6,206.07	3,560.90	3,216.35
	Food loss & waste intensity (weight / food related revenue) ^(Note 5)		Metric tons / Million NTD of food related revenue		0.41	0.28	0.14	0.11
	Data coverage ^(Note 3)		%		98.49%	98.39%	100.00%	100.00%

+ Employees +

Item for Disclosure	Sub-item for Disclosure		Unit	Description	2021	2022	2023	2024
Employees divided by gender and employment contract	Male	Indefinite contract	Person		3,657	3,821	3,777	3,920
		Term contract	Person		5	11	0	0
	Female	Indefinite contract	Person		4,683	4,776	4,874	5,266
		Term contract	Person		3	9	0	0
Employees divided by gender and employment contract	Male	Full-time	Person	Note 1: Full-time employees receive a monthly salary. Part-time employees are paid by hour.	1,850	1,819	1,902	1,942
		Part-time	Person		1,812	2,013	1,875	1,978
	Female	Full-time	Person	Note 2: Employees without guaranteed hours follow the shift system, equivalent to the category of part-time employees.	2,156	2,205	2,333	2,500
		Part-time	Person		2,530	2,580	2,541	2,766
Employees divided by region and employment contract	Northern Taiwan	Indefinite contract	Person		5,372	5,504	5,503	5,743
		Term contract	Person		8	17	0	0
	Central Taiwan	Indefinite contract	Person		1,147	1,122	1,177	1,294
		Term contract	Person		0	0	0	0
	Southern Taiwan	Indefinite contract	Person		1,821	1,971	1,971	2,149
		Term contract	Person		0	3	0	0
Employees divided by region and employment contract	Northern Taiwan	Full-time	Person	Note: The distribution of employment types by region is a classification added in 2022, so there is only data for 2022 to 2024.	-	2,520	2,681	2,808
		Part-time	Person		-	3,001	2,822	2,935
	Central Taiwan	Full-time	Person		-	591	605	634
		Part-time	Person		-	531	572	660
	Southern Taiwan	Full-time	Person		-	913	949	1,000
		Part-time	Person		-	1,061	1,022	1,149

Item for Disclosure	Sub-item for Disclosure			Unit	Description	2021	2022	2023	2024
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.	1,370	1,500	1,353	1,359
			31-50 years old	Person		929	967	988	1,082
			>50 years old	Person		153	177	220	264
		Female	≤30 years old	Person		1,604	1,575	1,474	1,460
			31-50 years old	Person		1,667	1,683	1,751	1,923
			>50 years old	Person		247	316	390	504
	Management	Male	≤30 years old	Person		0	0	0	1
			31-50 years old	Person		122	119	116	119
			>50 years old	Person		95	88	87	91
		Female	≤30 years old	Person		0	0	0	0
			31-50 years old	Person		44	44	46	47
			>50 years old	Person		8	12	11	15
	Non-management	Male	≤30 years old	Person		185	174	202	192
			31-50 years old	Person		659	645	646	640
			>50 years old	Person		149	162	165	172
		Female	≤30 years old	Person		233	230	226	246
			31-50 years old	Person		730	756	783	848
			>50 years old	Person		153	169	193	223

Item for Disclosure	Sub-item for Disclosure			Unit	Description	2021	2022	2023	2024
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 43.04%. 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, 2024). Note 4: If FTEs are used to calculate the number of new recruits, the number of new recruits in 2024 is 1,148 (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 (9,186) who are still with the company at the end of the year, tracing back to the total number of working hours in 2024).	920	980	937	780
				%		89.41	90.49	94.93	84.14
			31-50 years old	Person		142	188	236	260
				%		12.80	16.77	20.81	21.89
			>50 years old	Person		21	28	46	39
				%		8.30	10.29	15.03	11.82
		Female	≤30 years old	Person		787	893	827	689
				%		68.73	80.60	80.37	67.62
			31-50 years old	Person		245	324	366	415
				%		15.29	19.83	21.68	22.58
			>50 years old	Person		52	85	79	118
				%		21.49	28.05	22.01	26.76
	Central Taiwan	Male	≤30 years old	Person		144	221	237	242
				%		69.23	101.84	103.04	98.78
			31-50 years old	Person		31	37	50	63
				%		13.96	16.82	21.83	25.71
			>50 years old	Person		2	0	6	15
				%		3.85	0	9.84	22.06
		Female	≤30 years old	Person		141	217	209	227
				%		47	77.78	78.57	82.85
			31-50 years old	Person		40	55	80	125
				%		12.99	18.97	25.56	34.44
			>50 years old	Person		7	6	15	20
				%		12.28	9.68	19.23	20.20
	Southern Taiwan	Male	≤30 years old	Person		273	328	268	329
				%		85.85	87.70	79.29	86.58
			31-50 years old	Person		54	65	74	86
				%		14.25	16.67	19.12	21.08
			>50 years old	Person		4	9	10	16
				%		4.35	8.91	9.52	12.40

Item for Disclosure	Sub-item for Disclosure			Unit	Description	2021	2022	2023	2024
Total number and proportion of new employees by age group and gender	Southern Taiwan	Female	≤30 years old	Person		277	351	287	308
				%		70.66	83.97	70.86	74.58
			31-50 years old	Person		92	138	159	163
				%		17.33	24.69	27.46	26.42
			>50 years old	Person		13	20	23	59
				%		11.93	15.15	14.65	29.21
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 36.45%. Note 3: The annual voluntary turnover (excluding turnover due to layoffs) is 36.45%.	930	884	968	766
				%		90.38	81.63	98.07	82.63
			31-50 years old	Person		160	180	240	227
				%		14.43	16.06	21.16	19.11
			>50 years old	Person		41	53	58	65
				%		16.21	19.49	18.95	19.70
		Female	≤30 years old	Person		716	876	836	614
				%		62.53	79.06	81.24	60.26
			31-50 years old	Person		248	296	301	268
				%		15.48	18.12	17.83	14.58
			>50 years old	Person		65	73	76	99
				%		26.86	24.09	21.17	22.45
	Central Taiwan	Male	≤30 years old	Person		157	176	211	207
				%		75.48	81.11	91.74	84.49
			31-50 years old	Person		31	31	40	55
				%		13.96	14.09	17.47	22.45
			>50 years old	Person		9	9	8	16
				%		17.31	16.67	13.11	23.53
		Female	≤30 years old	Person		138	195	194	188
				%		46.00	69.89	72.93	68.61
			31-50 years old	Person		40	48	59	72
				%		12.99	16.55	18.85	19.83
			>50 years old	Person		8	8	14	20
				%		14.04	12.90	17.95	20.20

Item for Disclosure	Sub-item for Disclosure			Unit	Description	2021	2022	2023	2024		
Total number and proportion of employees turnover by age group and gender	Southern Taiwan	Male	≤30 years old	Person		257	278	276	247		
				%		80.82	74.33	81.66	65.00		
			31-50 years old	Person		62	68	74	66		
				%		16.36	17.44	19.12	16.18		
			>50 years old	Person		11	22	21	16		
				%		11.96	21.78	20.00	12.40		
		Female	≤30 years old	Person		242	322	278	257		
				%		61.73	77.03	68.64	62.23		
			31-50 years old	Person		93	136	127	121		
				%		17.51	24.33	21.93	19.61		
			>50 years old	Person		25	26	32	44		
				%		22.94	19.70	20.38	21.78		
	Full-time employee turnover					%	Note: Excluding the number of part time employee turnover	6.44	5.57	5.11	4.77
	Ratio of female managers at all levels	TEAM managers, store managers, district consultants				%		50.84	51.31	55.11	55.21
		Department heads				%		10.20	14.58	16.07	15.79
		TEAM managers, store managers, district consultants, department heads				%		49.54	50.16	53.88	53.97
Ratio of female managers in revenue generating functions				%	Including store managers, district consultants, district managers, head of the Operations Department	52.74	52.79	56.04	55.79		
Ratio of female employees in positions involving science, information engineering and math				%	Including AI Digital Group	56.14	55.07	56.92	62.16		
Employee Nationalities	Taiwanese			%		99.58	99.62	99.55	99.43		
	Mainland Chinese			%		0.24	0.30	0.30	0.37		
	Malaysian			%	The third largest nationality in 2020 and 2021 is Vietnamese, and the third largest nationality in 2022 and 2023 is Malaysian instead	0.10 (Vietnamese)	0.05	0.07	0.09		
	Others			%		0.08	0.03	0.08	0.11		

Item for Disclosure	Sub-item for Disclosure	Unit	Description	2021	2022	2023	2024
Average salary ratio between male and female (female/male)	Basic salary of non-management employees	Proportion	Including management and non management in the stores	0.96	0.94	0.99	0.99
	Basic salary of TEAM managers and department heads	Proportion		0.93	0.94	0.97	0.97
	Remuneration of TEAM managers and department heads	Proportion	Remuneration includes basic salary and year-end bonus	0.93	0.95	0.97	0.97
	Basic salary of executive managers (inclusive) and above	Proportion		0.96	1.21	0.83	1.36
	Remuneration of executive managers (inclusive) and above	Proportion	Remuneration includes basic salary and year-end bonus	0.97	1.24	0.84	1.39
Average training hours of employees by gender (per FTE)	Male	Hour	1. FTEs (full-time equivalents) = the total annual working hours of this type of employees/the annual working hours of a full-time employee. 2. The total working hours here is the number of employees (9,186 people) who were employed at the end of the year traced back to the total working hours in 2024. 3. The proportion is FTEs in this group/FTEs of all employees.	17.40	17.48	18.10	19.71
	Female	Hour		15.10	16.18	15.99	18.12
Average training hours of employees by management level (per FTE)	Store employees	Hour		7.40	9.19	8.13	10.30
	Management	Hour		42.00	37.13	40.58	47.75
	Non-management	Hour		32.20	30.95	33.14	33.74
Employee engagement 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. In 2023, the survey covered all employees	44.88	40.07	80.00	80.00
	Survey coverage	%	Note 2: Survey coverage = FTEs who replied / FTEs of all employees in the survey year	7.89	9.78	89.49	89.49
Average employee training expenses and hours (per FTE)		NT\$	1. FTEs (full-time equivalents) = the total annual working hours of this type of employees/the annual working hours of a full-time employee. 2. The total working hours here is the number of employees (9,186 people) who were employed at the end of the year traced back to the total working hours in 2024.	2,753	2,576	8,938	12,136
		Hour	3. The calculation is the total number of employee training costs in this category/FTEs in this category 4. The calculation is the total number of employee training hours in this category/FTEs in this category Note: The reason for the sharp increase in FTE per person is due to real-life training sessions no longer restricted by the pandemic.	16.10	16.76	16.91	18.80
Disabling injury for employees (excluding statistics on traffic incidents during commute)	Total working hours ^(Note 1)	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. Note 2: Those who missed work for fewer than 180 days. Note 3: Those who missed work for fewer than 180 days, excluding the number of deaths.	15,545,090	15,822,222	15,883,259	22,336,239
	Number of people with general occupational injuries ^(Note 2)	Person		21	19	26	32
	Number of people with severe occupational injuries ^(Note 3)	Person		0	1	0	1
	Number of deaths	Person		0	0	0	0
	Number of people with recordable occupational injuries	Person		21	20	26	33

Item for Disclosure	Sub-item for Disclosure	Unit	Description	2021	2022	2023	2024
Occupational injury rate, Lost workday rate, Frequency Severity Indicator	Percentage of death caused by occupational injury ^(Note 1)	%	Note 1: Death rate due to occupational injury = number of deaths * 10^6 / total working hours Note 2: Rate of severe occupational injury = number of severe occupational injuries*10^6/total working hours Note 3: Lost workday rate= total lost days * 200,000/total working hours Note 4: Lost day rate = total lost days * 10^6/total working hours Note 5: √(Disabling injury frequency FR × Disabling injury severity rate SR)÷1000 Note 6: The total working hours here refer to the monthly statistics of the number of people and their working hours.	0	0	0	0
	Percentage of severe occupational injury ^(Note 2)	%		0	0.06	0	0.04
	Lost workday rate ^(Note 3)	%		5.47	7.27	3.63	8.18
	Lost day rate ^(disabling frequency rate, Note 4)	%		27.34	36.34	18.13	40.88
	Percentage of recordable occupational injury (disabling frequency rate)	%		1.35	1.26	1.64	1.48
	Frequency-Severity Indicator ^(Note 5)	%		0.19	0.21	0.17	0.25
Disabling injury for contractors, manufacturers and franchised stores (excluding statistics on traffic incidents during commute)	Total number of working hours	Hour	Statistics of manufacturers and franchised stores was included from 2023	685,760	627,800	116,716,601	142,018,298
	Number of people with general occupational injuries	Person		1	1	10	18
	Number of people with general occupational injuries	Person		0	0	0	0
	Number of deaths	Person		0	0	0	0
	Number of people with recordable occupational injuries	Person		1	1	10	18
Rate of occupational injuries and lost days for contractors, manufacturers and franchised stores	Percentage of death caused by occupational injury	%	Note 1:Rate of recordable occupational injury = total number of recordable occupational injuries*10^6/total working hours Note 2: Lost day rate = total lost days * 200,000/total working hours Note 3: Lost day rate = total lost days * 10^6/total working hours	0	0	0	0
	Percentage of severe occupational injury	%		0	0	0	0
	Percentage of recordable occupational injury (disabling frequency rate) ^(Note 1)	%		1.46	1.59	0.09	0.13
	Lost day rate (disabling frequency rate) ^(Note 2)	%		15.75	28.67	1.21	0.81
	Lost day rate (disabling frequency rate) ^(Note 3)	%		78.74	143.36	6.07	4.05
Occupational disease		Person/times		0	0	0	0
Standard human capital return on investment		%	Human capital return on investment (ROI) (a-(b-c))/c a: Total operating income (source: Financial Report) b: Total operating expenses (source: Financial Report) c: Total employee-related expenses (salary + welfare expenses including bonuses) (source: Financial Report) Note: The aforementioned information includes the human capital return on investment for President Chain Store Corporation and its subsidiaries.	8.17	8.36	8.36	8.37

GRI content index.....

Statement of use	President Chain Store Corporation has reported in accordance with the GRI Standards for the period 2024/1/1~2024/12/31. The indicators related to material topics in the GRI index table have been verified by a third party, while other topics are not included within the scope of external assurance.
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	4-5 42	
	2-2 Entities included in the organization’s sustainability reporting	About This Report	4-5	
	2-3 Reporting period, frequency and contact point	About This Report	4-5	
	2-4 Restatements of information	1. Packaging Material Management: The plastic milk containers for business use were recalculated from 2021 to 2024. The statistical data before 2023 was estimated based on bags (15 milk containers per bag). The number of milk containers used and the unit weight was recalculated in 2024, and the data of the previous three years will be traced back to correct relevant disclosures from 2021 to 2023. 2. Appendix-Environment: The amount of recyclable waste from the headquarters building for 2023 has been corrected due to errors made during the previous reporting period. After correction, the data on recyclable waste from the headquarters building decreased by 1.5% compared to 2023 Sustainability Report. 3. Appendix-Environment: The food revenue for 2023 has been adjusted due to errors from the previous reporting period. After corrections, the food waste intensity data increased by 7.69% compared to 2023 Sustainability report.		
	2-5 External assurance	About This Report Appendix Limited Assurance Report Issued by the Accountant Appendix AA1000 Assurance Statement	4-5 201 204	
	2-6 Activities, value chain and other business relationships	About This Report 1.3 Materiality Assessment 3.1 Product and Service Innovation 3.3 Sustainable Supply Chain Management	4-5 23-31 62-65 72-80	
	2-7 Employees	Appendix: Historical Data	160-183	
	2-8 Workers who are not employees	5.1 Talent Attraction and Retention	122-133	

GRI standard / Other source	Disclosure	Location and Explanation		Omission Explanation
		Corresponding Section	Page	
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	1.2 Sustainable Development Committee 2.1 Corporate Governance	22 42	
	2-10 Nomination and selection of the highest governance body	2.1 Corporate Governance	42	
	2-11 Chair of the highest governance body	2.1 Corporate Governance	42	
	2-12 Role of the highest governance body in overseeing the management of impacts	1.2 Sustainable Development Committee 2.2 Risk Management	22 47	
	2-13 Delegation of responsibility for managing impacts	1.2 Sustainable Development Committee 2.2 Risk Management	22 47	
	2-14 Role of the highest governance body in sustainability reporting	About This Report 1.3 Materiality Assessment	4-5 23-31	
	2-15 Conflicts of interest	2.1 Corporate Governance	42	
	2-16 Communication of critical concerns	1.2 Sustainable Development Committee	22	
	2-17 Collective knowledge of the highest governance body	2.1 Corporate Governance	42	
	2-18 Evaluation of the performance of the highest governance body	2.1 Corporate Governance	42	
	2-19 Remuneration policies	2.1 Corporate Governance	42	
	2-20 Process to determine remuneration	2.1 Corporate Governance	42	
	2-21 Annual total compensation ratio	2.1 Corporate Governance	42	
	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 Employee Welfare 6 Promotion of Social Welfare & Charity President Chain Store Corporation' s policy commitments are simultaneously published on the official Sustainability website for the understanding of all stakeholders	40 61 84 120 142	
	2-24 Embedding policy commitments	2.1 Corporate Governance 3.3 Sustainable Supply Chain Management 5.3 Occupational Safety and Health President Chain Store Corporation Human Rights Due Diligence	42 73-74 69	

GRI standard / Other source	Disclosure	Location and Explanation		Omission Explanation
		Corresponding Section	Page	
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	1.3 Materiality Assessment	23-31	
		2.1 Corporate Governance	42	
		2.3 Information Security and Privacy Protection	55	
		3.2 Customer Health and Safety	69	
		4.1 Environmental Management	86-91	
		5.1 Talent Attraction and Retention	122-133	
		5.2 Human Rights Management	133-135	
		5.3 Occupational Safety and Health	135-141	
	2-26 Mechanisms for seeking advice and raising concerns	2.1 Corporate Governance	42	
	2-27 Compliance with laws and regulations	2.4 Legal Compliance	57	
	2-28 Membership associations	Appendix: Historical Data	160-183	
	2-29 Approach to stakeholder engagement	1.4 Stakeholder Communication	32-37	
	2-30 Collective bargaining agreements	5.1 Talent Attraction and Retention	122-133	Not applicable. Not able to disclose since there is no collective bargaining agreement.
Material topics				
GRI 3: General Disclosures 2021	3 1 Process to determine material topics	1.3 Materiality Assessment	23-31	
	3 2 List of material topics	1.3 Materiality Assessment	23-31	
Information Security				
GRI 3: General Disclosures 2021	3-3 Management of material topics	1.3 Materiality Assessment 1.4 Stakeholder Communication 2.3 Information Security 2 Achieving Sustainable Governance	23-31 32-37 55 40	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.3 Information Security and Privacy Protection	55	
Risk Management				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment 1.4 Stakeholder Communication 2.2 Risk Management 2 Achieving Sustainable Governance	23-31 32-37 47 40	

GRI standard / Other source	Disclosure	Location and Explanation		Omission Explanation
		Corresponding Section	Page	
Business performance				
GRI 3: General Disclosures 2021	3-3 Management of material topics	1.3 Materiality Assessment	23-31	
	201-1 Direct economic value generated and distributed	2.1 Corporate Governance 4.3 Climate Change Mitigation and Adaptation Mana	42 100-111	
	201-2 Financial implications and other risks and opportunities due to climate change	2 Achieving Sustainable Governance	40	
Customer Health and Safety				
GRI 3: General Disclosures 2021	3-3 Management of material topics	1.3 Materiality Assessment 1.4 Stakeholder Communication 3.2 Customer Health and Safety 3 Commitment to Sustainable Production and Sales	23-31 32-37 65-72 61	
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	70	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	2.4 Legal Compliance	57	
Product Labeling and Marketing Communication				
GRI 3: General Disclosures 2021	3-3 Management of material topics	1.3 Materiality Assessment 1.4 Stakeholder Communication 3.2 Customer Health and Safety 3 Commitment to Sustainable Production and Sales	23-31 32-37 65-72 61	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	3.2 Customer Health and Safety	71	
	417-2 Incidents of non-compliance concerning product and service information and labeling	2.4 Legal Compliance	57	
	417-3 Incidents of non-compliance concerning marketing communication	2.4 Legal Compliance	57	
Sustainable Supply Chain Management				
GRI 3: General Disclosures 2021	3-3 Management of material topics	1.3 Materiality Assessment 1.4 Stakeholder Communication 3.2 Customer Health and Safety 3 Commitment to Sustainable Production and Sales	23-31 32-37 72-80 61	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	3.3 Sustainable Supply Chain Management	75	
	308-2 Negative environmental impacts in the supply chain and actions taken	3.3 Sustainable Supply Chain Management	75-79	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	3.3 Sustainable Supply Chain Management	75	
	414-2 Negative social impacts in the supply chain and actions taken	3.3 Sustainable Supply Chain Management	75-79	

GRI standard / Other source	Disclosure	Location and Explanation		Omission Explanation
		Corresponding Section	Page	
Sustainable Procurement				
GRI 3: General Disclosures 2021	3-3 Management of material topics	1.3 Materiality Assessment 1.4 Stakeholder Communication 3.4 Sustainable Procurement 3 Commitment to Sustainable Production and Sales	23-31 32-37 81-83 61	
Packaging Material Management				
GRI 3: General Disclosures 2021	3-3 Management of material topics	1.3 Materiality Assessment 1.4 Stakeholder Communication 4.2 Packaging Material Management 4 Creating a Sustainable Planet	23-31 32-37 92-100 84-85	
Climate Change				
GRI 3: General Disclosures 2021	3-3 Management of material topics	1.3 Materiality Assessment 1.4 Stakeholder Communication 4.3 Climate Change Mitigation and Adaptation 4 Creating a Sustainable Planet	23-31 32-37 100-111 84-85	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	4.3 Climate Change Mitigation and Adaptation	110	
	302-2 Energy consumption outside of the organization	4.3 Climate Change Mitigation and Adaptation	110	
	302-3 Energy intensity	4.3 Climate Change Mitigation and Adaptation	110-111	
	302-4 Reduction of energy consumption	4.3 Climate Change Mitigation and Adaptation	110-111	
	302-5 Reductions in energy requirements of products and services	4.3 Climate Change Mitigation and Adaptation	107-108	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	4.3 Climate Change Mitigation and Adaptation	109	
	305-2 Energy indirect (Scope 2) GHG emissions	4.3 Climate Change Mitigation and Adaptation	109-110	
	305-3 Other indirect (Scope 3) GHG emissions	4.3 Climate Change Mitigation and Adaptation	109-110	
	305-4 GHG emissions intensity	4.3 Climate Change Mitigation and Adaptation	111	
	305-5 Reduction of GHG emissions	4.3 Climate Change Mitigation and Adaptation	107-108	
Food Loss and Waste Management / Waste Management				
GRI 3: General Disclosures 2021	3-3 Management of material topics	1.3 Materiality Assessment 1.4 Stakeholder Communication 4.4 Food Waste and Waste Management 4 Creating a Sustainable Planet	23-31 32-37 112-119 84-85	

GRI standard / Other source	Disclosure	Location and Explanation		Omission Explanation
		Corresponding Section	Page	
GRI 306: Waste 2020	306-1 Waste generation and significant waste- related impacts	4.4 Food Waste and Waste Management	112-113	
	306-2 Management of significant wasterelated impacts	4.4 Food Waste and Waste Management	112-119	
	306-3 Waste generated	4.4 Food Waste and Waste Management	115-118	
	306-4 Waste diverted from disposal	4.4 Food Waste and Waste Management	115-118	
	306-5 Waste directed to disposal	4.4 Food Waste and Waste Management	115-118	
Talent Attraction and Retention				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment 1.4 Stakeholder Communication 5.1 Talent Attraction and Retention 5 Employee Welfare	23-31 32-37 122-133 120-121	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Appendix: Historical Data	160-183	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part- time employees	5.1 Talent Attraction and Retention	124-125	
	401-3 Parental leave	5.1 Talent Attraction and Retention	125-126	
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	5.1 Talent Attraction and Retention	123	
Occupational Health and Safety				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment 1.4 Stakeholder Communication 5.3 Occupational Safety and Health 5 Employee Welfare	23-31 32-37 135-141 120-121	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	5.3 Occupational Safety and Health	139	
	403-2 Hazard identification, risk assessment, and incident investigation	5.3 Occupational Safety and Health	136-138	
	403-3 Occupational health services	5.3 Occupational Safety and Health	137-138	
	403-4 Worker participation, consultation, and communication on occupational health and safety	5.3 Occupational Safety and Health	135	

GRI standard / Other source	Disclosure	Location and Explanation		Omission Explanation
		Corresponding Section	Page	
GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	5.3 Occupational Safety and Health	137-138	
	403-6 Promotion of worker health	5.3 Occupational Safety and Health	141	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.3 Occupational Safety and Health	137-139	
	403-8 Workers covered by an occupational health and safety management system	5.3 Occupational Safety and Health	139	
	403-9 Work-related injuries	5.3 Occupational Safety and Health Appendix: Historical Data	140 182-183	
	403-10 Work-related ill health	Appendix: Historical Data	182-183	
Human Rights				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment 1.4 Stakeholder Communication 5.2 Human Rights Management 5 Employee Welfare	23-31 32-37 133-135 120-121	
GRI 406: Nondiscrimination 2016	406-1 Incidents of discrimination and corrective actions taken	5.2 Human Rights Management 5.3 Occupational Safety and Health	134 137-138	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.2 Human Rights Management	133-135	

GRI standard / Other source	Disclosure	Location and Explanation		Omission Explanation
		Corresponding Section	Page	
Social Welfare				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment 1.4 Stakeholder Communication 6 Promotion of Social Welfare & Charity	23-31 32-37 142-143	
Other Topics				
GRI 200:Economic				
GRI 205: AntiCorruption 2016	205-3 Confirmed incidents of corruption and actions taken	2.1 Corporate Governance	42	
GRI 400:Social topics				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	5.1 Talent Attraction and Retention	124	
	404-3 Percentage of employees receiving regular performance and career development reviews	5.1 Talent Attraction and Retention	132-133	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	5.1 Talent Attraction and Retention	122	
	405-2 Ratio of basic salary and remuneration of women to men	5.1 Talent Attraction and Retention	123-124	

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 (%)	110	Fleet fuel consumed (GJ): 649,762.49 GJ Percentage renewable : 0%
Air Emissions from Refrigeration	FB-FR-110b.1	Quantitative	Gross global Scope 1 emissions from refrigerants (metric tons CO2e)	109	23,585.86
	FB-FR-110b.2	Quantitative	Percentage of refrigerants consumed with zero ozone-depleting potential (%)	109	100%
	FB-FR-110b.3	Quantitative	Average refrigerant emissions rate (%)	—	No relevant data
Energy Management	FB-FR-130a.1	Quantitative	(1) Operational energy consumed (GJ) (2) percentage grid electricity (%) (3) percentage renewable (%)	110	(1) 4,114,384.59 GJ (2) 99.95% (3) 0.00%
Food Waste Management	FB-FR-150a.1	Quantitative	Amount of food waste generated (metric tons), percentage diverted from the waste stream (%)	115	Amount of food waste generated: 12,495.6570 metric tons Percentage diverted from the waste stream : 74.2602%

Topic	Code	Category	Accounting Metric	Page	Description
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	—	No data leak in 2024
	FB-FR-230a.2	Discussion and Analysis	Description of approach to identifying and addressing data security risks	57-59	Refer to 2.3 Information Security and Privacy Protection for details
Food Safety	FB-FR-250a.1	Quantitative	High-risk food safety violation rate	—	0.25%
	FB-FR-250a.2	Quantitative	(1) Number of recalls (2) Unit of recalls (3) Percentage of units recalled that are private-label products	—	(1)15 times (2)256,223 (3) 0.33%
Product Health & Nutrition	FB-FR-260a.1	Quantitative	Revenue from products labeled and/or marketed to promote health and nutrition attributes	69	NT\$32,721 million
	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	69	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	—	President Chain Store Corporation did not violate any regulations regarding product labeling or marketing in 2024
	FB-FR-270a.2	Quantitative	Total amount of monetary losses as a result of legal proceedings associated with marketing and/or labeling practices	—	President Chain Store Corporation did not violate any regulations regarding product labeling or marketing in 2024
	FB-FR-270a.3	Quantitative	Revenue from products labeled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO	73	(1)President Chain Store Corporation does not have products containing GMO (2)NT\$113,507,827
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 2024
	FB-FR-310a.2	Quantitative	Percentage of active workforce covered under collective bargaining agreements	192-193	We formulated Labor-Management Negotiation Regulations in accordance with the law and regularly hold labor-management meetings, which are attended by 5 representatives from each side. Employee representatives are assigned by Labor Union and represent 100% of the employees.
	FB-FR-310a.3	Quantitative	(1) Number of work stoppages and (2) total days idle	123	There was no strike or suspension in 2024
	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	133	There was no compliance incident regarding labor law violations in 2024
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	86	NT\$366.68 million
	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) 0.00102% (2) N/A
	FB-FR-430a.3	Discussion and Analysis	Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare	74-84 86	Refer to 3.3 Sustainable Supply Chain Management and 3.4 Sustainable Procurement for details
	FB-FR-430a.4	Discussion and Analysis	Discussion of strategies to reduce the environmental impact of packaging	95-100	Refer to the 4.2 Packaging Material Management for details
Activity Metrics	FB-FR-000.A	Quantitative	Number of retail locations	62	As of the 2024, President Chain Store Corporation has 7,077 stores (combo stores are counted as 1), covering an area of 1,216,705 square meters (the total includes combo stores).
	FB-FR-000.B	Quantitative	Total area of retail space	—	

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 Climate Change Mitigation and Adaptation	100-111
	TCFD 1(b)	Describe management’s role in assessing and managing risks and opportunities.		1.2 Sustainable Development Committee	22-23
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 Climate Change Mitigation and Adaptation	103-104
	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 Climate Change Mitigation and Adaptation	106-108
	TCFD 2(c)	Describe the resilience of the organization’s strategy, taking into consideration different climaterelated 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 Climate Change Mitigation and Adaptation	103-105
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 Climate Change Mitigation and Adaptation	102
	TCFD 3(b)	Describe the organization’s processes for managing climate-related risks.		4.3 Climate Change Mitigation and Adaptation	101-105
	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 Climate Change Mitigation and Adaptation	47 100-101
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 7. Explain how the price is determined if internal carbon pricing is used.	4.3 Climate Change Mitigation and Adaptation	108-111
	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 Climate Change Mitigation and Adaptation Appendix-Greenhouse Gas Inventory and Assurance Status	108-109 195
	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 Climate Change Mitigation and Adaptation 4 Creating a Sustainable Planet	110-111 84-85

(Note1) Please refer to the President Chain Store Corporation’s Climate-related Disclosures Report for details on climate-related financial disclosures.

Greenhouse Gas Inventory and Assurance Status

- The parent company is required to report its Greenhouse Gas Inventory since 2024.
- All subsidiaries in consolidated financial statement are required to report its Greenhouse Gas Inventory since 2024.

The consolidated company has established a greenhouse gas inventory mechanism based on the ISO 14064-1 standards for greenhouse gas inventory published by the International Organization for Standardization (ISO).

Since 2024, President Chain Store Corporation will conduct annual assurance of greenhouse gas emissions for the parent company and subsidiaries included in the consolidated financial statements. This process aims to comprehensively monitor the emission of greenhouse gases and audit the effectiveness of reduction measures. Additionally, the greenhouse gas inventory data for the past two years has been aggregated according to the operational control approach, including greenhouse gas emissions from the parent company and all subsidiaries in the consolidated financial statements, as detailed below:

Greenhouse Gas Emissions		2023		2024	
		Total emissions(Metric Tons of CO ₂ e)	Intensity(Metric Tons of CO ₂ e/NT\$ million revenue)	Total emissions (Metric Tons of CO ₂ e)	Intensity(Metric Tons of CO ₂ e/NT\$ million revenue)
Parent company	Scope 1 : Direct emissions	30,177.03	—	25,562.65	—
	Scope 2 : Indirect emissions	513,790.60		564,564.64	
	Total	543,967.63		590,127.29	
Subsidiaries in consolidated financial statement	Scope 1 : Direct emissions	—	—	458,559.90	—
	Scope 2 : Indirect emissions	—		221,046.26	
	Total	—		679,606.16	
Total		543,967.63	2.75	1,269,733.45	3.76

Appendix 1: 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 2024, with the discussion focusing on reporting and tracking important business security information, planning and responding to changes in regulations.	P.67	2024 Product Safety Committee organization and operations management procedures and the total number of Product Safety Committee meetings in 2024 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	President Chain Store Corporation 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 President Chain Store Corporation privately labelled products. In 2024, the Company collected 387 product safety-related memos, including 9 A-level information, 295 B-level information and 83 L-level information. (Note) A-, B-, and L-level information is based on the date that the information	P.68	Product safety information collected in 2023 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 2024, the initial logistics mechanism was implemented on 100% exclusive selling and privately labelled products including rice, fresh noodles, salads, cooked food, refrigerated flavored breads and fresh foods.	P.71	In line with the Company's initial transport logistics distribution management mechanism, the initial transport incorporation reached 100% of the product categories in 2024. The percentage is based on the percentage of the Company's total sales of this product category in 2023 from the sales of the products supplied by the manufacturers that have signed the initial transportation logistics and distribution contracts in 2024.	Item 1
4	President Chain Store Corporation performs quality assurance audits through the engagement of an external management consulting company. In 2024, 99.55% of all retail stores underwent this audit.	P.72	The percentage of all retail stores (Note) that were audited by the management consulting company according to the retail mechanism for managing and examining expired products from shelves. (Note) Calculated based on the total number of retail stores as of December 31, 2024.	Item 1
5	President Chain Store Corporation hired a management consulting company to audit the quality assurance training certification status of stores, with 99.45% of the retail stores audited in 2024.	P.72	The annual percentage of all retail stores (Note) 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. (Note) Calculated based on the total number of retail stores as of December 31, 2024.	Item 1


Contents	Implementing Sustainable Management	Achieving Sustainable Governance	Commitment to Sustainable Production	Creating a Sustainable Planet	Employee Welfare	Promotion of Social Welfare & Charity	Appendix
Number	Subject Matter Information		Page No.	Applicable Criteria		Regulations	
6	Food products sold through President Chain Store Corporation 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 2024, issues arose with Shrimp Strips using chili powder containing Sudan dyes, and Melona popsicles failed to meet the regulatory food inspection standards. President Chain Store Corporation was required to remove a total of 7,313.04 kilograms of products from the shelves twice in accordance with the official letter of the competent authority. In addition to complying with the competent authority to remove products from the shelves, President Chain Store Corporation also independently reviews the quality of products sold, as well as taking the initiative to remove irregular products from the shelves. In 2024, two directly operated President Chain Store Corporation stores received fines for violating Article 15-1 (8. expiry date) of the Act Governing Food Safety and Sanitation for selling expired products. The three incidents accounted for a total of NT\$420,000 in fines. In 2024, President Chain Store Corporation headquarters received fines for 4 cases of franchise stores violating Article 15-1 Act Governing Food Safety and Sanitation. The total amount of fines is currently under calculation.		P.58	The number of letters and amount of fine received from competent authorities notifying of fines for President Chain Store Corporation chain retail locations violating the Act Governing Food Safety and Sanitation and its subordinate legislations in 2024, as well as the number of products and the weight of products removed from the shelves.		Item 2	
7	In 2024, 92.94% of the total procurement amount of paper food packaging materials such as paper cups, paper bags, cartons and paper bowls used in the stores are produced by factories verified by FSCTM/PEFCTM.		P.81	The procurement amount of packaging materials printed with FSCTM and PEFCTM in 2024 is divided by the total procurement amount based on the items in the numerator.		Item 3	
Not applicable as President Chain Store Corporation does not have any self-operated factories.						Item 4	
8	In 2024, there were a total of 50 suppliers of private-label brand food products with whom President Chain Store Corporation had a cooperative relationship ^(Note 1) (including manufacturers, suppliers of raw materials through direct transactions and suppliers of egg products). 100% ^(Note 3) of those suppliers were audited ^(Note 2) . A total of 155 audits were performed on the 50 suppliers with all 155 audits passing, with the compliance rate of 100%. (Note 1) Defined as (1) Suppliers that passed the assessment prior to 2024 and passed internal submission. (2) New suppliers that successfully passed the introduction assessment during 2024. (3) Those eligible to halt assessment in 2024 are also included. (Note 2) The audited items are those listed in the "Assessment Criteria." (Note 3) Two factories of own label products suppliers, two factories of direct raw materials suppliers, and one egg processing supplier ended their transactions and cooperation with President Chain Store Corporation based on the result of the last supplier assessments. Therefore, no audit was not necessary in 2024 according to the corresponding rules.		P.79	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.		Item 5	

Number	Subject Matter Information	Page No.	Applicable Criteria	Regulations
9	<p>In 2024, there were 13 suppliers of single-use products ^(Note 1), with 100% audited. A total of 16 audits on these 13 suppliers' assessment items were performed, resulting in 16 passing audit results and a passing rate is 100%.</p> <p>(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.</p>	P.79	The number of disposable merchandise supplier evaluated, percentage, items evaluated, times of evaluation and results are showed according to the "Management Rules for Site Assessment of Suppliers of Products Related to Store Safety."	Item 5
10	<p>President Chain Store Corporation 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 752 products in the meal box category ^(Note) have undergone traceability management (must be traceable) in 2024, taking up 100% of all box meal items in the current year.</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.70	In 2024, 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
11	<p>As of the end of 2024, the laboratory conducted 640 test items per the announcements and requirements of the competent authority including CNS, the Taiwan Food and Drug Administration, etc.</p>	P.70	<p>The number of test items ^(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 2024.</p> <p>(Note) These test items include standard methodologies and methodologies developed by President Chain Store Corporation.</p>	Item 7
12	<p>Another 125 test items of self-inspection that do not follow directives from the aforementioned announced methodologies were conducted.</p>	P.70	<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 ^(Note), or not for government-approved food additives) as of the end of 2024.</p> <p>(Note) These test items include standard methodologies and methodologies developed by President Chain Store Corporation.</p>	Item 7

Number	Subject Matter Information	Page No.	Applicable Criteria	Regulations
13	President Chain Store Corporation's Quality Testing Laboratory obtained certifications following test items specified by TFDA and TAF (ISO/IEC 17025:2017).	P.70	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: ISO/IEC 17025:2005 certified items: 1.Microorganisms: 4 2.Caffeine: 1 3.Ochratoxin: 1 4. β -agonist: 21	P.70	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 item: 1.Microorganisms: 1	P.70	Items and the total number of items certified by the Taiwan Food and Drug Administration (TFDA) of the Ministry of Health and Welfare.	Item 7
16	<p>The quality testing laboratory resulted in costs of NT\$43,655 thousand, including NT\$25,229 thousand for entrusted laboratories ^(Note), accounting for 0.02% of the Company's operating revenue.</p> <p>(Note) The quality testing laboratory costs include tests, salaries, depreciation, rentals, equipment repair and maintenance, as well as miscellaneous purchases.</p>	P.70	The percentage of operating revenue on financial reports that is allotted to quality testing laboratory expenditures in 2024.	Item 7
17	In 2024, a total of 845 tests were run on products and raw materials, with 842 passing the test. The passing rate was 99.64%.	P.70	<p>The number of test items ^(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.</p> <p>(Note) These test items include standard methodologies and methodologies developed by President Chain Store Corporation.</p>	Item 7
18	During 2024, suppliers of private-label products (including manufacturers, suppliers of raw materials through direct transactions and suppliers of egg products) numbered 50 companies. If calculating using the number of the plants, there were a total of 99 manufacturing sites, among those 51 were manufacturers of private-label food products within Taiwan. Of these, 100% of manufactures obtained international food safety management system ISO 22000 certification.	P.79	The number of private-label product food suppliers, total number of factories, total number of original design manufacturers in Taiwan, ISO 22000 certifications, and total number of original design manufacturers in Taiwan certified to ISO 22000 in 2024.	Voluntary assurance

Number	Subject Matter Information	Page No.	Applicable Criteria	Regulations
19	In 2024, the total electricity consumption of all the inspected locations reached 1,142,843.4 MWh, with the total energy consumption of 4,114,384.59 GJ energy consumption. Purchased electricity accounts for 99.95%. 0% of renewable energy was consumed in 2024.	P.110	<p>Total energy consumption (GJ) ^(Note 1) = purchased electricity (all stores in Taiwan ^(Note 2), shopping centers, headquarters, regional offices and training center) ^(Note 3) + gasoline (company vehicles) ^(Note 4) + diesel (company vehicles) ^(Note 5)</p> <p>Percentage of purchased electricity (%) = (power from purchased electricity (GJ) ÷ total energy consumption (GJ)) X 100%</p> <p>Percentage of renewable energy usage (%) = (consumption of renewable energy (GJ) ÷ total energy consumption (GJ)) × 100%</p> <p>(Note 1) Data for total energy consumption and purchased electricity are from the Greenhouse Gas Verification Opinion verified by a third party. 1GJ=1,000,000,000J</p> <p>(Note 2) The number of stores include the ones that have moved or closed.</p> <p>(Note 3) Energy consumption of purchased electricity = electricity consumption (kWh) × calorific value of 860 (kcal/kWh) × 0.000004184 (GJ/ kcal). The calorific value is taken from the unit calorific value table of energy products announced by Bureau of Energy.</p> <p>(Note 4) Energy consumption of gasoline = oil consumption (liter) × calorific value of 7,800 (kcal/ liter) × 0.000004184 (GJ/ kcal). Calorific value is taken from the unit calorific value table of energy products announced by the Bureau of Energy.</p> <p>(Note 5) Energy consumption of diesel = oil consumption (liter) × calorific value of 8,400 (kcal/ liter) × 0.000004184 (GJ/ kcal). The calorific value is taken from the unit calorific value table of energy products announced by the Bureau of Energy.</p>	Item 8
20	In 2024, the total water withdraw of President Chain Store Corporation was 4,092,852.30 cubic meters, and the total water consumption was 143,591.52 cubic meters. The scope covers stores, head office, shopping centers and regional offices.	P.88	<p>Water withdraw: all operating locations (all stores in Taiwan ^(Note 1, 2), shopping centers, head office, regional offices and training center ^(Note 3), report the water withdraw in each period of the current year and the basis (water bill), as well as the amount of purchased ice cubes.</p> <p>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 ^(Note 4) used and their water consumption, and statistical reports for the current year.</p> <p>Total water consumption (m³) = [(total water consumption of fresh-brewed beverages (ml)) + (water consumption of purchased ice cubes (ml))] ÷ 1,000,000</p> <p>(Note 1) The number of stores include the ones that have moved or closed.</p> <p>(Note 2) For stores without separate water meters, the calculation is based on the average value of all stores with independent water meters.</p> <p>(Note 3) The regional offices and training center 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. Reporting the number of stores and the area occupied by the stores in the current year.</p> <p>(Note 4) Including the amount ice cubes purchased and made by the ice machines.</p>	Item 9
21	As of the end of 2024, President Chain Store Corporation has 7,077 stores (combo stores are counted as one) covering an area of 1,240,855 square meters (the total includes combo stores).	P.193	Reporting the number of stores and the area occupied by the stores in the current year.	Item 10

Limited Assurance Report Issued by the Accountant



資誠

會計師有限確信報告

資會綜字第 25002946 號

統一超商股份有限公司 公鑒：

本會計師受統一超商股份有限公司（以下簡稱「貴公司」）之委任，對 貴公司選定 2024 年度永續報告書所報導之關鍵績效指標（以下簡稱「所選定之關鍵績效指標」）執行確信程序。本會計師業已確信竣事，並依據結果出具有限確信報告。

標的資訊與適用基準

本確信案件之標的資訊係 貴公司上開所選定之關鍵績效指標，有關所選定之關鍵績效指標及其適用基準詳列於 貴公司 2024 年度永續報告書之「確信項目彙總表」。前述所選定之關鍵績效指標之報導範圍業於永續報告書之「報告書時間、邊界與數據」段落述明。

上開適用基準係為臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」與相關問答集及有關法令之規定，以及 貴公司依行業特性與其所選定之關鍵績效指標參採或自行設計其他基準。

管理階層之責任

貴公司管理階層之責任係依照適用基準編製永續報告書所選定之關鍵績效指標，且設計、付諸實行及維持與所選定之關鍵績效指標編製有關之內部控制，以確保所選定之關鍵績效指標未存有導因於舞弊或錯誤之重大不實表達。

先天限制

本案諸多確信項目涉及非財務資訊，相較於財務資訊之確信受有更多先天性之限制。對於資料之相關性、重大性及正確性等之質性解釋，則更取決於個別之假設與判斷。

會計師之獨立性及品質管理

本會計師及本事務所已遵循會計師職業道德規範有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。

本事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

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會計師之責任

本會計師之責任係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述 貴公司所選定之關鍵績效指標是否未存有重大不實表達取得有限確信，並作成有限確信之結論。

依確信準則 3000 號之規定，本有限確信案件工作包括評估 貴公司採用適用基準編製永續報告書所選定之關鍵績效指標之妥適性、評估所選定之關鍵績效指標導因於舞弊或錯誤之重大不實表達風險、依情況對所評估風險作出必要之因應，以及評估所選定之關鍵績效指標之整體表達。有關風險評估程序（包括對內部控制之瞭解）及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

本會計師對第一段所述 貴公司所選定之關鍵績效指標所執行之程序係基於專業判斷，該等程序包括查詢、對流程之觀察、文件之檢查是否適當之評估，以及與相關紀錄之核對或調節。

基於本案件情況，本會計師於執行上述程序時：

- 已對參與編製所選定之關鍵績效指標之相關人員進行訪談，以瞭解編製前述資訊之流程、所應用之資訊系統，以及攸關之內部控制，以辨認重大不實表達之領域。
- 基於對上述事項之瞭解及所辨認之領域，已對所選定之關鍵績效指標選取樣本進行包括查詢、觀察、檢查及重新執行等測試，以取得有限確信之證據。

相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。因此，本會計師不對 貴公司所選定之關鍵績效指標在所有重大方面，是否依照適用基準編製，表示合理確信之意見。

此報告不對 2024 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。



有限確信之結論

依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述 貴公司所選定之關鍵績效指標在所有重大方面有未依照適用基準編製之情事。

其它事項

貴公司網站之維護係 貴公司管理階層之責任，對於確信報告於 貴公司網站公告後任何所選定之關鍵績效指標或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

資 誠 聯 合 會 計 師 事 務 所

會計師 張瑞婷 張瑞婷



西 元 2 0 2 5 年 7 月 3 0 日

AA1000 Assurance Statement



SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE PRESIDENT CHAIN STORE CORP.'S SUSTAINABILITY REPORT FOR 2024

NATURE AND SCOPE OF THE ASSURANCE

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by PRESIDENT CHAIN STORE CORP. to conduct an independent assurance of the Sustainability Report for 2024. The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standardv3 Type 2 High level during 2025/03/20 to 2025/05/12. The boundary of this report includes President Chain Store Corporation's operational and service sites in Taiwan as disclosed in the Sustainability Report of 2024. The boundary is not the same as President Chain Store Corporation's consolidated financial statements.

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

The information in the President Chain Store Corp.'s Sustainability Report of 2024 and its presentation are the responsibility of the directors or governing body (as applicable) and the management of President Chain Store Corp.

RESPONSIBILITIES

The information in the President Chain Store Corp.'s Sustainability Report of 2024 and its presentation are the responsibility of the directors or governing body (as applicable) and the management of President Chain Store Corp. SGS has not been involved in the preparation of any of the material included in the President Chain Store Corp.'s Sustainability Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The assurance of this report has been conducted according to the AA1000 Assurance Standard (AA1000AS v3), a standard used globally to provide assurance on sustainability-related information across organizations of all types, including the evaluation of the nature and extent to which an organization adheres to the AccountAbility Principles (AA1000AP,2018).

Assurance has been conducted at a type 2 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:

Reporting Criteria Options	
1	AA1000 Accountability Principles (2018)
2	GRI (In Accordance with)

- The evaluation of the reliability and quality of specified sustainability performance information in President Chain Store Corp.'s Sustainability Report is limited to determined material topics or those clearly marked in the report as conducted in accordance with type 2 of AA1000AS v3 sustainability assurance engagement at a high level of scrutiny for President Chain Store Corp. and moderate level of scrutiny for its subsidiaries or joint ventures.
- The evaluation of the report against the requirements of GRI Standards, includes GRI 1, GRI 2, GRI 3, 200, 300 and 400 series claimed in the GRI content index as material and is conducted in accordance with the standards.

SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

- The specified performance information includes the following items:
- The data for 2024, which is related to GRI 2, GRI 3, GRI 200, 300 and 400 series claimed in the GRI content index as material in President Chain Store Corp.'s Sustainability Report
 - Statistics of Packaging Materials Consumption for Private-Label
 - Average salary ratio between men and women
 - KPIs for Supplier Screening & KPIs for Supplier Assessment and Development, including supplier screening program, supplier assessment program, corrective action plan and capacity building programs
 - Lost-Time Injuries Frequency Rate, LTIFR
 - Lost Workday Rate, LWR
 - Fatalities - Employees & Contractors

ASSURANCE METHODOLOGY

The assurance comprised a combination of desktop 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

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

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 President Chain Store Corp., 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 professional qualifications such as ISO 26000, ISO 20121, ISO 50001, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

FINDINGS AND CONCLUSIONS

ASSURANCE OPINION

On the basis of the methodology described and the assurance 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 AA1000 AccountAbility Principles (2018).

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

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY

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

MATERIALITY

President Chain Store Corp. 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

President Chain Store Corp. 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.

QUALITY AND RELIABILITY OF SPECIFIED PERFORMANCE INFORMATION

On the basis of the verification work performed, we checked President Chain Store Corp.'s minutes of meetings, management documents, system reports, ISO certifications, internal audit reports. We have confidence that the specified performance information included in the scope of assurance is reliable at a high level of scrutiny for President Chain Store Corp. and at a moderate level of scrutiny for its subsidiaries or joint ventures.

ADHERENCE TO GRI

The report, President Chain Store Corp.'s Sustainability Report of 2024, is reporting in accordance with the GRI Universal Standards 2021. The significant impacts were assessed and disclosed in accordance with the guidance defined in GRI 3: Material Topic 2021 and the relevant 200/300/400 series Topic Standard related to the material topics claimed in the GRI content index. The report has properly disclosed information related to President Chain Store Corp.'s contributions to sustainability development. For future reporting, it is recommended President Chain Store Corp. to improve its disclosure of the management of significant human rights impacts as well as GRI 2-21.

Signed:
For and on behalf of SGS Taiwan Ltd.



Stephen Pao
Business Assurance Director
Taipei, Taiwan
01 June, 2025
WWW.SGS.COM



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