

# Appendix

## Sustainability Performance

### Historical Data

- Corporate Governance

#### External Participation

Item for Disclosure		Sub-item for Disclosure		Unit	2018	2019	2020	2021
Name of Association	Membership	Issue in Focus						
Taiwan Delica Foods	Chairman	Food safety						
Taiwan Quality Food Association	Director							
Taiwan Business Council for Sustainable Development	VIP member	Corporate sustainability	NT\$ W	5,219,000	5,209,000	5,209,000	5,209,000	5,209,000
Marketing Communications Executives International, Taipei	Member							
Taipei Department Store Association	Member							
Chinese National Association of Industry and Commerce, Taiwan	Member							
Taiwan Coalition of Service Industries	Director							
Taiwan Chain Stores and Franchise Association	Director							
Chinese Non-store Retailers Association	Director	Sustainable environment						
Zero Energy Building Technology Alliance	Member							
Donation or membership fee for associations	-							
Coverage rate of donation or membership fee for associations	-		%	100	100	100	100	100

#### Financial Performance

	Unit	2018	2019	2020	2021
Paid-up capital	NT\$1,000	10,396,223	10,396,223	10,396,223	10,396,223
Individual financial performance/direct economic value generated					
Operating income	NT\$1,000	154,074,731	158,031,567	168,147,856	168,010,130
Operating profit	NT\$1,000	53,012,367	54,177,435	56,557,043	56,287,789
Income tax expenses	NT\$1,000	2,227,402	1,677,606	1,476,353	959,740
Profit after tax	NT\$1,000	10,206,388	10,542,860	10,238,162	8,861,619
EPS	NT\$	10	10	9.85	8.52
Dividend per share	NT\$	9	9	9	9
Return on Shareholders' Equity	Percentage	23.77	29.50	28.34	25.25
Total assets	NT\$1,000	89,246,516	132,464,048	141,503,950	146,442,976
Total liabilities	NT\$1,000	53,994,466	96,241,167	105,483,759	112,279,968
Total equity	NT\$1,000	35,252,050	36,222,881	36,020,191	34,163,008

#### Financial Performance

Item for Disclosure	Sub-item for Disclosure	Unit	Description	2018	2019	2020	2021
<b>Total percentage of stores graded A and B in the Service Excellence Rating</b>		%		98.6	98.8	98.85	96.06

Employee

Item for Disclosure	Sub-item for Disclosure	Unit	Description	2018	2019	2020	2021
<b>Number of employee complaints related to discrimination</b>		Number of cases		0	0	0	0
<b>Ratio of female managers at all levels</b>	TEAM managers, store managers, district consultants	%		0	0	50.31	50.84
	Department managers	%		0	0	6.67	10.20
	TEAM managers, store managers, district consultants, department managers	%		0	0	48.99	49.54
<b>Female executives managers in revenue-generating functions</b>		%	Including store managers, district consultants, district managers and managers of operation departments	0	0	52.02	52.74
<b>Ratio of women in science, technology engineering, mathematical field</b>		%	Including the AI Digital Group	0	0	53.7	56.14
<b>Distribution of employee nationalities</b>	Local	%		0	0	99.59	99.58
	Chinese	%		0	0	0.25	0.24
	Vietnamese	%		0	0	0.11	0.10
	Others	%		0	0	0.06	0.08
<b>Employee FTEs as distributed by age group</b>	≤30 years old	%	1. FTEs (full-time equivalents) = total annual working hours of this category of employees/1 full-time employee's annual working hours. 2. The total working hours here is the number of employees (8348 people) who were employed at the end of the year traced back to the total working hours in 2021. 3. The ratio is FTEs of this age group/FTEs of all employees.	0	0	35.16	34.08
	31-50 years old	%		0	0	55.43	55.20
	>50 years old	%		0	0	9.41	10.72
<b>Average salary ratio between men and women (female/male)</b>	Basic salary of nonmanagement position employees	%	Including store employees and non-management employee.	0	0	0.96	0.96
	Basic salary of TEAM and department managers	%		0	0	0.94	0.93
	Salary and remuneration of TEAM and department managers	%	Salary and remuneration include basic salary and yearend bonus	0	0	0.94	0.93
	Basic salary of executive managers and above	%		0	0	0.83	0.96
	Salary and remuneration of executive managers and above	%	Salary and remuneration include basic salary and yearend bonus	0	0	0.85	0.97
<b>Average training hours of employees based on gender (per FTE)</b>	Male	Hour	1. FTEs (full-time equivalents) = total annual working hours of this category of employees/1 full-time employee's annual working hours. 2. The total working hours here is the number of employees (8348 people) who were employed at the end of the year traced back to the total working hours in 2021. 3. The calculation is the total number of employee training hours in this category/FTEs in this category	0	0	35.05	17.40
	Female	Hour		0	0	34.59	15.10
<b>Average training hours of employees based on level (per FTE)</b>	Store personnel	Hour		0	0	34.03	7.40
	Management personnel	Hour		0	0	33.99	42.00
	Non-management personnel	Hour		0	0	36.64	32.20
<b>Employee engagement survey</b>	Percentage of employees who gave positive replies	%	Note: The interviewees were regional consultants	48.25	48.25	60.16	60.16
	Survey coverage	%		8.62	8.62	6.52	6.52

Item for Disclosure	Sub-item for Disclosure		Unit	Description	2018	2019	2020	2021
Average employee (per FTE) training expenses and hours			NT\$	1. FTEs (full-time equivalents) = total annual working hours of this category of employees/1 full-time employee's annual working hours. 2. The total working hours here is the number of employees (8,348 people) who were employed at the end of the year traced back to the total working hours in 2021. 3. Average training expenses per FTE= the total number of employee training costs in this category/FTEs in this category 4. Average training hours per FTE= the total number of employee training hours in this category/FTEs in this category	0	0	3,692	2,753
			Hour		0	0	34.80	16.1
Employees divided by gender and employment	Male	Indefinite contract	Person		3,604	3,814	3,796	3,662
		Term contract	Person		0	0	0	0
	Female	Indefinite contract	Person		4,497	4,616	4,704	4,686
		Term contract	Person		0	0	0	0
Employees divided by area and employment contract	Northern Taiwan	Indefinite contract	Person		5,356	5,439	5,423	5,380
		Term contract	Person		0	0	0	0
	Central Taiwan	Indefinite contract	Person		984	1,154	1,106	1,147
		Term contract	Person		0	0	0	0
	Southern Taiwan	Indefinite contract	Person		1,761	1,837	1,971	1,821
		Term contract	Person		0	0	0	0
Employees divided by gender and type of employment	Male	Full-time	Person	Note: Full-time employees receive a monthly salary. Part-time employees are paid by hour.	2,344	1,885	1,864	1,850
		Part-time	Person		1,260	1,929	1,932	1,812
	Female	Full-time	Person		2,904	2,229	2,175	2,156
		Part-time	Person		1,593	2,387	2,529	2,530
Employees divided by age	Store employees	Male	≤30 years old	Person	1,383	1,607	1,528	1,370
			31-50 years old	Person	941	907	927	929
			>50 years old	Person	87	122	131	153
		Female	≤30 years old	Person	1,624	1,659	1,671	1,604
			31-50 years old	Person	1,653	1,650	1,676	1,667
			>50 years old	Person	153	198	221	247
	Management	Male	≤30 years old	Person	0	0	0	0
			31-50 years old	Person	120	115	115	122
			>50 years old	Person	84	88	88	95
		Female	≤30 years old	Person	0	0	0	0
			31-50 years old	Person	36	42	41	44
			>50 years old	Person	12	11	7	8
	Non-management	Male	≤30 years old	Person	123	164	186	185
			31-50 years old	Person	750	683	679	659
			>50 years old	Person	117	128	142	149
		Female	≤30 years old	Person	162	206	218	233
			31-50 years old	Person	784	754	744	730
			>50 years old	Person	72	96	126	153

Item for Disclosure	Sub-item for Disclosure		Unit	Description	2018	2019	2020	2021	
<b>Total number and proportion of new employees by age group and gender</b>	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 38.31%. 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, 2021). Note 4: If FTEs are used to calculate the number of new recruits, the number of new recruits in 2021 is 945 (FTEs, full-time equivalents = the total annual working hours of this type of employees / the annual working hours of a full-time employee. The total number of working hours here are employees (8,348) who are still work at the company at the end of the year, tracing back to the total number of working hours in 2021).	39	1,040	898	920
				%		0	88.06	80.83	89.41
			31-50 years old	Person		22	121	137	142
				%		0	10.93	12.33	12.8
			>50 years old	Person		1	15	25	21
				%		0	7.32	11.01	8.3
		Female	≤30 years old	Person		41	771	833	787
				%		0	66.41	72.69	68.73
			31-50 years old	Person		39	196	260	245
				%		0	12.27	16.1	15.29
			>50 years old	Person		1	41	44	52
				%		-	21.93	20.66	21.49
	Central Taiwan	Male	≤30 years old	Person	14	307	163	144	
				%	0	125.82	76.17	69.23	
			31-50 years old	Person	2	36	32	31	
				%	0	17.48	15.02	13.96	
			>50 years old	Person	0	9	0	2	
				%	0	15.52	0	3.85	
		Female	≤30 years old	Person	25	289	175	141	
				%	0	95.07	57.57	47	
			31-50 years old	Person	3	98	36	40	
				%	0	32.13	12.95	12.99	
			>50 years old	Person	0	8	2	7	
				%	0	21.62	4.55	12.28	
	Southern Taiwan	Male	≤30 years old	Person	0	312	322	273	
				%	0	90.17	82.78	85.85	
			31-50 years old	Person	3	46	57	54	
				%	0	11.73	14.36	14.25	
			>50 years old	Person	0	3	5	4	
				%	0	4	6.17	4.35	
		Female	≤30 years old	Person	11	281	329	277	
				%	0	70.25	74.94	70.66	
			31-50 years old	Person	5	107	97	92	
				%	0	19.71	17.08	17.33	
			>50 years old	Person	0	12	11	13	
				%	0	14.81	11.34	11.93	

Item for Disclosure	Sub-item for Disclosure		Unit	Description	2018	2019	2020	2021	
<b>Total number and proportion of employee turnover by age group and gender</b>	Northern Taiwan	Male	≤30 years old	Person	Note 1: The number of turnover includes the number of people on unpaid leave. Note 2: The annual total turnover ratio is 38.73%. Note 3: The annual voluntary turnover (excluding turnover due to retirement and illness) is 38.69%.	32	1,012	914	930
				%		0	85.69	82.27	90.38
			31-50 years old	Person		51	161	176	160
				%		0	14.54	15.84	14.43
			>50 years old	Person		3	37	36	41
				%		0	18.05	15.86	16.21
		Female	≤30 years old	Person		48	873	816	716
				%		0	75.19	71.2	62.53
			31-50 years old	Person		57	236	287	248
				%		0	14.77	17.77	15.48
			>50 years old	Person		2	43	61	65
				%		0	22.99	28.64	26.86
	Central Taiwan	Male	≤30 years old	Person	15	250	164	157	
				%	0	102.46	76.64	75.48	
			31-50 years old	Person	9	45	23	31	
				%	0	21.84	10.8	13.96	
			>50 years old	Person	3	2	8	9	
				%	0	3.45	15.09	17.31	
		Female	≤30 years old	Person	10	252	163	138	
				%	0	82.89	53.62	46	
			31-50 years old	Person	4	68	52	40	
				%	0	22.3	18.71	12.99	
			>50 years old	Person	2	4	4	8	
				%	0	10.81	9.09	14.04	
	Southern Taiwan	Male	≤30 years old	Person	8	249	294	257	
				%	0	71.97	75.58	80.82	
			31-50 years old	Person	7	44	61	62	
				%	0	11.22	15.37	16.36	
			>50 years old	Person	7	11	14	11	
				%	0	14.67	17.28	11.96	
		Female	≤30 years old	Person	5	283	295	242	
				%	0	70.75	67.2	61.73	
			31-50 years old	Person	13	100	93	93	
				%	0	18.42	16.37	17.51	
			>50 years old	Person	2	12	22	25	
				%	0	14.81	22.68	22.94	
	<b>Full-time employee turnover</b>			%	Note: Excluding the number of part-time employee turnover	3.68	4.72	5.67	6.44
	<b>Members from minority groups</b>	Store employees	Person	359	370	383	369		
			%	6.15	6.02	6.22	6.18		
		Management	Person	4	3	3	3		
			%	1.59	1.17	1.2	1.12		
		Non-management	Person	26	24	28	31		
			%	1.29	1.18	1.34	1.47		

Item for Disclosure	Sub-item for Disclosure	Unit	Description	2018	2019	2020	2021	
<b>Disabling injury for employees by gender (excluding statistics on traffic incidents during commute)</b>	Male	Total working hours <sup>(Note 1)</sup>	Hour	Note 1: Total working hours = the number of working days in the month * 8 hours * the number of full-time employees + the actual working hours of part-time employees. Note 2: Those who missed work for fewer than 180 days. Note 3: The number of lost work days exceeds 180 days, excluding the number of deaths. Note 4: As it was impossible to obtain relevant data of franchise employees in 2021, and there isn't a great number of employees at the manufacturers, occupational safety performance data is not disclosed. Note 5: On October 23, 2021, an employee of the directly-operated Shih Hsin store was violated by a customer who was unwilling to wear a mask. The employee had not returned to work as of December 31, 2021. Therefore, even though the employee counted towards the number of people with occupational injuries in 2021, the number of lost working days will be calculated and disclosed when he returns to work in 2022.	0	0	7,123,469	6,988,719
		Number of people with general occupational injuries <sup>(Note 2)</sup>	Person		0	0	5	4
		Number of people with severe occupational injuries <sup>(Note 3)</sup>	Person		0	0	0	0
		Number of deaths	Person		0	0	0	0
		Number of people with recordable occupational injuries	Person		0	0	5	4
	Female	Total working hours <sup>(Note 1)</sup>	Hour		0	0	8,555,624	8,556,371
		Number of people with general occupational injuries <sup>(Note 2)</sup>	Person		0	0	11	18
		Number of people with severe occupational injuries <sup>(Note 3)</sup>	Person		0	0	0	0
		Number of deaths	Person		0	0	0	0
		Number of people with recordable occupational injuries	Person		0	0	11	18
<b>Occupational injury rate, lost day rate, Frequency-Severity Indicator</b>	Male	Percentage of death caused by occupational injury <sup>(Note 1)</sup>	%	0	0	0	0	
		Percentage of severe occupational injury <sup>(Note 2)</sup>	%	0	0	0	0	
		Percentage of recordable occupational injury (disabling frequency rate, <sup>Note 3</sup> )	%	0	0	0.7	0.43	
		Lost day rate (disabling frequency rate, <sup>Note 4</sup> )	%	31.59 (male and female)	23.87	14.74	0.57	
		Frequency-Severity Indicator <sup>(Note 5)</sup>	%	0.25 (male and female)	0.14	0.1	0.02	
	Female	Percentage of death caused by occupational injury <sup>(Note 1)</sup>	%	0	0	0	0	
		Percentage of severe occupational injury <sup>(Note 2)</sup>	%	0	0	0	0	
		Percentage of recordable occupational injury (disabling frequency rate, <sup>Note 3</sup> )	%	0	0	1.29	2.1	
		Lost day rate (disabling frequency rate, <sup>Note 4</sup> )	%	31.59 (male and female)	45.54	28.75	49.2	
		Frequency-Severity Indicator <sup>(Note 5)</sup>	%	1.97 (male and female)	0.27	0.19	0.32	
	All employees	Percentage of recordable occupational injury (disabling frequency rate, <sup>Note 3</sup> )	Percentage	1.97	1.29	1.02	1.35	
<b>Disabling injury for contractors (excluding statistics on traffic incidents during commute)</b>	Total number of working hours	Hour	Note 1: Note 1: The total working hours of the contractor's on-site staff are estimated based on the number of opened stores and contracts in the current year. Note 2: The data includes relevant data of franchise stores	724,480	0	578,560	685,760	
	Number of people with general occupational injuries	Person		2	0	4	1	
	Number of people with severe occupational injuries	Person		0	0	0	0	
	Number of deaths	Person		0	0	0	0	
	Number of people with recordable occupational injuries	Person		2	0	4	1	
	Percentage of death caused by occupational injury	%		0	0	0	0	
<b>Rate of contractor occupational injuries and lost days</b>	Percentage of severe occupational injury	%	Note: The data includes relevant data of franchise stores.	0	0	0	0	
	Percentage of recordable occupational injury (disabling frequency rate)	%		2.76	0	6.91	1.46	
	Lost day rate (disabling frequency rate)	%		0	0	658.53	78.74	
<b>Employee occupational disease</b>		Person		0	0	0	0	

Environment

Item for Disclosure	Sub-item for Disclosure	Unit	Description	2018	2019	2020	2021	
GHG Emissions (Note 1)	Direct emissions	t CO <sub>2</sub> e/year	Note 1: The greenhouse gas emissions over the years refers to the data disclosed in the CSR report of the past years. The 2020 GHG inventory follows the updated ISO 14064-2018 version, and 2020 has been chosen as the new base year. Indirect emissions are classified as purchased electricity and others. Note 2: Indirect emissions (others) include: upstream emissions from purchased electricity, distribution and transportation of diesel from logistics centers to stores, and waste disposal in stores. Note 3: Difference in data from the previous version is caused by the misplaced number of operating sites.	137,580.02	30,702.89	30,910.58	31,252.97	
	Indirect emissions (purchased electricity)	t CO <sub>2</sub> e/year		464,330.67	446,064.80	472,365.15	464,932.82	
	Indirect emissions (others) (Note 2)	t CO <sub>2</sub> e/year		-	-	193,802.00	185,910.72	
	Total amount	t CO <sub>2</sub> e/year		601,910.68	476,767.69	697,077.73	682,096.51	
	Inventory coverage	%		99.49	99.52	99.06 (註 3)	99.41	
Energy consumption	Headquarters	10 MWh	Note: Difference in data from the previous version is caused by the misplaced number of operating sites.	113.40	111.30	109.39	102.69	
	Stores	10 MWh		83,149.80	83,063.90	92,573.12	92,373.59	
	Shopping centers	10 MWh		410.9	410.9	22.1	22.1	
	Regional offices and training centers	10 MWh		140.10	103.40	97.97	117.72	
	Total electricity consumption	10 MWh		83,814.20	83,689.50	92,802.58	92,616.10	
	Inventory coverage	%			99.49	99.52	99.06 (註 3)	99.41
Water consumption	Actual	Headquarters	Unit	-	5,390.00	5,318.00	5,429.00	4,012.00
		Stores	Unit	A total of 4,071 stores were covered in 2021	1,234,393.03	1,758,809.00	1,845,456.00	1,577,006.00
	Estimated (Note)	Regional offices	Unit	The water consumption of regional offices is estimated by multiplying the average water consumption per capita at the headquarters and the number of employees in regional offices. The water consumption of stores is estimated by multiplying the average water consumption of inventoried stores and the total number of stores. Considering that the water use patterns of training centers and shopping centers are much different from that at the headquarters and stores, the training centers and shopping centers were excluded from the estimates.	11,418.00	11,221.00	11,876.00	8,794.00
		Stores	Unit		726,393.00	883,610.00	967,557.00	894,063.00
	Total water consumption		Unit	-	1,977,594.03	2,658,958.00	2,830,318.00	2,483,875.00
	Number of stores inventoried		Number of stores	-	3,380	3,764	3,952	4,071
	Scope of estimation		-	-	8 regional offices and 1,989 stores	8 regional offices and 1,891 stores	8 regional offices and 2,072 stores	9 regional offices and 2,308 stores
	Inventory coverage		%	Note: Difference in data from the previous version is caused by the misplaced number of operating sites.	99.06	99.11	99.11 (註 3)	99.12
Amount of packaging materials	Paper packaging	Total waste	Metric ton	-	8,983.7	9,008.1	8,294.6	
		Data coverage	%	-	100	100	100	
	Metal packaging	Total waste	Metric ton	-	173.7	182.8	194.7	
		Data coverage	%	-	100	100	100	
	Total weight of plastic packaging		Metric ton		8,432.43	10,184.12	10,038.48	9,921.42
	Proportion of recyclable plastic packaging		%		62.95	68.22	65.95	66.85
	Proportion of compostable/degradable plastic packaging		%		3.47	5.19	6.94	7.43
	Proportion of reusable plastics		%		4.83	3.24	3.87	4.85
Data coverage		%		67	66	74	97	

Item for Disclosure	Sub-item for Disclosure		Unit	Description	2018	2019	2020	2021
<b>Amount of waste - non-recyclable</b>	Actual	Headquarters building	Metric ton	<p>Note 1: The 2017 estimate for the headquarters and regional offices was based on 2018 waste disposed per person at the headquarters and the number of employees at the headquarters/regional offices. For the stores, the estimate is calculated by multiplying the average waste removed by the entrusted 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.</p> <p>Note 2: Since 2018, the amount of food waste has been included in the waste inventory from the entrusted waste management companies by the stores. Therefore, after 2018, the total weight removed from the stores has deducted the food waste.</p> <p>Note 3: The amount of fresh food scraps has been included in accordance with the new version of GRI 306. Considering that some stores have not entrusted waste removal and transportation to waste management companies, the way the fresh food scraps were treated cannot be confirmed and were therefore classified as non-recyclable items.</p> <p>Note 4: Considering that the stores that do not outsource waste removal cannot confirm if food waste was indeed recycled, the volume of removal after 2018 was estimated based on the total volume of removal (without deducting the volume of food waste).</p> <p>Note 5: Explanation of the difference from the previous version: The volume of fresh food scraps in the stores has been added in line with the new version of GRI 306.</p>	23.93	24.09	25.36	21.24
		Entrusted by the stores for removal <sup>(Note 2)</sup>	Metric ton		5,117.09 <sup>(Note 4)</sup>	5,262.49	6,529.27	7,204.72
		Taken care of by the stores <sup>(Note 3)</sup>	Metric ton		11,029.23	9,100.00	10,122.13	9,110.76
	Estimate <sup>(Note 1)</sup>	Regional offices	Metric ton		50.69	50.85	55.48	46.57
		Stores <sup>(Note 4)</sup>	Metric ton		39,644.23	42,253.45	37,061.08	39,772.71
	Total non-recyclable waste disposed <sup>(Note 5)</sup>		Metric ton		55,865.17	56,690.88	53,793.32	56,156.01
	Stores inventoried		Number of stores		633	645	925	1010
	Scope of estimation		-		8 regional offices and 4,736 stores	8 regional offices and 5,010 stores	8 regional offices and 5,009 stores	9 regional offices and 5,369 stores
<b>Amount of waste - recyclable</b>	Plastic	Headquarters building	Metric ton	-	1.64	1.50	0.07	0.06
		Stores	Metric ton	-	559.87	676.31	633.88	647.25
	Paper	Headquarters building	Metric ton	-	9.46	13.32	17.20	18.71
		Stores	Metric ton	-	8,611.59	8,916.81	9,262.45	10,613.94
	Metal	Headquarters building	Metric ton	-	0.53	0.45	1.87	1.85
		Stores	Metric ton	-	21.72	12.83	27.00	37.27
	Batteries	Stores	Metric ton	-	304.55	327.16	365.57	341.06
	Optical discs	Stores	Metric ton	-	56.19	65.89	74.00	71.39
	Electronic items	Stores	Metric ton	Electronic items have been inventoried by weight since 2021 and traced back to the data in 2019	-	62.55	61.85	57.39
	Food waste	Headquarters building	Metric ton	Since 2021, the amount of food waste started to be inventoried by entrusted companies of the headquarters building.	-	-	-	4.99
Stores		Metric ton	Since 2018, the amount of food waste started to be included in the waste removal inventory of the stores.	181.64	177.33	193.91	277.20	
Manufacturers		Metric ton	Since 2018, the amount of food waste of the 4 manufacturers started to be included by entrusted companies.	1,423.03	1,510.39	1,475.68	1,298.87	

Item for Disclosure	Sub-item for Disclosure	Unit	Description	2018	2019	2020	2021	
Volume of waste - statistics by treatment (including unrecyclable, and recyclable)	Waste landfilled (A)	Metric ton	-	1,055.56	1,074.85	1,295.03	3,260.16	
	Waste incinerated (including energy recovery, B)	Upstream (manufacturers)	Metric ton	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.	-	-	-	76.63
		Own operations	Metric ton		54,809.61	55,616.03	52,498.29	52,919.45
	Waste recycled or reused (C)	Upstream (manufacturers)	Metric ton		1,423.03	1,510.39	1,475.68	1,222.24
		Own operations	Metric ton		9,747.19	10,254.14	10,637.78	12,047.51
	Amount of waste handled (A+B)	Metric ton	-		55,865.17	56,690.88	53,793.32	56,256.24
	Total waste generated (A+B+C)	Metric ton	-		67,035.39	68,455.41	65,906.78	69,525.99
	Data coverage for operating sites	%			99.06	99.11	99.11	99.12
	Proportion of incineration	%	The proportion of incineration is the waste incinerated compared to total non-recycled waste, using the national data of general waste disposal (excl. recycled and reused) published by the Environmental Protection Administration (EPA).		97.92	97.91	97.26	93.34
Food waste and reuse <sup>(Note 1)</sup>	Food waste generated (A)	Food waste at the headquarters	Metric ton		-	-	-	4.99
		Store scraps <sup>(Note 4)</sup>	Metric ton	11,029.23	9,100.00	10,122.13	9,110.76	
		Food waste at the manufacturers	Metric ton	1,423.03	1,510.39	1,475.68	1,298.87	
	Weight of food reused (B)	Food waste at the headquarters	Metric ton	-	-	-	4.52	
		Food waste at the stores	Metric ton	181.64	177.33	193.91	254.07	
		Food waste at the manufacturers	Metric ton	1,423.03	1,510.39	1,475.68	1,222.24	
	Total weight of food waste (A - B)	Metric ton	Note 5: 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.	10,847.59	8,922.67	9,928.22	8,933.79	
	Food waste intensity (weight divided by revenue)	%		59.60	44.23 <sup>(註 3)</sup>	45.70 <sup>(註 3)</sup>	41.30	
	Food waste data coverage <sup>(Note 2)</sup>	%		99.35	98.41 <sup>(註 3)</sup>	97.57 <sup>(註 3)</sup>	98.49	

## GRI Standards Index

### General Disclosures

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	102-3 Location of headquarters	[About This Report] Contact	2
	102-4 Location of operations	3.1 Product and Service Innovation	47
	102-5 Ownership and legal form	[About This Report]	2
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	102-11 Precautionary principle or approach	2.1 Corporate Governance 6.3 Mitigation and Adaptation for Climate Change	39-41 112
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	102-13 Membership of associations	Appendix: Historical Data	131
<b>Strategies</b>			
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	102-42 Identifying and selecting stakeholders	1.3 Materiality Assessment	20
	102-43 Approach to stakeholder engagement	1.4 Stakeholder Communications	24-26
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<b>Reporting Practices</b>			
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<b>Compliance</b>			
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	103-3 Evaluation of the management approach		46
GRI 307: 2016	307-1 Non-compliance with environmental laws and regulations	2.3 Legal Compliance	44
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GRI 418: 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.2 Risk Management	42
<b>Product and Service Innovation</b>			
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GRI 417: 2016	417-2 Incidents of non-compliance concerning product and service information and labeling	2.3 Legal Compliance	44
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	403-5 Worker training on occupational health and safety	4.2 Occupational Safety and Health	82
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	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.2 Occupational Safety and Health	82-83
GRI 403: 2018	403-8 Workers covered by an occupational health and safety management system	4.2 Occupational Safety and Health	83
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	403-10 Work-related ill health	4.2 Occupational Safety and Health	85
<b>Climate Change</b>			
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GRI Standards	Disclosure	Corresponding Section and Notes	Page Number
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	305-3 Other indirect (Scope 3) GHG emissions	6.3 Mitigation and Adaptation for Climate Change	123
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	305-5 Reduction of GHG emissions	6.3 Mitigation and Adaptation for Climate Change	116 -122
<b>Packaging Material Management</b>			
GRI 103: 2016	103-1 Explanation of the material topic and its Boundary	1. Blueprint for Sustainable Management 6. Creating a Sustainable Planet	22-23 104
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**Other Topics**

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	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.1 Talent Attraction and Retention	70-73
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GRI 412: 2016	415-1 Political contributions	4.2 Occupational Safety and Health	83-85
GRI 415: 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	No political contribution was made during the reporting period	-

## Sustainability Accounting Standards Board (SASB) Index

Topic	Code	Category	Accounting Metric	Page number	Description
<b>Fleet Fuel Management</b>	FB-FR-110a.1	Quantitative	Fleet fuel consumed (GJ), percentage renewable (%)	124	Refer to 6.3 Mitigation and Adaptation for Climate Change for details
<b>Air Emissions from Refrigeration</b>	FB-FR-110b.1	Quantitative	Gross global Scope 1 emissions from refrigerants (metric tons CO2e)	124	Refer to 6.3 Mitigation and Adaptation for Climate Change for details
	FB-FR-110b.2	Quantitative	Percentage of refrigerants consumed with zero ozone-depleting potential (%)	124	Refer to 6.3 Mitigation and Adaptation for Climate Change for details
	FB-FR-110b.3	Quantitative	Average refrigerant emissions rate (%)	-	No relevant data in 2021
<b>Energy Management</b>	FB-FR-130a.1	Quantitative	(1) Operational energy consumed (GJ), (2) percentage grid electricity (%), (3) percentage renewable (%)	124	Refer to 6.3 Mitigation and Adaptation for Climate Change for details
<b>Food Waste Management</b>	FB-FR-150a.1	Quantitative	Amount of food waste generated (metric tons), percentage diverted from the waste stream (%)	129	Refer to 6.4 Food Waste and Waste Management for details
<b>Data Security</b>	FB-FR-230a.1	Quantitative	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected	42	No data leak in 2021
	FB-FR-230a.2	Discussion and Analysis	Description of approach to identifying and addressing data security risks	41-42	Refer to 2.2 Risk Management for details
<b>Food Safety</b>	FB-FR-250a.1	Quantitative	High-risk food safety violation rate	-	PCSC had no violation of major food safety regulations or product recalls in 2021.
	FB-FR-250a.2	Quantitative	(1) Number of recalls, (2) number of units recalled, (3) percentage of units recalled that are private-label products	-	
<b>Product Health &amp; Nutrition</b>	FB-FR-260a.1	Quantitative	Revenue from products labeled and/or marketed to promote health and nutrition attributes	55	Refer to 3.2 Customer Health and Safety for details
	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	55-56	Refer to 3.2 Customer Health and Safety for details

Topic	Code	Category	Accounting Metric	Page number	Description
<b>Product Labeling &amp; Marketing</b>	FB-FR-270a.1	Quantitative	Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes	44	Refer to 2.3 Legal Compliance for details
	FB-FR-270a.2	Quantitative	Total amount of monetary losses as a result of legal proceedings associated with marketing and/or labeling practices.	-	Refer to 2.3 Legal Compliance for details
	FB-FR-270a.3	Quantitative	Revenue from products labeled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO	56	Refer to 3.2 Customer Health and Safety for details
<b>Labor Practices</b>	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 2021
	FB-FR-310a.2	Quantitative	Percentage of active workforce covered under collective bargaining agreements	69	Refer to 4.1 Talent Attraction and Retention for details
	FB-FR-310a.3	Quantitative	(1) Number of work stoppages and (2) total days idle	69	There was no strike or suspension in 2021.
	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	44	Refer to 2.3 Legal Compliance for details
<b>Management of Environmental &amp; Social Impacts in the Supply Chain</b>	FB-FR-430a.1	Quantitative	Revenue from products third-party certified to environmental or social sustainability sourcing standard	16	Refer to the Sustainability Column-"Sustainable Procurement" and 3.4 Sustainable Procurement for details
	FB-FR-430a.2	Quantitative	Percentage of revenue from (1) eggs that originated from a cage-free environment and (2) pork produced without the use of gestation crates	-	1. PCSC does not sell non-caged eggs 2. PCSC does not sell meat products separately. Therefore, this indicator does not apply
	FB-FR-430a.3	Discussion and Analysis	Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare	15-16	Refer to the Sustainability Column-"Sustainable Procurement" and 3.4 Sustainable Procurement for details
	FB-FR-430a.4	Discussion and Analysis	Discussion of strategies to reduce the environmental impact of packaging	107-111	Refer to the Sustainability Column-"Further Actions on Plastic Reduction" and 6.2 Packaging Material Management for details
<b>Activity Metrics</b>	FB-FR-000.A	Quantitative	Number of (1) retail locations (2) distribution centers	-	6379 retail locations
	FB-FR-000.B	Quantitative	Total area of (1) retail space (2) distribution centers	-	1,098,860 square meters (retail space)

### TCFD Index

TCFD Recommended Disclosures			Corresponding Chapter and Notes	Page no.
Governance	Disclose the organization's governance around climate-related risks and opportunities.	a. Describe the board's oversight of climate-related risks and opportunities.	6.3 Mitigation and Adaptation for Climate Change	112
		b. Describe management's role in assessing and managing risks and opportunities.	Sustainability Column - Transition to Low-Carbon Operations 1.2 Sustainable Development Committee	13 19
Strategy	Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material.	a. Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	6.3 Mitigation and Adaptation for Climate Change	113
		b. Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	6.3 Mitigation and Adaptation for Climate Change 6.2 Mitigation and Adaptation for Climate Change in 2020 CSR report	114-122 131-134 (2020)
		c. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2° C or lower scenario.	6.3 Mitigation and Adaptation for Climate Change	114-122
Risk Management	Disclose how the organization identifies, assesses, and manages climate-related risks.	a. Describe the organization's processes for identifying and assessing climate-related risks.	6.3 Mitigation and Adaptation for Climate Change	112
		b. Describe the organization's processes for managing climate-related risks.	6.3 Mitigation and Adaptation for Climate Change	114-122
		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 6.3 Mitigation and Adaptation for Climate Change	40 112
Metrics and Targets	Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.	a. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	6.3 Mitigation and Adaptation for Climate Change	123
		b. Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	6.3 Mitigation and Adaptation for Climate Change	123-124
		c. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	6.3 Mitigation and Adaptation for Climate Change 1.5 Process Management of Sustainable Targets	125 27-28

### 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 2021, with the discussion focusing on reporting and tracking important business security information, planning and responding to changes in regulations.	P.52	2021 Product Safety Committee organization and operations management procedures and the total number of Product Safety Committee meetings in 2021 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%.	Subparagraph 1, item 1
2	PCSC gathers and tracks information related to product safety in accordance with our "Product Safety Information Collection and Review Tracking Standards." The information is handled using layered management. The Standards apply to all PCSC private-label products, accounting for 100% of PCSC private-label products. In 2021, the Company collected 495 product safety-related memos, including 1 A-level information, 364 B-level information and 130 L-level information. In 2021, all A-level information was followed up to ensure improvement with case closed.  (Note) A-, B-, and L-level information is based on the date that the information was announced internally.	P.53	Product safety information collected in 2021 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.	Subparagraph 1, item 1
3	In 2021, the initial logistics mechanism was implemented on 100% exclusive selling and private-label products including rice, fresh noodles, salads, cooked food, refrigerated flavored breads, sweet potatoes and fresh foods.	P.55	The percentage of the total amount of a given product sold in 2021 that was supplied by a firm with an initial transport and logistics distribution contract signed before the end of 2021, according to the initial transport and logistics distribution management mechanism formulated by the Company.  The percentage is based on the percentage of the Company's total sales of this product category in 2021 from the sales of the products supplied by the manufacturers that have signed the initial transportation logistics and distribution contracts in 2021.	Subparagraph 1, item 1
4	In addition, a management consulting company was engaged to perform quality assurance audits. In 2021, 98.97% (Note) of all stores underwent this audit.  (Note) Due to the pandemic in 2021, the number of audited stores went down. Stores in the terminal were temporarily closed with no possibility for audits. Some stores closed down at the end of 2021, and the ones opened between October 30 and December 31 were not audited.	P.56	The percentage of all retail locations that were audited by the management consulting company according to the retail mechanism for managing and examining expired products from shelves.	Subparagraph 1, item 1

Number	Subject Matter Information	Page No.	Applicable Criteria	Regulations
5	PCSC hired a management consulting company to audit the quality assurance training certification status of stores, with 98.73% <sup>(Note)</sup> of the stores audited in 2021.  (Note) Due to the pandemic in 2021, the number of audited stores went down. Stores in the terminal were temporarily closed with no possibility for audits. Some stores closed down at the end of 2021, and the ones opened between October 30 and December 31 were not audited.	P.56	The annual percentage of all retail that were audited by the management consulting company according to quality assurance training courses and exams formulated referencing the Regulations on Good Hygiene Practice for Food.	Subparagraph 1, item 1
6	Food products sold through PCSC stores must all comply with the Act Governing Food Safety and Sanitation as well as its sub-laws. The sub-laws include "Regulations on Good Hygiene Practice for Food," "Food Sanitation Standards," as well as other relevant laws issued by the Ministry of Health and Welfare. In 2021, the large iced Americano coffee sold by PCSC stores was discovered to violate the labeling regulations during a sample inspection, resulting in a penalty of NT\$30,000 by the Act Governing Food Safety and Sanitation. However, PCSC did not violate any regulations regarding product labeling or marketing.	P.44	The number of letters and amount of fine received from competent authorities notifying of fines for PCSC chain retail locations violating the Act Governing Food Safety and Sanitation and its subordinate legislations in 2021.	Subparagraph 1, item 2
7	FSC packaging has been introduced to 100% of the iseLect refrigerated drinks sold in 2021.	P.45	The percentage of the number of items with FSCTM introduced to iseLect refrigerated beverage packaging materials in 2021 divided by the number of iseLect refrigerated beverage items in the current year.	Subparagraph 1, item 3
Not applicable as PCSC does not have any self-operated factories.				Subparagraph 1, item 4
8	In 2021, there were a total of 38 suppliers of private-label food products with whom PCSC had a cooperative relationship <sup>(Note 1)</sup> (including manufacturers, suppliers of raw materials through direct transactions and suppliers of egg products). 100% <sup>(Note 2)</sup> of those suppliers were audited. Please refer to the table on p.69-70 for these 38 suppliers. A total of 119 audits were performed with 119 passing, with the compliance rate of 100%.  (Note 1) Defined as (1) Suppliers that passed the assessment prior to 2021 and passed internal submission. (2) New suppliers that successfully passed the introduction assessment during 2021. (3) Those eligible to halt assessment in 2021 are also included. (Note 2) The audited items are those listed in the "Items for Evaluation."  (Note 3) 1 manufacturer and 5 suppliers of raw materials through direct transactions have ended the transaction and manufacturing within the period of the evaluation frequency corresponding to the previous level of supplier evaluation. Owing to Raw material supplier and Management rules have the auditing frequency set between 3-18 months, no audit was required for 1 manufacturer and 5 suppliers of raw materials through direct transactions in 2021.	P.63	The number of suppliers, percentages, items evaluated, number of audits, and results for evaluations of private-label product and food suppliers according to Rules for Onsite Appraisal of Manufacturers by Own-brand Product Committee, Raw material supplier and Management rules, and Management and Operations Rules for Professional- Use Egg Product Raw Materials (refer to the able on p.63).	Subparagraph 1, item 5

Number	Subject Matter Information	Page No.	Applicable Criteria	Regulations
9	In 2021, there were 13 suppliers of disposable products <sup>(Note 1)</sup> , with 100% <sup>(Note 2)</sup> audited. Please refer to the table on p.69-70 for these 13 suppliers. A total of 14 audits on supplier assessment items were performed, resulting in 14 passing audit results and a passing rate is 100%.  (Note 1) Refers to domestic suppliers of disposable paper cups, bowls and similar items which come into contact with food are provided to the consumers.  (Note 2) 2 suppliers have ended the transaction with PCSC before the month of the assessment with the improvement of their evaluation - halting application of . As a result, those entities were not required to be audited according to our rules in 2021.	P.63	According to the "Management Rules for Site Assessment of Suppliers of Products Related to Store Safety" (refer to the table on p.63). The table showed the number of disposable merchandise supplier evaluated, percentage, items evaluated, times of evaluation and results.	Subparagraph 1, item 5
10	PCSC meets the definition of a vendor of box meals as set forth in Article 9 of the Act Governing Food Safety and Sanitation and follows the official document (Food and Drug Administration Document No.1071300516 authorized by the Ministry of Health and Welfare on 26 June, 2018) uploading a total of 527 products in the meal box category <sup>(Note 1)</sup> to Food Traceability Management Information System (Ftracebook) in 2021, taking up 100% of all box meal items in the current year.  (Note) Indicating the products which consist of grains (rice or noodles), processed grains, agriculture, livestock and seafood and which are processed to be served to groups or individuals. Those products are served with clear labels or pictures of the ingredients and are served in the way of boxes or large decorative containers. The products can be eaten after brief heating up. Those products do not include the baked items served in the box.	P.54	In 2021, the total number of box meal items logged by the company in the Food Traceability Management Information System (Ftracebook), 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 Ftracebook box meal items by the total number of all meals.	Subparagraph 1, item 6
11	As of the end of 2021, the laboratory conducted 622 test items per the announcements and requirements of the competent authority including CNS, the Taiwan Food and Drug Administration, etc.	P.54	The number of test items <sup>(note)</sup> provided by the quality testing laboratory in accordance with the announcements and recommendations of CNS or the Taiwan Food and Drug Administration of the Ministry of Health and Welfare, Executive Yuan, and the number of test items for government-approved food additives as of the end of 2021.  (Note) These test items include standard methodologies and methodologies developed by PCSC.	Subparagraph 1, item 7
12	Another 112 test items of self-inspection that do not follow directives from the aforementioned announced methodologies were conducted.	P.54	The number of non-compulsory test items provided by the quality testing laboratory referencing regulations in other countries or international journals (not according to announcements and recommendations of CNS or the Taiwan Food and Drug Administration of the Ministry of Health and Welfare, Executive Yuan <sup>(note)</sup> , or not for government-approved food additives) as of the end of 2021.  (Note) These test items include standard methodologies and methodologies developed by PCSC.	Subparagraph 1, item 7

Number	Subject Matter Information	Page No.	Applicable Criteria	Regulations
13	PCSC's Quality Testing Laboratory obtained certifications following test items specified by TFDA and TAF (ISO/IEC 17025:2017).	P.54	Laboratory certified by the Taiwan Food and Drug Administration (TFDA) of the Ministry of Health and Welfare and Taiwan Accreditation Foundation (TAF).	Subparagraph 1, item 7
14	Taiwan Accreditation Foundation (TAF) certified test items: 4 microorganisms, and 1 caffeine according to ISO/IEC 17025:2017.	P.55	Test items and the total number of test items certified by the Taiwan Accreditation Foundation (TAF).	Subparagraph 1, item 7
15	Taiwan Food and Drug Administration (TFDA) of the Ministry of Health and Welfare certified test items: 1. 4 Microorganisms 2. 8 Colorants 3. 1 Ochratoxin A 4. 1 Patulin	P.55	Test items and the total number of test items certified by the Taiwan Food and Drug Administration (TFDA) of the Ministry of Health and Welfare.	Subparagraph 1, item 7
16	The quality testing laboratory resulted in costs of NT\$37,701 thousand, including NT\$21,232 thousand for entrusted laboratories <sup>(Note)</sup> , accounting for 0.022% of the Company's operating revenue. (Note) The quality testing laboratory costs include tests, salaries, depreciation, rentals, equipment repair and maintenance, and miscellaneous purchases.	P.55	The percentage of operating revenue on financial reports that is allotted to quality testing laboratory expenditures in 2021.	Subparagraph 1, item 7
17	In 2021, a total of 1,173 tests were run on products and raw materials, with 1,164 passing the test. The passing rate was 99.2%.	P.55	The total number of tests, number of passed tests, and passing rates for test items in accordance with announcements and recommendations of CNS or the Taiwan Food and Drug Administration (TFDA) of the Ministry of Health and Welfare, Executive Yuan <sup>(note)</sup> , test items for government-approved food additives, and non compulsory test items referencing regulations in other countries or international journals (not according to the announcements and recommendations of CNS or TFDA <sup>(note)</sup> or not for government-approved food additives). (Note) These test items include standard methodologies and methodologies developed by PCSC.	Subparagraph 1, item 7
18	During 2021, suppliers of private-label food products (including manufacturers, suppliers of raw materials through direct transactions and suppliers of egg products) numbered 38 companies. If calculating using the number of the plants, there were a total of 76 manufacturing sites, among those 44 were manufacturers of private-label food products within Taiwan. Of these, 44 manufactures 100% obtained international food safety management system ISO22000 certification.	P.58	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 2021.	Voluntary assurance

## Limited Assurance Report Issued by the Accountant



### 會計師有限確信報告

資會綜字第 21020331 號

統一超商股份有限公司 公鑒：

本事務所受統一超商股份有限公司（以下稱「貴公司」）之委任，對 貴公司選定 2021 年度永續報告書所報導之績效指標執行確信程序。本會計師業已確信竣事，並依據結果出具有限確信報告。

#### 確信標的資訊與適用基準

有關 貴公司選定 2021 年度永續報告書所報導之績效指標（以下稱「確信標的資訊」）及其適用基準詳列於 貴公司 2021 年度永續報告書第 160 至 163 頁之「確信項目彙總表」。前述確信標的資訊之報導範圍業於永續報告書第 1 頁之「報告書時間、邊界與數據」段落述明。

#### 管理階層之責任

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

#### 會計師之責任

本會計師係依照確信準則公報第一號「非屬歷史性財務資訊查核或核閱之確信案件」，對確信標的資訊執行確信工作，以發現前述資訊在所有重大方面是否有未依適用基準編製而須作修正之情事，並出具有限確信報告。

本會計師依照上述準則所執行之有限確信工作，包括辨認確信標的資訊可能發生重大不實表達之領域，以及針對前述領域設計及執行程序。因有限確信案件取得之確信程度明顯低於合理確信案件取得者，就有限確信案件所執行程序之性質及時間與適用於合理確信案件者不同，其範圍亦較小。

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

- 對參與編製確信標的資訊之相關人員進行訪談，以瞭解編製前述資訊之流程、所應用之資訊系統，以及攸關之內部控制，以辨認重大不實表達之領域。

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## Limited Assurance Report Issued by the Accountant



- 基於對上述事項之瞭解及所辨認之領域，對確信標的資訊選取樣本進行包括查詢、觀察及檢查等測試，以取得有限確信之證據。

此報告不對 2021 年度永續報告書整體及其相關內部控制設計或執行之有效性提供任何確信。

### 會計師之獨立性及品質管制規範

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

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

### 先天限制

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

### 有限確信結論

依據所執行之程序與所獲取之證據，本會計師並未發現確信標的資訊在所有重大方面有未依適用基準編製而須作修正之情事。

### 其它事項

貴公司網站之維護係 貴公司管理階層之責任，對於確信報告於 貴公司網站公告後任何確信標的資訊或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

資誠聯合會計師事務所

會計師 張瑞婷

張瑞婷



2022年6月24日

## AA1000 Assurance Statement



## ASSURANCE STATEMENT

### SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE PRESIDENT CHAIN STORE CORPORATION'S SUSTAINABILITY REPORT FOR 2021

#### NATURE AND SCOPE OF THE ASSURANCE/VERIFICATION

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by President Chain Store Corporation (hereinafter referred to as PCSC) to conduct an independent assurance of the Sustainability Report for 2021 (hereinafter referred to as the SR Report). The scope of the assurance, based on the SGS Sustainability Report Assurance methodology, included the sampled text, and data in accompanying tables, contained in the report presented during verification (2022/03/24~2022/05/18). SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

#### INTENDED USERS OF THIS ASSURANCE STATEMENT

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

#### RESPONSIBILITIES

The information in the PCSC's SR Report of 2021 and its presentation are the responsibility of the directors or governing body (as applicable) and the management of PCSC. SGS has not been involved in the preparation of any of the material included in the Report

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

#### ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

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

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

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

**SCOPE OF ASSURANCE AND REPORTING CRITERIA**

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

Reporting Criteria Options	
1.	GRI Standards (Core)
2.	AA1000 Accountability Principles (2018)

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

**ASSURANCE METHODOLOGY**

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

**LIMITATIONS AND MITIGATION**

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

**STATEMENT OF INDEPENDENCE AND COMPETENCE**

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

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

**VERIFICATION/ ASSURANCE OPINION**

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

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

**AA1000 ACCOUNTABILITY PRINCIPLES (2018) CONCLUSIONS, FINDINGS AND RECOMMENDATIONS**

**Inclusivity**

PCSC has demonstrated a good commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers, sustainability experts, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns. For future reporting, it is encouraged to develop formal strategies for ongoing engagement and communication with stakeholders.

**Materiality**

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

**Responsiveness**

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

**Impact**

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

**GLOBAL REPORTING INITIATIVE REPORTING STANDARDS CONCLUSIONS, FINDINGS AND RECOMMENDATIONS**

The report, PCSC's SR Report of 2021, is adequately in line with the GRI Standards in accordance with Core Option. The material topics and their boundaries within and outside of the organization are properly defined in accordance with GRI's Reporting Principles for Defining Report Content. Disclosures of identified material topics and boundaries, and stakeholder engagement, GRI 102-40 to GRI 102-47, are correctly located in content index and report. For future reporting, more detailed descriptions of the sustainability development committee involvement with sustainable management is encouraged. For GRI 403 disclosure, PCSC is expected to be responsible for all of branch store workers' occupational health and safety since their workplaces are controlled by the PCSC. It is encouraged to compile franchise store workers' occupational health and safety performance in future reporting.

Signed:  
For and on behalf of SGS Taiwan Ltd.



David Huang  
Senior Director  
Taipei, Taiwan  
15 June, 2022  
[WWW.SGS.COM](http://WWW.SGS.COM)

