

Appendix

Other Indicators Disclosures

Employee statistics (As of 2016/12/31)

by location	Number of employees	
Northern Taiwan	2,557	3,009
Central Taiwan	395	464
Southern Taiwan	757	917
Total	3,709	4,309

by employment status	Number of employees	
Retail workers	2,446	3,399
Managers	247	64
Non-management employee	1,016	927

by contract type	Number of employees	
Full-time employee	1,899	2,150
Contract employee	1,810	2,240

Employee age distribution (As of 2016/12/31)



Employee type		Retail workers	Managers	Non-management employees	Contract employees
<30	Male	1,543	0	143	1,686
	Female	1,734	0	188	1,922
30-50	Male	840	150	764	1,754
	Female	1,524	55	694	2,273
>50	Male	63	97	109	269
	Female	141	9	45	195
Total		5,845	311	1,943	8,099

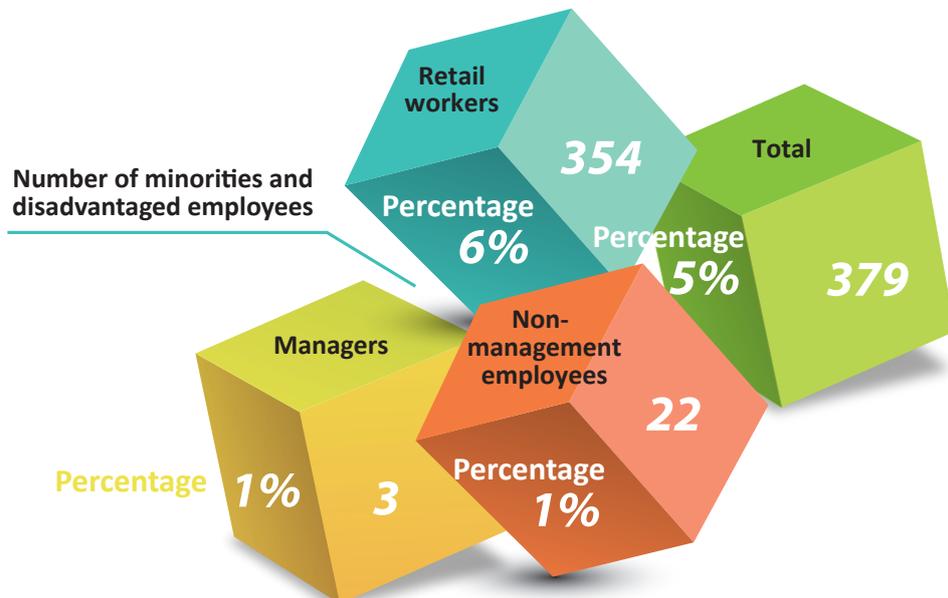
Number and percentage of new full-time employees in 2016

Gender	Age	Northern Taiwan (N1, N2, N3, Taoyuan/Hsinchu)	Central Taiwan (Changhua/Taichung, Fengqing)	Southern Taiwan (Chiayi/Tainan, Kaohsiung/Pingtung, Yilan/Hualien)	Total
 Female	<30	71	11	12	94
	31-50	51	2	9	62
	>51	0	0	0	0
	Attrition rate (Number of employees who left in 2016 / Total number of employees as of 2016/12/31)				
 Male	<30	47	23	9	79
	31-50	17	6	3	26
	>51	0	0	0	0
	Attrition rate (Number of employees who left in 2016 / Total number of employees as of 2016/12/31)				

Number and percentage of full-time employees who left in 2016

Gender	Age	Northern Taiwan (N1, N2, N3, Taoyuan/Hsinchu)	Central Taiwan (Changhua/Taichung, Fengqing)	Southern Taiwan (Chiayi/Tainan, Kaohsiung /Pingtung, Yilan/Hualien)	Total
 Female	<30	40	6	4	50
	31-50	69	7	10	86
	>51	0	0	1	1
	Attrition rate (Number of employees who left in 2016 / Total number of employees as of 2016/12/31)				
 Male	<30	40	19	8	67
	31-50	52	10	6	68
	>51	12	0	0	12
	Attrition rate (Number of employees who left in 2016 / Total number of employees as of 2016/12/31)				

Employee diversity (As of 2016/12/31)



Note: Minorities and disadvantaged employees include 107 aboriginals and 272 persons with disabilities



Reinstatement and retention rates after parental leave:



Type	Men	Women	Total
Number of employees with the right to ask for unpaid parental leave in 2016	188	296	484
Number of employees who took unpaid parental leave in 2016	1	70	71
Number of employees estimated to be reinstated after unpaid parental leave in 2016	1	48	49
Actual number of employees reinstated after unpaid parental leave in 2016	0	22	22
Actual number of employees reinstated after unpaid parental leave in 2015	1	54	55
Number of employees still employed 12 months after reinstatement from parental leave in 2015	1	37	38
Reinstatement rate (%)	0.00%	45.83%	44.90%
Retention rate (%)	100.00%	68.52%	69.09%

Note: 1. Reinstatement rate: Actual number of employees reinstated after unpaid parental leave / number of employees estimated to be reinstated after unpaid parental leave

2. Retention rate: [Previous period] Number of employees still employed 12 months after reinstatement from parental leave / [Previous period] Actual number of employees reinstated after unpaid parental leave

Average hours of employee education and training in 2016:

Employee type	Total hours of training	Total number of people	Average time trained (hours per person)
Upper management	589	124	5
Middle management	3,498	449	8
Professional staff	185,845	44,239	4
Technical staff (retail workers)	20,085	14,170	1
Total	210,017	58,982	4

Proportional salary comparisons for men and women:

Employee type	Men (Multiplier)	Women (Multiplier)
Retail workers	0.93	1
Managers	1.06	1
Non-management employees	1.10	1

Note: Salaries compared are base salaries for 2016 plus annual bonuses.

The minimum notice periods

PCSC abides by the notification procedures stipulated in the Labor Standards Act for termination of work to allow ample time for adjustment: workers who have worked continuously for more than three months but less than one year are notified ten days in advance; workers who have worked continuously for more than one year but less than three years are notified twenty days in advance; and workers who have worked continuously for more than three years are notified thirty days in advance.

Comparison Table of the GRI 4.0 Index

General Indicator Disclosures

GRI 4.0	Indicators	Page (s)	Corresponding Section and Notes
Strategy and Analysis			
G4-1	* Statement of sustainability issues and strategies for the issues from the most senior decision-maker	2	Message from the CEO
Organizational Profile			
G4-3	* Name of the organization	10	1. PCSC – A Sustainable Enterprise 1.1 Company Scale and Background
G4-4	* Primary brands, products, and services	10	1. PCSC – A Sustainable Enterprise 1.1 Company Scale and Background
G4-5	* Location of the organization’s headquarters	10	1. PCSC – A Sustainable Enterprise 1.1 Company Scale and Background
G4-6	* Number, and names, of countries where the organization operates	10	1. PCSC – A Sustainable Enterprise 1.1 Company Scale and Background
G4-7	* Nature of ownership and legal form	10	1. PCSC – A Sustainable Enterprise 1.1 Company Scale and Background
G4-8	* Markets served	10	1. PCSC – A Sustainable Enterprise 1.1 Company Scale and Background
G4-9	* Report the scale of the organization	10	1. PCSC – A Sustainable Enterprise 1.1 Company Scale and Background
G4-10	* Number of employees by employment type, employment contract, employment region and genders.	84	Other Indicators Disclosures
G4-11	* Percentage of employees covered by collective bargaining agreements	—	No trade union, not applicable.
G4-12	* Organization’s supply chain	25	2. PCSC’s Outstanding Products and Services 2.1 Supplier Cooperation and Management
G4-13	* Report any significant changes during the reporting period regarding the organization’s size, structure, ownership, or its supply chain	—	No changes during the reporting period.
G4-14	* The precautionary approach or principle addressed by the organization	20	1. PCSC – A Sustainable Enterprise 1.3 Operating Strategy and Management
G4-15	* List of economic ,environmental and social charters, principles, or other initiatives that are endorsed by organization and developed externally	—	No relevant situation, not applicable.
G4-16	* List of memberships of associations(such as industry associations)and national or international advocacy organizations	10	1. PCSC – A Sustainable Enterprise 1.1 Company Scale and Background

GRI 4.0	Indicators	Page (s)	Corresponding Section and Notes
Identified Material Aspects and Boundaries			
G4-17	* List all entities included in the organization's consolidated financial statements	1	About this report
G4-18	* Define how to follow the process and organization of the report content and the aspect boundaries	5	Important issue and stakeholder communication
G4-19	* List all the material Aspects identified in the process for defining report content	5	Important issue and stakeholder communication
G4-20	* For each material aspect, report the aspect boundary in the organization	5	Important issue and stakeholder communication
G4-21	* For each material aspect, report the aspect boundary outside the organization	5	Important issue and stakeholder communication
G4-22	* Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements	—	No change, not applicable.
G4-23	* Report significant changes from previous reporting periods in the Scope and Aspect Boundaries	—	No change, not applicable.
Stakeholder Engagement			
G4-24	* Provide a list of stakeholder groups engaged by the organization	5	Important issue and stakeholder communication
G4-25	* Report the basis for identification and selection of stakeholders	5	Important issue and stakeholder communication
G4-26	* Report the organization's approach to stakeholder engagement	5	Important issue and stakeholder communication
G4-27	* Report key topics and concerns that have been raised by stakeholders, and how the organization has responded to those key topics and concerns	5	Important issue and stakeholder communication
Report Profile			
G4-28	* Reporting period for information provided	1	About this report
G4-29	* Date of last report	1	About this report
G4-30	* Reporting cycle	1	About this report
G4-31	* Contact information	1	About this report
G4-32	* GRI disclosure indicator, complying and external assured report	1 87	About this report Comparison Table of the GRI 4.0 Index
G4-33	* Report the organization's policy and current practice with regard to seeking external assurance for the report	1	About this report
Governance			
G4-34	* Report the governance structure of the organization	17	1. PCSC – A Sustainable Enterprise 1.2 Corporate Governance
G4-36	Report whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether the organization reports directly to the highest governance body	17	1. PCSC – A Sustainable Enterprise 1.2 Corporate Governance

GRI 4.0	Indicators	Page (s)	Corresponding Section and Notes
G4-38	<p>Report the composition of the highest governance body and its committees by:</p> <ul style="list-style-type: none"> • Executive or non-executive director • Independent director • Tenure of the governance body • Other significant positions and commitments of members of governance body , and the nature of the commitments • Gender • Members of under-privileged social groups • Competences relating to economic, environmental and social impacts • Stakeholder representation 	17	1. PCSC – A Sustainable Enterprise 1.2 Corporate Governance
G4-39	<p>Report whether the Chair of the highest governance body is also an executive officer (and, if so, report his or her function within the organization’s management and the reasons for this arrangement).</p>	—	Role of CEO and chairman is split
G4-40	<p>Report the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members, including:</p> <ul style="list-style-type: none"> • Whether and how diversity is considered • Whether and how independence is considered • Whether and how expertise and experience relating to economic, environmental and social topics are considered • Whether and how stakeholders (including shareholders) are involved 	17	1. PCSC – A Sustainable Enterprise 1.2 Corporate Governance
G4-41	<p>Report processes for the highest governance body to ensure conflicts of interest are avoided and managed. Report whether conflicts of interest are disclosed to stakeholders.</p>	17	1. PCSC – A Sustainable Enterprise 1.2 Corporate Governance
G4-48	<p>Report the highest committee or position that formally reviews and approves the organization’s sustainability report and ensures that all material aspects are covered.</p>	17	1. PCSC – A Sustainable Enterprise 1.2 Corporate Governance
G4-51	<p>Report the remuneration policies for the highest governance body and senior executives</p>	17	1. PCSC – A Sustainable Enterprise 1.2 Corporate Governance
G4-52	<p>Report the process for determining remuneration. Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management. Report any other relationships which the remuneration consultants have with the organization</p>	17	1. PCSC – A Sustainable Enterprise 1.2 Corporate Governance
Ethics and Integrity			
G4-56	<p>* Describe the organization’s values, principles, standards and norms of behavior</p>	17	1. PCSC – A Sustainable Enterprise 1.2 Corporate Governance
G4-57	<p>Report the internal and external mechanisms for seeking advice on ethical and lawful behavior, and matters related to organizational integrity, such as helplines or advice lines.</p>	17	1. PCSC – A Sustainable Enterprise 1.2 Corporate Governance
G4-58	<p>Report the internal and external mechanisms for reporting concerns about unethical or unlawful behavior, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines</p>	17	1. PCSC – A Sustainable Enterprise 1.2 Corporate Governance

Specific Disclosures

Material Aspect	DMA and Indicators		Page (s)	Corresponding Section and Notes
Economic				
Economic Performance	G4-EC1	Direct economic value generated and distributed by the organization	10 20 59	1. PCSC – A Sustainable Enterprise 1.1 Company Scale and Background 1.3 Operating Strategy and Management 4. PCSC’s Happy Community 4.2 Diversified Aid Platform
	G4-EC2	Financial implications and other risks and opportunities for the organization’s activities due to climate change	20	1. PCSC – A Sustainable Enterprise 1.3 Operating Strategy and Management
	G4-EC3	Coverage of the organization’s defined benefit plan obligations	67	5. PCSC’s friendly work environment 5.1 Embracing various backgrounds
Market Presence	G4-EC5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	67	5. PCSC’s friendly work environment 5.1 Embracing various backgrounds
Indirect Economic Impacts	G4-EC7	Investments in infrastructure and development and impact of supporting services	49	4. PCSC’s Happy Community 4.1 Diversified Community Interaction
	G4-EC8	Significant indirect economic impacts, including the extent of impacts	25	2. PCSC’s Outstanding Products and Services 2.1 Supplier Cooperation and Management
Purchase Practices	G4-EC9	Proportion of spending on local suppliers at significant locations of operation	25	2. PCSC’s Outstanding Products and Services 2.1 Supplier Cooperation and Management
Environmental				
Materials	G4-EN1	Report the total weight or volume of materials that are used to produce and package the organization’s primary products and services during reporting period	25	2. PCSC’s Outstanding Products and Services 2.1 Supplier Cooperation and Management 2.1.1 Supplier Cooperation
Energy	G4-DMA	*Energy management approach	37	3. PCSC support for environmental sustainability 3.1 Green living through saving energy and reducing carbon
	G4-EN3	Energy consumption within the organization	37	3. PCSC support for environmental sustainability 3.1 Green living through saving energy and reducing carbon
	G4-EN4	Energy consumption outside the organization	37	3. PCSC support for environmental sustainability 3.1 Green living through saving energy and reducing carbon
	G4-EN5	*Energy Intensity	37	3. PCSC support for environmental sustainability 3.1 Green living through saving energy and reducing carbon
Energy	G4-EN6	Reduction of energy consumption	37	3. PCSC support for environmental sustainability 3.1 Green living through saving energy and reducing carbon
	G4-EN7	Reductions in energy requirements of products and services	37	3. PCSC support for environmental sustainability 3.1 Green living through saving energy and reducing carbon

Material Aspect	DMA and Indicators		Page (s)	Corresponding Section and Notes
Emissions	G4-DMA	Emissions Management Approach	37	3. PCSC support for environmental sustainability 3.1 Green living through saving energy and reducing carbon
	G4-EN15	Direct greenhouse gas emissions(scope1)	37	3. PCSC support for environmental sustainability 3.1 Green living through saving energy and reducing carbon
	G4-EN16	Energy indirect greenhouse gas emissions(scope2)	37	3. PCSC support for environmental sustainability 3.1 Green living through saving energy and reducing carbon
	G4-EN17	Other indirect greenhouse gas emissions(scope3)	37	3. PCSC support for environmental sustainability 3.1 Green living through saving energy and reducing carbon
	G4-EN18	*Greenhouse gas emissions intensity	37	3. PCSC support for environmental sustainability 3.1 Green living through saving energy and reducing carbon
	G4-EN19	Reduction of greenhouse gas emissions	37	3. PCSC support for environmental sustainability 3.1 Green living through saving energy and reducing carbon
Products and Services	G4-EN27	Reduction of extent of environmental impact brought by products and services	37	3. PCSC support for environmental sustainability 3.1 Green living through saving energy and reducing carbon
	G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category	37	3. PCSC support for environmental sustainability 3.1 Green living through saving energy and reducing carbon
Compliance	G4-DMA	*Compliance Management Approach	37	3. PCSC support for environmental sustainability 3.1 Green living through saving energy and reducing carbon
	G4-EN29	*Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	37	3. PCSC support for environmental sustainability 3.1 Green living through saving energy and reducing carbon
Transport	G4-DMA	*Transport Management Approach	37	3. PCSC support for environmental sustainability 3.1 Green living through saving energy and reducing carbon
	G4-EN30	*Significant environmental impacts brought by transporting products ,other goods and material for the organization's operations; and transportation of employees	37	3. PCSC support for environmental sustainability 3.1 Green living through saving energy and reducing carbon
Overall	G4-EN31	Total environmental protection expenditures and investment by type	37	3. PCSC support for environmental sustainability 3.1 Green living through saving energy and reducing carbon
Supplier Environmental Assessment	G4-EN32	Percentage of new suppliers that are screened using environmental criteria	25	2. PCSC's Outstanding Products and Services 2.1 Supplier Cooperation and Management 2.1.2 Supplier Management

Material Aspect	DMA and Indicators		Page (s)	Corresponding Section and Notes
Social				
Sub Categories: Labor Practices and Decent Work				
Employment	G4-LA1	Total numbers and rates of new employee hires and employee turnover by age group, gender and region	84	Other Indicators Disclosures
	G4-LA3	Return to work and retention rates after parental leave, by gender	84	Other Indicators Disclosures
Labor/ Management Relations	G4-DMA	*Labor/Management Relations Management Approach	67	5. PCSC's friendly work environment 5.1 Embracing various backgrounds
	G4-LA4	*Whether explain the minimum notice periods regarding operational changes specifically in collective negotiations	84	Other Indicators Disclosures
Occupational Health and Safety	G4-DMA	*Occupational Health and Safety Management Approach	72	5. PCSC's friendly work environment 5.2 Friendly and harmonious work environment
	G4-LA5	*Percentage of labor representatives that help monitor and provide advice on occupational health and safety programs in formal labor health and safety management committee	72	5. PCSC's friendly work environment 5.2 Friendly and harmonious work environment
	G4-LA6	Type of injury ,rates of injury, occupational diseases, lost days percentage, and absence rate, and total number of work-related fatalities, by region and by gender	72	5. PCSC's friendly work environment 5.2 Friendly and harmonious work environment
Training and Education	G4-LA9	Average hours of training per year per employee by gender, and by employee category	84	Other Indicators Disclosures
	G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing retired life	76	5. PCSC's friendly work environment 5.3 Expert career planning
	G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	76	5. PCSC's friendly work environment 5.3 Expert career planning
Diversity and Equal Opportunity	G4-LA12	Composition of governance body members and all kinds of employees by gender, age group, minority group membership, and other indicators of diversity	84	Other Indicators Disclosures
Equal Remuneration for Women and Men	G4-LA13	Ratio of basic salary and remuneration of women to men by employees category and by significant locations of operation	84	Other Indicators Disclosures
Labor Practice Problem Grievance Mechanisms	G4-DMA	*Management approach of labor practice problem grievance mechanisms	72	5. PCSC's friendly work environment 5.2 Friendly and harmonious work environment
	G4-LA16	*Number of grievances about labor practices filed, addressed and resolved through formal grievance mechanisms	72	5. PCSC's friendly work environment 5.2 Friendly and harmonious work environment

Material Aspect	DMA and Indicators		Page (s)	Corresponding Section and Notes
Non-discrimination				
Non-discrimination	G4-HR3	Total number of incidents of discrimination and corrective actions taken by the organization	72	5. PCSC's friendly work environment 5.2 Friendly and harmonious work environment
Forced or Compulsory Labor	G4-DMA	*Forced or Compulsory Labor Management Approach	72	5. PCSC's friendly work environment 5.2 Friendly and harmonious work environment
	G4-HR6	*Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor	72	5. PCSC's friendly work environment 5.2 Friendly and harmonious work environment
Assessment	G4-DMA	*Assessment Management Approach	72	5. PCSC's friendly work environment 5.2 Friendly and harmonious work environment
	G4-HR9	*Total number and percentage of operations that have been subject to human rights reviews or impact assessment	72	5. PCSC's friendly work environment 5.2 Friendly and harmonious work environment
Human Rights Grievance Mechanisms	G4-DMA	*Human Rights Grievance Mechanisms Management Approach	72	5. PCSC's friendly work environment 5.2 Friendly and harmonious work environment
	G4-HR12	*Number of grievances about human rights impacts filed, addressed, and resolves through formal grievance mechanisms	72	5. PCSC's friendly work environment 5.2 Friendly and harmonious work environment
Sub Categories: Society				
Local Communities	G4-SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs	49 59 65	4. PCSC's Happy Community 4.1 Diversified Community Interaction 4.2 Diversified Aid Platform 4.3 Diversified In-store Experiences
Sub Categories: Product responsibility				
Customer Health and Safety	G4-DMA	*Customer Health and Safety Management Approach	30 33	2. PCSC's Outstanding Products and Services 2.2 Product Safety Management 2. PCSC's Outstanding Products and Services 2.3 Product and Service Quality Controls
	G4-PR1	*Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	30	2. PCSC's Outstanding Products and Services 2.2 Product Safety Management 2.2.2 Product Safety Information
	G4-PR2	*Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes	35	2. PCSC's Outstanding Products and Services 2.5 Legal Compliance

Material Aspect	DMA and Indicators		Page (s)	Corresponding Section and Notes
Product and Service Labeling	G4-DMA	*Product and Service Labeling Management Approach	34	2. PCSC's Outstanding Products and Services 2.4 Customer Rights and Interests 2.4.1 Product Labeling 2.4.2 Complaint Mechanism
	G4-PR3	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements	34	2. PCSC's Outstanding Products and Services 2.4 Customer Rights and Interests 2.4.1 Product Labeling
	G4-PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes	35	2. PCSC's Outstanding Products and Services 2.5 Legal Compliance
	G4-PR5	*Result of surveys measuring customers satisfaction	34 35	2.4.1 Product Labeling 2.4.2 Complaint Mechanism
Marketing Communications	G4-DMA	*Marketing Communications Management Approach	35	2. PCSC's Outstanding Products and Services 2.5 Legal Compliance
	G4-PR6	Sale of banned or disputes products	35	2. PCSC's Outstanding Products and Services 2.5 Legal Compliance
	G4-PR7	*Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by type of the outcomes	35	2. PCSC's Outstanding Products and Services 2.5 Legal Compliance
Customer Privacy	G4-DMA	*Customer Privacy Management Approach	34 35	2. PCSC's Outstanding Products and Services 2.4 Customer Rights and Interests 2.4.3 Personal Information Protection
	G4-PR8	*Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	34 35	2. PCSC's Outstanding Products and Services 2.4 Customer Rights and Interests 2.4.3 Personal Information Protection
Compliance	G4-DMA	*Compliance Management Approach	35	2. PCSC's Outstanding Products and Services 2.5 Legal Compliance
	G4-PR9	*Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	35	2. PCSC's Outstanding Products and Services 2.5 Legal Compliance

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”)

No.	Target information	Page no.	Reporting standard	Regulations
1	The Merchandise Safety Committee acts on the basis of safety and quality and serves as a systematic management system for all PCSC private label products, covering 100% of private label products. The committee convened three times in 2016 to discuss differentiations between government regulations, shortcomings in original design manufacturers and suppliers, product safety information, and food safety monitoring plans and progress.	30	2016 Merchandise Safety Committee organization and operations management procedures and the total number of Product Safety Committee meetings in 2016 and the types and percentage of products under its influence. The percentage is calculated according to the Merchandise Safety Committee's scope and results of its operation; if all of the company's products are under its influence, the percentage is 100%.	Subparagraph 1, Item 1
2	The Product Safety Information Collection and Inventory Tracking Standards affect all (100%) of PCSC's private label products; in 2016, product safety information was collected for 735 products.	31	Product safety information collected in 2016 and the types and percentage of products under its influence, according to the definition of information in the Product Safety Information Collection and Inventory Tracking Standards (refer to page 31). The percentage is calculated according to the Product Safety Information Collection and Inventory Tracking Standards' scope and results of its operation; if all of the company's products are under its influence, the percentage is 100%.	Subparagraph 1, Item 1
3	Initial transport of bananas and fresh vegetables (excluding corn and bamboo) in 2016 reached 100%.	33	The percentage of the total amount of a given product sold in 2016 that was supplied by a firm with an initial transport and logistics distribution contract signed before the end of 2016, according to the initial transport and logistics distribution management mechanism formulated by the company (refer to page 33).	Subparagraph 1, Item 1
4	A consulting firm was commissioned to examine retail product expiration date management and quality assurance procedures; 99.3% of all retail locations in Tai-wan were audited in 2016 (see Note). Note: The small number of stores that were not audited had closed at the beginning of 2016 or had yet to open in 2016.	34	The percentage of all retail locations in Taiwan that were audited by the consulting firm according to the retail mechanism for managing and examining expired products from shelves.	Subparagraph 1, Item 1

No.	Target information	Page no.	Reporting standard	Regulations
5	<p>Beginning in July 2016, PCSC also commissioned a management consulting firm to audit retail quality assurance training and certification; 99.3% of all retail locations in Taiwan were audited in 2016 (see Note).</p> <p>Note: The small number of stores that were not audited had closed at the beginning of 2016 or had yet to open in 2016.</p>	34	The annual percentage of all retail locations in Taiwan that were audited by the management consulting firm according to quality assurance training courses and exams formulated referencing the Regulations on Good Hygiene Practice for Food.	Subparagraph 1, Item 1
6	<p>The food products sold at PCSC retail locations are subject to the Act Governing Food Safety and Sanitation and its subordinate legislations; said subordinate legislations include the Regulations on Good Hygiene Practice for Food and the Sanitation Standard for Foods promulgated from the Ministry of Health and Welfare. PCSC was not fined in 2016 due to any violations of these laws and regulations.</p>	35	The number of letters received from the competent authorities notifying of fines for violating the Act Governing Food Safety and Sanitation and its subordinate legislations.	Subparagraph 1, Item 2
	Not applicable as PCSC does not procure foods subject to internationally recognized accountability standards for its private label products.			Subparagraph 1, Item 3
	Not applicable as PCSC does not have any self-operated factories.			Subparagraph 1, Item 4
7	<p>As of the end of 2016, PCSC had 46 private label product food suppliers (including original design manufacturers, suppliers dealing directly with raw materials, and egg suppliers); 100% of these suppliers have been audited (see Note). These 46 suppliers have been audited a total of 206 times; the results of 203 of these audits (98.5%) had met the required standards. The companies which were found to be substandard were fined in accordance with their product quality contracts and were requested to make improvements; they were then reevaluated and found to meet the required standards.</p> <p>Note: Tainan egg product Limited Companies, a farm, and Triko Foods Co. Ltd., a commissioned original design manufacturer, both completed their transactions and manufacturing within the allotted times between evaluations for their respective levels as suppliers; as such, they did not need to be audited in 2016 in accordance with the requirements in the applicable management regulations.</p>	29	The number of suppliers, percentages, number of audits, and results for evaluations of private label product and food suppliers according to the Regulations Governing On-site Evaluations of Factories Commissioned to Manufacture Private Label Products, Regulations on Raw Material Suppliers and Raw Materials, and Regulations Governing Raw Materials for Commercial Egg Products (refer to page 29).	Subparagraph 1, Item 5
	Not applicable as PCSC has currently not been legally required to establish a traceability system.			Subparagraph 1, Item 6

No.	Target information	Page no.	Reporting standard	Regulations
8	As of the end of 2016, the quality control laboratory provides tests for 552 items in accordance with announcements and suggestions from CNS or Taiwan Food and Drug Administration. The laboratory also provides voluntary tests for 101 non-compulsory items.	32	The number of tests provided by the quality control laboratory in accordance with announcements and suggestions from CNS or the Taiwan Food and Drug Administration as of the end of 2016 (see Note) and the number of tests for government-approved food additives. Note: This number of tests includes standard methodologies and methodologies privately developed by PCSC.	Subparagraph 1, Item 7
9	Voluntary tests for 101 non-compulsory items.	32	The number of non-compulsory tests provided by the quality control laboratory referencing regulations in other countries or international journals as of the end of 2016 (not according to announcements and suggestions from CNS or the Taiwan Food and Drug Administration (see Note) or for government-approved food additives).	Subparagraph 1, Item 7
10	Our quality control laboratory received ISO/IEC17025:2005 certification from the Taiwan Accreditation Foundation.	32	Note: This number of tests includes standard methodologies and methodologies privately developed by PCSC.	Subparagraph 1, Item 7
11	Taiwan Accreditation Foundation certification: Validated to test for 3 microorganisms according to ISO/IEC17025:2005.	32	Laboratory certified by the Taiwan Accreditation Foundation.	Subparagraph 1, Item 7
12	Certifications from the Taiwan Food and Drug Administration: 1. 4 Nitrofurans metabolites 2. 4 Chloramphenicols 3. 48 residue analyses (2) 4. 4 microorganisms	32	Items certified by and total of certifications from the Taiwan Food and Drug Administration.	Subparagraph 1, Item 7

No.	Target information	Page no.	Reporting standard	Regulations
13	<p>The total cost for the quality control laboratory were NT\$26,679,000, including NT\$5,955,000 for out-sourced tests (see Note). This cost accounts for 0.02% of operating revenue.</p> <p>Note: The costs for the quality control laboratory include testing, salaries, depreciation, rent, equipment maintenance, and miscellaneous purchases.</p>	32	The percentage of operating revenue on financial reports that is allotted to quality control laboratory expenditures in 2016.	Subparagraph 1, Item 7
14	In 2016, 1,009 products and raw materials were tested; 999 of these items met relevant standards for a passage rate of 99.0%.	32	The total number of tests, number of passed tests, and passage rates for tests in accordance with announcements and suggestions from CNS or the Taiwan Food and Drug Administration as of the end of 2016 (see Note), tests for government-approved food additives, and non-compulsory tests referencing regulations in other countries or international journals (not according to announcements and suggestions from CNS or the Taiwan Food and Drug Administration (see Note) or for government-approved food additives).	Subparagraph 1, Item 7
15	During 2016, PCSC had 46 private label product food suppliers (including original design manufacturers, suppliers dealing directly with raw materials, and egg suppliers); according to the suppliers' factory statistics, there were a total of 85 factories. There were 58 private label product and food original design manufacturers in Taiwan; 56 of these were certified to International Food Safety Management Systems (ISO22000 or FSSC22000). One of the other two original design manufacturers was certified to ISO9001 in December 2016 and the other closed in January 2016.	29	The number of private label product food suppliers, total number of factories, total number of original design manufacturers in Taiwan, ISO22000 or FSSC22000 certifications, and total number of original design manufacturers in Taiwan certified to ISO22000 or FSSC22000.	Voluntary assurance
16	<p>PCSC is not a business that must establish a traceability system according to Article 9 of the Act Governing Food Safety and Sanitation.</p> <p>However, PCSC has worked with the Taiwan Delica Foods Development Association to establish a private label food product raw materials and quality assurance management database (raw material purchase database, MAS system). Using the MAS system, we can trace compliant raw materials and suppliers in order to ensure transparent sources of our private label food products.</p>	31	Article 9 of the Act Governing Food Safety and Sanitation and private label food product raw materials and quality assurance management database.	Voluntary assurance

會計師有限確信報告

資會綜字第 17003193 號

統一超商股份有限公司 公鑒：

本所受統一超商股份有限公司（以下稱「貴公司」）之委任，就選定民國 105 年度企業社會責任報告書（以下稱「社會責任報告書」）所報導之績效指標執行確信程序。本會計師業已確信竣事，並依據結果出具有限確信報告。

確信標的資訊與報導基準

有關 貴公司所選定民國 105 年度社會責任報告書所報導之績效指標（以下稱「確信標的資訊」）及其報導基準詳列於 貴公司民國 105 年度社會責任報告書第 95 至 98 之「依「上市公司編製與申報企業社會責任報告書作業辦法」第四條第一項加強揭露資訊與確信項目彙總表」。

管理階層之責任

貴公司管理階層應依據適當報導基準編製及報導民國 105 年度社會責任報告書及其績效指標，並應建置相關流程、資訊系統及內部控制以防範民國 105 年度社會責任報告書及績效指標有重大不實表達之情事。

執業人員之責任

本執業人員依據確信準則公報第一號「非屬歷史性財務資訊查核或核閱之確信案件」，對確信標的資訊執行確信工作，以發現前述資訊是否在所有重大方面有未依報導基準評估而須作重大修正之情事，並出具有限確信報告。此報告不對民國 105 年度社會責任報告書整體及其相關內部控制設計或執行之有效性提供任何確信。

執業人員之獨立性及品質管制規範

本執業人員及本所已遵循會計師職業道德規範中有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及盡專業上應有之注意、保密及專業態度。

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

所執行確信工作之彙總說明

本次確信工作依確信標的資訊，以 貴公司為工作執行範圍，執行之程序包括：

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

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

先天限制

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

有限確信結論

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

其它事項

貴公司網站之維護係 貴公司管理階層之責任，對於確信報告於 貴公司網站公告後任何確信標的資訊或報導基準之變更，本執業人員將不負就該等資訊重新執行確信工作之責任。

資 誠 聯 合 會 計 師 事 務 所

會計師 周建宏



中 華 民 國 1 0 6 年 8 月 2 9 日

