Uni-President Enterprises Corporation  
Corporate Social Responsibility (CSR) Code of Practice

Chapter 1 General Principles

**Article 1** To fulfill the Company's corporate social responsibilities as well as promote a balanced and sustainable development of the economy, society and environmental ecology. This Code of Practice was drawn up in accordance with the "CSR Best Practice Principles for TWSE/GTSM Listed Companies" issued by the Taiwan Stock Exchange Corporation and GreTai Securities Market.

**Article 2** This Code encompasses the overall operations of the Company and Uni-President enterprises. During the course of business management, the Company shall actively fulfill our corporate social responsibilities and conform to the international trend for balanced development in environmental, social and corporate governance. Corporate citizenship will also be used to enhance contributions to the national economy, improve the quality of life for employees, the community and society, and build up a competitive advantage based on corporate responsibility.

**Article 3** The fulfillment of corporate social responsibility by the Company shall respect social mores and the rights of other stakeholders. In addition to the pursuit of sustainable management and profit, attention should also be paid to factors such as the environment, society and corporate governance so they can be incorporated into the Company’s management and operations.

**Article 4** The Company shall adhere to the following principles in the practice of our corporate social responsibility:
1. Promote corporate governance.
2. Sustainable environmental development
3. Protect social welfare.
4. Strengthen the disclosure of CSR information.

**Article 5** The Company shall adhere to the relevant laws and regulations including the contract and related guidelines signed by this company with the TWSE or GreTai. Taking into account development trends in CSR among local and foreign companies in addition to the Company and the Group's own overall business operations, the Company will formulate a corporate social responsibility policy, scheme or related management system that must be submitted to the Board of Directors.
Chapter 2  Promotion of corporate governance.

**Article 6** The Company's Board of Directors will carry out their management responsibilities in good faith by overseeing CSR fulfillment. The effectiveness of CSR implement and continuous improvement will be reviewed whenever necessary as well to ensure proper CSR fulfillment.

Corporate social responsibility shall be fulfilled by the Board of Directors of the Company through the following areas:

1. Incorporating CSR into the company's operations and direction of development.
2. Proposing the mission of corporate social responsibility (or vision and value) and defining a CSR Statement.
3. Ensuring the disclosure of CSR-related information.

**Article 7** A dedicated full-time (part-time) CSR unit should be established by the Company responsible for the proposal or implementation of CSR policies or systems to ensure proper CSR management. The results must be reported regularly back to the Board of Directors.

**Article 8** The Company shall, out of respect for the rights of stakeholders, identify our stakeholders, understand their reasonable expectations and requirements through suitable communication methods and stakeholder engagement, and respond in an appropriate manner to CSR issues that are important to the stakeholders.

**Article 9** The Company should ensure sound corporate governance by using the best practice in governance and the code of ethics for TWSE/GreTai listed businesses as a reference to establish an effective corporate governance structure as well as related ethical standards and matters.

**Article 10** The Company shall conform to the relevant regulations during our operations and practice the following to create a fair competition environment:

1. Avoid engaging in anti-competitive behavior.
2. Pay the required taxes.
3. Oppose bribery and corruption as well as set up a proper management system.
4. Ensure corporate donations conform to internal procedures.

**Article 11** The Company should host corporate ethics training and education on previous articles for the Board of Directors and employees on a regular basis. This should be integrated with the employee performance review system to define a clear and effective system for reward and disciplinary action.
Chapter 3  Sustainable Environmental Development

**Article 12** The Company shall protect the natural environment in a suitable manner by conforming to environmental regulations and related international standards or guidelines. Operations should also make environmental sustainability their goal.

**Article 13** The Company should increase our efficiency in the use of various resources and use recycled materials that have a low environmental burden and impact to realize the sustainable use of the Earth's resources.

**Article 14** The Company should establish an appropriate environmental management system based on the nature of our industry: The Company's environmental management system should cover the following items:

1. Collect and assess information on the environmental impact of our operations in a comprehensive and timely manner.
2. Define measurable goals while also regularly reviewing the continuity and correspondence of those goals.
3. Regular review of progress towards the goals or targets for environmental sustainability.

**Article 15** The Company shall establish a dedicated environmental management unit or personnel to maintain the systems for environmental management and organize environmental education classes for managers and employees on a regular basis.

**Article 16** The Company promotes the concept of sustainable consumption by consumers due to the influence of ecological benefits and follows the principles below during operating activities such as research & development, production and services, in order to reduce the environmental impact of the Company's operations.

4. Reduce the consumption of energy and resources by products and services.
5. Reduce the emission of pollutants, toxic substances and waste. Waste should also be disposed of in an appropriate manner.
6. Increase the recyclability and re-use of raw materials and products.
7. Optimize the sustainable use of recycled resources.
8. Extend the durability of products.
9. Increase the performance of products and services.

**Article 17** The Company shall make effective and sustainable use of water resources as well as define related management measures to improve the efficiency of water resource use.

The Company shall avoid polluting the water, air and land in its operations. If this is unavoidable, all possible effort should be made to reduce the negative impact on human health and the environment by taking into account the cost-effectiveness as
well as technical and financial feasibility before adopting the most practical pollution prevention and control technologies.

**Article 18** The Company should pay attention to the influence of climate change on operations and define an energy-saving, carbon reduction and greenhouse gas reduction strategy based on operating conditions and the results of greenhouse gas inventory. "Carbon Credit Acquisition" should be incorporated into the Company's carbon reduction plan and put into action to reduce the environmental impact of Company operations.

**Chapter 4 Protection of Social Welfare**

**Article 19** The Company shall conform to all relevant labor legislation, protect the legal rights of employees, and respect internationally accepted basic labor rights including freedom of association, the right to collective bargaining, compassion for disadvantaged groups, ban on child labor, elimination of all forms of coerced labor, and the elimination of discrimination in employment. There must be no oppression of basic labor rights. The Company's human resources policy should respect basic human rights by establishing suitable management methods and procedures. The Company should ensure that its employment policy does not discriminate on the basis of gender, race, age, marital status and family circumstances and practices equality in compensation, employment conditions, training and promotion opportunities.

**Article 20** The Company should provide employees with information on their rights under the labor laws of the region that the business is located in.

**Article 21** The Company should provide employees with a safe and healthy working environment. This includes the provision of necessary health and first-aid facilities as well as working to reduce risk factors to employee safety and health in order to prevent occupational disasters. The Company should organize regular health and safety training for employees.

**Article 22** The Company should create a sound environment for employees' career development and establish an effective career ability development plan.

**Article 23** The Company shall establish a channel for regular communication and dialogue with employees to give employees information and the right to express their opinion on the Company's business management activities and decision-making. The Company shall respect the authority of employee representatives to negotiate on work conditions and provide employees with the necessary information and hardware facilities for facilitating negotiation and collaboration between the
employer, employees and employee representatives. The Company shall notify employees of changes to operations that may have a major impact in a reasonable manner.

**Article 24** The Company should embrace product responsibility and marketing ethics by defining and publishing its consumer rights policy and ensuring its proper implementation.

**Article 25** The Company shall guarantee the quality of products and services in accordance with government regulations and relevant industry guidelines. The Company's marketing or advertising of products and services should conform to government regulations and the relevant international standards. There shall be no deceptive, misleading, fraudulent or other behavior that damages consumer trust or rights.

**Article 26** The Company should provide for its products a transparent and effective consumer complaints procedure that handles consumer complaints in a fair and timely manner. The Company should also conform to the relevant regulations in protecting the consumer's right to privacy and the personal information they provide.

**Article 27** The Company should evaluate the impact of its purchasing behavior on the source and community's environment and society. It should also work with suppliers to improve CSR.

**Article 28** The Company should assess and manage the influence of its operations on the community and employ a suitable amount of manpower to enhance community identification.

The Company may participate in citizen-lead organizations involved with community development and education, charity groups and local government activities through commercial activities, donation of goods, corporate volunteering and other free, professional services in order to promote community development.

**Chapter 5** Strengthening the disclosure of CSR information.

**Article 29** The Company shall practice disclosure in accordance with the relevant regulations and best practice for TWSE/GreTai listed businesses. Important and reliable information on CSR should be fully disclosed to increase transparency. The Company shall disclose the following CSR information:

1. CSR governance mechanism, strategy, policy and management directions passed by the Board of Directors.
2. The risks and effects to Company operations and finances from the implementation of corporate governance, sustainable environmental development and protection of social welfare.
3. CSR targets and measures formulated by the Company.
4. Actual accomplishments in CSR.
5. Other CSR-related information.

Article 30  The Company should produce a CSR report for disclosing progress on CSR promotion. The content should include:
1. The CSR organization, policy and action plans.
2. Key stakeholders and issues of concern.
3. The Company's performance and reviews on the promotion of corporate governance, sustainable environmental development and protection of social welfare.
4. Direction and target of future improvements.

Chapter 6  Addendum

Article 31  The Company shall monitor developments in the domestic and international CSR system as well as changes in the business environment, and then review and improve the CSR system established by the Company accordingly to improve the effectiveness of CSR fulfillment.

Article 32  This Code of Practice shall be implemented once it has been approved by the Board of Directors. The same procedure shall be followed for all Amendments.