

Appendix

Historical Data

Governance

External Participation

Item for Disclosure	Sub-item for Disclosure		Unit	2020	2021	2022	2023
	Name of Association	Membership					
Taiwan Delica Foods Development Association	Chairman	Food safety	NT\$	5,209,000	5,209,000	5,000,000	0
Taiwan Quality Food Association	Member					10,000	10,000
Taiwan Business Council for Sustainable Development	VIP member					120,000	120,000
Taipei Department Store Association	Member	10,000				10,000	
Chinese National Association of Industry and Commerce, Taiwan	Member	Corporate sustainability				20,000	20,000
Taiwan Coalition of Service Industries	Director					5,000	5,000
Taiwan Chain Stores and Franchise Association	Director					30,000	30,000
Chinese Non-store Retailers Association	Director	20,000				20,000	
Taiwan Association of Energy Service Companies	Member	Sustainable environment				0	0
Donation or membership fee for associations	-					5,215,000	215,000
Coverage rate of donation or membership fee for associations	-		%	100	100	100	100

(Note) Please refer to our website for the roles we play and contribution we make as part of our external participation.

Financial Performance

	Unit	2020	2021	2022	2023
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	168,147,856	168,010,130	182,872,403	197,663,849
Operating profit	NT\$1,000	56,557,043	56,287,789	61,238,432	66,668,444
Income tax expenses	NT\$1,000	1,476,353	959,740	1,440,614	1,866,484
Profit after tax	NT\$1,000	10,238,162	8,861,619	9,281,650	10,613,914
EPS	NT\$	9.85	8.52	8.93	10.21

Dividend per share	NT\$	9	9	9	9
Return on Shareholders' Equity	Percentage	28.34%	25.25%	26.29%	28.57%
Total assets	NT\$1,000	141,503,950	146,442,976	159,087,017	174,687,108
Total liabilities	NT\$1,000	105,483,759	112,279,968	122,627,937	136,842,601
Total equity	NT\$1,000	36,020,191	34,163,008	36,459,080	37,844,507

Products and Services

Item for Disclosure	Unit	2020	2021	2022	2023
Total number of Tier-1 suppliers	Number			1,161	1,096
Total number of significant suppliers in Tier-1	Number			7	24
Proportion of total spend on significant suppliers in Tier 1	%			33.57%	20.12%
Total number of significant suppliers in non Tier-1	Number			10	10
Total number of significant suppliers	Number			17	34
Target percentage of significant suppliers assessed via desk assessments/on site assessments (second party)	%			100%	100%
Total number of significant suppliers assessed via desk assessments/on site assessments (second party)	Number			17	34
Proportion of significant suppliers assessed	%			100%	100%
Number of significant suppliers assessed with substantial actual/potential negative impacts	Number			0	0
Proportion of significant suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan	%			N/A ^(Note 1)	N/A ^(Note 1)
Number of suppliers with substantial actual/potential negative impacts that were terminated	Number			0	0
Target proportion of significant suppliers supported in corrective action plan implementation	%			100%	100%
Total number of significant suppliers supported in corrective action plan implementation	Number			0	0
Proportion of significant suppliers assessed with substantial actual/potential negative impacts supported in corrective action plan implementation	%			N/A ^(Note 1)	N/A ^(Note 1)
Target proportion of significant suppliers in capacity building programs ^(Note 2)	%			3	50.00%
Total number of significant suppliers in capacity building programs	Number			3	17
Proportion of significant suppliers in capacity building programs	%			17.65%	50.00%

(Note 1) The ESG assessment in 2022 and 2023 shows no significant suppliers with substantial actual/potential negative impacts, so this proportion does not apply.

(Note 2) In 2023, the target of significant suppliers implementing capacity building programs switched from the number to proportion.

Environment

Item for Disclosure	Sub-item for Disclosure	Unit	Description	2020	2021	2022	2023	
Greenhouse gas Emissions ^(Note 1)	Direct emissions (Scope 1)	t CO ₂ e/year	<p>Note 1: The greenhouse gas emissions in 2019 refers to the data disclosed in the CSR report of the past years. The 2020 greenhouse gas inventory follows the updated ISO 14064-2018 version with 2020 as base year. Indirect emissions are classified as purchased electricity and others.</p> <p>Note 2: Indirect emissions (others) include: purchased goods, upstream emissions from purchased electricity, upstream transportation, waste generated in operations, business travels, employee commuting, end of life treatment of sold products.</p>	30,910.58	31,252.97	29,940.01	30,177.03	
	Indirect emissions-Purchased electricity (Scope 2)	t CO ₂ e/year		472,365.15	464,932.82	504,544.40	513,790.60	
	Indirect emissions-Others (Scope 3) ^(Note 2)	t CO ₂ e/year		193,802.00	185,910.72	2,393,290.28	4,556,627.93	
	Total (Scope 1+2+3)	t CO ₂ e/year		697,077.73	682,096.51	2,927,774.68	5,100,595.56	
	Data coverage for operation locations	%		99.06%	99.41%	99.55%	99.45%	
Energy consumption	Head office building	10,000 kWh		109.39	102.69	101.74	135.33	
	Stores	10,000 kWh		92,573.12	92,373.59	98,875.55	103,535.93	
	Shopping centers	10,000 kWh		22.10	22.10	25.42	26.82	
	Regional offices and training centers	10,000 kWh		97.97	117.72	121.93	98.00	
	Total electricity consumption	10,000 kWh		92,802.58	92,616.10	99,124.64	103,796.08	
	Data coverage for operation locations	%		98.63%	98.98%	99.55%	99.45%	
Water consumption	Actual statistics	Head office building	m ³		5,429.00	4,012.00	4,766.00	6,107.00
		Stores	m ³	<p>A total of 4,421 stores were covered in 2023, covering 33,570.36 metric tonnes of ice cube procurement</p> <p>Note: One metric ton of water equals one cubic meter of water.</p>	1,845,456.00	1,577,006.00	1,705,347.90	1,918,414.00
		Shopping Centers	m ³	<p>A total of 24 shopping centers were covered in 2023</p>	-	0.00	336,388.41	244,583.49
	Estimated ^(Note)	Regional	m ³	<p>Note: The water consumption of regional offices is estimated based on the average water consumption per person at the headquarters and the number of employees in regional offices. The water consumption of stores is estimated based on the average water consumption of stores for which actual statistics are available and the total number of stores. The water consumption patterns of training centers and sopping centers are different from that at the headquarters and stores, and were therefore excluded from the estimates.</p>	11,876.00	8,794.00	10,025.25	12,103.63
		Stores	m ³		967,557.00	894,063.00	963,776.64	1,057,926.56

Item for Disclosure	Sub-item for Disclosure	Unit	Description	2020	2021	2022	2023	
Water consumption	Total water withdrawal	m ³		2,830,318.00	2,483,875.00	3,020,304.20	3,272,705.04	
	Total Water consumption	m ³		2,830,318.00	2,483,875.00	105,461.00	129,724.00	
	Total water discharge	m ³		0	0	2,914,843.20	3,142,981.00	
	Actual number of stores included in the statistics	Number		3,952	4,071	4,206	4,421	
	Estimated scope	-		8 regional offices and 2,072 stores	9 regional offices and 2,308 stores	9 regional offices and 2,425 stores	9 regional offices and 2,438 stores	
	Data coverage for operation locations	%		99.11%	99.12%	99.49%	99.52%	
Amount of packaging materials	Paper packaging ^(Note 1)	Total weight	Metric tonnes	Note 1: Packaging materials for ice cube (including plastic and paper/wood packaging materials) was added for 2022, with statistics traced back to 2020.	11,620.77	10,977.68	11,564.78	12,135.15
		Data coverage	%		100%	100%	100%	100%
	Metal packaging ^(Note 2)	Total weight	Metric tonnes	Note 2: Metal packaging materials for freshly brewed tea were added in 2022, with statistics traced back to 2021.	182.80	204.96	235.42	274.87
		Data coverage	%		100%	100%	100%	100%
	Total weight of plastic packaging ^(Note 1, Note 3)	Metric tonnes	Note 3: Plastic packaging and packaging materials have been classified according to purpose and material since 2022 (see Section 4.2 Packaging Materials Management for details), so that stakeholders can understand how President Chain Store Corporation uses various types of packaging materials.	10,138.26	10,093.12	10,168.40	10,292.92	
	Proportion of recyclable plastic packaging ^(Note 4)	%	Note 4: In 2023, PLA tea egg boxes were gradually replaced by recyclable PET material, so PET was added to the statistics of tea egg boxes.	65.30%	65.73%	69.24%	72.00%	
	Proportion of compostable/ decomposable plastic packaging ^(Note 4)	%		6.87%	7.30%	1.90%	0.91%	
	Proportion of plastic with recycled content	%		0.78%	2.92%	3.86%	4.41%	
	Data coverage	%		74.00%	96.80%	100.00%	100.00%	
	Volume of waste - unrecyclable	Actual statistics	Head office building	Metric tonnes		25.36	21.24	22.17
Handled by the waste management companies for removal ^(Note 1)			Metric tonnes	Note 1: The amount of food waste that handled by the waste management companies has been included since 2018. Therefore, the amount of food waste removed from the stores after 2018 is the total weight after deducting the food waste.	6,529.27	7,204.72	6,080.83	5,459.30
Handled by the stores ^(Note 2)			Metric tonnes	Note 2: Not all stores have a 100% food waste recovery rate. Therefore, the statistics before 2021 is based on the amount of fresh food scraps and all of them are considered as not reused. In 2022, the statistics of food waste treatment in stores was optimized, so the actual statistics is done in line with the weight of food waste that wasn't reused.	10,122.13	9,110.76	5,825.93	3,560.90
Total				16,676.76	16,336.72	11,928.93	9,048.92	
Actual number of stores included in the statistics		Number		925	1,010	1,110	1,004	

Item for Disclosure	Sub-item for Disclosure		Unit	Description	2020	2021	2022	2023	
Volume of waste - unrecyclable	Estimate ^(Note 3)	Regional offices	Metric tonnes	Note 3: For the stores, the estimate is calculated by multiplying the average waste removed by the waste management companies and the total number of stores. Considering that the waste disposal pattern at the training center and shopping centers does not follow that of either the headquarters or the stores, the training centers and shopping centers were not included in the scope of our estimates.	55.48	46.57	46.64	56.92	
		Stores ^(Note 4)	Metric tonnes	Note 4: Considering that the estimated stores cannot confirm that food waste is indeed recycled, the volume of removal after 2018 will be estimated based on the total volume of removal (without deducting the volume of food waste).	37,061.08	39,772.71	32,016.55	34,658.82	
				Total	37,116.56	39,819.28	32,063.19	34,715.74	
	Total unrecyclable waste disposed			Metric tonnes		53,793.32	56,156.01	43,992.12	43,764.67
	Scope of estimate			-		8 regional offices and 5,009 stores	9 regional offices and 5,369 stores	9 regional offices and 5,521 stores	9 regional offices and 5,855 stores
Volume of waste - recyclable	Plastic	Head office building	Metric tonnes		0.07	0.06	0.06	1.71	
		Stores	Metric tonnes		633.88	647.25	681.93	868.29	
	Paper	Head office building	Metric tonnes		17.20	18.71	16.07	16.33	
		Stores	Metric tonnes		9,262.45	10,613.94	8,938.22	10,293.27	
	Metal	Head office building	Metric tonnes		1.87	1.85	1.70	0.38	
		Stores	Metric tonnes		27.00	37.27	22.98	63.94	
	Batteries	Stores	Metric tonnes		365.57	341.06	365.68	439.10	
	Optical discs	Stores	Metric tonnes		74.00	71.39	76.72	80.01	
	Electronics ^(Note 1)	Stores	Metric tonnes	Note 1: Electronics only include mobile phones, chargers and laptops. The total weight of recycling is calculated based on the quantity of each device multiplied by the average unit weight. Mobile phones are 0.34 kg/unit, laptops are 2 kg/unit, and chargers are 0.09 kg/ tower. Please refer to the Domestic Waste Material Management Information System of the Ministry of Environment, and the updated weight information from New Taipei City's Department of Environmental Protection.	61.85	57.39	78.31	70.50	
	Food Loss and Waste	Head office building ^(Note 2)	Metric tonnes	Note 2: Statistics on the amount of food waste commissioned by the head office building to be cleared and transported since 2021.	-	4.99	8.15	8.35	
		Stores ^(Note 3, Note 4)	Metric tonnes	Note 3: Since 2018, statistics on the amount of food waste has been included in the volume of waste removal and the waste management companies commissioned by the stores. Note 4: Statistics from stores all over Taiwan.	193.91	277.20	3,294.16	5,575.50	
Manufacturers ^(Note 5)		Metric tonnes	Note 5: From 2020 to 2021, statistics was collected on the amount of food waste commissioned to 4 manufacturers for removal and transportation. In 2022, the scope of statistics was expanded to 12 manufacturers.	1,475.68	1,298.87	2,515.14	3,112.00		

Item for Disclosure	Sub-item for Disclosure	Unit	Description	2020	2021	2022	2023	
Volume of waste—statistics based on treatment (including unrecyclable, incineration and recycling)	Landfill (A)	Metric tonnes		1,295.03	3,260.16	2,451.89	2,534.36	
	Waste incinerated (including energy recovery) (B)	Upstream (manufacturers)	Metric tonnes	From 2020 to 2021, statistics was collected on the amount of food waste commissioned to 4 manufacturers for removal and transportation. In 2022, the scope of statistics was expanded to 12 manufacturers.	-	76.63	380.14	0.00
		Own operations	Metric tonnes	Including the head office building, regional offices and stores	52,498.29	52,919.45	41,540.23	41,230.31
	Waste recycled or reused (C)	Upstream (manufacturers)	Metric tonnes	From 2020 to 2021, statistics was collected on the amount of food waste commissioned to 4 manufacturers for removal and transportation. In 2022, the scope of statistics was expanded to 12 manufacturers.	1,475.68	1,222.24	2,515.14	3,112.00
		Own operations	Metric tonnes	Including the head office building, regional offices and stores	10,637.78	12,047.51	13,483.96	17,417.73
	Amount of waste handled (A+B)		Metric tonnes		53,793.32	56,256.24	44,372.26	43,764.67
	Amount of waste handled (A+B +C)		Metric tonnes		65,906.78	69,525.99	60,371.36	64,294.39
	Data coverage		%		99.11%	99.12%	99.12%	99.16%
	Proportion of incineration		%	The incineration ratio is the percentage of incineration to total non-recycled waste according to the national data of normal waste disposal (excl. recycled and reused) published by the Ministry of Environment.	97.26%	93.34%	93.53%	93.38%
	Food loss and waste	Total weight of all food loss & waste (A)	Head office	Metric tonnes	Note 1: Store food waste has included the amount of store scraps. From 2022, the statistics of store food waste treatment was optimized.	-	4.99	8.15
Stores ^(Note 1)			Metric tonnes	10,122.13		9,110.76	9,120.09	9,136.40
Manufacturers ^(Note 2)			Metric tonnes	1,475.68		1,298.87	2,895.28	3,112.00
Total weight of food loss & waste volumes used for alternative purposes(B) ^(Note 4)		Head office	Metric tonnes	Note 2: The food waste generated by each manufacturer entrusted to waste management companies was expanded to include 12 manufacturers from 2022.	-	4.52	8.15	8.35
		Stores ^(Note 1)	Metric tonnes		193.91	254.07	3,294.16	5,575.50
		Manufacturers	Metric tonnes		1,475.68	1,222.24	2,515.14	3,112.00
Total discarded of food waste (A - B)		Metric tonnes	Note 3: Coverage of food waste = revenue of private-label products in the food waste statistics/revenue of all private-label fresh food products	9,928.22	8,933.79	6,206.07	3,560.90	
Food loss & waste intensity (weight / food related revenue)		Metric tonnes / Million NTD of food-related revenue		0.46	0.41	0.28	0.13	
Data coverage ^(Note 3)		%	Note 4: Due to the African Swine Fever epidemic in September 2021, food waste was temporarily suspended as feed on pig farms. Therefore, food waste during this month was incinerated, but recycled or reused for the rest of the year. No such situation in 2023.	97.57%	98.49%	98.39%	100.00%	

Employees

Item for Disclosure	Sub-item for Disclosure		Unit	Description	2020	2021	2022	2023
Employees divided by gender and employment contract	Male	Indefinite contract	Person		3,796	3,657	3,821	3,777
		Term contract	Person		0	5	11	0
	Female	Indefinite contract	Person		4,704	4,683	4,776	4,874
		Term contract	Person		0	3	9	0
Employees divided by gender and employment contract	Male	Full-time	Person	Note 1: Full-time employees receive a monthly salary. Part-time employees are paid by hour.	1,864	1,850	1,819	1,902
		Part-time	Person		1,932	1,812	2,013	1,875
	Female	Full-time	Person	Note 2: Employees without guaranteed hours follow the shift system, equivalent to the category of part-time employees	2,175	2,156	2,205	2,333
		Part-time	Person		2,529	2,530	2,580	2,541
Employees divided by region and employment contract	Northern Taiwan	Indefinite contract	Person		5,423	5,372	5,504	5,503
		Term contract	Person		0	8	17	0
	Central Taiwan	Indefinite contract	Person		1,106	1,147	1,122	1,177
		Term contract	Person		0	0	0	0
	Southern Taiwan	Indefinite contract	Person		1,971	1,821	1,971	1,971
		Term contract	Person		0	0	3	0
Employees divided by region and employment contract	Northern Taiwan	Full-time	Person	Note: The distribution of employment types by region is a classification added in 2022, so there is only data for 2022 and 2023	-	-	2,520	2,681
		Part-time	Person		-	-	3,001	2,822
	Central Taiwan	Full-time	Person		-	-	591	605
		Part-time	Person		-	-	531	572
	Southern Taiwan	Full-time	Person		-	-	913	949
		Part-time	Person		-	-	1,061	1,022
Employees divided by age	Store employees	Male	≤30 years old	Person	1,528	1,370	1,500	1,353
			31-50 years old	Person	927	929	967	988
			>50 years old	Person	131	153	177	220
		Female	≤30 years old	Person	1,671	1,604	1,575	1,474
			31-50 years old	Person	1,676	1,667	1,683	1,751
			>50 years old	Person	221	247	316	390
	Management	Male	≤30 years old	Person	0	0	0	0
			31-50 years old	Person	115	122	119	116
			>50 years old	Person	88	95	88	87
		Female	≤30 years old	Person	0	0	0	0
			31-50 years old	Person	41	44	44	46
			>50 years old	Person	7	8	12	11

Item for Disclosure	Sub-item for Disclosure		Unit	Description	2020	2021	2022	2023	
Employees divided by age	Non-management	Male	≤30 years old	Person		186	185	174	202
			31-50 years old	Person		679	659	645	646
			>50 years old	Person		142	149	162	165
		Female	≤30 years old	Person		218	233	230	226
			31-50 years old	Person		744	730	756	783
			>50 years old	Person		126	153	169	193
Total number and proportion of new employees by age group and gender	Northern Taiwan	Male	≤30 years old	Person		898	920	980	937
				%		80.83	89.41	90.49	94.93
			31-50 years old	Person		137	142	188	236
				%		12.33	12.80	16.77	20.81
			>50 years old	Person		25	21	28	46
				%		11.01	8.30	10.29	15.03
		Female	≤30 years old	Person		833	787	893	827
				%		72.69	68.73	80.60	80.37
			31-50 years old	Person		260	245	324	366
				%		16.1	15.29	19.83	21.68
			>50 years old	Person		44	52	85	79
				%		20.66	21.49	28.05	22.01
	Central Taiwan	Male	≤30 years old	Person		163	144	221	237
				%		76.17	69.23	101.84	103.04
			31-50 years old	Person		32	31	37	50
				%		15.02	13.96	16.82	21.83
			>50 years old	Person		0	2	0	6
				%		0	3.85	0	9.84
		Female	≤30 years old	Person		175	141	217	209
				%		57.57	47	77.78	78.57
			31-50 years old	Person		36	40	55	80
				%		12.95	12.99	18.97	25.56
			>50 years old	Person		2	7	6	15
				%		4.55	12.28	9.68	19.23
Southern Taiwan	Male	≤30 years old	Person		322	273	328	268	
			%		82.78	85.85	87.70	79.29	
		31-50 years old	Person		57	54	65	74	
			%		14.36	14.25	16.67	19.12	

Note 1: The number of new recruits includes new recruits, reinstated employees and transfers from affiliated companies.

Note 2: The annual ratio for new employees is 45.19%.

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, 2023).

Note 4: If FTEs are used to calculate the number of new recruits, the number of new recruits in 2023 is 1,164 (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 (8,651) who are still with the company at the end of the year, tracing back to the total number of working hours in 2023).

Item for Disclosure	Sub-item for Disclosure			Unit	Description	2020	2021	2022	2023			
Total number and proportion of new employees by age group and gender	Southern Taiwan	Male	31-50 years old	Person	(refer to the previous page)	57	54	65	74			
				%		14.36	14.25	16.67	19.12			
			>50 years old	Person		5	4	9	10			
			%	6.17		4.35	8.91	9.52				
		≤30 years old	Person	329		277	351	287				
			%	74.94		70.66	83.97	70.86				
	Female	31-50 years old	Person	97		92	138	159				
			%	17.08		17.33	24.69	27.46				
		>50 years old	Person	11		13	20	23				
			%	11.34		11.93	15.15	14.65				
		Total number and proportion of employees turnover by age group and gender	Northern Taiwan	Male		≤30 years old	Person	Note 1: The number of turnover excludes the number of people on unpaid leave. Note 2: The annual total turnover ratio is 44.08%. Note 3: The annual voluntary turnover (excluding turnover due to layoffs) is 44.08%.	914	930	884	968
							%		82.27	90.38	81.63	98.07
31-50 years old	Person				176	160	180		240			
	%			15.84	14.43	16.06	21.16					
>50 years old	Person			36	41	53	58					
	%			15.86	16.21	19.49	18.95					
Female	≤30 years old		Person	816	716	876	836					
			%	71.20	62.53	79.06	81.24					
	31-50 years old		Person	287	248	296	301					
			%	17.77	15.48	18.12	17.83					
	>50 years old		Person	61	65	73	76					
			%	28.64	26.86	24.09	21.17					
Central Taiwan	Male	≤30 years old	Person	Note 1: The number of turnover excludes the number of people on unpaid leave. Note 2: The annual total turnover ratio is 44.08%. Note 3: The annual voluntary turnover (excluding turnover due to layoffs) is 44.08%.	164	157	176	211				
			%		76.64	75.48	81.11	91.74				
		31-50 years old	Person		23	31	31	40				
			%		10.80	13.96	14.09	17.47				
		>50 years old	Person		8	9	9	8				
			%		15.09	17.31	16.67	13.11				
	Female	≤30 years old	Person		163	138	195	194				
			%		53.62	46.00	69.89	72.93				
		31-50 years old	Person		52	40	48	59				
			%		18.71	12.99	16.55	18.85				
		>50 years old	Person		4	8	8	14				
			%		9.09	14.04	12.90	17.95				

Item for Disclosure	Sub-item for Disclosure			Unit	Description	2020	2021	2022	2023
Total number and proportion of employees turnover by age group and gender	Southern Taiwan	Male	≤30 years old	Person	(Refer to the previous page)	294	257	278	276
				%		75.58	80.82	74.33	81.66
			31-50 years old	Person		61	62	68	74
			%	15.37		16.36	17.44	19.12	
		>50 years old	Person	14		11	22	21	
			%	17.28		11.96	21.78	20.00	
	Female	≤30 years old	Person	295		242	322	278	
			%	67.20		61.73	77.03	68.64	
		31-50 years old	Person	93		93	136	127	
			%	16.37		17.51	24.33	21.93	
		>50 years old	Person	22		25	26	32	
			%	22.68		22.94	19.70	20.38	
Full-time employee turnover				%	Note: Excluding the number of part time employee turnover	5.67	6.44	5.57	5.11
Members from minority groups	Store employees			Person	Note: Minority groups include 136 aborigines, 39 foreign employees and 258 persons with disabilities. People with disabilities account for 2.98% in terms of FTEs. 100% of the managements are local with no foreign employees.	383	369	372	396
				%		6.22	6.18	6.19	6.41
	Management			Person		3	3	3	2
				%		1.20	1.12	1.12	0.77
	Non-management			Person		28	31	31	35
				%		1.34	1.47	1.47	1.58
Ratio of female managers at all levels	TEAM managers, store managers, district consultants			%		50.31	50.84	51.31	55.11
	Department heads			%		6.67	10.20	14.58	16.07
	TEAM managers, store managers, district consultants, department heads			%		48.99	49.54	50.16	53.88
Ratio of female managers in revenue generating functions				%	Including store managers, district consultants, district managers, head of the Operations Department	52.02	52.74	52.79	56.04
Ratio of female employees in positions involving science, information engineering and math				%	Including AI Digital Group	53.70	56.14	55.07	56.92
Employee Nationalities	Taiwanese			%		99.59	99.58	99.62	99.55
	Mainland Chinese			%		0.25	0.24	0.30	0.30
	Malaysian			%	The third largest nationality in 2020 and 2021 is Vietnamese, and the third largest nationality in 2022 and 2023 is Malaysian instead	0.11 (Vietnamese)	0.10 (Vietnamese)	0.05	0.07
	Others			%		0.06	0.08	0.03	0.08

Item for Disclosure	Sub-item for Disclosure	Unit	Description	2020	2021	2022	2023
Distribution of employee FTEs by age group	≤30 years old	%	1. FTEs (full-time equivalents) = the total annual working hours of this type of employees/the annual working hours of a full-time employee.	35.16	34.08	32.95	31.41
	31-50 years old	%	2. The total working hours here is the number of employees (8,651 people) who were employed at the end of the year traced back to the total working hours in 2023.	55.43	55.20	54.91	55.02
	>50 years old	%	3. The proportion is FTEs in this age group/FTEs of all employees.	9.41	10.72	12.14	13.57
Average salary ratio between male and female (female/male)	Basic salary of non-management employees	Proportion	Including management and non management in the stores	0.96	0.96	0.94	0.99
	Basic salary of TEAM managers and department heads	Proportion		0.94	0.93	0.94	0.97
	Remuneration of TEAM managers and department heads	Proportion	Remuneration includes basic salary and year-end bonus	0.94	0.93	0.95	0.97
	Basic salary of executive managers (inclusive) and above	Proportion		0.83	0.96	1.21	0.83
	Remuneration of executive managers (inclusive) and above	Proportion	Remuneration includes basic salary and year-end bonus	0.85	0.97	1.24	0.84
Average training hours of employees by gender (per FTE)	Male	Hour	1. FTEs (full-time equivalents) = the total annual working hours of this type of employees/the annual working hours of a full-time employee.	35.05	17.40	17.48	18.10
	Female	Hour		34.59	15.10	16.18	15.99
Average training hours of employees by management level (per FTE)	Store employees	Hour	2. The total working hours here is the number of employees (8,651 people) who were employed at the end of the year traced back to the total working hours in 2023.	34.03	7.40	9.19	8.13
	Management	Hour		33.99	42.00	37.13	40.58
	Non-management	Hour	3. The proportion is FTEs in this group/FTEs of all employees.	36.64	32.20	30.95	33.14
Employee engagement survey	Percentage of employees who gave active replies	%	Note 1: Respondents before 2021 were all district consultants. In 2022, the survey included district consultants and district managers. In 2023, the survey covered all employees	44.88	44.88	40.07	80.00
	Survey coverage	%	Note 2: Survey coverage = FTEs who replied / FTEs of all employees in the survey year	7.89	7.89	9.78	89.5
Average employee training expenses and hours (per FTE)		NT\$	1. FTEs (full-time equivalents) = the total annual working hours of this type of employees/the annual working hours of a full-time employee.	3,692	2,753	2,576	8,938
		Hour	2. The total working hours here is the number of employees (8,651 people) who were employed at the end of the year traced back to the total working hours in 2023. 3. The calculation is the total number of employee training costs in this category/FTEs in this category 4. The calculation is the total number of employee training hours in this category/FTEs in this category Note: The reason for the sharp increase in FTE per person is due to real-life training sessions no longer restricted by the pandemic.	34.80	16.10	16.76	16.91

Item for Disclosure	Sub-item for Disclosure	Unit	Description	2020	2021	2022	2023
Disabling injury for employees (excluding statistics on traffic incidents during commute)	Total working hours ^(Note 1)	Hour	Note 1: Total working hours = the number of working days in the month * 8 hours * the number of full-time employees + the actual working hours of part-time employees. Note 2: Those who missed work for fewer than 180 days. Note 3: Those who missed work for fewer than 180 days, excluding the number of deaths.	15,679,092	15,545,090	15,822,222	15,883,259
	Number of people with general occupational injuries ^(Note 2)	Person		16	21	19	26
	Number of people with severe occupational injuries ^(Note 3)	Person		0	0	1	0
	Number of deaths	Person		0	0	0	0
	Number of people with recordable occupational injuries	Person		16	21	20	26
Occupational injury rate, Lost workday rate, Frequency Severity Indicator	Percentage of death caused by occupational injury ^(Note 1)	%	Note 1: Death rate due to occupational injury = number of deaths * 10 ⁶ / total working hours	0	0	0	0
	Percentage of severe occupational injury ^(Note 2)	%	Note 2: Rate of severe occupational injury = number of severe occupational injuries*10 ⁶ /total working hours	0	0	0.06	0
	Lost workday rate ^(Note 3)	%	Note 3: Lost workday rate= total lost days * 200,000/total working hours	4.48	5.47	7.27	3.63
	Lost day rate (disabling frequency rate, Note 4)	%	Note 4: Lost day rate = total lost days * 10 ⁶ /total working hours	28.75	27.34	36.34	18.13
	Frequency-Severity Indicator ^(Note 5)	%	Note 5: $\sqrt{(\text{Disabling injury frequency FR} \times \text{Disabling injury severity rate SR}) \div 1000}$ Note 6: The total working hours here refer to the monthly statistics of the number of people and their working hours.	0.19	0.19	0.21	0.17
Disabling injury for contractors, manufacturers and franchised stores (excluding statistics on traffic incidents during commute)	Total number of working hours	Hour	Statistics of manufacturers and franchised stores was included in 2023	578,560	685,760	627,800	116,716,601
	Number of people with general occupational injuries	Person		4	1	1	10
	Number of people with general occupational injuries	Person		0	0	0	0
	Number of deaths	Person		0	0	0	0
	Number of people with recordable occupational injuries	Person		4	1	1	10
Rate of occupational injuries and lost days for contractors, manufacturers and franchised stores	Percentage of death caused by occupational injury	%	Rate of recordable occupational injury = total number of recordable occupational injuries*10 ⁶ /total working hours	0	0	0	0
	Percentage of severe occupational injury	%		0	0	0	0
	Percentage of recordable occupational injury (disabling frequency rate)	%		6.91	1.46	1.59	0.09
	Lost day rate (disabling frequency rate)	%		658.53	78.74	143.36	6.07
Occupational disease		Person/times		0	0	0	0
Standard human capital return on investment		%	Human capital return on investment (ROI) $(a-(b-c))/c$ a: Total operating income (source: annual report) b: Total operating expenses (source: annual report) c: Total employee-related expenses (salary + welfare expenses including bonuses) (source: annual report) Note: The aforementioned information includes the human capital return on investment for President Chain Store Corporation and its subsidiaries.	8.08	8.17	8.36	8.36

GRI content index

● Statement of use	President Chain Store Corporation has reported in accordance with the GRI Standards for the period 2023/1/1-2023/12/31.
● GRI 1 used	GRI 1: Foundation 2021
● Applicable GRI Sector Standard(s)	No sector standard applicable.

GRI standard/ Other source	Disclosure	Location and Explanation		Omission Explanation
		Corresponding Section	Page	
General disclosures				
GRI 2: General Disclosures 2021	2-1 Organizational details	About This Report 2.1 Corporate Governance	5 52	
	2-2 Entities included in the organization's sustainability reporting	About This Report	4	
	2-3 Reporting period, frequency and contact point	About This Report	5	
	2-4 Restatements of information	1. Since the scope of reference has changed from parent company only financial statements to consolidated financial statements, the standard human capital return on investment in the past years in Appendix has been updated. 2. Employee Lost Day Rate and Frequency-Severity Indicator in 2020 was presented incorrectly as female employee only, therefore the statistics is corrected.		
	2-5 External assurance	About This Report Appendix Limited Assurance Report Issued by the Accountant Appendix AA1000 Assurance Statement	5 217 219	
	2-6 Activities, value chain and other business relationships	About This Report 1.3 Materiality Assessment 3.1 Product and Service Innovation 3.3 Sustainable Supply Chain Management	4 33 68-74 80-92	
	2-7 Employees	Appendix: Historical Data	184-185	
	2-8 Workers who are not employees	5.1 Talent Attraction and Retention	132	
	2-9 Governance structure and composition	1.2 Sustainable Development Committee 2.1 Corporate Governance	22 48	
	2-10 Nomination and selection of the highest governance body	2.1 Corporate Governance	48	

GRI standard/ Other source	Disclosure	Location and Explanation		Omission Explanation
		Location and Explanation	Page	
GRI 2: General Disclosures 2021	2-11 Chair of the highest governance body	2.1 Corporate Governance	48	
	2-12 Role of the highest governance body in overseeing the management of impacts	1.2 Sustainable Development Committee 2.2 Risk Management	22 53	
	2-13 Delegation of responsibility for managing impacts	1.2 Sustainable Development Committee 2.2 Risk Management	22 53	
	2-14 Role of the highest governance body in sustainability reporting	About This Report 1.3 Materiality Assessment	5 24-25	
	2-15 Conflicts of interest	2.1 Corporate Governance	49	
	2-16 Communication of critical concerns	1.2 Sustainable Development Committee	23	
	2-17 Collective knowledge of the highest governance body	2.1 Corporate Governance	49	
	2-18 Evaluation of the performance of the highest governance body	2.1 Corporate Governance	49	
	2-19 Remuneration policies	2.1 Corporate Governance	49	
	2-20 Process to determine remuneration	2.1 Corporate Governance	49	
	2-21 Annual total compensation ratio	omit disclosure		Due to confidentiality considerations and restrictions of internal management, the information is temporarily not disclosed.
	2-22 Statement on sustainable development strategy	Message from Management	6-7	
	2-23 Policy commitments	2 Achieving Sustainable Governance 3 Commitment to Sustainable Production and Sales 4 Creating a Sustainable Planet 5 Employee Welfare 6 Promotion of Social Welfare & Charity President Chain Store Corporation's policy commitments are simultaneously published on the official Sustainability website for the understanding of all stakeholders	47 67 96 130 156	

GRI standard/ Other source	Disclosure	Location and Explanation		Omission Explanation
		Location and Explanation	Page	
GRI 2: General Disclosures 2021	2-24 Embedding policy commitments	2.1 Corporate Governance	50-51	
		3.3 Sustainable Supply Chain Management	90-91	
	2-25 Processes to remediate negative impacts	5.3 Occupational Safety and Health	148-149	
		President Chain Store Corporation Human Rights Due Diligence		
	2-26 Mechanisms for seeking advice and raising concerns	1.3 Materiality Assessment	29-30	
		2.1 Corporate Governance	51	
		2.3 Information Security and Privacy Protection	63	
		3.2 Customer Health and Safety	76-77	
		4.1 Environmental Management	98	
	2-27 Compliance with laws and regulations	5.1 Talent Attraction and Retention	132-133	
5.2 Human Rights Management		147		
2-28 Membership associations	5.3 Occupational Safety and Health	150-151		
	2.1 Corporate Governance	51		
2-29 Approach to stakeholder engagement	2.4 Legal Compliance	65		
	Appendix: Historical Data	152		
2-30 Collective bargaining agreements	1.5 Stakeholder Communication	40-43		
	5.1 Talent Attraction and Retention	133	Not applicable. Not able to disclose since there is no collective bargaining agreement.	
Material topics				
GRI 3: Material Topics 2021	3-1 Process to determine material topics	1.3 Materiality Assessment	24-25	
	3-2 List of material topics	1.3 Materiality Assessment	26-29	

GRI standard/ Other source	Disclosure	Location and Explanation		Omission Explanation
		Location and Explanation	Page	
Information Security				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	26-29	
		1.4 Process Management of Sustainable Targets	38-39	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	1.5 Stakeholder Communication	40-43	
		2.3 Information Security and Privacy Protection	47	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.3 Information Security and Privacy Protection	63	
Risk management				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	26-29	
		1.4 Process Management of Sustainable Targets	38-39	
GRI 3: Material Topics 2021	3-3 Management of material topics	1.5 Stakeholder Communication	40-43	
		2.2 Risk Management	47	
Product and Service Innovation				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	26-29	
		1.4 Process Management of Sustainable Targets	34-35	
GRI 3: Material Topics 2021	3-3 Management of material topics	1.5 Stakeholder Communication	40-43	
		3.1 Product and Service Innovation	67	
Customer health and safety				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	26-29	
		1.4 Process Management of Sustainable Targets	34-35	
GRI 3: Material Topics 2021	3-3 Management of material topics	1.5 Stakeholder Communication	40-43	
		3.2 Customer Health and Safety	67	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	3.2 Customer Health and Safety	75	
		416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	65	
Product labeling and marketing communication				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	26-29	
		1.4 Process Management of Sustainable Targets	34-35	
GRI 3: Material Topics 2021	3-3 Management of material topics	1.5 Stakeholder Communication	40-43	
		3.2 Customer Health and Safety	67	

GRI standard/ Other source	Disclosure	Location and Explanation		Omission Explanation
		Location and Explanation	Page	
Product labeling and marketing communication				
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	3.2 Customer Health and Safety	79-80	
	417-2 Incidents of non-compliance concerning product and service information and labeling	2.4 Legal Compliance	65	
	417-3 Incidents of non-compliance concerning marketing communication	2.4 Legal Compliance	65	
Sustainable supply chain management				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	26-29	
		1.4 Process Management of Sustainable Targets	34-35	
		1.5 Stakeholder Communication	40-43	
		3.3 Sustainable Supply Chain Management	67	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	3.3 Sustainable Supply Chain Management Appendix: Historical Data	82-83 175	
	308-2 Negative environmental impacts in the supply chain and actions taken	3.3 Sustainable Supply Chain Management	85	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	3.3 Sustainable Supply Chain Management Appendix: Historical Data	82-83 175	
	414-2 Negative social impacts in the supply chain and actions taken	3.3 Sustainable Supply Chain Management	85	
Sustainable procurement				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	26-29	
		1.4 Process Management of Sustainable Targets	34-35	
		1.5 Stakeholder Communication	40-43	
		3.4 Sustainable Procurement	67	
Packaging Material Management				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	26-29	
		1.4 Sustainable Goal Management Process	36-37	
		1.5 Stakeholder Communication	40-43	
		4.2 Packaging Material Management	104-110	

GRI standard/ Other source	Disclosure	Location and Explanation		Omission Explanation
		Location and Explanation	Page	
Climate Change				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	26-29	
		1.4 Sustainable Goal Management Process	34-35	
		1.5 Stakeholder Communication	40-43	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	4.3 Climate Change Mitigation and Adaptation	110-121	
		302-2 Energy consumption outside of the organization	120	
		302-3 Energy intensity	120-121	
		302-4 Reduction of energy consumption	117-118	
		302-5 Reductions in energy requirements of products and services	117-118	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	4.3 Climate Change Mitigation and Adaptation	119-120	
		305-2 Energy indirect (Scope 2) GHG emissions	119-120	
		305-3 Other indirect (Scope 3) GHG emissions	119-120	
		305-4 GHG emissions intensity	119-120	
		305-5 Reduction of GHG emissions	116-120	
Food Waste Management / Waste Management				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	26-29	
		1.4 Sustainable Goal Management Process	36-37	
		1.5 Stakeholder Communication	40-43	
		4.4 Food Waste and Waste Management	121-129	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	4.4 Food Waste and Waste Management	121-122	
		306-2 Management of significant wasterelated impacts	122-129	
		306-3 Waste generated	124-129	
		306-4 Waste diverted from disposal	124-129	

GRI standard/ Other source	Disclosure	Location and Explanation		Omission Explanation
		Location and Explanation	Page	
GRI 306: Waste 2020	306-5 Waste directed to disposal	4.4 Food Waste and Waste Management	124-129	
Talent Attraction and Retention				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	26-29	
		1.4 Sustainable Goal Management Process	38-39	
		1.5 Stakeholder Communication	40-43	
		5.1 Talent Attraction and Retention	130-131	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Appendix: Historical Data	186-189	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.1 Talent Attraction and Retention	136-137	
	401-3 Parental leave	5.1 Talent Attraction and Retention	138	
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	5.1 Talent Attraction and Retention	133	
Occupational Health and Safety				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	26-29	
		1.4 Sustainable Goal Management Process	36-39	
		1.5 Stakeholder Communication	40-43	
		5.3 Occupational Safety and Health	130-131	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	5.3 Occupational Safety and Health	152-153	
	403-2 Hazard identification, risk assessment, and incident investigation	5.3 Occupational Safety and Health	149-150	
	403-3 Occupational health services	5.3 Occupational Safety and Health	150-151	
	403-4 Worker participation, consultation, and communication on occupational health and safety	5.3 Occupational Safety and Health	148	
	403-5 Worker training on occupational health and safety	5.3 Occupational Safety and Health	151-152	
	403-6 Promotion of worker health	5.3 Occupational Safety and Health	155	

GRI standard/ Other source	Disclosure	Location and Explanation		Omission Explanation
		Location and Explanation	Page	
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.3 Occupational Safety and Health	151-152	
	403-8 Workers covered by an occupational health and safety management system	5.3 Occupational Safety and Health	152-153	
	403-9 Work-related injuries	5.3 Occupational Safety and Health Appendix: Historical Data	154 194	
	403-10 Work-related ill health	Appendix: Historical Data	194	
Human Rights				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	26-29	
		1.4 Sustainable Goal Management Process	38-39	
		1.5 Stakeholder Communication	40-43	
		5 Employee Welfare	130-131	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	5.2 Human Rights Management	147	
		5.3 Occupational Safety and Health	151	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.2 Human Rights Management	153-154	
Social Welfare				
GRI 3: Material Topics 2021	3-3 Management of material topics	1.3 Materiality Assessment	26-29	
		1.4 Sustainable Goal Management Process	38-39	
		1.5 Stakeholder Communication	40-43	
		6 Promotion of Social Welfare & Charity	156-157	
Other Topics				
GRI 200: Economic				
GRI 205: Anti-Corruption 2016	205-3 Confirmed incidents of corruption and actions taken	2.1 Corporate Governance	50	
GRI 400: Social topics				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	5.1 Talent Attraction and Retention	141	

GRI standard/ Other source	Disclosure	Location and Explanation		Omission Explanation
		Location and Explanation	Page	
GRI 400: Social topics				
GRI 404: Training and Education 2016	404-3 Percentage of employees receiving regular performance and career development reviews	5.1 Talent Attraction and Retention	144	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	5.1 Talent Attraction and Retention	132	
	405-2 Ratio of basic salary and remuneration of women to men	5.1 Talent Attraction and Retention	135	

Sustainability Accounting Standards Board (SASB) Index

Topic	Code	Category	Accounting Metric	Page	Description
Fleet Fuel Management	FB-FR-110a.1	Quantitative	Fleet fuel consumed (GJ), percentage renewable (%)	119	Fleet fuel consumed (GJ): 646,388 GJ Percentage renewable : 0%
Air Emissions from Refrigeration	FB-FR-110b.1	Quantitative	Gross global Scope 1 emissions from refrigerants (metric tons CO2e)	118	30,177.03
	FB-FR-110b.2	Quantitative	Percentage of refrigerants consumed with zero ozone-depleting potential (%)	118	100%
	FB-FR-110b.3	Quantitative	Average refrigerant emissions rate (%)	—	No relevant data
Energy Management	FB-FR-130a.1	Quantitative	(1) Operational energy consumed (GJ), (2) percentage grid electricity (%), (3) percentage renewable (%)	120	(1) 3,737,432.37 GJ (2) 99.93% (3) 0.00%. The solar power generation in 7-ELEVEN Yawan Store was 3,000 kwh.
Food Waste Management	FB-FR-150a.1	Quantitative	Amount of food waste generated (metric tons), percentage diverted from the waste stream (%)	124	Amount of food waste generated: 12,256.7449 metric tonnes Percentage diverted from the waste stream : 70.947%
Data Security	FB-FR-230a.1	Quantitative	(1) Number of data breaches (2) Percentage involving personally identifiable information (PII) (3) Description of approach to identifying and addressing data security risks	—	No data leak in 2023
	FB-FR-230a.2	Quantitative	Description of approach to identifying and addressing data security risks	61-63	Refer to 2.3 Information Security and Privacy Protection for details
Food Safety	FB-FR-250a.1	Quantitative	High-risk food safety violation rate	—	President Chain Store Corporation had no violation of major food safety regulations in 2023
	FB-FR-250a.2	Discussion and Analysis	(1) Number of recalls (2) Number of recalls (3) Percentage of units recalled that are private-label products ⁴	—	(1) 15 times (2) 50,857 (3) 18.13%

Topic	Code	Category	Accounting Metric	Page	Description
Product Health & Nutrition	FB-FR-260a.1	Quantitative	Revenue from products labeled and/or marketed to promote health and nutrition attributes	75	NT\$26,815 million
	FB-FR-260a.2	Discussion and Analysis	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	74-75	Refer to 3.2 Customer Health and Safety for details
Product Labeling & Marketing	FB-FR-270a.1	Quantitative	Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes	—	President Chain Store Corporation did not violate any regulations regarding product labeling or marketing in 2023
	FB-FR-270a.2	Quantitative	Total amount of monetary losses as a result of legal proceedings associated with marketing and/or labeling practices	—	President Chain Store Corporation did not violate any regulations regarding product labeling or marketing in 2023
	FB-FR-270a.3	Quantitative	Revenue from products labeled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO	79	(1)President Chain Store Corporation does not have products containing GMO (2)NT\$77,296,308
Labor Practices	FB-FR-310a.1	Quantitative	(1) Average hourly wage and (2) percentage of in-store and distribution center employees earning minimum wage, by region	—	No relevant data in 2023
	FB-FR-310a.2	Quantitative	Percentage of active workforce covered under collective bargaining agreements	132-133	We formulated Labor-Management Negotiation Regulations in accordance with the law and regularly hold labor-management meetings, which are attended by 5 representatives from each side. Employee representatives are assigned by Labor Union and represent 100% of the employees.
	FB-FR-310a.3	Quantitative	(1) Number of work stoppages and (2) total days idle	133	There was no strike or suspension in 2023
	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	153-154	There was no compliance incident regarding labor law violations in 2023
Management of Environmental & Social Impacts in the Supply Chain	FB-FR-430a.1	Quantitative	Revenue from products third-party certified to environmental or social sustainability sourcing standard	94	NT\$151.88 million
	FB-FR-430a.2	Quantitative	Percentage of revenue from (1) eggs that originated from a cage-free environment and (2) pork produced without the use of gestation crates	—	N/A in 2023
	FB-FR-430a.3	Discussion and Analysis	Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare	80-92 94	Refer to 3.3 Sustainable Supply Chain Management and 3.4 Sustainable Procurement for details
	FB-FR-430a.4	Discussion and Analysis	Discussion of strategies to reduce the environmental impact of packaging	95-100	Refer to the 4.2 Packaging Material Management for details
Activity Metrics	FB-FR-000.A	Quantitative	Number of retail locations	68	As of the 2023, President Chain Store Corporation has 6,859 stores (combo stores are counted as 1), covering an area of 1,216,705 square meters (the total includes combo stores).
	FB-FR-000.B	Quantitative	Total area of retail space	—	

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

TCFD Recommended Disclosures			Climate-related information for listed companies	Corresponding Chapter	Page no.
Governance	TCFD 1(a)	Describe the board's oversight of climate-related risks and opportunities.	1. Describe the oversight and managing of climate-related risks and opportunities from board and management.	4.3 Climate Change Mitigation and Adaptation	110
	TCFD 1(b)	Describe management's role in assessing and managing risks and opportunities.		1.2 Sustainable Development Committee	22-23
Strategy	TCFD 2(a)	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	2. Describe how the identified climate risks and opportunities affect the businesses, strategy, and financial planning. (short, medium and long term).	4.3 Climate Change Mitigation and Adaptation	111
	TCFD 2(b)	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	3. Describe the financial impact from extreme climate and company's transition actions.	4.3 Climate Change Mitigation and Adaptation	111-119
	TCFD 2(c)	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be explained.	4.3 Climate Change Mitigation and Adaptation	112-116
Risk Management	TCFD 3(a)	Describe the organization's processes for identifying and assessing climate-related risks.	4. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	4.3 Climate Change Mitigation and Adaptation	111
	TCFD 3(b)	Describe the organization's processes for managing climate-related risks.		4.3 Climate Change Mitigation and Adaptation	110-119
	TCFD 3(c)	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.		2.2 Risk Management 4.3 Climate Change Mitigation and Adaptation	53-60 112
Metrics and Targets	TCFD 4(a)	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	6. Explain the content of plan, and the metrics and targets used to identify and manage physical risks and transition risks if company has transition plan to manage climate-related risks.	4.3 Climate Change Mitigation and Adaptation	118
	TCFD 4(b)	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	9. Condition of greenhouse gas inventory and assurance	4.3 Climate Change Mitigation and Adaptation	118-119
	TCFD 4(c)	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	8. The covered activities, scope of greenhouse gas emissions, schedule planning and annual progress should be explained if company set are climate-related targets; if carbon offsets or renewable energy certificates (RECs) are used to achieve the targets, the source and quantity of carbon reduction credits to be exchanged or the renewable energy certificates (RECs) should be explained.	4.3 Climate Change Mitigation and Adaptation 1.4 Sustainable Goal Management Process	118-119 34

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

Greenhouse Gas Inventory and Assurance Status

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

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

Scope 1	Total emissions(Tonnes of CO ₂ e)	Intensity(Tonnes of CO ₂ e/NT\$ thousand)	Assurance institution	Description of assurance
Parent company	30,177.026	0.15	SGS Taiwan	A verification statement with reasonable assurance was issued by SGS with unqualified opinion listed.
Scope 2	Total emissions(Tonnes of CO ₂ e)	Intensity(Tonnes of CO ₂ e/NT\$ thousand)	Assurance institution	Description of assurance
Parent company	513,790.60	2.60	SGS Taiwan	A verification statement with reasonable assurance was issued by SGS with unqualified opinion listed.
Scope 3 (voluntary disclosure)	Total emissions(Tonnes of CO ₂ e)	Intensity(Tonnes of CO ₂ e/NT\$ thousand)	Assurance institution	Description of assurance
Parent company	4,556,627.93	23.05	SGS Taiwan	A verification statement with limited assurance for scope3~6 was issued by SGS with unqualified opinion listed.

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

Number	Subject Matter Information	Page No.	Applicable Criteria	Regulations
1	The Product Safety Committee focuses on safety and quality, and establishes a unified management system for its private-label products, with the scope of 100% of its private-label products. One meeting was convened in 2023, with the discussion focusing on reporting and tracking important business security information, planning and responding to changes in regulations.	P.75	2023 Product Safety Committee organization and operations management procedures and the total number of Product Safety Committee meetings in 2023 and the types and percentage of products under its influence. The percentage is calculated according to the Product Safety Committee's scope and results of its operation. If all of the Company's products are under its influence, the percentage is 100%.	Item 1
2	President Chain Store Corporation gathers and tracks information related to product safety in accordance with our “Product Safety Information Collection and Review Tracking Standards.” The information is handled using layered management. The Standards apply to all President Chain Store Corporation privately labelled products. In 2023, the Company collected 391 product safety-related memos, including 1 A-level information, 277 B-level information and 113 L-level information. (Note) A-, B-, and L-level information is based on the date that the information was announced internally.	P.76	Product safety information collected in 2023 and the types and percentage of products under its influence, according to the definition of information in the Product Safety Information Gathering, Review and Tracking Standards. The percentage is calculated according to the Product Safety Information Collection and Inventory Tracking Standards' scope and results of its operation; if all of the Company's products are under its influence, the percentage is 100%.	Item 1
3	In 2023, the initial logistics mechanism was implemented on 100% exclusive selling and privately labelled products including rice, fresh noodles, salads, cooked food, refrigerated flavored breads, sweet potatoes and fresh foods.	P.78	Product categories with 100% of initial logistics mechanism in 2023, 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 2023 from the sales of the products supplied by the manufacturers that have signed the initial transportation logistics and distribution contracts in 2023.	Item 1

Number	Subject Matter Information	Page No.	Applicable Criteria	Regulations
4	President Chain Store Corporation performs quality assurance audits through the engagement of an external management consulting company. In 2023, 99.52% of all stores underwent this audit.	P.80	The percentage of all retail locations that were audited by the management consulting company according to the retail mechanism for managing and examining expired products from shelves.	Item 1
5	President Chain Store Corporation hired a management consulting company to audit the quality assurance training certification status of stores, with 99.35% of the stores audited in 2023.	P.80	The annual percentage of all retail that were audited by the management consulting company according to quality assurance training courses and exams formulated referencing the Regulations on Good Hygiene Practice for Food.	Item 1
6	Food products sold through President Chain Store Corporation stores must all comply with the Act Governing Food Safety and Sanitation as well as its sub-laws. The sub-laws include “Regulations on Good Hygiene Practice for Food,” “Food Sanitation Standards,” as well as other relevant laws issued by the Ministry of Health and Welfare. In 2023, there was an issue with the labeling of BEAUTÉ de Coco Liquid Cleanse products. President Chain Store Corporation removed 617.8 kilograms of products from the shelves in accordance with the requirements stated in the official communication from the government. In 2023, two directly operated President Chain Store Corporation stores received fines for violating Article 15-1 (8. expiry date) of the Act Governing Food Safety and Sanitation for selling expired products, accounting for a total of NT\$120,000.	P.65	The number of letters and amount of fine received from competent authorities notifying of fines for President Chain Store Corporation chain retail locations violating the Act Governing Food Safety and Sanitation and its subordinate legislations as of the end of 2023, as well as the number of products and the weight of products removed from the shelves.	Item 2
7	In 2023, 61.49% of the total procurement amount of paper food packaging materials such as paper cups, paper bags, cartons and paper bowls used in the stores are produced by factories verified by FSCTM/PEFCTM.	P.93	The procurement amount of packaging materials printed with FSCTM and PEFCTM in 2023 is divided by the total procurement amount based on the items in the numerator.	Item 3
Not applicable as President Chain Store Corporation does not have any self-operated factories.				Item 4

Number	Subject Matter Information	Page No.	Applicable Criteria	Regulations
8	<p>In 2023, there were a total of 43 suppliers of private-label brand food products with whom President Chain Store Corporation had a cooperative relationship (Note 1) (including manufacturers, suppliers of raw materials through direct transactions and suppliers of egg products). 100% (Note 3) of those suppliers were audited (Note 2). A total of 130 audits were performed on the 43 suppliers on P.86-87 with 130 passing, with the compliance rate of 100%.</p> <p>(Note 1) Defined as (1) Suppliers that passed the assessment prior to 2023 and passed internal submission. (2) New suppliers that successfully passed the introduction assessment during 2023. (3) Those eligible to halt assessment in 2023 are also included. (Note 2) The audited items are those listed in the "Assessment Criteria." (Note 3) 1 manufacturer, 3 suppliers of raw materials through direct transactions, and 2 suppliers of egg products ended their transactions and cooperation with PCSC based on the result of the last supplier assessments. In addition, the assessment frequency as stated in the Raw Material Supplier through Direct Transactions and Raw Materials Management Rules is between 3-18 months. Therefore, audits were not necessary in 2023 according to the corresponding rules.</p>	P.90	The number of suppliers, percent - ages, items evaluated, number of audits, and results for evaluations of own label product and food suppliers according to Rules for Onsite Appraisal of Manufacturers by Private-label Product Committee, Raw material supplier and Management rules, and Management and Operations Rules for Professional- Use Egg Product Raw Materials (refer to the table on p.86-87).	Item 5
9	<p>In 2023, there were 13 suppliers of disposable products (Note 1), with 100% (Note 2) audited. Please refer to the table on P.86-87 for these 12 suppliers. A total of 15 audits on supplier assessment items were performed, resulting in 15 passing audit results and a passing rate is 100%.</p> <p>(Note 1) Refers to domestic suppliers of disposable paper cups, bowls and similar items which come into contact with food and are provided to the consumers. (Note 2) 3 suppliers of store suppliers have stopped transactions with President Chain Store Corporation before the month of the assessment with their application of halting the evaluation approved. As a result, those entities were not required to be audited according to our rules in 2023.</p>	P.90	According to the "Management Rules for Site Assessment of Suppliers of Products Related to Store Safety" (refer to the table on p.86-87). The table showed the number of disposable merchandise supplier evaluated, percentage, items evaluated, times of evaluation and results.	Item 5

Number	Subject Matter Information	Page No.	Applicable Criteria	Regulations
10	<p>President Chain Store Corporation meets the definition of a vendor of box meals as set forth in Article 9 of the Act Governing Food Safety and Sanitation and set up a traceability system for the meal box category in accordance with the official document (Food and Drug Administration Document No.1071300516 authorized by the Ministry of Health and Welfare on 26 June, 2018), a total of 543 products in the meal box category (Note) have undergone traceability management (must be traceable) in 2023, taking up 100% of all box meal items in the current year.</p> <p>(Note) Indicating the products which consist of grains (rice or noodles), processed grains, agriculture, livestock and seafood and which are processed to be served to groups or individuals. Those products are served with clear labels or pictures of the ingredients and are served in the way of boxes or large decorative containers. The products can be eaten after brief heating up. Those products do not include the baked items served in the box. As of the end of 2023, the laboratory conducted 637 test items per the announcements and requirements of the competent authority including CNS, the Taiwan Food and Drug Administration, etc.</p>	P.77	In 2023, the total number of box meal items logged by the company in the food traceability and tracking management information system (must be traceable), and its percentage in the number of all box meal items in the current year. The percentage is calculated by dividing the number of items registered in the must be traceable box meal items by the total number of all meals.	Item 6
11	<p>As of the end of 2023, the laboratory conducted 637 test items per the announcements and requirements of the competent authority including CNS, the Taiwan Food and Drug Administration, etc.</p>	P.78	The number of test items (Note) provided by the quality testing laboratory in accordance with the announcements and recommendations of CNS or the Taiwan Food and Drug Administration of the Ministry of Health and Welfare, Executive Yuan, and the number of test items for government-approved food additives as of the end of 2023. (Note) These test items include standard methodologies and methodologies developed by President Chain Store Corporation.	Item 7

Number	Subject Matter Information	Page No.	Applicable Criteria	Regulations
12	Another 125 test items of self-inspection that do not follow directives from the aforementioned announced methodologies were conducted.	P.78	The number of non-compulsory test items provided by the quality testing laboratory referencing regulations in other countries or international journals (not according to announcements and recommendations of CNS or the Taiwan Food and Drug Administration of the Ministry of Health and Welfare, Executive Yuan (Note), or not for government-approved food additives) as of the end of 2023. (Note) These test items include standard methodologies and methodologies developed by President Chain Store Corporation.	Item 7
13	President Chain Store Corporation's Quality Testing Laboratory obtained certifications following test items specified by TFDA and TAF (ISO/IEC 17025:2017).	P.78	Laboratory certified by the Taiwan Food and Drug Administration (TFDA) of the Ministry of Health and Welfare and Taiwan Accreditation Foundation (TAF).	Item 7
14	Taiwan Accreditation Foundation (TAF) certified test items: ISO/IEC 17025:2005 certified items: 1. Microorganisms: 4 2. Caffeine: 1 3. Ochratoxin: 1 4. β -agonist: 21	P.78	Test items and the total number of test items certified by the Taiwan Accreditation Foundation (TAF).	Item 7
15	Taiwan Food and Drug Administration (TFDA) of the Ministry of Health and Welfare certified item: 1. Microorganisms: 1	P.78	Items and the total number of items certified by the Taiwan Food and Drug Administration (TFDA) of the Ministry of Health and Welfare.	Item 7
16	The quality testing laboratory resulted in costs of NT\$39,081 thousand, including NT\$21,097 thousand for entrusted laboratories (Note), accounting for 0.02% of the Company's operating revenue. (Note) The quality testing laboratory costs include tests, salaries, depreciation, rentals, equipment repair and maintenance, as well as miscellaneous purchases.	P.78	The percentage of operating revenue on financial reports that is allotted to quality testing laboratory expenditures in 2023.	Item 7
17	In 2023, a total of 937 tests were run on products and raw materials, with 929 passing the test. The passing rate was 99.15%.	P.78	The number of test items (Note) provided by the quality testing laboratory in accordance with the announcements and recommendations of CNS or the Taiwan Food and Drug Administration of the Ministry of Health and Welfare, Executive Yuan, and the number of test items for government-approved food additives as of the end of 2023. (Note) These test items include standard methodologies and methodologies developed by President Chain Store Corporation.	Item 7

Number	Subject Matter Information	Page No.	Applicable Criteria	Regulations
18	During 2023, suppliers of private-label products (including contract manufacturers, suppliers of raw materials through direct transactions and suppliers of egg products) numbered 42 companies. If calculating using the number of the plants, there were a total of 84 manufacturing sites, among those 46 were contract manufacturers of private-label food products within Taiwan. Of these, 46 manufactures 100% obtained international food safety management system ISO 22000 certification.	P.83	The number of private-label product food suppliers, the total number of factories, the total number of domestic contract manufacturers, the number of ISO 22000 certifications, and the total number of domestic contract manufacturers certified to ISO 22000 in 2023.	Voluntary assurance
19	In 2023, the total electricity consumption of all the inspected locations reached 103,796,000 kWh, with the 3,737,432.37 GJ energy consumption. Purchased electricity accounts for 99.93%.	P.120	Total energy consumption (GJ) = purchased electricity (all stores in Taiwan (Note 1), shopping centers, headquarters, regional offices and training center) (Note 3) + gasoline (company vehicles) (Note 4) Percentage of purchased electricity (%) = (power from purchased electricity (GJ) ÷ total energy consumption (GJ)) x 100% (Note 1) Data for total energy consumption and purchased electricity are from the Greenhouse Gas Inventory Report verified by third party. (Note 2) The number of stores include the ones that have moved or closed. (Note 3) Purchased electricity conversion factor (1 kWh to GJ) = 1 (kWh) x 3.6 (Note 4) Gasoline conversion factor (1 liter to GJ) = 1L x 7,800 (kcal/L) x 4.187 (kJ/kcal) x 1/1,000,000 (Note 5) Aforementioned conversion factors are based on the information published by the Bureau of Energy	Item 8

Number	Subject Matter Information	Page No.	Applicable Criteria	Regulations
20	In 2023, the total water withdraw of President Chain Store Corporation was 3,272,705.04 cubic meters, and the total water consumption was 129,723.72 cubic meters. The scope covers stores, head office, shopping centers and regional offices.	P.100	<p>Water withdraw: all operating locations (all stores in Taiwan (Note 1, 2), shopping centers, head office, regional offices and training center (Note 3)), report the water withdraw in each period of the current year and the basis (water bill), as well as the amount of purchased ice cubes.</p> <p>Water consumption: report the sales volume of fresh-brewed beverages (coffee, tea, bubble tea, etc.) and relevant water consumption, the quantity of purchased ice cubes (Note 4) used and their water consumption, and statistical reports for the current year.</p> <p>Total water consumption (m³) = [(total water consumption of fresh-brewed beverages (ml)) + (water consumption of purchased ice cubes (ml))] ÷ 1,000,000</p> <p>(Note 1) The number of stores include the ones that have moved or closed. (Note 2) For stores without separate water meters, the calculation is based on the average value of all stores with independent water meters. (Note 3) The regional offices and training center do not have independent water meters. Therefore, the statistics is calculated by multiplying the per capita water withdraw of headquarters by the total number of people in the regional offices and training center. Reporting the number of stores and the area occupied by the stores in the current year. (Note 4) Including the amount ice cubes purchased and made by the ice machines.</p>	Item 9
21	As of the end of 2023, President Chain Store Corporation has 6,859 stores (combo stores are counted as one) covering an area of 1,216,705 square meters (the total includes combo stores).	P.207	Reporting the number of stores and the area occupied by the stores in the current year.	Item 10

Limited Assurance Report Issued by the Accountant



會計師有限確信報告

資會綜字第 23011661 號

統一超商股份有限公司 公鑒：

本會計師受統一超商股份有限公司（以下簡稱「貴公司」）之委任，對 貴公司選定 2023 年度永續報告書所報導之關鍵績效指標（以下簡稱「所選定之關鍵績效指標」）執行確信程序。本會計師業已確信竣事，並依據結果出具有限確信報告。

標的資訊與適用基準

本確信案件之標的資訊係 貴公司上開所選定之關鍵績效指標，有關所選定之關鍵績效指標及其適用基準詳列於 貴公司 2023 年度永續報告書第 188 至 192 頁之「確信項目彙總表」。前述所選定之關鍵績效指標之報導範圍業於永續報告書第 4 頁之「報告書範疇與邊界」段落述明。

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

管理階層之責任

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

先天限制

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

會計師之獨立性及品質管理

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

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

會計師之責任

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

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

AA1000 Assurance Statement



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

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

基於本案件情況，本會計師於執行上述程序時：

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

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

此報告不對 2023 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，另外，2023 年度永續報告書中屬 2022 年 12 月 31 日及更早期間之資訊未經本會計師確信。

有限確信之結論

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

其它事項

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

資誠聯合會計師事務所

會計師 張瑞婷

西元 2024 年 7 月 31 日



ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE PRESIDENT CHAIN STORE CORPORATION'S SUSTAINABILITY REPORT FOR 2023

NATURE AND SCOPE OF THE ASSURANCE

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by PRESIDENT CHAIN STORE CORPORATION to conduct an independent assurance of the Sustainability Report for 2023 (hereinafter referred to as the Sustainability Report). The scope of assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 2 High level to assess whether the text and data in accompanying tables contained in the report and complies with the GRI Standards and AA1000 Accountability Principles (2018) during on-site assurance (2024/03/12~2024/05/28) in President Chain Store Corporation's headquarter. The boundary of this report includes President Chain Store Corporation's Taiwan operational and production sites' specific performance data included the sampled text, and data in accompanying tables, contained in the report presented. The assurance process did not include the evaluation of specific performance information outside the scope, such as climate-related financial disclosures (TCFD) and sustainability accounting standards (SASB).

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 President Chain Store Corporation's Stakeholders.

RESPONSIBILITIES

The information in the President Chain Store Corporation's Sustainability Report of 2023 and its presentation are the responsibility of the directors or governing body (as applicable) and management of President Chain Store Corporation. SGS has not been involved in the preparation of any of the material included in the Sustainability Report.

Our responsibility is to express an opinion on the report content within the scope of assurance with the intention to inform all President Chain Store Corporation's stakeholders.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The SGS ESG & Sustainability Report Assurance protocols used to conduct assurance are based upon internationally recognized assurance guidance and standards including the principles of reporting process contained within the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards) GRI 1: Foundation 2021 for report quality, GRI 2 General Disclosure 2021 for organization's reporting practices and other organizational detail, GRI 3 2021 for organization's process of determining material topics, its list of material topics and how it manages each topic, and the guidance on levels of assurance contained within the AA1000 series of standards.

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

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

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 (in Accordance with)
2	AA1000 Accountability Principles (2018)

- The evaluation includes AA1000 Assurance Standard v3 Type 2 evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2018).
- The evaluation of the reliability and quality of specified sustainability performance information in President Chain Store Corporation's Sustainability Report is limited to determined material topics or those clearly marked in the report as conducted in accordance with type 2 of AA1000AS v3 sustainability assurance engagement at a high level of scrutiny for the company and moderate level of scrutiny for its subsidiaries or joint ventures.
- The evaluation of the report against the requirements of GRI Standards, includes GRI 1, GRI 2, GRI 3, 200, 300 and 400 series claimed in the GRI content index as material and is conducted in accordance with the standards.

SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

The scope includes GRI 3, 200, 300 and 400 series claimed in the GRI content index as material and the items listed as below.

1. Average salary ratio between men and women
2. Lost Workday Rate – Employees
3. Lost-Time Injury Frequency Rate – Contractors
4. Fatalities - Employees & Contractors
5. KPIs for Supplier Screening, Assessment and Development, including Supplier Screening, Supplier Assessment, Corrective action plan support and Capacity building programs in the appendix.
6. Statistics of Packaging Materials Consumption for Private-Label

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 assurance, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from President Chain Store Corporation, 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.

ASSURANCE/VERIFICATION OPINION

On the basis of the methodology described and the assurance work performed, we are satisfied that the disclosure with inclusivity, materiality, responsiveness, and impact information in the scope of assurance is reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the reporting criteria. We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting.

QUALITY AND RELIABILITY OF SPECIFIED PERFORMANCE INFORMATION

The information listed in the specified performance information section above was assured at a high level of scrutiny by checking the internal statistical forms, emails, reports and interviews with relevant employees as well as external consultants.

AA1000 ACCOUNTABILITY PRINCIPLES (2018) CONCLUSIONS, FINDINGS AND RECOMMENDATIONS

Inclusivity

President Chain Store Corporation 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, President Chain Store Corporation may proactively consider having more direct two-ways involvement of stakeholders during future engagement.

Materiality

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

Responsiveness

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

Impact

President Chain Store Corporation 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, President Chain Store Corporation's Sustainability Report of 2023, is adequately in accordance with the GRI Universal Standards 2021 and complies with the requirements set out in section 3 of GRI 1 Foundation 2021, where the significant impacts on the economy, environment, and people, including impacts on their human rights are assessed and disclosed following the guidance defined in GRI 3: Material Topic 2021, and the relevant 200/300/400 series Topic Standard related to Material Topic have been disclosed. The Sustainability Report has properly disclosed information related to President Chain Store Corporation's contributions to sustainability development. For future reporting, it is highly recommended to disclose the information of GRI 2-21. Moreover, it is recommended to re-define the scope and standards of sustainable certified raw materials and disclose the definition with more details.

Signed:

For and on behalf of SGS Taiwan Ltd.



Stephen Pao
Business Assurance Director
Taipei, Taiwan
5 June, 2024
WWW.SGS.COM



AA1000
Licensed Report
000-8/V3-6EVTJ