



附錄

APPENDIX

GRI Standards 索引

GRI 102：一般揭露

揭露項目	對應章節	頁碼	外部查證
1. 組織概況			
102-1 組織名稱	I	4	V
102-2 活動、品牌、產品與服務	1-1	26-29	V
102-3 總部位置	1-1	5	V
102-4 營運活動地點	1-1	26-28	V
102-5 所有權與法律形式	I	4-5	V
102-6 提供服務的市場	1-1	26-29	V
102-7 組織規模	1-1 4-1	26-29 67-68	V
102-8 員工與其他工作者的資訊	4-1	67-68	V
102-9 供應鏈	2-1	45	V
102-10 組織與其供應鏈的重大改變	無	-	V
102-11 預警原則或方針	1-3	39-41	V
102-12 外部倡議	無	-	V
102-13 公協會的會員資格	1-2	36	V
2. 策略			
102-14 決策者的聲明	II	6-7	V
102-15 關鍵衝擊、風險及機會	IV-3	17-19	V

揭露項目	對應章節	頁碼	外部查證
3. 倫理與誠信			
102-16 價值、原則、標準及行為規範	1-3	36-41	V
102-17 關於倫理之建議與顧慮的機制	1-3	36-41	V
4. 治理			
102-18 治理結構	1-2	31-35	V
102-19 委任權責	1-2	31-35	V
102-20 管理階層負責經濟、環境和社會主題	1-2	32-35	V
102-22 最高治理單位與其委員會的組成	1-2	32-35	V
102-23 最高治理單位的主席	1-2	32-35	V
102-24 最高治理單位的提名與遴選	1-2	32-35	V
102-26 最高治理單位在設立宗旨、價值觀及策略的角色	1-2	32-35	V
5. 利害關係人溝通			
102-40 利害關係人團體	IV-2	14-15	V
102-41 團體協約	無公會	-	V
102-42 鑑別與選擇利害關係人	IV-2	14-15	V
102-43 與利害關係人溝通的方針	IV-2	14-19	V
102-44 提出之關鍵主題與關注事項	IV-3	17-19	V

揭露項目	對應章節	頁碼	外部查證
6. 報導實務			
102-45 合併財務報表中所包含的實體	1-1	26-28	V
102-46 界定報告書內容與主題邊界	IV-3	17-19	V
102-47 重大主題表列	IV-3	16	V
102-48 資訊重編	I	5	V
102-49 報導改變	無	-	V
102-50 報導期間	I	4	V
102-51 上一次報告書的日期	I	4	V
102-52 報導週期	I	4	V
102-53 可回答報告書相關問題的聯絡人	I	5	V
102-54 依循GRI準則報導的宣告	I	4	V
102-55 GRI內容索引	附錄	106-109	V
102-56 外部保證/確信		115-116	V

GRI 200：經濟主題

揭露項目	對應章節	頁碼	外部查證
GRI準則·201：經濟績效			
管理方針	IV-3 1	17 22-41	V
201-1 組織所產生及分配的直接經濟價值	1-1	29	V
201-4 取自政府之財務補助	無	-	V
GRI準則·202：市場地位			
管理方針	IV-3 4	18 66-79	V
202-1 不同性別的基層人員標準薪資與當地最低薪資的比率	4-2	68	V
202-2 雇用當地居民為高階管理階層的比例	4-1	67	V
GRI準則·205：反貪腐			
管理方針	IV-3 1-3	17 36-37	V
205-3 已確認的貪腐事件及採取的行動	無	-	V

GRI 300：環境主題

揭露項目	對應章節	頁碼	外部查證
GRI準則·302：能源			
管理方針	IV-3 6	19 97-104	V
302-1 組織內部的能源消耗量	6-2	101	V
302-3 能源密集度	6-2	101	V
302-4 減少能源消耗	6-2	101-102	V
302-5 降低產品和服務的能源需求	6-1	97-99	V
GRI準則·306：廢汙水和廢棄物			
管理方針	IV-3 6-2	19 103-104	V
306-2 按類別及處置方法劃分的廢棄物	6-2	104	V
GRI準則·307：有關環境保護的法規遵循			
管理方針	IV-3 1-3	19 37	V
307-1 違反環保法規	無	-	V

GRI 400：社會主題

揭露項目	對應章節	頁碼	外部查證
GRI準則·401：勞雇關係			
管理方針	IV-3 4	18-19 67-79	V
401-1 新進員工和離職員工	4-1	68	V
401-2 提供給全職員工（不包含臨時或兼職員工）的福利	4-2	69	V
401-3 育嬰假	4-2	70	V
GRI準則·402：勞/資關係			
管理方針	IV-3 4-2	18-19 68-71	V
402-1 關於營運變化的最短預告期	4-2	70	V
GRI準則·403：職業安全衛生(2018)			
管理方針	IV-3 4 4-4	18-19 66 74-79	V
403-8 職業安全衛生管理系統所涵蓋之工作者	4-4	74	V
GRI準則·405：員工多元化與平等機會			
管理方針	IV-3 1-2 4-2	18-19 32-33 68-71	V
405-1 治理單位與員工的多元化	1-2	32-33	V
405-2 女性對男性基本薪資加薪酬的比率	4-2	68-69	V

揭露項目	對應章節	頁碼	外部查證
GRI準則·413：當地社區			
管理方針	IV-3	19	V
413-1 經當地社區溝通、衝擊評估和發展計畫的營運活動	1-1	30	V
GRI準則·414：供應商社會評估			
管理方針	IV-3 2	18 45-51	V
414-1 新供應商使用社會評測篩選	2-1	45	V
GRI準則·416：顧客健康與安全			
管理方針	IV-3 2	18 45-51	V
416-1 評估產品和服務類別對健康和安全的衝擊	2-2	46-51	V
416-2 違反有關產品與服務的健康和安全法規之事件	1-3 2-2	37 48	V
GRI準則·417：行銷與標示			
管理方針	IV-3 1-3	17 36-40	V
417-1 產品和服務資訊與標示的要求	2-2	47	V
417-2 未遵循產品與服務之資訊與標示法規的事件	1-3	37	V
417-3 未遵循行銷傳播相關法規的事件	無	-	V

揭露項目	對應章節	頁碼	外部查證
GRI準則·418：客戶隱私			
管理方針	IV-3 1-3	17 36-40	V
418-1 經證實侵犯客戶隱私或遺失客戶資料的投訴	無	-	V
GRI準則·419：社會經濟法規遵循			
管理方針	IV-3 1-3	17 36-40	V
419-1 違反社會與經濟領域之法律和規定	1-3	37	V

永續會計準則委員會 (SASB) 對照表

揭露主題		能源管理 Energy Management			章節對照
指標代號	揭露指標	對照揭露			
		2018年	2019年	2020年	
CG-MR-130a.1	(1) 能源總消耗 (GJ)	437,104.43	415,563.19	379,517.17	6-2 能資源管理
	(2) 總用電量百分比%	100%	100%	100%	
	(3) 再生能源百分比%	0%	0%	0.03%	
揭露主題		數據安全 Data Security			章節對照
指標代號	揭露指標	對照揭露			
CG-MR-230a.1	具體描述數據風險鑑別的方式	<ul style="list-style-type: none"> 由「資安管理委員會」完成個人資料盤點、個人資料蒐集程序建立、專櫃合約個資條款修訂、全台同仁個資教育訓練、檔期行銷方式變更等處理程序 建立〈資安事件通報系統〉，發生或發現個資問題的單位，有義務通報資安管理委員會，由法務室統籌執行處理 			
		2018年	2019年	2020年	
CG-MR-230a.2	(1) 數據洩露的數量	0	0	0	1-3 隱私權保護
	(2) 涉及個人資訊(Personally Identifiable Information (PII)) 洩露的百分比%	0	0	0	
	(3) 受影響的顧客數量	0	0	0	

揭露主題		勞動條件 Labor Practices							
指標代號	揭露指標	對照揭露						章節對照	
		2018年		2019年		2020年			
CG-MR-310a.1	(1) 每小時平均工資 (新台幣：元)	180		187		189		4-2 同仁權益	
	(2) 店內員工領取當地最低工資占全體員工的百分比%	0		0		0			
CG-MR-310a.2	(1) 店內員工自願離職率%	21.5%		26.4%		14.3%		4-1 人力概況	
	(2) 店內員工非自願離職率%	4.7%		0.1%		0			
CG-MR-310a.3	因訴訟引起的金錢損失總額 (新台幣：元)	20,000		20,000		0			
揭露主題		職場多元包容 Workforce Diversity & Inclusion							
指標代號	揭露指標	對照揭露						章節對照	
		2018年		2019年		2020年			
CG-MR-330a.1	各性別占全體員工的百分比%	男性	6.4%	26.4%	6.7%	25.9%	6.8%	25.1%	4-1 人力概況
		女性	7.1%	60.1%	7.5%	59.9%	7.7%	60.5%	
	各種族/族群占全體員工的百分比%	原住民	為保障就業機會平等，本公司並無登記員工種族，故無相關資料。						
		新住民							
CG-MR-330a.2	與就業歧視相關的法律訴訟所造成的總金額損失 (新台幣：元)	0		0		0			

揭露主題		產品來源、包裝與行銷 Product Sourcing, Packaging & Marketing			章節對照
指標代號	揭露指標	對照揭露			
		2018年	2019年	2020年	
CG-MR-410a.1	獲得第三方認證環境/社會永續認證的產品收入 (新台幣元)	-	-	-	2-2 商品安全管理
CG-MR-410a.2	評估衡量產品中的化學相關的風險或危害的說明	<ul style="list-style-type: none"> ● 2016年成立「商品安全監測網」，透過通訊軟體串聯各相關單位 ● 遠東SOGO會進行抽檢，另由專人每日進行媒體新聞與政府資訊蒐集，以掌握最新動態 ● 發現問題商品新聞時，立即啟動「問題商品風險監控程序」，由問題商品風險控管小組追蹤處理結果 			
CG-MR-410a.3	討論如何減少包裝對環境的影響	全台各店均使用FSC (Forest Stewardship Council, 森林管理委員會) 認證紙張所製成的購物提袋，並採購具有FSC認證的擦手紙與衛生紙 SOGO發行之DM皆採用大豆環保油墨印刷 SOGO以店內包材/紙箱重新再利用為主，於後場有專人挑選乾淨、可再利用的紙箱，供顧客宅配包裝用			6-1 綠色百貨
營運指標					
指標代號	揭露指標	對照揭露			章節對照
		2018年	2019年	2020年	
CG-MR-000.A	(1)營運據點數量	8	7	7	1-1 創新經營績效
	(2)配送中心數量	0	0	0	
CG-MR-000.B	(1)營運據點總面積 (單位：平方公尺m ²)	259018.34	243642.77	212891.63	
	(2)配送中心總面積 (單位：平方公尺m ²)	0	0	0	

聯合國全球盟約對照表

分類	10項原則內容	對應章節/說明	頁碼
人權	企業界應支持並尊重國際公認的人權	4-2 同仁權益	68-71
	保證不與踐踏人權者同流合污	2-1 供應鏈管理	45
勞工標準	企業界應支持結社自由及確實承認集體談判權	遠東SOGO尚無成立工會	-
	消除一切形式的強迫和強制勞動	4-2 同仁權益	68-71
	確實廢除童工	遠東SOGO未聘用未滿16歲以下之童工	-
	消除就業和職業方面的歧視	4-1 人力概況	67-68
環境	企業界應支持採用預防性方法應付環境挑戰		
	採取主動行動促進在環境方面更負責任的做法	6-1 綠色百貨 6-2 能資源管理	97-99 100-104
	鼓勵開發和推廣環境友好型技術		
反腐敗	企業界應努力反對一切形式的腐敗，包括敲詐和賄賂	1-3 風險管理	36-41

ISO 26000 對照表

主要議題	對應GRI 準則	對應章節 /說明	頁碼
組織治理			
	102-14	II	6-7
執行目標時下決策與實施的系統	102-18, 22, 23, 24	1-2	32-35
人權			
符合法規並避免因人權問題造成之風險之查核	414-2	2-2	46-51
避免有同謀關係－直接、利益及沉默等同謀關係	205-3	1-3	36-37
歧視與弱勢族群	202-1	4-2	68
工作的基本權利	202-1	4-2	68-71
勞動實務			
	202-1	4-2	68-71
聘僱與聘僱關係	401-1	4-1	68
	405-1	1-2	32-33
	202-2	4-1	67
工作條件與社會保護	401-1	4-1	68
	405-2	4-2	68-69
工作的健康與安全	403-1, 2	4-4	74-79
人力發展與訓練	404-1, 2, 3	4-3	72-73
環境			
污染預防	306-2	6-2	104
永續資源利用	302-3, 4, 5	6-1, 6-2	97-104
	303-1, 3	6-2	100-104

主要議題	對應GRI 準則	對應章節 /說明	頁碼
氣候變遷減緩與適應	302- 3, 4, 5	6-1, 6-2	97-104
環境保護，生物多樣性與自然棲息地修復	306-2	6-2	104
公平運作實務			
反貪腐	205-3	1-3	無
	205-3	1-3	無
促進價值鍊的社會責任	414-2	2-2	46-51
消費者議題			
公平的行銷、資訊與契約的實務	417-3	1-3	無
保護消費者的健康與安全	416-1, 2	2-2	46-51
消費者服務、支援、抱怨與爭議解決	102-43	3-3	61-63
消費者資料保護與隱私	418-1	無	無
教育與認知	417-1	2-2	47
社區參與與發展			
社區參與	413-1	5	82-93
教育與文化	413-1	5	82-93
	202-1	4-2	68
增加就業與技術發展	401-1	4-1	68
科技發展	-	-	-
創造財富與收入	201-1	1-1	29
健康	403-1, 2	4-4	74-79
社會投資	413-1	5	82-93



ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE PACIFIC SOGO CO., LTD.'S CORPORATE SUSTAINABILITY REPORT FOR 2020

NATURE AND SCOPE OF THE ASSURANCE/VERIFICATION

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by PACIFIC SOGO CO., LTD. (hereinafter referred to as SOGO) to conduct an independent assurance of the Corporate Sustainability Report for 2020 (hereinafter referred to as the Report). The scope of the assurance, based on the SGS Sustainability Report Assurance methodology, included the sampled text, and data in accompanying tables, contained in the report presented during on-site verification. 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 SOGO's Stakeholders.

RESPONSIBILITIES

The information in the SOGO's CSR Report of 2020 and its presentation are the responsibility of the directors or governing body (as applicable) and management of SOGO. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on the report content within the scope of verification with the intention to inform all SOGO's stakeholders.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

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

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

Assurance Standard Options		Level of Assurance
A	SGS ESG & SRA Assurance Protocols (based on GRI Principles and guidance in AA1000)	n/a
B	AA1000ASv3 Type 1 (AA1000AP Evaluation only)	Moderate

Assurance has been conducted at a moderate level of scrutiny.

SCOPE OF ASSURANCE AND REPORTING CRITERIA

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

Reporting Criteria Options

1	GRI Standards (Core)
2	AA1000 Accountability Principles (2018)

- AA1000 Assurance Standard v3 Type 1 evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2018) at a moderate level of scrutiny; and
- evaluation of the report against the requirements of Global Reporting Initiative Sustainability Reporting Standards (100, 200, 300 and 400 series) claimed in the GRI content index as material and in accordance with.

ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, interviews with relevant employees, superintendents, CSR committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant. In response to COVID-19 pandemic situation the assurance process was conducted via Teams.

LIMITATIONS AND MITIGATION

Financial data drawn directly from independently audited financial accounts and Social Return on Investment assessments (SROI) has not been checked back to source as part of this assurance process.

STATEMENT OF INDEPENDENCE AND COMPETENCE

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

FINDINGS AND CONCLUSIONS

VERIFICATION/ ASSURANCE OPINION

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

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

AA1000 ACCOUNTABILITY PRINCIPLES (2018) CONCLUSIONS, FINDINGS AND RECOMMENDATIONS

Inclusivity

SOGO has demonstrated its commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers, CSR experts, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns. Integrations of stakeholder engagement and responses into relevant policies, operational procedures and objectives settings are recommended for future implementations.

Materiality

SOGO has established 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

SOGO has included in this report the disclosures of the organisation's impacts on stakeholders and on the organization itself. Measurements and evaluations on potential impacts, such as direct and indirect, intended and unintended, and positive and negative impacts and the relevant management process to address these impacts are to be further described in future report.

GLOBAL REPORTING INITIATIVE REPORTING STANDARDS CONCLUSIONS, FINDINGS AND RECOMMENDATIONS

The report, SOGO's CSR Report of 2020, is adequately in line with the GRI Standards in accordance with Core Option. The material topics and their boundaries within and outside of the organization are properly defined in accordance with GRI's Reporting Principles for Defining Report Content. Disclosures of identified material topics and boundaries, and stakeholder engagement, GRI 102-40 to GRI 102-47, are correctly located in content index and report. For future reporting, it is recommended to have more descriptions of SOGO's involvement with the impacts for each material topic (103-1), and how efforts were given to mitigate the impacts. KPIs are also recommended for monitoring future impacts and management performances.

Signed:

For and on behalf of SGS Taiwan Ltd.



David Huang
Senior Director
Taipei, Taiwan
24 June, 2021
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