

Risk Management Policy of Uni-President Enterprises Corporation

Article 1 (Purpose)

This Policy is adopted to strengthen corporate governance and enhance the effectiveness of risk management operations, thereby reasonably ensuring the achievement of the Company's objectives and the sustainable operation and development of the enterprise.

Article 2 (Scope of Application)

This Policy shall apply to all levels of the Company's risk management operations within the defined scope of risk management.

Article 3 (Risk Management Organizational Structure and Responsibilities)

1. Board of Directors

The Board of Directors is the highest authority of the Company's risk management. It is responsible for the approval, review, and oversight of the Company's risk management policy to ensure compliance with applicable laws and regulations, to ascertain the effectiveness of the risk management system, and to promote and implement comprehensive risk management. The Audit Committee, established under the Board of Directors, shall be responsible for supervising the progress and effectiveness of risk management plans.

2. Risk Management Committee

The responsibilities of the Risk Management Committee shall include:

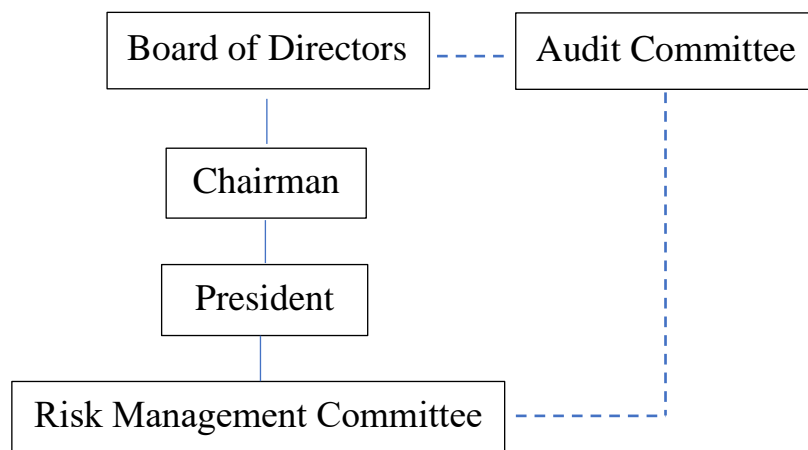
- (1). Overseeing the Company's overall risk management; formulating risk management policies, frameworks, organizational structures, and mechanisms; and staying abreast of developments in both domestic and international risk management systems and legal regulations, in order to review and amend this Policy as necessary.
- (2). Submitting reports at least once annually to the Audit Committee and the Board of Directors on the status of implementation of this Policy, and proposing necessary recommendations for improvement.

- (3). Determining the prioritization of risk control measures in light of changes in the internal and external environment, and in accordance with the recommendations of the Audit Committee and the Board of Directors.
- (4). Performing such other duties as may be delegated or instructed by resolutions of the Board of Directors.

3. Functional Units

Heads of functional units are responsible for the identification, assessment, and control of risks inherent in their respective operations. They shall design and implement preventive measures, ensure that risk control mechanisms and procedures are effectively executed, and periodically consolidate and report the status of risk management implementation to the Risk Management Committee.

4. Organization Chart



Article 4 (Scope of Risk Management)

This Policy governs all types of potential risks that may affect the Company's operations and profitability, including but not limited to strategic risks, operational risks, financial risks, and hazard-related risks.

The scope of risk management shall include, but is not limited to, the following categories: operational risk, market risk, food safety risk, environmental and occupational safety risk, legal and compliance risk, financial risk, and human resources risk.

Article 5 (Risk Management Procedures)

Each functional unit, within the scope of its responsibilities, shall identify, analyze, and evaluate the risks associated with its business activities, and shall formulate and implement specific risk management plans. Risk conditions shall be continuously monitored, and the status of risk management implementation shall be reported on a regular basis to the Risk Management Committee.

Article 6 (Disclosure of Risk Information)

In addition to disclosures as required by competent authorities, the Company shall also disclose relevant information pertaining to risk management through its annual report, sustainability report, and corporate website, where appropriate.

Article 7 (Implementation)

This Policy shall be implemented upon resolution by the Board of Directors. The same procedure shall apply to any subsequent amendments.

Article 8 (Effective Date and Amendment History)

This Policy was originally adopted on November 1, 2021 and subsequently amended on:

(1) November 1, 2023; (2) July 8, 2024; (3) December 12, 2024;