

PRESIDENT CHAIN STORE CORPORATION

2025 ANNUAL REPORT



有7-ELEVEN真好

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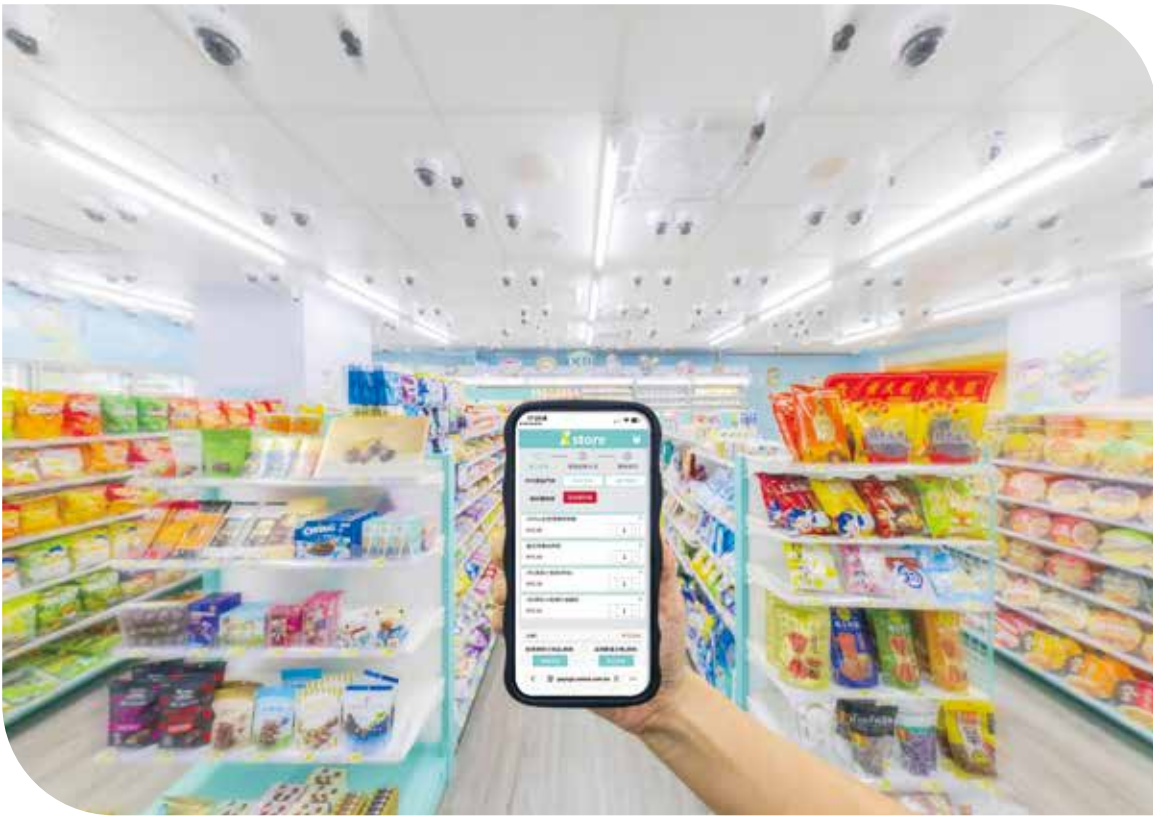
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X-STORE 9 (9th Autonomous Store)

Diversified Experiences Driving Retail Transformation



Automated Pickup Micro Fulfillment Center

Claw Machines (Tsinghua Store)





7-ELEVEN Fresh (Qiaogang Store)

!+? CAFE+TEA (Reserve & Tea Bar Concept)





Authentic Taiwanese Street Food

Fresh Food Upgrade Enhancing Culinary Experience

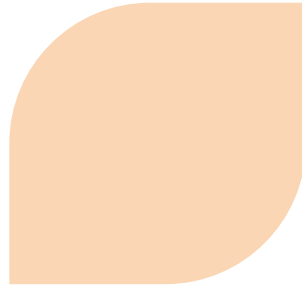


Value-for-Money Large-portion Meals

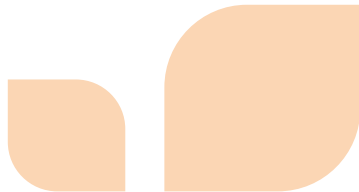
Co-branded Cuisine with Michelin-Recommended Restaurants



Freshly Steamed Corn



Chilled Dessert Zone



CITY CAFE – Selected Beans





Uni-President "Upside Down"
Caramel Pudding



Freshly Blended Smoothies

Innovative Products Driving Growth

Hot Pot Fresh Selections





!+? CAFE RESERVE & TEA BAR

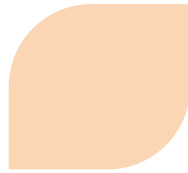


Southeast Asian Delicacies Zone





iPre-order (EC Platform) + iGroup-buying (Group Purchases Platform)



Myship (Self-Operated C2C & E-Commerce Delivery Platform)

Digital Integration Expanding Service



uniopen PRIMA Subscription Program





uniopen Credit Card



uniopen Ecosystem

7-ELEVEN

DUSKIN

DREAM PLAZA

UNIKCY

DREAM 夢時代

統一時代百貨
台北店 | 高雄店

Mister Donut

COLD STONE
CREAMERY

Semeur 聖娜



康是美

Carrefour 家樂福

聖德科斯

NATURAL
統一生機

Smile
速邁樂加油中心

21Plus

2

Mia C'bon

yahoo! 購物

ibon 售票系統

UNI-RESORT
統一渡假村

宅急便

books.com.tw 博客來

BEING
spa

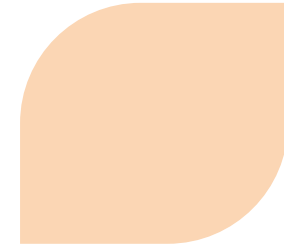
BEING
spa

BEING
fit

foodomo



Employment of Middle-aged and Senior Workforce



Diverse Talent Recruitment



Purple Crow Butterfly Conservation Store (Biodiversity Initiative)



Energy Monitoring Dashboard

Advancing ESG for Sustainable Growth

Smart Logistics and Electric Delivery Fleet





Cosmed – One-Stop Destination for Health and Beauty

Domestic and Overseas Expansion

Shaping Business Footprint



Philippine 7-ELEVEN – Multi-format Expansion with Presence Extended to Negros Island



Largest Starbucks Flagship Store in Asia

First Physical Bookstore by Books.com.tw

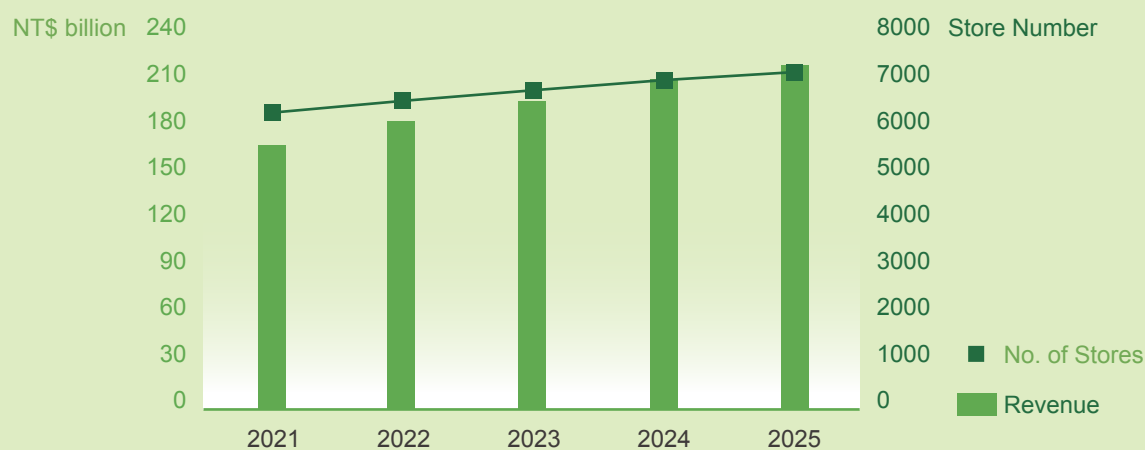


Overall Performance (alone)

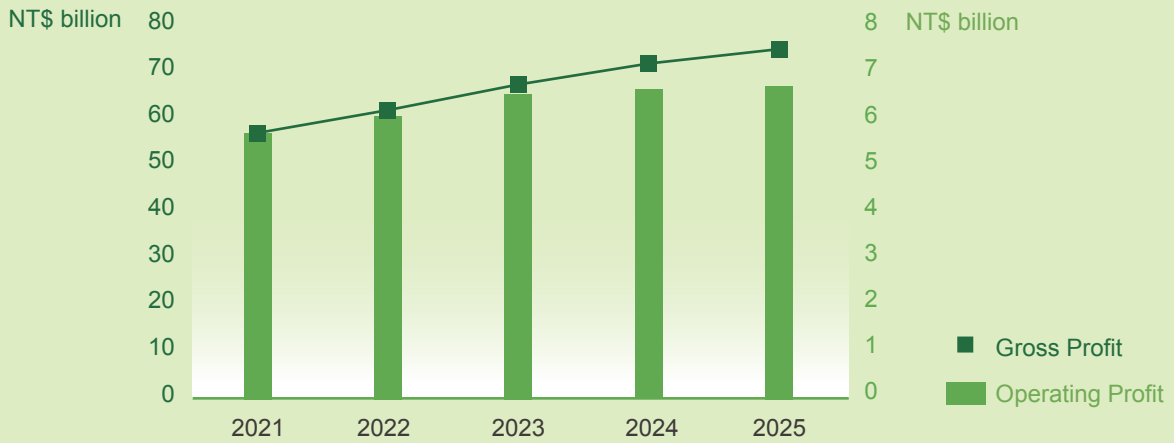
Item / Year (NT\$1,000)	2025	2024	YoY
Revenue	220,046,480	210,705,016	4.43%
Gross Profit	74,284,753	71,215,037	4.31%
Operating Profit	6,780,666	6,744,856	0.53%
Pre-tax Profit	12,993,477	12,888,301	0.82%
Net Profit	11,210,454	11,538,923	-2.85%
EPS(NT\$)	10.78	11.10	—
Weighted Average Outstanding Shares	1,039,622,255	1,039,622,255	—

Financial Ratios	2025	2024
Gross Margin	33.76%	33.80%
Operating Expense Ratio	30.68%	30.60%
Operating Margin	3.08%	3.20%
Net Margin	5.09%	5.48%
ROA	6.41%	6.86%
ROE	26.43%	28.80%
Inventory Turnover	11.9 times	11.59 times
Fixed Asset Turnover	7.04 times	8.96 times

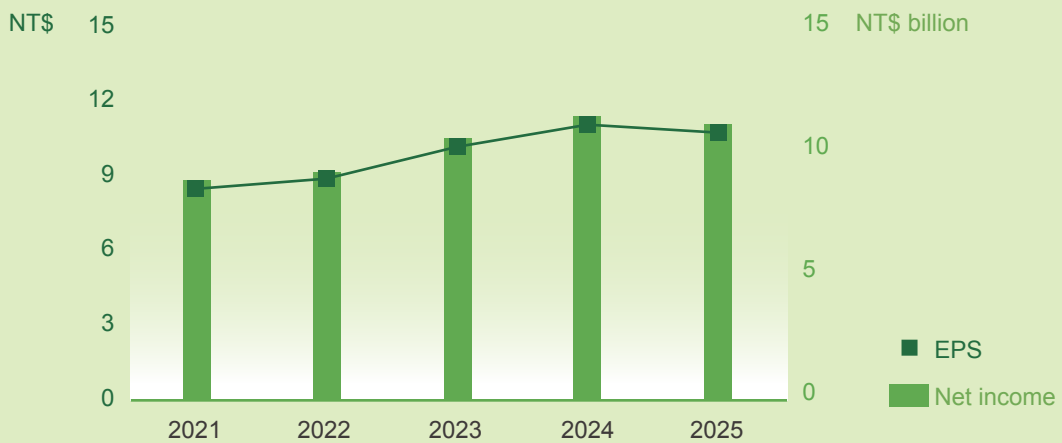
Total No. of Stores & Revenue



Gross Profit & Operating Profit

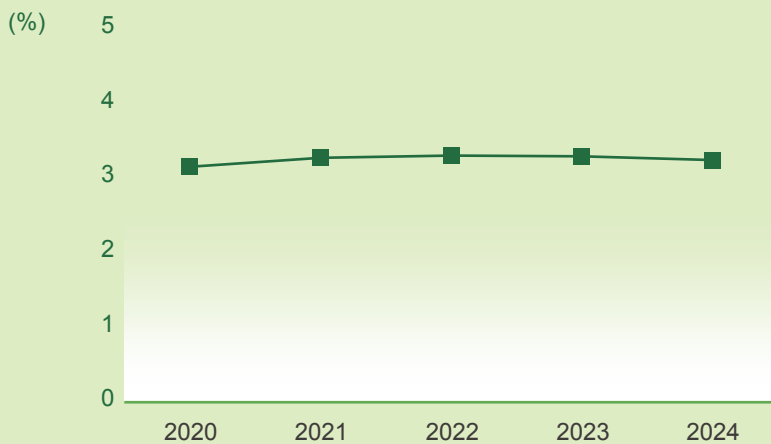


Net Income & EPS



Note: The 2024 net income includes a non-recurring gain from the disposal of the Shandong supermarket operations and a tax reversal benefit.

Cash Dividend Yield



1 Letter to Shareholders



Chairman:
Lo, Chih-Hsien



President:
Huang, Jui-Tien

Dear Shareholders,

Looking back on the past year, President Chain Store Corporation (PCSC) continued to move forward with steady, measured steps amid a rapidly evolving business landscape. As each year drew to a close, the warm melody of our “i Sharing Christmas festival” once again resonated throughout cities—a reminder of another year of dedication and progress. 2025 marked the 10th anniversary of “i Sharing,” symbolizing our long-standing commitment to giving back to society and enriching the lives of our customers. Our ability to sustain this momentum in a fast-changing environment is a testament to the collective efforts of all our entire team, as well as the resilience and adaptability forged through years of overcoming challenges.

As a around-the-clock lifestyle services provider, PCSC is committed to building a comprehensive platform that meets our customers where they are. Beyond merely offering products and services, we provide a reliable and convenient support system that people can trust. Whether acting as vital “refueling stops” for the “Shovel Supermen” (unsung heroes of the Hualien flood recovery) or serving as safe havens in extreme heat or cold, our role may evolve, but our commitment to the essence of service never wavers.

Driven by the collective efforts of PCSC and its subsidiaries, our consolidated revenue in 2025 reached NT\$350.7 billion, with net profit after tax totaling NT\$13.3 billion.

Operating Performance

On store operations, 7-ELEVEN Taiwan continues to drive format innovation through retail experimentation. In 2025, we debuted “OPEN! FUNLAND,” a new recreational retail concept that integrates IP characters, anime, and pop-culture elements. Furthermore, we launched the first stand-alone flagship for “!+? CAFE RESERVE + TEA”, offering premium, highly customizable tea beverages that elevate the brand.

On digital retail, our smart retail footprint expanded with the launch of X-STORE 9 at National Central University. This location features an upgraded AI-powered “Grab & Go” solution and Taiwan’s first automated micro-fulfillment center for in-store pickups, validating the appeal of smart retail among young consumers in campus settings. We also continued to diversify our retail formats with Taiwan’s first “LOFT SELECT” hybrid lifestyle store. Through our integrated commercial facility operations, we now manage 67 locations across seven key commercial segments, including highway service areas, transportation hubs, and tech campuses. Notably, the fully renovated Qingshui Service Area now offers a distinctive, lifestyle-oriented experience featuring curated brand partnerships, further enriching our service offerings.

On products and services, we remain focused on fresh and ready-to-eat offerings. Our differentiated brands, such as Simple Fit, Veggie Selection, and Star Rated Cuisine, meet customers’ expectations for health, quality, and flavor. The year 2025 marked the 30th anniversary of 7-Eleven Onigiri. From the original pork floss flavor, we have since introduced over 100 varieties inspired by both international and local cuisines. Our self-serve hot food section also expanded, now offering sweet potatoes, steamed corn, tea eggs, humanely sourced braised eggs, and—at select stores—steamed-and-roasted potatoes, giving customers more convenient meal options throughout the day. In our coffee business, CITY PRIMA exceeded 7,000 locations. Through interactive programs such as the “Product Wishing Well,” customers participated in product development, leading to viral hits like the “Flip Pudding.” This approach improved product success rates while strengthening brand loyalty.

On digital development and membership, 2025 marked a pivotal milestone in deepening member value. Through the “uniopen PRIMA” subscription model, we now offer differentiated membership services that further embed our brand into members’ daily lives. The launch of the Uniopen cobrand credit card integrated the OPENPOINT ecosystem, enabling

members to earn and redeem points across a wide range of settings spanning our various businesses. By leveraging a single-entry point to connect multi-service platforms, we not only enhanced the customer experience but also gained deeper customer insights, laying the foundation for the continued optimization of our lifestyle service offerings. Supported by diverse services and channels—including i-Pre-order, i-Group Buy, iOPEN Mall, Smart FUN vending machines, Myship, and delivery services—our total membership surpassed 19 million, demonstrating the sustained effectiveness of our online-to-offline omnichannel strategy.

As of the end of 2025, PCSC and its subsidiaries operated a combined network of 13,891 stores. Overseas, 7-ELEVEN Philippines expanded its store count to 4,491, deepening its presence in the Visayas and Mindanao regions, while operations in Shanghai and Zhejiang, China grew steadily to exceed 600 stores. In Taiwan, Cosmed accelerated store openings and enhanced store quality, capturing trends in health supplements, skincare, and cosmetics while refining its pharmacy operations and product mix. Starbucks Taiwan reinforced its positioning as a “third place,” creating deeper customer engagement through exclusive experiences. One example was the opening of Taiwan’s first flagship store—Starbucks Reserve DREAM PLAZA Taipei. Books.com launched its first brick-and-mortar store, offering readers a new gathering space with round-the-clock services. Transnet strengthened its offerings for cross-border e-commerce, and independent online store platforms, while expanding into pharmaceutical logistics and warehousing, further improving operational efficiency. DREAM PLAZA officially opened as a new integrated destination, bringing together retail, dining, and lifestyle services across the Group. It also serves as a key platform for observing consumer trends and refining our service design.

As businesses within the group grow steadily, we continue to strengthen the backend infrastructure that supports our overall operations. In 2025, the Xinshi Logistics Park in Tainan became fully operational. As our first 24-hour facility integrating ambient, chilled, and frozen temperature zones, this smart logistics hub significantly enhances our operational stability and scheduling flexibility. By ensuring more timely and accurate product delivery, it provides a robust foundation for our front-end services and market expansion.

Sustainable Development

While pursuing operational growth, we remain committed to embedding sustainability into our corporate governance and daily operations. Our long-term ESG efforts have continued to earn recognition: PCSC remains the only Taiwanese retailer included in the Dow Jones Best-in-Class World Index (DJBICI)—for the sixth consecutive year. We achieved an A rating from MSCI ESG and remain a constituent of both the MSCI and FTSE4Good Index series, among other domestic and international sustainability benchmarks.

On corporate governance, the Sustainability Development Committee and the Integrity, Risk, and Cybersecurity Management Committee—both under the Board—are composed entirely of independent directors, strengthening governance independence and oversight. We have refined our risk management processes and established robust anti-corruption policies. Following the ISO 20400 Sustainable Procurement framework, we continued to optimize supplier management and enhance ESG performance across our supply chain throughout 2025.

On the environmental front, PCSC continues to deepen its commitment to plastics and carbon reduction, food waste management, sustainable procurement, and biodiversity preservation. We expanded our Earth Hour initiative across retail networks in both Taiwan and the Philippines. We deployed high-efficiency smart recyclers, collecting significant volumes of PET bottles and batteries. We also rolled out smart tablets and AI-powered ordering systems across our Taiwan stores to minimize paper consumption and boost operational efficiency.

On the social front, we worked with non-profit organizations to launch emergency fundraising campaigns in response to disasters such as the Myanmar earthquake and the Hualien Guangfu flooding. Beyond financial contributions, we deployed OPEN! Mobile Convenience Stores and mobilized over 100 employees to support community recovery efforts. We also launched Muslim-friendly stores and multilingual services, while continuing to refine workplace policies that reflect our corporate culture of diversity, equity, and inclusion.

Business Prospects

Managing a business is a long journey that demands patience and discipline. In the face of global economic volatility and rapid demographic shifts, PCSC remains committed to our core strategies—innovation, operational excellence, and integration. We continue to diversify our product mix, enhance the digital engagement, and expand our membership ecosystem—meeting customers’ evolving needs across all aspects of daily life through our seamlessly integrated online-to-offline service network.

We remain committed to our mission: to be the premier retailer providing unrivaled convenience, while upholding our role as a responsible corporate citizen. We are dedicated to creating sustainable, long-term value for our customers, franchisees, employees, and shareholders. By pursuing a “quadruple-win” strategy that prioritizes all stakeholders—our franchisees, employees, shareholders, and the public—we are making steady progress toward realizing our long-term vision.

2 Corporate Governance

1 Information on Directors and Management of the Company and Various Departments and Branches

(1) Information on directors:

1. Information on directors:

31 December 2025

Title	Nationality or Place of Registration	Name	Gender	Age		Date Elected to the Board	Term (years)	Date of Initial Election	Shares Held at Time of Election		Current Shareholdings		Shares Held by Spouse or Minor Children		Shareholding by Nominee Arrangements		Education and Experience (Note 3)	Positions Held Concurrently at PCSC and Other Companies	Spouse or Relatives Within the Second-Degree of Consanguinity also Holding Management, Directorial, or Supervisory Positions			Remark (Note 5)
				51-60	61-70				Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relationship	
				Director Institutional Shareholder	R.O.C				Uni-President Enterprises Corp.	-		2024.05.30	3	1987.06.10	471,996,430	45.40%			471,996,430	45.40%	-	
Chairman (Representative)	R.O.C	Lo, Chih-Hsien (Note 1)	Male	V	2024.05.30	3	2000.06.15	1,032,215	0.10%	1,032,215	0.10%	1,044,139	0.10%	-	-	MBA, UCLA, USA	(Note 4)	Director	Kao, Shioh-Ling	Spouse	-	
Director Institutional Shareholder	R.O.C	Kao Chuan Investment Co., Ltd.	-		2024.05.30	3	2009.06.10	5,176,775	0.50%	5,176,775	0.50%	-	-	-	-	-	-	-	-	-	-	
Director (Representative)	R.O.C	Kao, Shioh-Ling (Note 2)	Female	V	2024.05.30	3	2010.03.20	1,044,139	0.10%	1,044,139	0.10%	1,032,215	0.10%	-	-	Marquette College, USA	(Note 4)	Chairman	Lo, Chih-Hsien	Spouse	-	
Director (Representative)	R.O.C	Huang, Jui-Tien (Note 1)	Male	V	2024.05.30	3	2015.06.18	15,391	0.00%	15,391	0.00%	-	-	-	-	Master Degree in Marketing, National Kaohsiung First University of Science and Technology	(Note 4)	-	-	-	-	
Director (Representative)	R.O.C	Huang, Jau-Kai (Note 1)	Male	V	2024.05.30	3	2015.06.18	-	-	-	-	-	-	-	-	Accounting, Shih Chien University	(Note 4)	-	-	-	-	
Director (Representative)	R.O.C	Wu, Tsung-Pin (Note 1)	Male	V	2024.05.30	3	2012.06.21	-	-	-	-	-	-	-	-	Accounting, Chung Yuan Christian University	(Note 4)	-	-	-	-	
Director (Representative)	R.O.C	Wu, Wen-Chi (Note 1)	Female	V	2024.05.30	3	2015.06.18	556	0.00%	556	0.00%	737	0.00%	-	-	BA, School of Accountancy, University of Missouri at Columbia, USA	(Note 4)	-	-	-	-	
Independent director	R.O.C	Hsu, Ke-Wei	Male	V	2024.05.30	3	2021.07.16	-	-	-	-	-	-	-	-	Master of Laws (LL.M.), University of Pennsylvania Law School ; Master of Business Administration (MBA), University of Pennsylvania Wharton School	-	-	-	-	-	
Independent director	R.O.C	Chen, Liang	Male	V	2024.05.30	3	2021.07.16	-	-	-	-	-	-	-	-	MBA, Baruch College of CUNY	(Note 4)	-	-	-	-	
Independent director	R.O.C	Hung, Yung-Chen	Male	V	2024.05.30	3	2018.06.12	-	-	-	-	-	-	-	-	PhD, Information Engineering, National Taiwan University	-	-	-	-	-	

Note 1: Representative of Uni-President Enterprises Corp.

Note 2: Representative of Kao Chuan Investment Co., Ltd.

Note 3: For more information on the experience of directors (including independent directors), please refer to the Positions Concurrently Held by Directors (including Independent Directors) in Other Companies table on page 107 of this report.

Note 4: For more information on the positions held by directors (including independent directors), please refer to the Positions Concurrently Held by Directors (including Independent Directors) in Other Companies table on page 107 of this report.

Note 5: The relationship between the Chairman and President of the company is not the same person, spouse, or first-degree relatives.

Note 6: As of 31 December 2025, average tenure of incumbent directors is 11 years and 5 months.

2. Directors are representatives of institutional shareholders. The top ten major shareholders in such institutional shareholders (including % of stocks held) are as follows:

06 August 2025

Name of Institutional Shareholder	Principal Shareholders in PCSC Institutional Shareholders
Uni-President Enterprises Corp.	Kao Chuan Investment Co., Ltd. (5.00%), Yuanta Taiwan High Dividend Low Volatility ETF (3.39%), BNP Paribas - Hong Kong Branch (3.02%), Cathay Life Insurance Co., Ltd. (3.01%), Hou, Po-Ming (2.56%), Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF (2.50%), Hou, Po-Yu (2.49%), Kao, Shioh-Ling (1.64%), Labor Pension Fund Supervisory Committee - Labor Retirement Fund (1.58%), Chunghwa Post Co., Ltd. (1.54%).
Kao Chuan Investment Co., Ltd.	Infinity Holdings Ltd.(51.11%); Eternity Holdings Ltd.(48.89%)

3. Below is a list of the top 10 shareholders (including % of stocks held) in the principal shareholders in PCSC institutional shareholders listed above who are themselves institutional shareholders:

31 December 2025

Name of Institutional Shareholder	Principal Shareholders in Institutional Shareholders
Cathay Life Insurance	Cathay Financial Holdings Co., Ltd.(100%)
Chunghwa Post Co., Ltd.	Ministry of Transportation and Communications .(100%)
Infinity Holdings Ltd.	Kao, Shioh-Ling (55.91%); Lo, Chih-Hsien (20.27%); Kao, Han-Di(1.84%); Kao, Tsu-Yi (1.84%);Lo, Hsi-Ai (1.84%); Klassical Celestuality Holding Ltd. (18.3%) °
Eternity Holdings Ltd.	Kao, Shioh-Ling (70.77%); Lo, Chih-Hsien (21.18%); Kao, Han-Di (0.84%); Kao, Tsu-Yi (0.49%); Lo, Hsi-Ai (1.01%); Klassical Celestuality Holding Ltd (5.71%) °

4. Disclosure of Professional Qualifications of Directors and Independence of Independent Directors

Qualifications	Professional qualifications and experience (Note1)	Independence	Number of independent directorships held in other public companies
Name			
Lo, Chih-Hsien	Current position: Chairman of Uni-President Enterprise Corp. Education : MBA, UCLA, U.S.A Experience : President of Uni-President Enterprise Corp.		-
Kao, Shioh-Ling	Current position : Chairman of Kao Chuan Inv. Co., Ltd. Education : Marymount College U.S.A. Experience : Director of President Chain Store Corp.		-
Huang, Jui-Tien	Current position : President of President Chain Store Corp. Education : Master Degree in Marketing, National Kaohsiung First University of Science and Technology Experience : Director of President Chain Store Corp.		-
Huang, Jau-Kai	Current position : Director of Uni-President Enterprise Corp. Education : Accounting, Shih Chien University Experience : Chairman of Tung Ang Enterprises Corp.		-
Wu, Tsung-Pin	Current position : Director of President Chain Store Corp. Education : Accounting, Chung Yuan Christian University Experience : Supervisor of Tait Marketing & Distribution Co., Ltd.		-
Wu, Wen-Chi	Current position : Chief Financial Officer of President Chain Store Corp. Education : BA, School of Accountancy, University of Missouri at Columbia, USA Experience : Director of President Chain Store Corp.		-

Qualifications Name	Professional qualifications and experience (Note1)	Independence	Number of independent directorships held in other public companies
Hsu, Ke-Wei	<p>Current Position: Legal consultant, Holding Disp. Co., Ltd. Education: Master of Laws (LL.M.), University of Pennsylvania Law School; Master of Business Administration (MBA), University of Pennsylvania Wharton School. Experience: Independent Director Hsu, Ke-Wei joined the Board in 2021. In addition to serving as Chair of the Remuneration Committee, he is also a member of the Audit Committee, the Sustainable Development Committee, and the Integrity, Risk, and Cybersecurity Management Committee. He possesses extensive practical experience in various corporate transactions, including international mergers and acquisitions, intellectual property, and financing, and excels in legal affairs.</p> <p>Hsu previously served as a Senior Counsel at Jones Day. From 2013 to present, he has served as Legal Counsel for Holding DISP. CO., LTD. From 2017 to 2019, he served as General Counsel and Legal Advisor to Neobards Entertainment LTD. From January 2019 to June 2025, he served as an Independent Director of Nidec Chaun-Choung Technology Corporation. Additionally, he delivered a presentation titled "Proper Concepts for Due Diligence in Mergers and Acquisitions" at the Taipei Bar Association in 2013. The presentation covered and explained risk management practices in M&A transactions along with relevant case studies. Hsu's extensive professional expertise in legal affairs and risk management has provided the Company with valuable industry insights.</p>	<p>In accordance with the Law, the Company has obtained a written statement from independent directors Hsu, Ke-Wei confirming that they, their spouses, second degree relatives, etc., are not directors, supervisors or employees of the Company or any of its affiliates. No independent directors, their spouses, or their relatives within the second degree of relatives (or by using the names of others) hold any shares in the Company. Not an independent director is a director, supervisor or employee of a company with which the Company has a specific relationship. No independent directors have provided business, legal, financial or accounting services to the Company or its affiliates in the last two years.</p>	-
Chen, Liang	<p>Current Position: Chairman, Peak Capital Holdings Inc. and Co-Center Co., Ltd. Education: MBA, Baruch College of CUNY Experience: Independent Director Chen Liang joined the Board in 2021. In addition to serving as Chair of the Audit Committee and the Sustainable Development Committee, he is also a member of the Remuneration Committee and the Integrity, Risk, and Cybersecurity Management Committee. Chen possesses extensive financial expertise, having served as Vice President of the Securities Trading Department at Smith Barney's New York headquarters, Deputy General Manager of the International Investment Department at Oppenheimer Holdings Inc.'s New York headquarters, Executive Director and Head of Asia at PaineWebber, and Director of Taiwan Financial Holding Co., Ltd. He possesses professional expertise in international finance, corporate mergers and acquisitions, financing and investment, and Asian market development. He was responsible for Uni-President Taiwan's acquisition of an American biscuit company, as well as overseas fundraising and listing projects for multiple companies. Chen served as an external director at Shanghai Jinfeng Wine Company Limited from 2004 to 2007, primarily responsible for promoting the brand concept and value of Shanghai consumer goods. In 2008, he served as the representative of PaineWebber's Taipei office and led the acquisition of an American biscuit company by Taiwan's Uni-President. Additionally, he assisted multiple companies with overseas fundraising and IPO projects, overseeing M&A risk assessment and management practices. From June 2011 to April 2025, he served as Supervisor of First Bank, overseeing the bank's risk management policies. His responsibilities included supervising risk identification, measurement, monitoring, and control; and facilitating the deliberation, oversight, and coordination of operations to foster an appropriately risk-management-oriented business model.</p>	<p>In accordance with the Law, the Company has obtained a written statement from independent directors Hsu, Ke-Wei confirming that they, their spouses, second degree relatives, etc., are not directors, supervisors or employees of the Company or any of its affiliates. No independent directors, their spouses, or their relatives within the second degree of relatives (or by using the names of others) hold any shares in the Company. Not an independent director is a director, supervisor or employee of a company with which the Company has a specific relationship. No independent directors have provided business, legal, financial or accounting services to the Company or its affiliates in the last two years.</p>	-

Qualifications	Professional qualifications and experience (Note1)	Independence	Number of independent directorships held in other public companies
Name			
Hung, Yung-Chen	<p>Education: Ph.D. in Computer Science and Information Engineering, National Taiwan University</p> <p>Experience: Independent Director Hung, Yung-Chen joined the Board in 2018. In addition to serving as Chair of the Integrity, Risk, and Cybersecurity Management Committee, he is also a member of the Audit Committee, the Remuneration Committee, and the Sustainable Development Committee. Hung served as a professor at the Department of Computer Science and Information Management, Soochow University from 2008 to 2022. He possesses extensive experience in information technology, retail development, and related industries. He is the author of Intellectual Property Strategy, Patent Attack and Defense (published by Wu-Nan Books), a work on information network security. The book examines cases related to information network security and includes relevant risk management practices. Hung served as a technical advisor at the Institute for Information Industry from 1988 to 1991; from 2000 to 2001, he was a Fulbright Senior Visiting Scholar in the United States (University of California, Los Angeles (UCLA) and University of Southern California (USC); From 2005 to 2006, he served as a visiting scholar at Peking University and participated in the ACUCA Lectureship program at Petra Christian University. Since 2015, he has served as an arbitrator for the Chinese Arbitration Association, Taipei; an arbitrator for the China International Economic and Trade Arbitration Commission Shanghai Branch; a dispute reviewer for the Beijing Arbitration Commission; and a patent examiner for the Intellectual Property Office. He specializes in information network security, mobile e-commerce, multimedia systems, and intellectual property strategy.</p>	<p>In accordance with the Law, the Company has obtained a written statement from independent directors Hsu, Ke-Wei confirming that they, their spouses, second degree relatives, etc., are not directors, supervisors or employees of the Company or any of its affiliates. No independent directors, their spouses, or their relatives within the second degree of relatives (or by using the names of others) hold any shares in the Company. Not an independent director is a director, supervisor or employee of a company with which the Company has a specific relationship. No independent directors have provided business, legal, financial or accounting services to the Company or its affiliates in the last two years.</p>	-

Note 1: Professional qualifications and experience: The company did not comply with the provisions of Article 30 of the Companies Act

5. Board Diversity and Independence:

(A) Board Diversity:

- To strengthen the functions of the Board of Directors and to promote the sound development of the composition and structure of the Board of Directors, the Company has established a diversity policy in Corporate Governance Best Practice Principles and the Procedures for Election of Directors.
- In accordance with the Corporate Governance Best Practice Principles and the Procedures for Election of Directors, the composition of the Board of Directors takes into consideration the diversity policy. In addition to the fact that the number of directors who are also managers of the Company shall not exceed one-third of the number of directors, the Company shall formulate appropriate diversity policies with respect to its own operations, business model and development needs, including but not limited to the following two major criteria to ensure that the directors of the company meet specific management objectives of professionalism and diversity:
 - Basic conditions and values: gender, age, etc.
 - Professional knowledge and skills: professional background, professional skills and industry experience, etc.
- Please refer to the composition and duties of the Board of Directors in P.34 "Differences between Company policy and Corporate Governance Best-Practice Principles for TSE/ GTSM Listed Companies and reasons for differences" of the annual report for the implementation of diversity of the Company's board of directors.
- In accordance with Article 20 of the Corporate Governance Best Practice Principles of the Company, the Board of Directors as a whole shall have the following competencies:
 - Operational judgement
 - Accounting and financial analysis skills
 - Administration Capability
 - Crisis Management Capability
 - Industry knowledge
 - International Markets perspectives
 - Leadership and
 - Decision-making capability.

The diversity of individual director: (Note 1)

5. The Company completed the election of all directors (nine seats) in 2024 (for three-year terms). Currently, the number of female directors in the Company is two, accounting for 22.22% of all directors. Although the proportion of directors of a single gender is less than one-third of the total number of directors, the Company is aware of the requirements of the relevant laws and regulations for gender diversity on the Board of Directors. Therefore, to increase the diversity of the Board of Directors, the Company will take the following measures:

- (1) Expand the scope of selection: In the selection process of future director candidates, we will actively seek female director candidates with diversified backgrounds.
- (2) Provide professional training: Potential female director candidates will be provided with training in corporate governance and finance.

(B) Independence of the Board of Directors:

The Company has three independent directors, accounting for 33% of the total number of directors in accordance with the Company's regulations. The Company also conducts a qualification check and issues a declaration letter for each independent director at the time of election, and obtains a declaration letter for each independent director's independence and concurrent employment requirements, confirming that there are no circumstances specified in Items 3 and 4 of Article 26-3 of the Securities and Exchange Act. More than half of the directors of the Company are not related to each other as spouses or second degree relatives. None of the independent directors are related to each other as described in the preceding paragraph. (Note 2)

Note 1: Diversity of individual directors

Item Director Name	Gender	Academic Background	1	2	3	4	5	6	7	8
			Operational judgement	Accounting and financial analysis skills	Administration	Crisis Management	Industrial Knowledge	International Markets perspectives	Leadership	Decision-making
Lo, Chih-Hsien	Male	Business Administration	V	V	V	V	V	V	V	V
Kao, Shiow-Ling	Female	Business	V		V	V	V	V	V	V
Huang, Jui-Tien	Male	Marketing and retail management	V	V	V	V	V	V	V	V
Huang, Jau-Kai	Male	Business	V	V	V	V	V	V	V	V
Wu, Tsung-Pin	Male	Finance and Accounting	V	V	V	V	V	V	V	V
Wu, Wen-Chi	Female	Finance and Accounting	V	V	V	V	V	V	V	V
Hsu, Ke-Wei	Male	Law/ Business Management	V	V	V	V	V	V	V	V
Chen, Liang	Male	Business Administration	V	V	V	V	V	V	V	V
Hung, Yung-Chen	Male	Information management	V	V	V	V	V	V	V	V

Note 2 : Independence and Professional Expertise of Board Members:

Name	Has over 5 years of work experience and the below professional qualifications			Independence Ranking (Note)												Number of independent directorships held in other public companies
	Holds the position of lecturer (or above) at public or private college or university in business, law, finance, accounting or company operations	Holds a license, obtained through national examination, for the position of judge, district attorney, lawyer, accountant, or similar	Work experience in business, law, finance, accounting or company operations	1	2	3	4	5	6	7	8	9	10	11	12	
Lo, Chih-Hsien			V												V	–
Kao, Shioh-Ling			V	V											V	–
Huang, Jui-Tien			V			V								V	V	–
Huang, Jau-Kai			V			V								V	V	–
Wu, Tsung-Pin			V			V								V	V	–
Wu, Wen-Chi			V			V		V	V	V				V	V	–
Hsu, Ke-Wei			V	V	V	V	V	V	V	V	V	V	V	V	V	–
Chen, Liang			V	V	V	V	V	V	V	V	V	V	V	V	V	–
Hung, Yung-Chen	V	V	V	V	V	V	V	V	V	V	V	V	V	V	V	–

Note: All board members met with the following conditions for the two years leading up to assuming their posts and while they held their posts. Please place a tick mark "✓" in the box under number that represents their situation.

- (1) Not an employee of the company or any of its affiliates;
- (2) Not a director or supervisor of the company or any of its affiliates.;
- (3) Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate amount of one percent or more of the total number of issued shares of the company or ranks as one of its top ten shareholders;
- (4) Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship, of any of the officer in the preceding 1 subparagraph, or of any of the above persons in the preceding subparagraphs 2 and 3;
- (5) Not a director, supervisor, or employee of a corporate/institutional shareholder that directly holds five percent or more of the total number of issued shares of the company, ranks as of its top five shareholders, or has representative director(s) serving on the company's board based on Article 27 of the Company Law.
- (6) Not a director, supervisor, or employee of a company of which the majority of board seats or voting shares is controlled by a company that also controls the same of the company;
- (7) Not a director, supervisor, or employee of a company of which the chairman or CEO (or equivalent) themselves or their spouse also serve as the company's chairman or CEO (or equivalent);
- (8) Not a director, supervisor, officer, or shareholder holding five percent or more of the shares of a specified company or institution that has a financial or business relationship with the company;
- (9) Other than serving as a compensation committee member of the company, not a professional individual who, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution that, provides commercial, legal, financial, accounting services or consultation to the company or to any affiliate of the company, or a spouse thereof, and the service provided is an "audit service" or a "non-audit service which total compensation within the recent two years exceeds NTD500,000";
- (10) Not having a marital relationship, or a relative within the second degree of kinship to any other director of the company;
- (11) Not been a person of any conditions defined in Article 30 of the Company Law; and
- (12) Not a governmental, juridical person or its representative as defined in Article 27 of the Company Law.

(2) Information on the company president, senior vice presidents, vice presidents, and division heads:

31 December 2025

Title	Nationality	Name	Gender	Date Assumed Current Position	Current Shareholdings		Shares Held by Spouse or Minor Children		Shareholding by Nominee Arrangements		Education and Experience (Note 1)	Positions Held Concurrently at Other Companies	Spouse or Relatives Within the Second-Degree of Consanguinity also Holding Management, Directorial, or Supervisory Positions			Remark (Note 3)
					Shares	%	Shares	%	Shares	%			Title	Name	Relationship	
President	R.O.C	Huang, Jui-Tien	Male	2018.06.20	15,391	0.00%	–	–	–	–	Master Degree in Marketing, National Kaohsiung First University of Science and Technology	(Note 2)	–	–	–	–
Vice President	R.O.C	Hsieh, Lien-Tang (Note 4)	Male	2012.08.01	–	–	113	0.00%	–	–	BA, Business Administration, Chinese Culture University	–	–	–	–	–
Vice President	R.O.C	Lin, Chi-Chang (Note 4)	Male	2013.01.01	717	0.00%	–	–	–	–	BA, Social Work, Soochow University	–	–	–	–	–
Vice President	R.O.C	Chang, Chia-Hua	Male	2020.10.30	–	–	3,411	0.00%	–	–	MBA, National Taiwan University	(Note 2)	–	–	–	–
Chief Financial Officer (Vice President)	R.O.C	Wu, Wen-Chi	Female	2010.04.01	556	0.00%	737	0.00%	–	–	BA, Accounting, University of Missouri, USA	(Note 2)	–	–	–	–
Chief Accounting Officer (Vice President)	R.O.C	Lee, Johnyih	Male	2020.08.15	–	–	–	–	–	–	MA, Finance, Texas A&M University, USA	(Note 2)	–	–	–	–
Vice President	R.O.C	Kuo, Ching-Feng (Note 4)	Male	2022.05.26	2,000	0.00%	–	–	–	–	BA, Management Science, National Chiao Tung University	–	–	–	–	–
Vice President	R.O.C	Lee, Tsung-Hsien	Male	2022.05.26	–	–	–	–	–	–	BA, Business Administration, Soochow University	(Note 2)	–	–	–	–
Vice President	R.O.C	Lu, Yung-Wei	Male	2022.05.26	1,000	0.00%	–	–	–	–	MA, Animal Science and Technology, National Taiwan University	(Note 2)	–	–	–	–
Vice President	R.O.C	Lua, Wen Ji	Male	2023.12.13	–	–	–	–	–	–	Master of Laws, Tunghai University	(Note 2)	–	–	–	–
Vice President	R.O.C	Huang, Yi-Sheng (Note 4)	Male	2025.07.30	–	–	–	–	–	–	Department of Civil Engineering, National Chung Hsing University	(Note 2)	–	–	–	–
Project Vice President	R.O.C	Hsieh, Kuan-Hung (Note 4)	Male	2018.01.01	1,838	0.00%	29,285	0.00%	–	–	BA, Food and Nutrition, Fu Jen University	–	–	–	–	–
Corporate Governance Officer	R.O.C	Chao, Chunghao	Male	2023.05.03	10	–	–	–	–	–	Master Degree in Financial and Economic Law, Chung Yuan Christian University	–	–	–	–	–

Note 1: For more information on the background of Company management, please refer to the Positions Concurrently Held by Management in Other Companies table on page 109 of this report.

Note 2: For the list of positions held by the management team in other companies, please refer to the Positions Concurrently Held by Management in Other Companies table on page 109 of this report.

Note 3: The relationship between the Chairman and President of the company is not the same person, spouse, or first-degree relatives.

Note 4: Hsieh, Lien-Tang: Resigned December 2025; Lin, Chi-Chang: Resigned November 2025; Kuo, Ching-Feng: Resigned June 2025; Hsieh, Kuan-Hung: Resigned December 2025; Huang, Yi-Sheng: Newly appointed June 2025.

Compensation Level	Names of Directors			
	A+B+C+D		A+B+C+D+E+F+G	
	PCSC	All consolidated companies	PCSC	Parent company and all consolidated companies
Less than NT\$1,000,000	Kao, Shioh-Ling; Wu, Tsung-Pin; Huang, Jau-Kai; Huang, Jui-Tien; Wu, Wen-Chi	Wu, Tsung-Pin; Huang, Jau-Kai; Wu, Wen-Chi	Kao, Shioh-Ling; Wu, Tsung-Pin; Huang, Jau-Kai	—
NT\$1,000,000 (incl.)~NT\$2,000,000	Hung, Yung-Chen; Hsu, Ke-Wei ; Chen, Liang	Hung, Yung-Chen; Hsu, Ke-Wei ; Chen, Liang	Hung, Yung-Chen; Hsu, Ke-Wei ; Chen, Liang	Hung, Yung-Chen; Hsu, Ke-Wei ; Chen, Liang
NT\$2,000,000 (incl.)~NT\$3,500,000	Lo, Chih-Hsien	Lo, Chih-Hsien; Kao, Shioh-Ling; Huang, Jui-Tien	Lo, Chih-Hsien	—
NT\$3,500,000 (incl.)~NT\$5,000,000	—	—	—	—
NT\$5,000,000 (incl.)~ NT\$10,000,000	—	—	—	—
NT\$10,000,000 (incl.)~ NT\$15,000,000	—	—	Wu, Wen-Chi	Wu, Wen-Chi; Huang, Jau-Kai
NT\$15,000,000 (incl.)~ NT\$30,000,000	Kao Chuan Investment Co., Ltd.	Kao Chuan Investment Co., Ltd.	Kao Chuan Investment Co., Ltd.;	Wu, Tsung-Pin
NT\$30,000,000 (incl.)~ NT\$50,000,000	—	—	—	Kao, Shioh-Ling
NT\$50,000,000 (incl.)~NT\$100,000,000	—	—	Huang, Jui-Tien	Huang, Jui-Tien
NT\$100,000,000 and above	Uni-President Enterprises Corp.	Uni-President Enterprises Corp.	Uni-President Enterprises Corp.	Uni-President Enterprises Corp.; Kao Chuan Investment Co., Ltd.; Lo, Chih-Hsien
Total	11	11	11	11

2. President and senior vice president remuneration:

31 December 2025 / Unit: NT\$1000

Title	Name	Salary (A)		Pensions(B)		Bonus and Special Allowance (C) (Note 1)		Earnings Distribution to Employees (D) (Note 2)				Summation of A, B, C, and D as a % of After-Tax Income				Compensation from parent company and affiliates other than subsidiaries
		PCSC	All consolidated companies	PCSC	All consolidated companies	PCSC	All consolidated companies	PCSC		All consolidated companies		PCSC	PCSC proportion	All consolidated companies	All consolidated companies proportion	
								Cash	Stock	Cash	Stock					
President	Huang, Jui-Tien	18,032	20,158	240	240	35,008	36,148	2,111	-	2,111	-	55,390	0.49%	58,656	0.52%	300

Note 1: Includes car leasing expenses for managers.

Note 2: Earnings distribution for 2025 has not yet been approved by general shareholders meeting. These figures are based on the proposal approved by the Board.

3. Earnings distribution as remuneration to Company management:

31 December 2025/ Unit: NT\$1000

	Title	Name	Stock	Cash	Total	Total as a % of After-Tax Income
Management	President	Huang, Jui-Tien	-	12,426	12,426	0.11%
	Vice President	Hsieh, Lien-Tang (Note 2)				
	Vice President	Lin, Chi-Chang (Note 2)				
	Vice President	Wu, Wen-Chi				
	Vice President	Lee, Johnyih				
	Vice President	Chang, Chia-Hua				
	Vice President	Kuo, Ching-Feng (Note 2)				
	Vice President	Lee, Tsung-Hsien				
	Vice President	Lu, Yung-Wei				
	Vice President	Lua, Wen Ji				
	Vice President	Huang, Yi-Sheng (Note 2)				
	Project Vice President	Hsieh, Kuan-Hung (Note 2)				
	Corporate Governance Officer	Chao, Chunghao				

Note 1: Earnings distribution for 2025 has not yet been approved by general shareholders meeting. These figures are based on the proposal approved by the Board.

Note 2: Hsieh, Lien-Tang: Resigned December 2025; Lin, Chi-Chang: Resigned November 2025; Kuo, Ching-Feng: Resigned June 2025; Hsieh, Kuan-Hung: Resigned December 2025; Huang, Yi-Sheng: Newly appointed June 2025.

(4) The below includes analysis of total remuneration (as a percentage of net income) given to directors, president and senior vice presidents by PCSC and all consolidated companies over the past two years along with a discussion of the remuneration policies, standards, arrangements, procedures for defining compensation and the relationship between remuneration packages and the company's performance and future risk:

1. Remuneration paid over the past two years as a percent after-tax net income:

	Title	Directors	President and Senior Vice Presidents
2025 (Note)	PCSC	2.50%	0.49%
	All consolidated companies	2.78%	0.52%
2024 (Note)	PCSC	2.40%	0.44%
	All consolidated companies	2.66%	0.46%

Note: PCSC's net income after tax in 2025 was NT\$11,210,454,000. PCSC's net income after tax in 2024 was NT\$11,538,923,000.

Compared to 2024, the ratio of directors' remuneration to net income after tax increased in 2025, which was attributed to the decrease in net income after tax in 2025.

Compared to 2024, the ratio of remuneration for the president and vice presidents to net income after tax increased in 2025, which was also due to the decline in net income after tax in 2025.

2. Remuneration policy, standards, and arrangements, the procedures for determining remuneration, and the relationship between remuneration and company performance:

(1) PCSC's remuneration policy is based on the Company's business strategy, human resource policy, and financial capability. Every year, the Company participates in salary surveys undertaken by specialist salary survey organizations; the Company's remuneration levels are then reviewed based on the results of these surveys.

(2) According to Article 32 of PCSC's Articles of Incorporation, if the current year's profit situation (pre-tax profits prior to deduction of employee compensation and director remuneration) is deducted by accumulated deficit, no more than 2% of said surplus shall be distributed as director remuneration. Reasonable compensation has been assessed and given to directors based on PCSC's operational achievements, continuous education, engagement of business sustainability, and the directors' respective contribution to the Company which includes financial KPIs, such as Company profitability. Relevant performance and reasonableness of remuneration are to be assessed by PCSC's remuneration committee and the Board of Directors. The remuneration system is to be reviewed and adjusted as necessary based on actual operational status and relevant regulations as PCSC seeks to realize sustained operations and risk management.

(3) Remuneration paid to the PCSC president, senior vice presidents and vice presidents is set according to their individual performance including financial KPIs, such as Company profitability, and their contribution to the company's operations, with sustainable development indicators, including environmental and other material ESG themes, incorporated into the evaluation mechanism. Said remuneration shall also conform to PCSC's remuneration regulations and take into consideration typical remuneration levels paid by other companies (using data compiled by market research firms). Bonuses are awarded based on PCSC's performance management regulations and take into consideration both PCSC's operating performance and the individual performance.

2. Implementation of Corporate Governance

(1) Operations of the Board of Directors:

As of publication of the Annual Report, there had been a total of 7(A) meetings of the Board of Directors over the past fiscal year. Director attendance is detailed below:

Title	Name	Meetings Attended Personally (B)	Meetings Attended by Proxy	Personal Attendance Rate (B/A)	Remarks
Chairman	Uni-President Enterprises Corp. Lo, Chih-Hsien	7	0	100%	-
Director	Kao Chuan Investment Co., Ltd. Kao, Shiow-Ling	7	0	100%	-
Director	Uni-President Enterprises Corp. Huang, Jui-Tien	7	0	100%	-
Director	Uni-President Enterprises Corp. Huang, Jau-Kai	7	0	100%	-
Director	Uni-President Enterprises Corp. Wu, Tsung-Pin	7	0	100%	-
Director	Uni-President Enterprises Corp. Wu, Wen-Chi	7	0	100%	-
Independent Director	Hsu, Ke-Wei	7	0	100%	-
Independent Director	Chen, Liang	7	0	100%	-
Independent Director	Hung, Yung-Chen	7	0	100%	-

Other issues to be noted:

1. In the event of either of the following situations, dates, sessions, contents of resolutions of the Board Meetings, opinions from all independent directors, and Company responses to their opinions should be noted:

(1) Issue specified in Article 14-3 of the Securities and Exchanges Act: The Company has set up an Audit Committee, so it is not applicable of Article 14-3 of the Securities and Exchange Act. Please refer to page 32 "Operations of the Audit Committee" for more information regarding to Article 14-5 of the Securities and Exchange Act.

(2) Other issues opposed by independent directors or about which said directors have reservations should be recorded in writing in the meeting minutes of the Board: None.

2. Should a director recuse him or herself from a decision about which he or she has a conflict of interest, the name of the director, contents of the resolution, reasons for recusal, and the results of the vote should be noted:

(1) On February 26, 2025, the Board of Directors proposed the following issues:

The Company proposed to acquire or dispose of right-of-use assets of real estate from related parties (Prince Real Estate Co.). Six directors of Uni-President Enterprises Corp. and Director Kao, Shiow-Ling (spouse of the chairman), interested parties in this case, recused themselves from this case and did not vote. The three independent directors jointly nominated Independent Director Mr. Yung-Cheng Hung to temporarily act as Chairperson. Except for the directors who recused themselves due to conflicts of interest, the remaining attending directors, upon inquiry by the acting Chairperson, unanimously approved the proposal.

(2) On April 30, 2025, the Board of Directors proposed the following issues:

The Company proposed to acquire or dispose of right-of-use assets of real estate from related parties (Uni-President Development Corp., President Drugstore Business Corp., Uni-President Enterprises Corp., Uni-President Express Corp.). Six directors of Uni-President Enterprises Corp. and Director Kao, Shioh-Ling (President Drugstore Business Corp.), interested parties in this case, recused themselves from this case and did not vote. The three independent directors jointly nominated Independent Director Mr. Yung-Cheng Hung to temporarily act as Chairperson. Except for the directors who recused themselves due to conflicts of interest, the remaining attending directors, upon inquiry by the acting Chairperson, unanimously approved the proposal.

(3) On July 30, 2025, the Board of Directors proposed the following issues:

1. Personnel Appointment Proposal: In response to operational requirements, the Marketing Vice President is appointed as Manager. Vice President Huang, Yi-Sheng, an interested party in this case, recused himself. The proposal was approved as presented following the Chairman's consultation with all attending directors.
2. The Company proposed to acquire or dispose of right-of-use assets of real estate from related parties (Uni-Wonder Corporation, Presicarre Corporation, President Property Corporation, Uni-President Cold-Chain Corp., President Transnet Corp.). Six directors of Uni-President Enterprises Corp. and Director Kao, Shioh-Ling (spouse of the chairman), interested parties in this case, recused themselves from this case and did not vote. The three independent directors jointly nominated Independent Director Mr. Yung-Cheng Hung to temporarily act as Chairperson. Except for the directors who recused themselves due to conflicts of interest, the remaining attending directors, upon inquiry by the acting Chairperson, unanimously approved the proposal.

(4) On October 29, 2025, the Board of Directors proposed the following issues:

1. The Company proposes to lift the non-compete restrictions on its managers. Ten directors and attending executives who are managers of PCSC are interested parties in this case and should recuse themselves. Except for the aforementioned directors who recused themselves due to conflicts of interest, the Chairman consulted the remaining attending directors, who unanimously approved the proposal as presented.
2. The Company proposed to acquire or dispose of right-of-use assets of real estate from related parties (Mech-President Corp., Uni-Wonder Corporation, President Drugstore Business Corp., Prince Housing & Development Corp. Uni-President Enterprises Corp.). Six directors of Uni-President Enterprises Corp. and Director Kao, Shioh-Ling (President Drugstore Business Corp.), interested parties in this case, recused themselves from this case and did not vote. The three independent directors jointly nominated Independent Director Mr. Yung-Cheng Hung to temporarily act as Chairperson. Except for the directors who recused themselves due to conflicts of interest, the remaining attending directors, upon inquiry by the acting Chairperson, unanimously approved the proposal.

(5) On December 10, 2025, the Board of Directors proposed the following issues:

1. PCSC 2026 donation plans: Huang, Jui-Tien and Huang, Jau-Kai serve as the director of Taiwan Millennium Health Foundation and recused himself from the discussion and voting due to conflicts of interest. Vice President Lu, Yung-Wei, Vice President Huang, Yi-Sheng, and Department Manager Tai, Chi-chen, who served as the directors of President Chain Store Good Neighbor Foundation, recused themselves to avoid conflict of interests. Except for the above-mentioned directors who withdrew due to conflict of interest, the other directors present and approved.
2. The Company proposed to acquire or dispose of right-of-use assets of real estate from related parties (21 Century Co., Ltd., President Natural Industrial Corp., Uni-Wonder Corporation, President Drugstore Business Corp.). Six directors of Uni-President Enterprises Corp. and Director Kao, Shioh-Ling (President Drugstore Business Corp.), interested parties in this case, recused themselves from this case and did not vote. The three independent directors jointly nominated Independent Director Mr. Yung-Cheng Hung to temporarily act as Chairperson. Except for the directors who recused themselves due to conflicts of interest, the remaining attending directors, upon inquiry by the acting Chairperson, unanimously approved the proposal.

3. TWSE/GTSM listed companies shall disclose evaluation cycles, periods, scopes, methods, and details used to conduct general self-evaluations (or peer evaluations) for their boards: The proposal for Performance Evaluation Guidelines and Evaluation Methods for the Board of Directors was raised and adopted during the Company board meeting held on November 1, 2019. PCSC will hold Company board meetings (including the Audit Committee and Remuneration Committees) to conduct self-evaluations and peer evaluations and report the results before the end of the first quarter of the following year starting in 2020.
4. During this and recent fiscal years, PCSC has worked to strengthen the function of the Board (e.g., establishing the Audit Committee and enhancing information transparency) and evaluate the implementation of such measures:
- (1) On March 8, 2005, in accordance with the Company's Corporate Governance Code of Practice, PCSC established Rules of Procedure for Board Meetings, which was reported to the General Shareholder's Meeting held on June 14, 2005. On February 27, 2019, in accordance with the amended TWSE Company's Corporate Governance Code of Practice received by PCSC from the competent authority on December 12, 2018, PCSC passed the revised content of the Company's Corporate Governance Code of Practice during the 6th meeting of the 12th board. On February 27, 2020, in accordance with the amended Taiwan Stock Exchange Corporation Operation Directions for Compliance with the Establishment of Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers announced on January 2, 2020, PCSC passed the revised content of the Company's Corporate Governance Code of Practice during the 14th meeting of the 12th board. On February 24, 2022, in accordance with the amended TWSE Company's Corporate Governance Code of Practice received by PCSC from the competent authority on December 8, 2021, PCSC passed the revised content of the Company's Corporate Governance Code of Practice. In accordance with the "Regulations Governing the Board of Directors of Public Companies," as amended by the announcement promulgated by the competent authority on January 11, 2024 and taking into account the practical operation requirements, the Company approved the revision of the Company's "Code of Corporate Governance Practices" at the 14th meeting of the 3rd board on July 31, 2024.
 - (2) In accordance with the addition of independent directors and regulations issued by the Financial Supervisory Commission R.O.C., during the Board meetings held on March 21, 2012 and December 19, 2012, PCSC revised the functions of independent directors and regulations governing director recusal due to conflict of interest. To ensure even stronger supervisory capabilities of the Company's Board, on August 19, 2011, PCSC established the Remuneration Committee and then, on June 21, 2012, further established the Audit Committee.
 - (3) To enhance corporate governance, on August 3, 2018, the Company's Board passed a resolution to set up a Board of Directors Secretariat directly under the Board of Directors. On May 3, 2023, the Board resolved to appoint Corporate Governance Officer Chao, Chunghao as Head of the Board Secretariat to assist the Board of Directors Secretariat carry out its oversight and management duties, providing directors (including independent directors) the information they need to perform their duties, assisting directors (including independent directors) to adhere to laws and regulations and perform tasks related to Board of Directors and shareholder meetings in accordance with the law.
 - (4) To enhance the Board of Directors' structure and operations as stipulated by relevant laws and regulations, on December 12, 2018, the Company's Board passed a resolution to establish a functional CSR Committee directly responsible to the Board and drew up organizational procedures for the CSR Committee. It is responsible for the direction of corporate social responsibility and sustainability policy, promoting program development, and overseeing program implementation. In accordance with the "Corporate Governance 3.0 - Sustainable Development Blueprint" launched by the FSC in 2020, the current PCSC CSR Committee was renamed "PCSC Sustainable Development Committee" to enhance sustainable governance. In response to international trends in sustainable governance and the need to optimize operational practices, the Board of Directors resolved on July 30, 2025, to amend the composition of the committee so that it shall consist solely of all independent directors. To coordinate the management of various types of risks, establish policies and management areas for risk management and information security management, plan future operations, enhance ESG management, and improve corporate governance and risk control. On November 1, 2023, the Board of Directors approved the establishment of the Risk and Cybersecurity Management Committee under the Board of Directors, responsible for overseeing risk and reporting to the Board of Directors on an annual basis. To align with international sustainable governance trends and optimize operational practices, the Board of Directors resolved on July 30, 2025, to rename the "Risk and Cybersecurity Management Committee" as the "Integrity, Risk, and Cybersecurity Management Committee." This committee oversees the Risk Management Office, the Cybersecurity Office, and the Integrity Practice Team, with its membership comprised entirely of independent directors.

- (5) In accordance with Regulations Governing Procedures for Board of Directors Meetings of Public Companies issued by the Financial Supervisory Commission, R.O.C. on January 15, 2020, PCSC passed the revised content of Rules of Procedures for Board Meetings during the 14th meeting of the 12th board on February 27, 2020. In accordance with the “Regulations Governing Procedures for Board of Directors Meetings of Public Companies” as amended by the competent authority on January 11, 2024 and taking into account practical operational requirements, the 14th meeting of the 3rd board on July 31, 2024 approved the revision of the Company’s “Rules of Procedures for Board Meetings.”
- (6) In 2025, proposals which, according to the Company Act and Article 14-3, 14-5 of the Securities and Exchanges Act, are to be approved by the Audit Committee before they are sent to the Board for discussion and voting, were approved by the Audit Committee before being adopted and implemented by the Board.

(2) Implementation of conducting evaluations of the Board:

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation methods	Evaluation details
Execute once a year	January 1, 2025 to December 31, 2025	Performance evaluation of the board of directors, individual directors and functional committees	Self-evaluation of operational performance by the board of directors, self-evaluation of the performance by individual directors and self-evaluation of the operational performance by functional committees	<p>(1) Aspects of board performance evaluation:</p> <ul style="list-style-type: none"> • Participation in the Company operations • Improve the quality of board decisions • Board composition and structure • Director selection and continuing education • Internal control <p>(2) Aspects of individual director performance evaluation:</p> <ul style="list-style-type: none"> • Mastery of the Company goals and tasks • Awareness of directors' duties • Participation in the Company operations • Internal relationship management and communication • Professional competence and continuing education of directors • Internal control <p>(3) Aspect of functional committee performance evaluation:</p> <ul style="list-style-type: none"> • Participation in the Company operations • Awareness of functional committee's duties • Improve decision-making quality of functional committees • Composition of functional committee and selection of members • Internal control

Board performance evaluation results:

- The overall assessment results for the Board of Directors, individual board members, and each functional committee consistently reached a level of “Excellent” with scores of 4 points or higher, demonstrating that the board’s operational mechanisms are robust. The results indicate that directors possess a clear understanding of the company’s goals and responsibilities while actively participating in the supervision of operations and internal controls. Each committee exhibited stable and consistent performance in areas such as duty awareness and decision-making quality, meeting corporate governance requirements and effectively promoting sustainable operations, social responsibility, risk management, and long-term strategic development.
- Building upon this strong governance foundation, the company plans to further strengthen the communication mechanisms between the Board of Directors, the management team, functional committees, and relevant departments in the future.
- The actual attendance rate of the company’s directors at board meetings (excluding attendance by proxy) reached 100%, and the attendance rate for each functional committee also reached 100%. These attendance records were officially reported to the Board of Directors on February 25, 2026.

(3) Operations of the Audit Committee:

1. The purpose of the Audit Committee is to assist the Board in the execution of its duties to supervise and implement the Company Act, the Securities and Exchanges Act, and other related laws. On June 21, 2012, PCSC established the Audit Committee, which consists of three independent directors. The Audit Committee holds at least one meeting every quarter. During its seven meetings in 2025, it primarily discussed the following items:
 - 1) Reviewing financial reports: The Board prepared the Company's 2024 business report, financial statements, and proposal for allocation of 2023 profits. The independent auditors of PRICEWATERHOUSECOOPERS audited PCSC's financial statements and issued an audit report on the financial statements. The business report, financial statements, and profit allocation proposal were reviewed and determined to be correct and accurate by the Audit Committee members of President Chain Store Corp.
 - 2) Evaluating the effectiveness of the Company's internal control system: The Audit Committee evaluates the policies and procedures of the Company's internal control systems and reviews the Company's Audit Department and external auditors, and examines regular managerial reports.
 - 3) Appointing external auditors: The Audit Committee has the responsibility to ensure the independence of accounting firms and the accuracy of financial reports. PCSC passed the proposal to evaluate the independence of the external auditors on February 25, 2025.
2. As of publication of the Annual Report, there had been a total of 7 (A) meetings of the Audit Committee over the past fiscal year. Independent director attendance is detailed below:

Title	Name	Meetings Attended (B)	Meeting attend by Proxy	Attendance Rate (%) [B/A] (Note)	Remarks
Independent Director	Chen, Liang	7	0	100 %	—
Independent Director	Hsu, Ke-Wei	7	0	100 %	—
Independent Director	Hung, Yung-Chen	7	0	100 %	—

Other issues to be noted:

1. In the event of either of the following situations, dates, sessions, contents of resolutions of the Board Meetings, opinions from all independent directors, and Company responses to their opinions should be noted:
 - (1) Issues specified in Article 14-5 of the Securities and Exchange Act: All proposals were approved by more than half of all Audit Committee members and subsequently resolved by the Board of Directors.
 - (2) Other matters not passed by the Audit Committee, which were then agreed upon by two-thirds of the entire membership of the Board of Directors: None.
2. In situations where independent directors recuse themselves due to conflict of interest, the independent director's name, content of the resolution, reason for recusal, and his or her voting participation should be properly recorded: None.

3. Principles for communication between independent directors and the internal audit director and certified public accountant
 - 1) Independent directors and accountants communicate through the Audit Committee. Accountants provide explanations during the first, second, and third quarters, as well as upon issuance of the annual financial report. They also discuss future regulatory amendments and trends with independent directors.
 - 2) The Internal Audit Manager shall report on audit operations to the Audit Committee quarterly as required and communicate with independent directors through the Audit Committee. Additionally, an "Audit Report" is compiled monthly and submitted to each independent director for review along with an electronic copy of the report. Each audit report must track the improvement status of internal control deficiencies and abnormal matters, with a quarterly follow-up report submitted to each independent director. Should independent directors have questions or instructions after reviewing the electronic copy of the audit report, they will consult the audit supervisor or provide instructions accordingly.
 - 3) At least once annually, independent directors hold separate meetings with the chief accountant and the chief auditor (without management present) to discuss the completed opinions from the chief auditor and the external audit conducted by the chief accountant. During regular operations, the chief auditor and chief accountant may directly contact independent directors as needed, and communication remains effective.

2025 Communication Items and Outcomes:

1) Summary of Communications Between Independent Directors and Accountants

Date	Meeting	Key Communication Points	Communication Results
2025/02/25	Audit Committee	The accountant communicated regarding matters pertaining to the 2024 financial report.	There were no comments at this meeting.
2025/04/29	Audit Committee	The accountant communicated matters related to the first quarter 2025 financial report.	There were no comments at this meeting.
2025/07/29	Separate communication meeting between independent directors and accountants (Pre-meeting of the Audit Committee)	Separate communication: (1)The accountant communicated regarding the audit plan for the 2025 financial statements. (2)IFRS 18 Implementation Reminder.	There were no comments at this meeting.
2025/07/29	Audit Committee	The accountant communicated regarding matters pertaining to the 2025Q2 financial report.	There were no comments at this meeting.
2025/10/28	Audit Committee	(1)The accountant communicated regarding the audit plan for the 2025Q3 financial statements. (2)Audit Quality Indicators (AQIs)	There were no comments at this meeting.

2) Summary of communication between independent directors and the head of internal audit

Date	Meeting	Key Communication Points	Communication Results
2025/2/25	Audit Committee	1. October 2024 to January 2025 audit plan implementation status and quarterly deficiency tracking and improvement report. 2. Matters to be reported in accordance with statutory regulations from October 2024 to January 2025.	There were no comments at this meeting.
2025/4/29	Audit Committee	Audit plan implementation status for February–March 2025 and quarterly deficiency tracking and improvement report.	There were no comments at this meeting.
2025/7/29	Audit Committee	April–June 2025 audit plan implementation status and quarterly deficiency tracking and improvement report.	There were no comments at this meeting.
2025/10/28	Separate communication meetings between independent directors and the internal audit director (Pre-meeting of the Audit Committee)	Separate communication: Planning and operation to address pervasive deficiencies issues, along with explanations of the committee's proposals.	There were no comments at this meeting.
2025/10/28	Audit Committee	July–September 2025 audit plan implementation status and quarterly deficiency tracking and improvement report.	There were no comments at this meeting.

(4) Differences between Company policy and Corporate Governance Best-Practice Principles for TSE/GTSM Listed Companies and reasons for differences:

Items Evaluated	Status			Variations (if any) with the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief Explanation	
1. Did PCSC establish its Corporate Governance Best Practice Principles in accordance with Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies and disclose those Principles?	V		In order to establish a sound corporate governance system, the Company considered regulations set forth in the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies coproduced by TWSE and GTSM and passed the Corporate Governance Best Practice Principles at the meeting of the board on 19 December 2014. In addition, to meet with requirements as stipulated in regulations at the meeting of the board on 31 July, 2024. For more information regarding the Company's Corporate Governance Best Practice Principles, please go to the Company website or Taiwan Stock Exchange Market Observation Post System.	Compliant
2. Ownership structure and shareholders' rights				
(1) Did PCSC establish internal operational procedures for dealing with shareholder suggestions, questions, disputes, and lawsuits and put these procedures into practice?	V		The Company has established internal operating procedures to handle shareholder suggestions, inquiries, disputes, and litigation in accordance with the Corporate Governance Best Practice Principles, and has implemented them accordingly.	Compliant
(2) Does PCSC maintain a list of major Company shareholders and the ultimate owners of these shares?	V		Through the assistance of the share transfer agent, PCSC remains fully aware of its major shareholders and regularly reports any changes in shareholding by directors or PCSC management. Apart from natural person shareholders, PCSC maintains a relationship with its major institutional shareholders. If necessary, PCSC can obtain the list of their ultimate owners from these institutional shareholders.	Compliant
(3) Did PCSC establish and implement risk control mechanisms and firewalls at the Company and affiliated enterprises?	V		In accordance with the Regulations Governing Establishment of Internal Control Systems by Public Companies, PCSC has defined Procedures Governing the Monitoring of Subsidiaries to establish a risk management mechanism at its subsidiaries.	Compliant
(4) Did PCSC establish internal standards to prevent Company personnel from using market information not yet made public to purchase securities?	V		<p>1. In accordance with article 157-1 of the securities laws, PCSC has specified the object of the specification and the conditions that constitute insider trading in the operation procedures of insider trading prevention in the internal control system. If personnel's intention or action constitutes insider trading, they will be dealt with in accordance with the internal control system and regulations.</p> <p>2. In accordance with article 17 in Ethical Corporate Management Best Practice Principles and Policies, article 15 in Ethical Corporate Management Operating Procedures and Code of Conduct, and article 10 in Corporate Governance Best Practice Principles, PCSC regulates its personnel to follow the regulations of the Securities Exchange Act. To prevent insider trading, personnel are not allowed to use non-public information to engage in insider trading, or to leak information to others.</p> <p>3. In order to ensure new employees are aware of the regulations, PCSC provides trading related standards for new employees and require employees sign a statement indicating that they understand the standards.</p> <p>4. The Company periodically educates directors and management on the Board that insider trading is prohibited.</p> <p>5. The Company periodically uses the monthly management report to carry out internal training on related topics.</p> <p>6. The company periodically reports shareholding changes to the company through insiders and educates on related topics.</p>	Compliant

Items Evaluated	Status		Brief Explanation	Variations (if any) with the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies										
	Yes	No												
3. Composition and responsibilities of the Board of Directors														
(1) Has PCSC established diversified policies, specific management objectives and implementations among members of the Board of Directors?	V		<p>1. PCSC had established Corporate Governance Best Practice Principles. The policies of diversity of the board of directors composition is mentioned in chapter III" Enforcing the Function of Board of Directors" Article 20. The composition of the board of directors should consider diversity.</p> <p>2. In addition to the fact that directors who are also company managers should not exceed one-third of the number of directors, appropriate diversification policies should be formulated based on its own operations, operating types and development needs, which should include but are not limited to the following. Two major aspects of standards:</p> <p>(1) Basic conditions: Gender, age, nationality, race and culture, etc.</p> <p>(2) Professional knowledge and skills: Professional background (such as law, accounting, industry, finance, marketing or technology), professional skills and industry experience, etc.</p> <p>3. In accordance with PCSC's Corporate Governance Best Practice Principles and the Procedures for Election of Directors, the composition of the members of the Board of Directors emphasizes diversity. The number of directors who also serve as managers of the Company is not to consist of more than one-third of Board seats. Also, the Company formulates appropriate policies on diversity based on the Company's business operations, operating dynamics, and development needs which include, but are not limited to, the following two major standards:</p> <p>(1) Basic conditions: gender, age, etc.</p> <p>(2) Professional knowledge and skills: background, skills, and industry experience.</p> <p>(3) The implement and achievement of the diversity policy is as below:</p> <table border="1"> <thead> <tr> <th>Management of Diversity Policy</th> <th>Accomplishment</th> </tr> </thead> <tbody> <tr> <td>Three seats of Independent Directors</td> <td>accomplished</td> </tr> <tr> <td>Target ratio of female directors to 15% or more</td> <td>accomplished</td> </tr> <tr> <td>The number of directors who also serve as managers of the Company is not consisted more than one-third of Board seats</td> <td>accomplished</td> </tr> <tr> <td>At least one of the independent directors Holds a license, obtained through national examination, for the position of judge, district attorney, lawyer, accountant, or similar</td> <td>accomplished</td> </tr> </tbody> </table> <p>4. The actions regarding to the diversity policy of Board of Directors are: The Company's current 9 directors include two employees, counted for 22.22%, three independent directors counted for 33.33%, and two directors are female, counted for 22.22%. The tenure of 3 independent directors are all under three terms. 1 independent director independent directors holds a license, obtained through national examination. The directors generally have the specialized knowledge, skills and accomplishments necessary to perform their duties. (Please refer to p.22 Diversity of individual directors table) The implement meets the management condition.</p> <p>5. For more diversity policy of composition of Board of Directors, please go to the Company website or Taiwan Stock Exchange Market Observation Post System.</p>	Management of Diversity Policy	Accomplishment	Three seats of Independent Directors	accomplished	Target ratio of female directors to 15% or more	accomplished	The number of directors who also serve as managers of the Company is not consisted more than one-third of Board seats	accomplished	At least one of the independent directors Holds a license, obtained through national examination, for the position of judge, district attorney, lawyer, accountant, or similar	accomplished	Compliant
Management of Diversity Policy	Accomplishment													
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At least one of the independent directors Holds a license, obtained through national examination, for the position of judge, district attorney, lawyer, accountant, or similar	accomplished													
(2) In addition to the establishment of the Remuneration Committee and Audit Committee as required by law, did PCSC establish committees with other functions of its own accord?	V		<p>In addition to establishing the Remuneration and Audit Committees as required by law, the Company also has a Sustainable Development Committee and Integrity, Risk, and Cybersecurity Management Committee, both under the Board of Directors.</p> <p>Sustainable Development Committee is responsible for policies, systems or related management guidelines and specific promotion plans for sustainable development reports the status and achievements of their work to the directors on a regular basis. Integrity, Risk, and Cybersecurity Management Committee is responsible for implementing the company's risk monitoring, assessment and measurement, and promotion of ethical policies and preventative</p> <p>The Company will take into consideration the legal environment, Company operations, and management needs in deciding whether or not to establish additional functional committees in the future.</p>	Compliant										

Items Evaluated	Status		Brief Explanation	Variations (if any) with the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No		
(3) Has PCSC established performance evaluation guidelines and evaluation methods for the Board of Directors and does it evaluate its performance regularly each year and report the results to the Board as well as use the results as reference for remuneration and reappointment of Directors?	V		PCSC passed the Guidelines and Methods for Evaluating the Performance of the Board of Directors during the Board meeting on 1 November 2019. Starting in 2020, PCSC held board meetings, (including of the Audit and Remuneration Committees), to self-evaluate or peer evaluate the Board and report the results before the end of the first quarter of the following year. According to the Guidelines and Methods for Evaluating the Performance of the Board of Directors, the self-evaluation of the 2025 board of directors, individual directors and functional committees will be completed by the first quarter of 2026, and reports are submitted to the remuneration committee on February 24, 2026 and to the board of directors on February 25, 2026. The results will be used as reference for elections or nominations of Director positions.	Compliant
(4) Does PCSC periodically assess the independence of external auditors?	V		<p>1. PCSC's Audit Committee and Board of Directors annually evaluate accountants based on standards derived from Article 47 of the Certified Public Accountant Act and the 10th Code of Ethics for Professional Accountants and report the results to PCSC's Audit Committee and Board of Directors to evaluate the independence of its certified accountants. The 2025 Accountant Independence evaluation was passed by the Audit Committee on February 25, 2025 and submitted to the Board of Directors on February 26, 2025 for approval. With reference to 13 Audit Quality Indicators (AQIs), it was confirmed that the audit experience of accountants and the firms was better than the average in the industry and the number of missing audits inspected by the Financial Supervisory Commission was 0. In addition, digital audit tools will continue to be introduced over the next three years to assist data analysis-based audit work and to reduce review risks and improve efficiency. After being reviewed by the Company, it was determined that Liang, I-Chang and Lin, Se-Kai, CPAs with PricewaterhouseCoopers, met with the Company's independent evaluation standards (Note 1) and could assume the position of retained external auditors for the Company.</p> <p>2. PCSC's external auditors provide PCSC with a Statement of Independence every year and report Audit Quality Indicators (AQIs) to the independent directors at the Audit Committee on an annual basis to assist the Audit Committee in evaluating the appointment of the accountants in accordance with their terms of reference. The external auditing firm also complies with rules for rotating external auditors.</p>	Compliant

Items Evaluated	Status		Brief Explanation	Variations (if any) with the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No		
4. Has PCSC designated eligible personnel and an appropriate number of personnel as well as designated personnel to implement corporate governance related business (including, but not limited to, providing information needed by directors or supervisors to execute their duties, to comply with regulations, matters related to meetings of the Board and shareholder meetings held in accordance to legal requirements, and producing proceedings for the meetings of the Board and shareholders)?	V		<p>1. To enhance corporate governance, on August 3, 2018, the Company's Board passed a resolution to add a Board of Directors Secretariat directly under the Board of Directors. On May 3, 2023, the Board resolved to appoint Corporate Governance Officer Chao, Chunghao, as Head of the Board Secretariat. Corporate Governance Officer Chao, Chunghao has more than three years of management experience as a legal executive in a public company. The main duties are to provide directors (including independent directors) the information they need to perform their duties, assist directors (including independent directors) to adhere to laws and regulations, and perform tasks related to Board of Directors and shareholder meetings in accordance with the law.</p> <p>2. Corporate governance team has been set up and finance, accounting, legal affairs, internal audit, Board Secretary, operational planning departments, and professional stock agency assist in corporate governance related matters.</p> <p>3. 2025 business execution explained below:</p> <p>(1) Assisted directors and independent directors carry out their duties, providing them with the materials they needed and made arrangements for directors to receive continuing education.</p> <p>(2) Assisted directors to comply with regulations by providing company management and corporate governance regulations, and regularly providing the latest versions of these documents.</p> <p>(3) Assisted with Board of Directors and shareholder meetings to ensure that the proceedings and resolutions adhered to relevant laws and regulations: reported the status of PCSC's corporate governance to the Board of Directors, independent directors, and the audit committee, ensured that PCSC's shareholder and board meetings were carried out in accordance with relevant laws and corporate governance rules. Reviewed major announcements pertaining to important resolutions of the Board of Directors to ensure the legality and accuracy of the information and to guarantee investors receive equal transaction information.</p> <p>(4) Drew up the agenda for Board of Directors meetings, notified directors prior to meetings, convened meetings, and provided meeting materials. Issued reminders in advance when issues required recusal. Provided complete meeting minutes after meetings. Everything was completed within the stipulated time periods.</p> <p>(5) Registered dates for shareholder meetings prior to meetings, produced meeting notifications, handbooks, and minutes within the statutory period and registered changes were made to revised articles of incorporation or Company director elections in accordance with the law.</p> <p>(6) Periodically reviewed the qualifications of independent directors during their service.</p> <p>(7) Assisted in the reporting of insider shareholdings.</p> <p>4. In 2025, the Company's Corporate Governance Officer, Chao, Chunghao, completed 14 hours of required professional development training. The training included: Pioneering a New Era of Sustainability Seminar, CDP Taiwan Launch Event-TWSE Advances Corporate Climate Disclosure, 2025 Cathay Sustainable Finance and Climate Change Summit, and 2025 Legal Compliance Briefing on Insider Share Transactions.</p>	Compliant

Items Evaluated	Status		Brief Explanation	Variations (if any) with the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No		
5. Has PCSC established communication channels with stakeholders (including, but not limited to, shareholders, employees, customers, and suppliers) and set up an area dedicated to stakeholders on the Company website and does the Company respond appropriately to corporate social responsibility issues that stakeholders consider important?	V		<p>1. In 2015, PCSC set up a stakeholder area on its website with sections for different types of stakeholders. We also established a system and have a response mechanism in place to ensure the Company properly handles feedback from stakeholders. In addition, it ensures that the personal information of stakeholders remains confidential.</p> <p>2. PCSC deals with banks and other creditors in accordance with the principles of honesty and openness, providing all necessary operational and financial information to enable them to make informed decisions in light of PCSC's operational status.</p> <p>3. PCSC encourages its employees to communicate directly with management. In addition, a discussion platform has been set up to enable them to express their views on the Company's operations.</p> <p>4. The Company has established an internal employee care group that actively works to provide effective, timely consultation and guidance to employees whenever required.</p> <p>5. PCSC has set up a public website, which not only discloses business and financial information, but also states its responsibilities and obligations as a corporate citizen.</p> <p>6. PCSC has established the Integrated Services Call Center, stakeholder's mail box, and franchisee question and complaint hotline to serve as a communication channel between PCSC, its suppliers, employees, customers, and franchisees.</p>	Compliant
6. Has PCSC designated an agent specializing in the handling of stock affairs to handle shareholder meeting affairs?	V		PCSC has designated the President Securities Corporation Stock Affairs Department to handle shareholder meeting affairs.	Compliant
7. Information Disclosure				
(1) Has PCSC established a public website to disclose operational, financial, and corporate governance information?	V		PCSC has established an investor relations website at https://ir.7-11.com.tw/en/ and designated personnel to be responsible for disclosing operational, financial, and corporate governance information.	Compliant
(2) Has PCSC adopted other methods of information disclosure (e.g., setting up an English website, designating a specialist responsible for gathering and disclosing Company information, setting up a spokesperson system, uploading recordings of investor conferences onto the Company website)?	V		<p>1. PCSC has set up an English website. Our dedicated investor relations team is responsible for the collection and disclosure of corporate information and the updating of website content.</p> <p>2. In accordance with legal requirements, PCSC has established a comprehensive spokesperson system with Chief Financial Officer /Vice President Wu, Wen-chi as Spokesperson and Vice President Lua, Wen-Ji as Deputy Spokesperson.</p> <p>3. PCSC holds and attends annual investor conferences. The materials and videos are posted on the Company website and also on Taiwan Stock Exchange Market Observation Post System.</p>	Compliant
(3) Did PCSC announce and declare the Annual Financial Report within two months after the fiscal year ended, and announce and declare the first, second, and third quarter Financial Reports and the monthly Operating Situation reports before the deadline?	V		<p>1. PCSC declared 2024 and 2025 annual Financial Reports on February 26, 2025 and February 25, 2026, respectively, one month earlier than required.</p> <p>2. The first, second, and third quarter Financial Reports of 2025 were declared respectively on April 30, July 30, and October 29, all earlier than required. The monthly Operating Situation Reports were declared based on monthly account settlement, but were all completed earlier than required.</p>	Compliant

Items Evaluated	Status		Brief Explanation	Variations (if any) with the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No		
8. Does PCSC have other important information to facilitate better understanding of the Company's corporate governance practices (including, but not limited to current status of employee rights, employee care, investor relations, supplier relations, stakeholder rights, director and supervisor training regimes, risk management policies, and risk measurement standards as well as the implementation of client policies and the Company's purchase of liability insurance for its directors and supervisors)?	V		<p>1. There is no spousal relationship between PCSC's chairman and president, and they are not relatives within one degree of consanguinity. The president and chairman as well as managers responsible for finance and accounting at PCSC have not worked for the Company's currently designated accounting office or affiliated enterprises within the past year.</p> <p>2. 2025 continuing education for management team:</p> <p>(1) General Manager Huang Jui-Tien attended the Corporate Governance Course for Listed Companies' Subsidiaries: "Data-Driven and Digital Intelligence" (3 hours), "Corporate Governance in the AI and sustainable Era" (4 hours), and "Monitoring Political and Economic Risks Across the Taiwan Strait Amid the Great Power Rivalry Between the U.S. and China" (3 hours).</p> <p>(2) Chief Financial Officer Wu Wen-Chi Attended Corporate Governance Course for Listed Companies' Subsidiaries: "Monitoring Political and Economic Risks Across the Taiwan Strait Amid the Great Power Rivalry Between the U.S. and China" (3 hours), "The Practice and Challenges of DEI in Corporate Governance and Financial Services" (3 hours), "Corporate Governance in the AI and sustainable Era" (4 hours), "Summit on Expanding Taiwan's Capital Markets" (3 hours), "Data-Driven and Digital Intelligence" (3 hours), "Anti-Corruption and Whistleblower Protection E-Course" (2 hours), and "Financial Literacy Course" (2 hours).</p> <p>(3) Vice President Chang, Chia-Hua attended Corporate Governance Course for Listed Companies' Subsidiaries: "Corporate Governance in the AI and sustainable Era" (4 hours), "Practicing Corporate Sustainability: Case Analysis of Legal Liability Under the Three Gender Equality Acts" (3 hours), and "Trump 2.0: Corporate Strategies for Global Tax Reform and Supply Chain Restructuring" (3 hours).</p> <p>(4) Chief Auditor Lee, Kun-Feng attended the courses "Analyzing Investment Cycles and R&D Cycles from an Operational Perspective" and "How to Leverage Big Data to Enhance Audit Operations" hosted by The Institute of Internal Auditors, Taiwan (total duration: 12 hours).</p> <p>(5) Senior executives must complete at least 3 hours of annual legal compliance training. The 2025 training theme is "Essential Knowledge for Managers: Preventing Workplace Harassment and Sexual Harassment."</p> <p>3. Should a proposal result in a conflict of interest between a director and the Company, said director may make comments or answer questions, but he or she is barred from the discussion and vote on the proposal.</p> <p>4. PCSC has purchased liability insurance for its directors and key personnel and submitted it to the Board of Directors for approval.</p> <p>5. PCSC has been selected as a constituent of the Dow Jones Sustainability Index (DJSI) for six consecutive years, and continues to be included in the FTSE4Good Emerging Markets Index and the MSCI Index series.</p> <p>6. PCSC participated in the MSCI rating assessment, achieving an upgrade from BBB to A grade by 2025.</p> <p>7. PCSC has officially become a TCFD Supporter and participated in the Carbon Disclosure Project (CDP), achieving a B management rating.</p> <p>8. PCSC places a great deal of emphasis on the transparency and immediacy of information disclosure. It has been ranked among the top 5% in the Taiwan Corporate Governance Evaluation ten years in a row, and placing within the 6%–20% range in the 11th evaluation.</p> <p>9. PCSC discloses financial and business information as required by relevant laws and regulations and is working to strengthen transparency on an ongoing basis. The Company has also established an investor relations team to provide direct communication between PCSC and investors.</p>	Compliant

Items Evaluated	Status		Brief Explanation	Variations (if any) with the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No		
			<p>10. PCSC formulates strategies, procedures, and indicators and undertakes regular analysis and appraisal of changes in risk status, in accordance with relevant laws and regulations, policies, and market changes; the Company also takes appropriate measures to strengthen corporate governance and risk management in order to minimize the potential risks to the Company as a whole. On November 1, 2023, the Board of Directors approved the establishment of a "Risk and Cybersecurity Management Committee" under the Board of Directors, which is responsible for overseeing risk and reporting to the Board of Directors on an annual basis. The Cybersecurity Execution Office and the Risk Management Execution Office reorganized under the Risk & Cybersecurity Management Committee. In response to international trends in sustainable governance and the need to optimize operational practices, the Board of Directors resolved on July 30, 2025, to rename the "Risk and Cybersecurity Management Committee" as the "Integrity, Risk, and Cybersecurity Management Committee." This committee oversees the Risk Management Execution Office, the Cybersecurity Execution Office, and the Ethical Best Practice Team. Its membership consists of all independent directors.</p> <p>11. PCSC complies with the Labor Act and revises work regulations in a timely manner and uses emails and the Company's internal webpage to inform employees of their relevant rights.</p> <p>12. PCSC will continue to comply with all laws and regulations governing corporate governance. We will also review corporate governance developments in Taiwan and abroad in our effort to continually improve in this area.</p> <p>13. PCSC subsidiaries also follow these guidelines to gradually improve corporate governance.</p> <p>14. According to Article 32 of PCSC's Articles of Incorporation, if the current year's profit situation (pre-tax profits prior to deduction of employee compensation and director remuneration) is deducted by accumulated deficit, no more than 2% of said surplus shall be distributed as director remuneration. Reasonable compensation has been assessed and given to directors based on PCSC's operational achievements, continuing education, and engagement in business sustainability, and the director's respective contribution to the Company, including financial KPIs such as Company profitability. In addition to PCSC's overall performance, remuneration is based on the performance of individual directors and their contributions to PCSC. Relevant performance and reasonableness of remuneration are to be assessed by PCSC's Remuneration Committee and the Board of Directors. The remuneration system is to be reviewed and adjusted as necessary based on actual operational status and relevant regulations as PCSC seeks to realize sustained operations and risk management.</p>	
9. Please explain improvements that have been made as well as priorities to improve the results of the Corporate Governance Evaluation issued by the Taiwan Stock Exchange Corporate Governance Center:			<p>1. Improvements made: According to the results of the latest 11th) Corporate Governance Evaluation, the Company has made major improvements which are explained below:</p> <p>(1) The Company's sustainability report will be submitted to the Board of Directors for approval.</p> <p>(2) The Company will disclose video links for at least two full institutional investor briefings.</p> <p>(3) Independent directors now represent more than one-third of the Company's Board seats.</p> <p>(4) The Company will disclose policies linking executive remuneration to ESG performance.</p> <p>2. Priority Strengthening Items and Measures: In response to the revised indicators of the 12th Corporate Governance Evaluation, the Company's priority areas for strengthening are as follows:</p> <p>(1) The Company will introduce internal carbon pricing to estimate the financial and business impacts of climate change.</p> <p>(2) Establish employee training and development plans to enhance career competencies, and disclose the content and implementation status.</p> <p>(3) Formulate and disclose personal data protection policies, their scope of application, and quantitative data for the current year.</p> <p>(4) Formulate and disclose policies for protecting consumer or customer rights regarding product and service health and safety, marketing, or labeling, and disclose grievance channels and procedures.</p> <p>(5) Obtain environmental management certifications such as ISO 14001 and disclose the validity dates of these certifications.</p> <p>(6) Disclose clear 2030 quantitative targets, strategies, and action plans for greenhouse gas reduction.</p> <p>(7) Disclose the specific areas of corporate sustainability expertise and competence held by all members of the Sustainable Development Committee.</p> <p>(8) Conduct annual employee satisfaction surveys and disclose their implementation status and improvement plans.</p> <p>3. PCSC will continue to evaluate the feasibility of future improvement on other items.</p>	

Note 1: External Auditor Independence Evaluation Standards

Item Evaluated	Evaluation Finding	Complies with Independence
1. Does the external auditor have direct or material indirect financial interest in PCSC?	No	Yes
2. Does the external auditor have loans or guarantees with PCSC or PCSC directors?	No	Yes
3. Does the external auditor have a close business relationship or a potential employment relationship with PCSC?	No	Yes
4. Could the external auditor be affected by the loss of PCSC as a client?	No	Yes
5. Does the external auditor have a contingent fee arrangement relating to an audit engagement with PCSC?	No	Yes
6. Has the external auditor or a member of the audit team been a director, a manager of PCSC or been employed by PCSC within the last two years in a position to exert significant influence over the subject matter of the engagement?	No	Yes
7. Does the external auditor provide any non-audit services which if performed for PCSC would affect directly a material item of the audit engagement?	No	Yes
8. Does the external auditor promote or broker shares for PCSC or other securities issued by PCSC?	No	Yes
9. Does the external auditor serve as an advocate or representative for PCSC with third parties in the event of conflict?	No	Yes
10. Does the external auditor have family ties with anyone who is a director, manager, or officer of with PCSC or any personnel who is in a position to exert significant influence over the subject matter of the engagement?	No	Yes
11. Has anyone in PCSC worked with the external auditor and within the last year of disassociating from the firm joined PCSC as a director, manager, or officer or another key position that can exert significant influence over the subject matter of the engagement?	No	Yes
12. Has the external auditor accepted gifts or preferential treatment from a director or manager of PCSC?	No	Yes
13. Has the external auditor been coerced by PCSC management to accept inappropriate decisions regarding its accounting policies or inappropriate disclosures regarding its financial reports?	No	Yes
14. Has PCSC applied pressure or inappropriately reduced the amount of audit work given to the external auditor?	No	Yes
15. Has the external auditor provided seven consecutive years of auditing service to PCSC?	No	Yes
16. Has the external auditor is subject to disciplinary action or violated to independence?	No	Yes
17. Does the external auditor provide and report to the audit committee the audit quality indicators (AQIs), the company refers to the indicators to assess the competence of external auditor?	Yes	Yes

2025 Director Continuing Education

Name	Date(s)	Organizer	Course Name	Time	Total Time
Lo, Chih-Hsien	114/04/24	Taiwan Institute of Directors	Monitoring Political and Economic Risks Across the Taiwan Strait Amid the Great Power Rivalry Between the U.S. and China	3	9
	114/06/25	Taiwan Corporate Governance Association	Legal Matters Boards Should Oversee for Enterprises: Beware of Crossing the Line on Joint Conduct	3	
	114/10/23	Taiwan Institute of Directors	Data-Driven and Digital Intelligence Transformation	3	
Kao, Shio-Ling	114/04/24	Taiwan Institute of Directors	Monitoring Political and Economic Risks Across the Taiwan Strait Amid the Great Power Rivalry Between the U.S. and China	3	6
	114/06/25	Taiwan Corporate Governance Association	Legal Matters Boards Should Oversee for Enterprises: Beware of Crossing the Line on Joint Conduct	3	
Huang, Jui-Tien	114/04/24	Taiwan Institute of Directors	Monitoring Political and Economic Risks Across the Taiwan Strait Amid the Great Power Rivalry Between the U.S. and China	3	6
	114/10/23	Taiwan Institute of Directors	Data-Driven and Digital Intelligence Transformation	3	
Huang, Jau-Kai	114/04/24	Taiwan Institute of Directors	Monitoring Political and Economic Risks Across the Taiwan Strait Amid the Great Power Rivalry Between the U.S. and China	3	6
	114/10/23	Taiwan Institute of Directors	Data-Driven and Digital Intelligence Transformation	3	
Wu, Tsung-Pin	114/04/24	Taiwan Institute of Directors	Monitoring Political and Economic Risks Across the Taiwan Strait Amid the Great Power Rivalry Between the U.S. and China	3	6
	114/06/25	Taiwan Corporate Governance Association	Legal Matters Boards Should Oversee for Enterprises: Beware of Crossing the Line on Joint Conduct	3	
Wu, Wen-Chi	114/04/24	Taiwan Institute of Directors	Monitoring Political and Economic Risks Across the Taiwan Strait Amid the Great Power Rivalry Between the U.S. and China	3	16
	114/05/14	Taiwan Institute of Directors	The Practice and Challenges of DEI in Corporate Governance and Financial Services	3	
	114/07/31	Taiwan Stock Exchange	2025 Summit on Expanding Taiwan's Capital Markets	3	
	114/09/15	Taiwan Academy of Banking and Finance	Anti-Corruption and Whistleblower Protection E-Course	2	
	114/09/15	Taipei Foundation of Finance	Financial Literacy Course	2	
	114/10/23	Taiwan Institute of Directors	Data-Driven and Digital Intelligence Transformation	3	
Hsu, Ke-Wei	114/04/24	Taiwan Institute of Directors	Monitoring Political and Economic Risks Across the Taiwan Strait Amid the Great Power Rivalry Between the U.S. and China	3	6
	114/10/23	Taiwan Institute of Directors	Data-Driven and Digital Intelligence Transformation	3	
Chen, Liang	114/04/24	Taiwan Institute of Directors	Monitoring Political and Economic Risks Across the Taiwan Strait Amid the Great Power Rivalry Between the U.S. and China	3	6
	114/10/23	Taiwan Institute of Directors	Data-Driven and Digital Intelligence Transformation	3	
Hung, Yung-Chen	114/04/11	Taiwan Corporate Governance Association	Practical Exploration of the Latest Trends in Artificial Intelligence Development and Risk Management Frameworks	3	9
	114/05/08	Taiwan Corporate Governance Association	Board of Directors (Sustainable Development Committee) Annual Sustainable Governance Strategy Management	3	
	114/07/11	Taiwan Corporate Governance Association	NVIDIA's \$3 Trillion Miracle: A New Paradigm in the Semiconductor Industry Revolution Behind Artificial Intelligence	3	

(5) Composition, responsibilities, and operation of the Remuneration Committee:

1. Remuneration Committee members

Position	Qualifications		Number of independent directorships held in other public companies
	Name	Professional qualifications and experience	
Independent Director	Hsu, Ke-Wei	<ul style="list-style-type: none"> Education : Master of Laws (LL.M.), University of Pennsylvania Law School ; Master Of Business of Administration (MBA), University of Pennsylvania Wharton School. Experience : Independent Director of Nidec Chaun-Choung Technology Corp., Legal Advisor of Holding Disp. Co., Ltd., General Counsel And Legal Advisor of Neobards Entertainment Ltd., Senior Consultant of Jones Day International Law Firm 	0
Independent Director	Chen, Liang	<ul style="list-style-type: none"> Education : MBA, Baruch College of CUNY Experience : Supervisor of First Commercial Bank Co., Ltd. 	0
Independent Director	Hung, Yung-Chen	<ul style="list-style-type: none"> Education : Ph.D. in Information Engineering, National Taiwan University Experience : Director of Hua Vi Venture Capital Corporation, Professor, the Department of Computer Science and Information Management, Soochow University, Arbitrator of Taiwan Construction Arbitration Association, Arbitrator of Arbitrator of Chinese Arbitration Association Taipei, Arbitrator of Shanghai International Economic and Trade Arbitration Commission, Dispute Reviewer of Beijing Arbitration Commission, Patent Examiner, Intellectual Property Office. 	0

2. Operations of the Remuneration Committee

(1) PCSC's Remuneration Committee is composed of three members.

(2) The term of office for current members:

- The sixth session: May 30, 2024 to May 29, 2027.

As of publication of the Annual Report, there had been a total of 2 (A) meetings of the Remuneration Committee over the past fiscal year. Member attendance is detailed below:

Title	Name	Meetings Attended Personally (B)	Meetings Attended by Proxy	Personal Attendance Rate (B/A)	Remarks
Convener	Hsu, Ke-Wei	2	0	100%	-
Member	Hung, Yung-Chen	2	0	100%	-
Member	Chen, Liang	2	0	100%	-

Other issues to be noted:

- If the Board does not adopt or amends a Remuneration Committee proposal, the Board meeting date, session, content of the resolution, result of the Board vote, and the Company's response to the Remuneration Committee's opinion shall be properly recorded (for example, if the remuneration package approved by the Board is superior to that suggested by the Remuneration Committee, the difference and reasons must be noted).
[Further explanation] There has not been any instance of the Board rejecting or amending a remuneration Committee proposal. Also, there have not been any recorded instances of Remuneration Committee members opposing or retaining opinion on any decision by the Board.
- Should a committee member oppose or retain their opinion regarding any decision made by the Remuneration Committee and their opinion has been recorded or submitted in a written statement, the committee meeting date, session, content of the resolution, opinions of all members, and the response to the opinions shall be recorded.
[Further explanation] PCSC has not had a case in which a member of the Remuneration Committee recorded or submitted a written statement in opposition or retaining opinion on a resolution decided upon by the committee.
- Remuneration Committee functions and powers:
 - Draw up and regularly review the performance evaluations for directors and managers and remuneration policies, system, standards, and structure.
 - Regularly evaluate and stipulate remuneration for directors and managers.

(6) Promoting Sustainable Development Implementation

Items Promoted	Status		Brief Explanation	Variations (if any) with the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No		
1. Has PCSC established governance structure and set up a dedicated (part-time) unit to promote sustainable development, which is authorized by the board of directors to handle senior management, and supervised by the board of directors?	V		<p>1. The Company has established the Sustainable Development Committee under the Board of Directors and incorporated the mechanism of independent directors. In accordance with the "Rules and Regulations of the Sustainable Development Committee of PCSC", the committee is convened at least twice a year.</p> <p>2. The committee is responsible for the formulation and supervision of the sustainable development policy direction and promotion plan, with the following main responsibilities:</p> <ol style="list-style-type: none"> The Company's corporate social responsibility and sustainable management system is proposed to be revised in accordance with the relevant regulations. Oversee the direction and promotion plan of our corporate social responsibility and sustainable development policy, and regularly track the progress of implementation. The effectiveness of the Company's sustainability programs is regularly evaluated and the annual results are reported to the Board of Directors each year. Validate the Sustainability Report. Other matters that the Board of Directors has resolved to direct the Committee to do. <p>The committee met twice, once on June 24 and once on December 9 in 2025, and reported to the Board of Directors on December 10 on the current year's performance results and the next year's performance plan.</p> <p>3. The Company's Board of Directors receives regular reports from the Sustainable Development Committee each year to monitor the results and make plans for the year's ESG, risk and safety initiatives, and to urge the Sustainable Development Committee to make necessary adjustments.</p> <p>4. Please refer to (Note 1) for membership information, attendance, meeting topics and discussion items.</p> <p>5. In 2025, the Integrity Group was integrated into the Risk and Cybersecurity Management Committee and renamed the Integrity, Risk, and Cybersecurity Management Committee. It operates under the Board of Directors, with all members being independent directors.</p>	Compliant

Items Promoted	Status		Brief Explanation	Variations (if any) with the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No		
2. Has PCSC designated personnel to implement corporate social responsibility policy with senior management authorized by the Board of Directors to manage them and do they give status reports to the Board of Directors?	V		<p>1. The Sustainability Report discloses the performance of the Company for the year 2024 (from January 1, 2024 to December 31, 2024) in relation to corporate sustainability, with some information prior to 2024. The risk assessment boundary focuses mainly on PCSC, including the headquarters, retail locations and shopping centers. In addition, five affiliated logistics companies (Uni-President Cold-Chain Corporation, Wisdom Distribution Service Corporation, Retail Support International, President Logistics International Corporation, and Uni-President Superior Commissary Corp.) and PCSC Good Neighbor Foundation were included. The quantitative performance of the aforementioned organizations is partially mentioned in the disclosure of major topics such as leftover food management, packaging materials management, climate change, waste management, customer health and safety, and social welfare. We expect to include data from other affiliated companies in order to present comprehensive information on PCSC's value chain in the future.</p> <p>2. In the rapidly changing food retail industry, PCSC has been concerned with major social, economic and environmental trends kept abreast of risk items that affect sustainable operations of the Company. To enhance ESG management, the PCSC Board of Directors established the "Risk and Information Security Management Committee" in November 2023 by a resolution of the Board of Directors. In 2025, the Ethical Management Task Force was integrated into the Risk and Information Security Management Committee, which was subsequently renamed the Integrity, Risk, and Cybersecurity Management Committee.</p> <p>3. To identify and manage sustainability risks, the Company follows the four-stage process for identifying material topics as outlined in the GRI Universal Standards 2021. This process incorporates the principle of double materiality, which simultaneously considers impact materiality and financial materiality. Impact materiality evaluates the positive and negative impacts of the organization's own operations and value chain on the external economy, environment, and people, including human rights. Meanwhile, financial materiality assesses the influence of sustainability issues on the Company's operations, finances, and corporate reputation. We analyze global trends and collect sustainability issues of concern to stakeholders. Through internal and external impact analyses, we evaluate the significance of these issues regarding their impact on the economy, environment, and human rights, as well as their effect on the Company's operational development. This allows us to complete a preliminary screening of material topics. These topics are subsequently confirmed and supplemented through regular internal meetings and submitted for approval to the Chief Financial Officer, who serves as the convener of the Sustainability Development Committee and holds a seat on the Board of Directors. Finally, the material topics for the year are reported to and confirmed by the Board of Directors.</p> <p>We conduct an annual review of material topics and perform a full materiality assessment every two years to periodically verify the impact of these issues, using the results as a foundation for strategic sustainability planning. At the same time, we maintain transparent disclosure regarding the positive and negative impacts of sustainability issues to ensure that stakeholders are well-informed about the topics that concern them.</p>	Compliant

Items Promoted	Status		Brief Explanation	Variations (if any) with the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No		
3. Environmental Topic				
(1) Has PCSC established an environmental management system that is specifically designed with PCSC operations in mind?	V		<p>1. The company formulates "environmental policy", "energy policy" and "greenhouse gas policy" as the core guidance for the group's environmental issues. On this basis, we had set short, medium and long-term goals and deepens sustainability into our operations and business model. It not only truly controls and manages the current status of greenhouse gas emissions, but also further promotes energy-saving and carbon-reduction related plans based on the inventory results.</p> <p>2. In order to promote the energy saving and improve the energy efficiency, the company continues to maintain the ISO 50001 energy management system certification of the headquarters building and two stores. Other locations also conduct energy management according to the operating spirit and structure of the energy management system to achieve the purpose of continuous improvement in energy use.</p> <p>3. PCSC continued to attach great importance to the issues of energy savings and carbon reduction. Since 2017, we have commissioned SGS to conduct ISO 14064-1 greenhouse gas inventory with 99% coverage. The scope of these inventories encompasses 6,030 locations</p> <p>4. PCSC took advantage of its comprehensive store network and 24-hour operations to assist in the notification of disasters and the dissemination of early warning information. To deal with disasters caused by climate change, PCSC has installed a weather information distribution system and enhanced the training of store personnel for responding to typhoons and floods.</p>	Compliant
(2) Has PCSC endeavored to make more efficient use of resources and use renewable materials that have a lower impact on the environment?	V		<p>1. Our Company is committed to energy conservation, carbon reduction, and lowering greenhouse gas emissions to provide the public with a superior green living environment. Newly opened stores incorporate energy-efficient designs from the initial planning stage, including building insulation, energy-saving signage, reduced lighting fixtures, variable frequency systems, outdoor energy conservation, indoor lighting management, and LED lighting. Existing stores actively upgrade to high-efficiency energy-saving equipment. The electricity EUI (Energy Use Intensity) stands at 850.82 kWh/sqm, representing a 2.66% reduction compared to 2024 and achieving the electricity intensity reduction target. This improvement stems primarily from the continuous introduction of energy-efficient equipment and performance upgrades to existing store systems to reduce consumption. Store lighting continues to be upgraded by replacing T5 fixtures with high-efficiency LED lighting.</p> <p>2. At present, the Company has commenced utilizing renewable energy. In 2025, a new 320 kWp rooftop solar photovoltaic system was installed at the Taichung Uni-President Cold Chain Corp Logistics Center. This system supplies green electricity to the convenience store headquarters building and select retail outlets. Formal supply commenced in March 2025, with cumulative annual usage reaching 360,921 kWh. We will continue introducing renewable energy equipment or purchasing solar power to achieve annual carbon reduction targets and maximize renewable energy usage. Regarding recycled materials, 100% of store trash bags now use recycled content. Recycled PET bottles are repurposed into charitable products, further building Taiwan's largest environmental recycling platform.</p> <p>3. On July 12, 2022, we cooperated with TCC to set up a 5.94KWp solar power and energy storage system at the Yawan branch 7-Eleven in Tainan City to serve as the starting point for solar power utilization. In addition, Tainan's Antong store has obtained the "near-zero carbon building" label and is also the first convenience store with "near-zero carbon building".</p>	Compliant

Items Promoted	Status		Brief Explanation	Variations (if any) with the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies																								
	Yes	No																										
(3) Does PCSC evaluate potential risks and opportunities of climate change for the Company now and in the future, and make countermeasures to issues related to climate change?	V		<p>The Company's Board of Directors serves as the highest regulatory authority on climate change issues. We introduced TCFD in 2020 and assessed 4 major climate risks and 2 opportunities:</p> <p>Increased severity of extreme weather events, rising average temperatures, requirements and regulation of existing products and services, the use of low carbon energy sources and new technologies, the adoption of more efficient transportation methods or distribution processes, and a shift to more energy and resource efficient buildings and equipment. The financial impact of risks and opportunities is also assessed on an ongoing basis during the year. We continued to assess the financial impact of risks and opportunities. In 2021, a carbon reduction task force was also set up to integrate and optimize management strategies in response to the impact of major risks and opportunities on PCSC. It is expected to reduce the financial impact of climate risks on operations and maximize the benefits of climate change issue response by integrating and optimizing the strategies.</p>	Compliant																								
(4) Did PCSC calculate greenhouse gas emissions, water use and total weight of waste in the past two years and did it establish policies for saving energy, reduction carbon, reduction of water use, as well as waste management?	V		<p>Since 2017, we've followed ISO 14064-1:2006 for greenhouse gas inventory, and since 2020, we've adopted the new version of ISO14064-1:2018 to conduct greenhouse gas inventory, and has passed third-party verification.</p> <p>Greenhouse gas emissions in the last 2 years: The GHG inventory for 2024 covered 7,262 locations. t CO₂ e/yr</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Year</th> <th style="width: 15%;">Scope 1</th> <th style="width: 15%;">Scope 2</th> <th style="width: 40%;">GHG emissions intensity (CO₂ e /mn turnover)</th> <th style="width: 15%;">Scope 3</th> </tr> </thead> <tbody> <tr> <td>2023</td> <td>30,177</td> <td>513,791</td> <td>2.75</td> <td>4,556,628</td> </tr> <tr> <td>2024</td> <td>25,563</td> <td>564,565</td> <td>2.80</td> <td>5,781,597</td> </tr> </tbody> </table> <p>The reduction target is based on the direct and indirect GHG emission intensity of the GHG inventory in 2020, namely 2.99 metric tons of CO₂e per NT\$million in turnover. After taking future revenue growth and operational expansion into consideration, we have promised to lower the emission intensity by 25% at 2.24 metric tons of CO₂e/NT\$million in revenue by 2030 compared to the baseline year of 2020. In the future, we will devote ourselves to promoting energy conservation in stores and offices, but also to promote carbon reduction in logistics and transportation. We will continue to review the progress of achieving the goals. Taking into account the trend of economic growth and energy-saving technology progress, we will update the medium and long-term reduction targets, and gradually achieve the promised reduction targets.</p> <p>Water consumption in the last 2 years</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Year</th> <th style="width: 15%;">Total water consumption (m³)</th> <th style="width: 75%;">Data Scope</th> </tr> </thead> <tbody> <tr> <td>2023</td> <td>3,272,705</td> <td>Actual statistics: Headquarters building and 4,421 stores Estimated: 9 zones offices and 2,438 stores</td> </tr> <tr> <td>2024</td> <td>4,092,852</td> <td>Actual statistics: Headquarters building and 4,046 stores Estimated: 10 zones offices and 3,031 stores</td> </tr> </tbody> </table> <p>1. We installed water-saving facilities to adjust water flow to 500 milliliters per second, which successfully reduced the water consumption at stores. Taking 2019 as the base year, PCSC promises to reduce the water consumption of each store by 1% (after deducting the water used to freshly prepared beverages). By 2025, the water consumption should be reduced by 5% compared to the base year. In 2024, the total water withdrawal of PCSC was 4,092,852.30 cubic meters, with total water consumption reaching 143,591.52 cubic meters. The scope of these statistics includes retail stores, corporate headquarters, shopping malls, and regional offices. Furthermore, the average water consumption per store was 499.35 cubic meters, representing a 9.47% increase compared to the base year. Moving forward, we will continue to monitor fluctuations in water usage to serve as a reference for future goal setting and water resource management.</p> <p>2. Headquarters building continued to reduce water consumption through water-saving actions. For example, we introduced a device to reduce the amount of water coming out of the taps in restrooms and coffee rooms, as well as installing water-saving devices at the urinals, adjusting the optimal water output of the toilets, reducing the frequency of sprinklers and so on.</p>	Year	Scope 1	Scope 2	GHG emissions intensity (CO ₂ e /mn turnover)	Scope 3	2023	30,177	513,791	2.75	4,556,628	2024	25,563	564,565	2.80	5,781,597	Year	Total water consumption (m ³)	Data Scope	2023	3,272,705	Actual statistics: Headquarters building and 4,421 stores Estimated: 9 zones offices and 2,438 stores	2024	4,092,852	Actual statistics: Headquarters building and 4,046 stores Estimated: 10 zones offices and 3,031 stores	Compliant
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Items Promoted	Status		Brief Explanation	Variations (if any) with the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies												
	Yes	No														
			<p>Waste weight in last 2 years:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Non-recyclable waste weight (tons)</th> <th>Data Scope of non-recyclable waste</th> <th>Recyclable waste weight (tons)</th> </tr> </thead> <tbody> <tr> <td>2023</td> <td>43,765</td> <td>Actual statistics: Headquarters building and 1,004 stores Estimated valuation: 9 zones offices and 5,855 stores</td> <td>20,529</td> </tr> <tr> <td>2024</td> <td>41,428</td> <td>Actual statistics: Headquarters building and 1,167 stores Estimated valuation: 10 zones offices and 5,910 stores</td> <td>23,039.93</td> </tr> </tbody> </table> <p>1. The waste produced by PCSC is mainly domestic waste, which belongs to the general waste and general industrial waste as categorized by the Environmental Protection Administration with no hazardous industrial waste</p> <p>2. To strengthen the management effectiveness of non-recyclable waste (excluding food waste) in retail stores, President Chain Store Corporation (PCSC) established 2019 as the base year and set the average waste generated per store as its management objective. In 2024, the waste generation per store was 6.27 metric tons, representing a 25.63% reduction compared to the base year and successfully achieving the 2024 target of a 20% reduction. The Company has actively implemented various waste reduction measures and will continue to track waste-related data in the future. Furthermore, we plan to proactively expand the implementation of resource recovery, material reuse, and plastic reduction initiatives across all stores to enhance the overall management of non-recyclable waste.</p>	Year	Non-recyclable waste weight (tons)	Data Scope of non-recyclable waste	Recyclable waste weight (tons)	2023	43,765	Actual statistics: Headquarters building and 1,004 stores Estimated valuation: 9 zones offices and 5,855 stores	20,529	2024	41,428	Actual statistics: Headquarters building and 1,167 stores Estimated valuation: 10 zones offices and 5,910 stores	23,039.93	
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2024	41,428	Actual statistics: Headquarters building and 1,167 stores Estimated valuation: 10 zones offices and 5,910 stores	23,039.93													
4. Social Topic																
(1) Has PCSC established management policies and procedures in accordance with relevant laws and regulations and international human rights conventions?	V		<p>PCSC consulted such international human rights conventions as the "International Human Rights Law", "Core Labor Standards, Fundamental ILO Conventions", and "Ten Principles of the United Nations Global Compact" when formulating its human rights policies. Our seven major policies are to provide a friendly and safe working environment and treat our employees with dignity. We prohibit any unlawful discrimination, sexual harassment, workplace violence, intimidation, provide a complaint mechanism and handle all human rights violations appropriately. We also prohibit forced labor, human trafficking, and child labor. PCSC implements diversified employment in the workplace to ensure equal job opportunities, training and benefits, reward and evaluation, and promotion. We respect employee freedom of association, maintain smooth communication with them, and build a harmonious workplace environment. We are committed to promoting physical and mental health and work-life balance for our employees, and we provide multiple channels of communication to ensure the rights of our stakeholders. Specific management and implementation plans include, regular annual reviews of occupational safety and health as well as labor conditions; employing comprehensive internal and external training channels to give employees inter-company and interdisciplinary work rotation experience as well as important positions and challenges to cultivate outstanding talents; hold annual health check-ups and implement health promotion campaigns based on the data analysis findings of health exams over the years to enhance the employee health index; and PCSC has a variety of communication channels available in its auditing office, joint service center, and in the stakeholder area on its official website. In addition, it also has a comprehensive system and mechanism to ensure that feedback and suggestions are actually handled.</p> <p>2. Disclosure of the scope and responsible units for the human rights protection policy: The Human Rights Policy is formulated, promoted, and reviewed by the Human Resources Department. Each department is responsible for implementing relevant human rights management measures based on the nature of its specific operations.</p> <p>3. Whether the company has formulated and disclosed human rights due diligence processes and their implementation:</p>	Compliant												

Items Promoted	Status		Variations (if any) with the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies								
	Yes	No		Brief Explanation							
			<p>Human Rights Due Diligence Process:</p> <p>In accordance with the United Nations Guiding Principles on Business and Human Rights (UNGPs), the Company has established a human rights due diligence mechanism. The process includes:</p> <ul style="list-style-type: none"> • Risk Identification: Identify potential human rights risks associated with operational activities. • Risk Analysis and Assessment: Evaluate risks based on their severity and likelihood of occurrence. • Mitigation and Follow-up Measures: Formulate and implement risk prevention and improvement plans. • Periodic Tracking and Disclosure: Regularly review implementation status and disclose findings to the public. <p>4. Implementation and Scope of Human Rights Due Diligence</p> <p>The Company plans to conduct human rights due diligence for the fiscal years 2025 and 2026. The scope of the investigation includes:</p> <ul style="list-style-type: none"> • Employees of our own operations and franchise stores. • Suppliers and contractors within the supply chain. • Communities and relevant stakeholders in the locations of our business operations. <p>The scope of the assessment covers labor conditions, occupational health and safety, discrimination and equal treatment, grievance mechanisms, and human rights risks within the supply chain. The findings will serve as a basis for enhancing management measures and continuously improving human rights protections. Furthermore, the company will continue to conduct regular employee training and ensure appropriate disclosure in sustainability reports or on the corporate website.</p> <p>5.</p> <table border="1"> <thead> <tr> <th>Risk Issues</th> <th>Risk Mitigation Measures</th> </tr> </thead> <tbody> <tr> <td> <ul style="list-style-type: none"> ✓ Workplace Unlawful Infringement ✓ Sexual Harassment </td> <td> <ol style="list-style-type: none"> 1. Promote courses and awareness programs for "Prevention of Workplace Unlawful Infringement" and "Prevention of Discrimination and Sexual Harassment." 2. Formulate and implement the "Prevention Plan for Physical or Mental Unlawful Infringement Due to Execution of Duties" and "Measures for Prevention, Complaint, and Punishment of Sexual Harassment" in accordance with the law, and publicly display them in the workplace. 3. Establish a Stakeholder Communication Section on the corporate website, and post grievance channels in offices and retail stores. 4. Promote the Store Protection Declaration. </td> </tr> <tr> <td> <ul style="list-style-type: none"> ✓ Poor Employee Health Status </td> <td> <ol style="list-style-type: none"> 1. Implement "Health Management Programs" and employ nurses and contracted physicians to provide comprehensive management plans, including health consultation and care, at all times. 2. Conduct employee health examinations in accordance with the law, promote health abnormality management and employee wellness activities, and encourage employees to practice self-health management. 3. Provide diverse activities and over-exhaustion prevention plans, and advocate for "Wednesday Family Day" to achieve work-life balance. 4. Implement and enforce "Maternity Health Protection Plans" for female employees whose work may pose maternity health hazards, providing nutritional guidance and health reminders for all stages of pregnancy. 5. Establish an internal care organization, the "Happiness Cooperative," to provide timely care and assistance to colleagues, as well as professional psychological counseling resources for those in need. </td> </tr> <tr> <td> <ul style="list-style-type: none"> ✓ Overtime Work ✓ Payment of Overtime Wages </td> <td> <ol style="list-style-type: none"> 1. Improve the implementation of attendance procedures through the "Store Attendance Case Awareness" online course and attendance system settings to prevent overtime work. 2. Configure the payroll system in accordance with legal regulations to ensure timely monthly salary payments; disclose monthly overtime and special leave hours on individual payslips to ensure employees receive overtime pay and paid annual leave. </td> </tr> </tbody> </table>	Risk Issues	Risk Mitigation Measures	<ul style="list-style-type: none"> ✓ Workplace Unlawful Infringement ✓ Sexual Harassment 	<ol style="list-style-type: none"> 1. 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Items Promoted	Status		Brief Explanation	Variations (if any) with the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No		
(2) Does PCSC have and implement employee welfare measures, including bonuses, holidays, and other benefits, and is its operational performance and achievements reflected in their pay?	V		<p>1. Employee Remuneration: PCSC remuneration policy ensures that all full-time employees receive higher pay than legal minimum wage. PCSC reviews whether employee salary levels are market-competitive and in line with employees' needs by adjusting the starting salary of new recruits in April of each year. PCSC also provides employees in areas with higher costs of living with an additional allowance of 5-10% of the basic salary, so that they and their families have enough to live a decent life. The starting salary for the new recruits at PCSC is equal for men and women engaged in equal work, and salary and benefits do not differ based on gender or age. In 2024, the starting salary for college graduates hired as PCSC's back office staff was 1.33 times the legal minimum wage, and 1.56 times for those with a master's degree.</p> <p>2. Workplace Diversity and Equality: As of December 31, 2024, PCSC's female employees account for 57.33% of all PCSC employees, while 55.79% of managers in revenue-generating functions are female, showing that PCSC values gender equality in the work environment and talent recruitment. We do not hire people under the age of 15 as workers in accordance with the Labor Standards Act. We provide job opportunities for people seeking re-employment and part-time job opportunities for student jobseekers. We also collaborate with senior high (vocational) schools to provide students with job opportunities, and have employed more people with disabilities than is legally required. In 2024, the PCSC head office and directly operated stores hired a total of 274 employees with disabilities, accounting for 2.98% of our total workforce. This is 2.98 times higher than the legal requirement. Besides employees with disabilities, PCSC also hired 122 indigenous individuals, accounting for 1.53% of all employees.</p> <p>3. Comprehensive employee benefits: (1) In accordance with the Official Letter Taipei City Social II No. 58459 of the Department of Social Welfare, PCSC established the Employee Benefit Committee on December 21, 1987. Members of the Committee are jointly elected by labor and management. The Committee regularly hosts a variety of activities, organizes health check-ups for employees, and provides other benefits, such as subsidies for in-service education programs. (2) The PCSC benefit scheme includes self-selected benefits, health examinations, employee stock ownership plans, club subsidies, discount purchasing, wedding and funeral allowances, paid maternity and paternity leave, group insurance, employee travel allowance, and other benefits provided by Employee Benefits Committee to meet employee needs.</p> <p>4. Comprehensive rewards system: Based on PCSC profitability for the current year (defined as pre-tax profit before deducting employee and director remuneration), any remaining balance after offsetting accumulated losses shall be allocated as employee remuneration in accordance with the Articles of Incorporation. This allocation shall be no less than 2%, with at least 1% specifically designated for junior employees to recognize their contributions to the company's operational success. In 2025, the number of junior employees totaled 8,389 (defined as non-managerial staff employed at the end of the reporting year whose average monthly regular earnings did not exceed the regulatory threshold of NT\$63,000). The actual remuneration allocation rate for frontline employees was 3.17%, which complies with the company's Articles of Incorporation. The identification and distribution processes for junior employee remuneration have been integrated into the internal control system. These processes undergo annual reviews and are submitted to the Remuneration Committee and the Board of Directors for deliberation and adjustment to ensure that corporate performance is appropriately reflected in the compensation and rewards for all staff, including junior employees. Furthermore, the company issues annual bonuses based on the growth of total net profit and gross profit to incentivize employees to achieve performance targets and share in the company's growth.</p>	Compliant

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	Yes	No		
(3) Does PCSC provide employees with a safe and healthy work environment and regularly implement safety and health education programs for employees?	V		<p>PCSC provides employees with comprehensive education and training programs and works to realize our objectives of showing human care and improving their physical and mental health, focusing on the wide-ranging implementation of our Health Management Program to help employees take care of their own health. The Company has engaged specialized nurse practitioners and works with doctors specializing in workplace health services to provide health consultation services. PCSC encourages employees to manage their personal health and create a healthy, harmonious, and safe work environment.</p> <p>1. Safety and Health Committee: PCSC established a level 1 Occupational Safety Office and a Safety and Health Committee in accordance with the Occupational Safety and Health Act. Committee meetings are held on a quarterly basis with supervisors of the highest level of each unit and labor representatives discussing the Company's safety and health matters. The meeting also establishes occupational safety targets and ensures the suitability and effectiveness of occupational safety and health.</p> <p>2. Occupational Safety and Health Policy: In 2025, the Board of Directors approved the "President Chain Store Corporation Occupational Health and Safety Policy," which establishes three primary commitment goals and five implementation guidelines to reinforce risk prevention and control. The company's initiatives include: complying with legal regulations and international standards, enhancing safety and health capabilities through employee consultation and participation, conducting safety risk assessments and audits, striving for zero workplace accidents, and promoting the physical and mental well-being of our colleagues. We continue to implement workplace hazard identification and risk assessments under four major protection programs: the "Overload Prevention Program," the "Ergonomic Hazard Prevention Program," the "Workplace Violence Prevention Program," and the "Maternal Health Protection Program."</p> <p>3. Employee Occupational Injury Statistics: (1) The company is committed to reducing the occurrence of workplace injuries. Through various safety and health management programs, we have achieved eight consecutive years of zero fatalities from major occupational accidents. In 2025, the total number of recorded occupational accidents among employees was 31, with a Total Injury Index of 0.16. This figure remains significantly lower than the three-year average of 0.35 for the retail industry as published by the Occupational Safety and Health Administration of the Ministry of Labor. Furthermore, there were no confirmed cases of occupational diseases among President Chain Store Corporation employees in 2025. (2) To reduce the probability of employee occupational accidents, the company developed short promotional videos targeting common accident types. This year, the focus was placed on three specific operational risks: "slips and falls," "collisions," and "working at heights." Three separate educational videos were produced to strengthen employees' concepts of accident prevention. Furthermore, the company continues to promote occupational safety and health training for both new hires and existing staff. This includes physical and online courses such as "Occupational Safety and Health Training for New Employees" and "In-service Occupational Safety Training." In addition to workplace safety, these programs reinforce concepts related to fire evacuation and hazard prevention. (3) There was a total of 0 fire incident in the Company in 2025, with 0 fatalities or injuries. We will continue to review the general inspection of electrical wiring and switch boxes. We have also instructed our employees to turn off the electricity after work in order to minimize the recurrence of electrical fires.</p> <p>4. Human Rights and Labor Audits: To protect the labor rights of employees and franchised stores, reduce operational risks, and ensure compliance with labor laws and regulations, PCSC provided training regarding the Labor Standards Act to 277 people in 2025. For other human rights risk assessments and mitigation measures, please refer to our website: https://www.ir-cloud.com/taiwan/2912/images/human_202206.pdf to download the PCSC Human Rights Due Diligence Procedures.</p>	Compliant

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	Yes	No		
			<p>5. Protecting Employee Health, Workplace Epidemic Prevention Measures: Employees are important assets of the Company, and keeping them healthy is part of PCSC's goal to create a happy company. We hope that through the Happy Cooperative's proactive care mechanism, health promotion activities, and pregnant mother-friendly environment, we can help our employees maintain their health and achieve a sense of well-being. Since 2013, we have been promoting the Health Management Program, employing professional nurses to provide health consultation and setting up a medical office in the headquarters building to provide health services, such as blood pressure measurement and simple trauma treatment, as well as providing employees with exclusive Health Passports. Starting in 2019, we established a Healthy Exercise Life Circle exclusively for employees through the app. The company also regularly promotes health education through newsletters and wellness seminars, encouraging employees to take charge of their own health management.</p> <p>6. Work-life balance assistance: PCSC also assists employees' families, by setting up nursing rooms in the office, and contracts with childcare institutions to provide preferential prices to reduce the burden of childcare on employees. PCSC's maternity leave and miscarriage leave are better than legally required and are fully paid regardless of seniority to provide better care for female employees. In addition, the back office staff can flexibly choose their commuting time, to help employees allocate their time to realize a work-life balance. PCSC also established the Work from Home Implementation Plan and the criteria for employees to work outside the office, so that back office staffs can work remotely from home.</p>	
(4) Has PCSC established an effective career skills development training program for employees?	V		<p>PCSC attaches a great deal of importance to personnel training. We help our employees be all that they can be through job rotation, working in different positions and in different organizations within our Company, giving them important jobs and challenges, and by broadening their horizons.</p> <p>1. Since it set up an employee career development path and management mechanism in 2016, PCSC reviews succession candidates of all positions every year. In 2025, we continued to build key talent pools of different units and assign supervisors and commissioners to different units for training. Cross-unit training can be divided into job enlargement and career advancement, including encouraging those who meet the qualifications of the current job to apply for internal vacancies and expand their business functions through horizontal learning. The annual selection and construction of rotation/promotion talent pools are based on different ranks and functional fields to encourage colleagues to prepare for career advancement and future vertical development. In terms of training future executives at all levels, the training model, in addition to the classroom-based physical training model of the past, combines digital online learning methods to promote more flexible and independent learning for talents at all levels, and to continue to improve the quality of Company training and the satisfaction of its employees.</p> <p>2. In accordance with our core values, PCSC has clearly outlined a training program to equip employees with the skills and standards required for positions throughout the organization. Managers and employees can enhance their skills to ensure they meet the needs of the Company's business direction by participating in internal or external training courses. The Company offers a variety of learning and development channels, including: coaching from supervisors and peers, a knowledge management system, external training programs, internal company training courses, lectures and forums, digital learning, on-the-job training, and continuing education. Online courses were created to enable employees to continuously learn in a more flexible way. The Company also continues to provide trainings to newly appointed managers to develop their leadership skills, such as team management, employee coaching and work planning. For key employees, PCSC mapped out a program of training and development to help them reach their ideal positions within the Company.</p> <p>3. PCSC also encourages employees to pursue self-enrichment in their spare time to strengthen their foundation and professional knowledge through scholarships for outside training and foreign language courses.</p>	Compliant

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	Yes	No		
(5) Does PCSC's product and service marketing and labeling adhere to relevant laws and regulations and international standards as well as the laws and regulations related to customer health and safety and personal information and has it established policies and grievance procedures to protect consumer protection rights?	V		The Company's food safety policies focus on operations, food traceability, and gaining customer recognition. From raw materials, logistics to stores, we set up a management mechanism, including the establishment of our own raw materials and quality assurance management database for commodity food products to ensure commodity raw materials and suppliers can be traced and managed. We also establish a quality inspection laboratory and obtain certificates, import initial transportation and store commodity management and service inspection, establish whole-process quality control, and conduct various store inspections (quality service, quality assurance operations, tobacco and alcohol sales), etc. The laws and regulations that the company follows are: Consumer Protection Act, Food Traceability System of Food Safety Law, Tobacco Hazards Prevention Act. PCSC has established the Integrated Services Call Center and stakeholder's mail box to serve as a communication channel that consumers can use to ensure that suggestions or concerns are handled satisfactorily. Internally, the Company also has operating measures for handling product suggestions made by customers to ensure that they are handled satisfactorily.	Compliant
(6) Has the Company established supplier management that requires that suppliers adhere to regulations dealing with such issues as the environment, workplace safety and health, worker rights and, if so, what is the status of implementation?	V		<p>1. In order to ensure whether suppliers are legally established, the quality of their products, how well they cooperate with inspections, and whether they adhere to laws and regulations and PCSC's standards, we have established a section in our internal control regulations dedicated to product safety management. Suppliers and OEM factories that produce PCSC's ownbrand products have a greater impact, so we have set up different management measures for them based on their different characteristics, for example Raw Material Supplier and Raw Materials Management Rules, Rules for Onsite Appraisal for Privately-Owned Brand Product Manufacturers, clearly requiring that the product production, packaging, inspection, and evaluation processes are all carried out in accordance with specific standards. We do our utmost to require that suppliers of privatelyowned brand products obtain food safety management system ISO22000 certification. PCSC holds spot checks of raw materials suppliers and OEM factories and employs hierarchical supplier management, giving them different classifications based on their evaluation scores. In 2025, 91 spot checks were carried out on raw materials suppliers and they all passed. We also carried out 18 spot checks of suppliers and OEM factories that produce PCSC's own-brand products. All pass the evaluation. In addition, our Internal Audit Office holds spot checks at raw material suppliers and OEM factories to create a rigorous food safety net for consumers.</p> <p>2. PCSC has also set up the "Code of Conduct for PCSC and Subsidiary Subcontractors", requiring all suppliers to sign "Ethical Corporate Management and Corporate Social Responsibility Agreements", to which have been incorporated five major standards, including worker, health, environmental safety, ethics, and fairness. Compliance with these guidelines by our partner vendors will be taken into consideration by the company when evaluating collaboration and contract renewal.</p>	Compliant
5. Does the Company follow international recognized reporting criteria or guides when disclosing non-financial Corporate Social Responsibility reports? Did it obtain assurance or verification statements from third-party certification bodies for previously disclosed reports?	V		<p>1. PCSC publishes Sustainability Report every year and discloses the reports of previous years on the Company website. The 2024 PCSC Sustainability Report is based on the Global Reporting Initiative's GRI Core Standards and the Sustainability Accounting Standards Board's (SASB) industry standards (food retail and distribution industry).</p> <p>2. SGS Taiwan was engaged to confirm that the information in the Sustainability report meets the requirements of the AA1000 Type II high assurance level, and PwC Taiwan was engaged to provide independent limited assurance on certain subject information in accordance with the Standard No. 3000 of the Republic of China "Assurance Cases that Are Not Reviews or Reviews of Historical Financial Information"</p>	Compliant
<p>6. If the Company has established its own Sustainability Development Best Practice Principles in accordance with the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies," please describe any discrepancies between its operation and the established principles: If PCSC has drawn up a code for Sustainable Development based on the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies, please describe any differences between said code and the Best Practice Principles: In accordance with the Sustainable Development Best Practice Principles for TWSE/ GTSM Listed Companies, PCSC drew up the Rules for the Practice of Sustainable Development which we adhere to. It governs implementation of corporate governance, development of sustainable operations, protection of public welfare, strengthening of Sustainable development information disclosure, and protection of stakeholder rights and interests. PCSC employees follow these regulations to manage Company risks and impacts on the economy, environment, and society.</p>				

Items Promoted	Status		Brief Explanation	Variations (if any) with the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No		
7. Other important information for facilitating the understanding of Sustainable Development and its implementation:				
<ol style="list-style-type: none"> The Company is committed to the safety of our products. In 2025, we invested NT\$139,315,000 to enhance food safety management of raw materials and we continued to ensure food safety through such activities as giving guidance and checking our OEM and suppliers and product inspection. To respond to the issue of food safety, PCSC formulated the Product Safety Information Gathering and Inventory Tracking Operating Procedures to strengthen crisis management capabilities and perform self-reviews of potential major product safety incidents and related regulations to prevent latent food safety risks. The PCSC quality assurance laboratory has been certified by the TFDA for one testing area and TAF certification for two testing areas. In 2014, PCSC received TAF Certification for a second consecutive year, with the quality of our laboratory management consistently recognized. In 2025, the quality assurance laboratory performed testing on 818 raw materials and products to maintain strict control on the safety of food products. In response to regulatory changes, PCSC proactively adjusted and updated our product inspection standards so that they comply with the requirements of laws and regulations. PCSC has optimized the own-brand product raw material management system to improve traceability management of raw materials. PCSC optimized the simplified principles for labeling ingredients in bulk ready-to-eat fresh food, principles for nutrition labeling and claims, and the labeling of milk types and origins used in on-site prepared beverages. Under the premise of regulatory compliance, these efforts make it easier for consumers to understand the ingredients, nutrition labeling, and claims of fresh food products, as well as the milk types and origins used in beverages prepared on-site. To establish a convenient and efficient communication channel for franchise partners and ensure seamless back-office support for the front line, the "885 APP Frontline Store Feedback Platform" was launched in 2022. The platform aims to collaborate with stores to resolve various operational difficulties and challenges. Since its inception, the platform has received a total of 3,648 inquiries, achieving a 100% case resolution rate. To demonstrate the immediacy and high priority of back-office support, the platform has implemented a strict feedback mechanism; responsible units are required to provide a solution to franchise partners within seven days of receiving an issue and must define a clear timeline for completion. All reported issues are managed through a cloud database and tracked continuously until they are fully resolved and closed. This ensures that the voice of every franchise partner is heard and addressed, fostering positive interaction and exchange, and ultimately achieving the goal of sustainable operations and mutual success for both franchise partners and the company. To continuously promote work-life balance and assist employees in managing mental health and family issues, the company cultivates internal psychological care volunteers. These volunteers provide support across a diverse range of topics, including workplace interpersonal relationships, job adjustment, family dynamics, gender relations, and health. Cases are managed through a tiered classification system, with a cumulative total of 4,113 care sessions and 3,126.6 care hours completed to date. If a volunteer observes that an individual requires professional intervention, the company provides referrals to professional psychological counselors through a partnership with H2U Health Care, effectively assisting employees in stress reduction. The Company is committed to a net zero carbon emission target of 2050 and is actively responding to the international trend of carbon reduction. PCSC and its subsidiaries completed their greenhouse gas inventories in 2025, actively assessing current carbon emission status and planning further carbon reduction actions. The Company has been named to the Dow Jones Sustainability World Index for six consecutive years. Officially became a supporter of the Task Force on Climate-related Financial Disclosures (TCFD) and participated in the Carbon Disclosure Project (CDP), achieving a "B" Management Level rating. ISO14001 is not applicable to PCSC, because it is not in the manufacturing industry. Please refer to the Corporate Social Responsibility section on the PCSC website for more information at https://www.7-11.com.tw/company/csr.asp 				

Note 1: Member, attendance, meeting topics and discussion issues information

Members of the third committee term (the term of office is from May 30, 2024 to May 29, 2027) are as follows:

Title	Name	Expertise
Member	Wu, Wen-Chi	Finance and Accounting, Business administration, International Market Vision
Member	Hsieh, Lien-Tang	Enterprise Operation Management, Logistics Management, International Market Vision
Member	Lua, Wen Ji	Sustainable Development Management, Risk and Information Security Management, International Market Vision
Member (Independent Directors)	Hsu, Ke-Wei	Risk and crisis management, climate strategy, human capital management, and occupational health and safety
Member (Independent Directors)	Chen, Liang	Corporategovernance, environmental policy and management, human rights and human capital management
Member (Independent Directors)	Hung, Yung-Chen	Information and cybersecurity, sustainable materials, customer relationship management, and privacy protection

Note: Wu, Wen-Chi, Hsieh, Lien-Tang, and Lua, Wen Ji Resigned July 30, 2025.

As of publication of the Annual Report, there had been a total of 2 meetings of the Sustainability Development Committee over the past fiscal year. Member attendance is detailed below:

Title	Name	Meetings Attended	Meeting attend by Proxy	Attendance Rate (%)	Remarks
Member	Wu, Wen-Chi	1	0	100%	Note
Member	Hsieh, Lien-Tang	1	0	100%	Note
Member	Lua, Wen-Ji	1	0	100%	Note
Member (Independent Directors)	Hsu, Ke-Wei	2	0	100%	-
Member (Independent Directors)	Chen, Liang	2	0	100%	-
Member (Independent Directors)	Hung, Yung-Chen	2	0	100%	-

Note: Wu, Wen-Chi, Hsieh, Lien-Tang, and Lua, Wen Ji Resigned July 30, 2025. The Sustainability Development Committee is composed of three independent directors.

Meeting Date	Topics Reported	Items Discussed
6/24	<ul style="list-style-type: none"> PCSC Sustainability Project Report 2025 Sustainability Report Guidance and Sustainability Project Progress Report 	<ul style="list-style-type: none"> Revision of relevant provisions in the "PCSC Sustainable Development Code of Practice" for 2025 Approved the 2024 PCSC Supermarket Sustainability Report submission
12/9	<ul style="list-style-type: none"> PCSC Sustainability Awards Trend Report PCSC 2025 Sustainability Project Outcomes and 2026 Overall Planning Direction PCSC International Evaluation: 2025 Results Review and 2026 Overall Planning 	<ul style="list-style-type: none"> PCSC 2025 Sustainability Project Outcomes and 2026 Overall Planning Direction 2025 Amendments to Relevant Provisions of the "PCSC Sustainability Development Committee Organizational Regulations" 2025 Amendments to Relevant Provisions of the "PCSC Sustainability Development Code of Practice"

On December 10, 2025, Sustainable Development Committee reports ESG, Risk and Information Security, Intellectual Property Management, and Ethical Corporate Management Practice progress results and plans to the Board of Directors.

Note 2: ESG Risk Assessment and Management Policy

ESG Topic	Risk Type	Implementation of risk management
Environmental	Climate risks	<ol style="list-style-type: none"> PCSC's governance structure on climate change issues is governed by the board of directors, and the relevant issue management and control mechanism is established under the Sustainable Development Committee. Issue management and risk assessment are carried out through the task forces under the committee, and regularly report management and implementation to the board of directors. In 2021, Carbon Reduction task force was formally established to integrate and optimize management strategies. TCFD framework was adopted to evaluate PCSC's climate-related risks and opportunities. After cross-departmental discussions, 3 major climate risks and 3 opportunities have been identified. In 2018, the ISO14064-1 greenhouse gas inventory was carried out, and we entrusted SGS to conduct third-party inspection operations. The progress of the target achievement was checked based on the results of the carbon inventory, and the mid- and long-term reduction targets will be updated. PCSC has introduced an energy management system to control and manage electricity consumption in stores. In 2022, SGS was entrusted to carry out ISO50001 energy management system certification. Other bases also conduct energy management according to the operation structure of the energy management system, so as to achieve the purpose of continuous improvement of energy use. The annual internal audit plan is planned, aiming at the compliance with various relevant environmental laws and regulations, and each operating process has complied with the regulations.

ESG Topic	Risk Type	Implementation of risk management
Social	Occupational Safety	<p>1. PCSC passed the "TAF ISO45001 Occupational Safety Management System International Certification" again in 2024 (valid until 2028 January).</p> <p>2. PCSC held the Occupational Safety and Health Committee on a quarterly basis, conducted management review meetings every year, promoted the organization of contractors' safety agreement meetings, etc., and held safety and health education and training to new and existing employees, occupational safety online courses including Traffic Safety Promotion (defensive driving)", " Office Ergonomic Hazards Prevention ".</p> <p>3. Through on-site safety observation, conducting safety counseling with on-site construction personnel, and carry out risk hazard identification: the improvement rate of annual workplace inspections is 100%.</p>
	Food safety risk	<p>PCSC pay attention to the health and safety of consumers, and put food safety as the top priority and invest each year to ensure rigorous quality control is maintained. From production to stores, we are continually setting up rigorous food safety protection networks for our consumers:</p> <p>1. Establishing the Merchandise Safety Committee and holding regular meetings to review contract manufacturers and supplier and implementation progress.</p> <p>2. Establishing the Product Safety Information Collection and Inventory Tracking Operational Standards and setting up inventory and tracking procedures to ensure the safety of Company products.</p> <p>3. Using measures like contractual cooperation, production site management, ingredient tracing mechanisms and systems, supplier grading, management and on-site assessment system, distribution centers and periodic store checks, as well as occasional sampling of raw materials and finished products, to stay on top of the entire supply chain from production to store.</p>
	Risks related to demographic structure changes	<p>Our major area of operations is the region of Taiwan. Convenience stores and logistics services, the important parts of our business, are both labor intensive. Taiwan has been faced with such issues as an acceleration in the aging of the population, and a declining birthrate. Thus, we consider the decrease in the labor force to be a risk for us.</p> <p>Countermeasures:</p> <p>1. Continuing to keep tabs on changing trends in consumer groups and develop products needed by senior consumers to take advantage of related business opportunities.</p> <p>2. Hiring second-career women, mid-to-senior-aged talents.</p> <p>3. Taking advantage of technological developments, such as AI, and optimize business structure and processes, and human resource allocation at stores to increase efficiency and lower personnel costs.</p>
Corporate Governance	Regulatory compliance	<p>PCSC has established a cross-unit regulation identification team to collect information on newly revised regulations every month to confirm the compliance status regulations. We also held "Regulations Identification Meeting" to grasp the information of changes in regulations and take appropriate countermeasures. In addition, a crisis management team has been established to effectively control and deal with market risks and crises that may occur or have occurred.</p>
	Strengthen the functions of the board of directors	<p>1. Planning relevant training topics for directors, and providing directors with the latest regulations, system development and policies every year.</p> <p>2. Insuring directors' liability insurance to protect against lawsuits or claims.</p>

(7) Listed company climate-related information

1. Climate-related information implementation status

Item	Implementation Status
1. Describe the Board's and management's oversight and governance of climate-related risks and opportunities.	<p>1. The Company's Board of Directors serves as the highest regulatory authority on climate change issues. Its main responsibilities include reviewing and guiding the Company's major action plans, risk management policies and annual budgets, as well as monitoring the Company's progress on climate-related goals. The Board of Directors also reviews and guides management's actions and plans related to climate change.</p> <p>2. The Sustainability Development Committee, under the Board of Directors, is responsible for the specific supervision of climate-related issues. The committee is composed of directors and is responsible for formulating and supervising the company's sustainability policies and promotion plans, and regularly reporting progress and results to the Board of Directors. The Carbon Reduction Task Force under the Sustainable Development Committee is the executive committee for climate-related matters. It is responsible for annual assessment of climate risks and opportunities, planning and execution of related actions, and submitting the results to the Sustainable Development Committee for supervision. The evaluation results will be presented to the Board of Directors as a reference for final decision-making and strategic planning.</p> <p>3. The details of the Board of Directors' supervision of climate-related issues this year, in addition to the greenhouse gas inventory progress report conducted by the board of directors every quarter in accordance with regulations, we also made a special report to the Board of Directors on December 10, 2025. Please refer to the company's Sustainability Report and the TCFD report.</p>

Item	Implementation Status
2. Describe how identified climate risks and opportunities affect operations, strategies, and finances (short, medium, and long term) of the organization.	<p>We identify significant climate risks and opportunities through an integrated climate risk and opportunity assessment process. We explain the impact based on the short, medium and long term, and explain the strategies we adopt:</p> <ul style="list-style-type: none"> • Short term: Physical risks: Extreme weather could damage store equipment and disrupt product transportation. To deal with this issue, we has purchased natural disaster insurance, added flood control facilities, and implemented disaster prevention measures to reduce the impact of operating costs. • Midium term: Transition risk: Carbon fee policies may have an impact on our finances. PCSC reduces greenhouse gas emissions by strengthening its energy management system and introducing energy-saving measures to reduce the possible financial impact of future carbon fee policies. • Long term: (1) Strategic adjustments: Climate change leads to seasonal changes, which may affect product sales strategies. The Company will adjust its product and service strategies to respond to changes in long-term weather patterns. (2) Capital expenditure: Long-term measures to reduce the carbon footprint and improve energy efficiency will require capital investment, such as the use of renewable energy and the introduction of low-carbon technologies. For details on the impact and management strategies of various risks and opportunities, please refer to the Company's Sustainability Report and the TCFD Report.
3. Describe the financial impact of extreme climate events and transformational actions.	<p>The financial impacts of extreme climate events and transition actions faced by the Company are as follows:</p> <ul style="list-style-type: none"> • Extreme climate events: Extreme weather events such as typhoons and floods may cause damage to store equipment and interrupt product transportation, increasing operating costs. The Company needs to invest in risk emergency response processes, logistics and distribution contingency mechanisms, and natural disaster insurance, which will increase related operating costs. • Transformation actions: The government's carbon fee policy may have a financial impact on the Company in the future if it is required to pay a carbon fee. In order to reduce these impacts, the Company has implemented energy conservation and carbon reduction measures, such as strengthening the energy management system and investing in energy-saving equipment. This requires additional capital investment, but in the long run it can reduce carbon expenses and save energy costs. To sum up, the financial impact of extreme climate events and transition actions on the Company is reflected in increased operating costs and capital investments, but these investments will help reduce energy costs and carbon expenses in the long term. For information on various financial impacts, please refer to the Company's Sustainability Report and the TCFD report.
4. Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system.	<p>The Company's climate risk and opportunity management follows the group-wide risk management policy and conducts overall risk governance. Our management process consists of four core links: risk identification, risk assessment and quantification, risk treatment and strategy formulation, and supervision, reporting and improvement. Below is a brief description of our climate risk management:</p> <ol style="list-style-type: none"> 1. In the risk identification stage, the carbon reduction team is responsible for comprehensively identifying risks related to climate change, from physical risks of extreme climate events to transition risks of carbon price policies. This process covers the full range of potential climate change impacts. 2. Assess the frequency and impact of these climate risks and opportunities, select major projects, and continue to conduct in-depth quantitative financial and operational impact assessments to lay the foundation for the formulation of management strategies. 3. After completing the strategy formulation, the Sustainable Development Committee determines and supervises key climate risk and opportunity management goals and plans for the year based on the overall operating strategy. This process can ensure that our climate risk management strategy is consistent with the company's overall strategy. 4. The Board of Directors will be responsible for the final review and supervision of the implementation of climate risk management actions. They regularly review the effectiveness of these measures and make adjustments based on changes in the external environment and within the company to strengthen the overall response to climate change. <p>In order to improve transparency, we disclose climate risk and opportunity management results to stakeholders through annual sustainability reports and other channels, so that all stakeholders have a clear understanding. Through the aforementioned process, climate risk and opportunity management is ensured to be closely integrated with the overall risk management strategy. For more management systems, please refer to the company's Sustainability Report and the TCFD report.</p>

Item	Implementation Status
<p>5. If scenario analysis is used to assess resilience to climate change risk, scenarios, parameters, assumptions, analytical factors, and key financial impacts should be specified.</p>	<p>The Company uses the following scenario analyses, parameters and assumptions to assess its resilience to climate change risks:</p> <ul style="list-style-type: none"> Transformation scenario analysis (IEA NZE 2050): Assume that Taiwan will implement a carbon fee system in 2025, and evaluate the financial impact on the company. The main parameters used include estimated greenhouse gas emissions, carbon fee rates, energy-saving measure input costs, and management personnel input costs. The company evaluates the potential impact of carbon fees on its finances based on these parameters. The analysis results show that it may cause significant expenditures on operating expenses in the future. Therefore, we need to continue to invest management costs in energy-saving measures and energy efficiency improvements. Physical climate scenario analysis (SSP 5-8.5): Focus on the financial assessment of store flooding risks under high warming trends. The analysis factors include store revenue, number of exhibition stores, number of days affected by floods, equipment damage repair costs, number of high-risk stores and other factors. The financial analysis results show that the financial impact includes revenue losses caused by operational interruptions and the rising cost of equipment damage that requires repair or replacement. Below 2°C scenario: Based on the base period flooding risk level of the National Disaster Prevention and Control Center, and assuming that global warming does not exceed 2°C by the end of this century, we evaluate the store flooding risk level in the middle of the century and its financial impact on the store. The analysis factors include store revenue, number of exhibition stores, number of days affected by floods, equipment damage repair costs, number of high-risk stores and other factors. The financial analysis results show that the financial impact includes revenue losses caused by operational interruptions and the rising cost of equipment damage that requires repair or replacement. <p>For detailed analysis factors and main financial impact data, please refer to the Company's Sustainability Report and the TCFD report.</p>
<p>6. If there are any transition plans for managing climate-related risks, describe the plan and the metrics and objectives for identifying and managing entity risks and transition risks.</p>	<p>The Company has developed a comprehensive transformation plan to manage climate-related risks. This plan covers organizational governance, risk identification and assessment, management measures, carbon reduction targets and incentive mechanisms, scenario analysis and financial impact assessments, and responses to market and consumer trends. Specifically, we focus on indicators and targets for energy efficiency and greenhouse gas (GHG) emission intensity. Consequently, the Company has established Electricity Use Intensity (EUI) metrics and reduction targets, with regular progress tracking to enhance energy efficiency.</p> <p>Regarding GHG emissions, our goal is to reduce emission intensity by 10% by 2025 and 25% by 2030. To achieve these targets, we have implemented a series of measures in recent years, including improving the energy efficiency of our operational sites, introducing energy-saving equipment in stores, and planning investments in solar power facilities.</p> <p>Furthermore, in response to physical risks caused by climate change—such as extreme weather events like flooding—we conduct in-depth risk assessments and financial impact analyses. We have also adopted corresponding flood prevention measures, such as installing flood barriers and increasing insurance coverage, to mitigate potential financial losses.</p> <p>For the results of relevant indicators and goals, please refer to the Company's Sustainability Report and the TCFD Report.</p>
<p>7. If internal carbon pricing is used as a planning tool, the basis for price setting should be specified.</p>	<p>To strengthen carbon reduction management within our operations, PCSC has adopted an internal carbon pricing scheme starting in 2024. Based on the Ministry of Environment's initial carbon fee benchmark, the internal carbon price is set at NTD 300 per metric ton of CO₂e.</p> <p>In the initial phase, this internal carbon price is primarily applied to the evaluation of major investments, ensuring that future projects align with the Company's carbon reduction goals. Moving forward, the internal carbon price will also be integrated into management reports to monitor changes in greenhouse gas emissions.</p>
<p>8. If climate-related targets have been defined, information on the activities covered, the scope of greenhouse gas emissions, the planning period, and the annual progress of achievement should be provided; if carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and amount of carbon reduction credits or renewable energy certificates (RECs) should be described.</p>	<p>The Company's greenhouse gas emission source is mainly from electricity consumption in stores. Considering that electricity consumption will be related to store size, equipment and business type, and will be reflected in operating income, we use revenue per million as the target setting method for greenhouse gas emission intensity to formulate appropriate management targets. To effectively implement GHG management across our self-owned operations and the value chain, we re-evaluated our past target-setting methods in 2021, decoupling the GHG emission reduction targets for self-owned operations from those of value chain management. For parent company, using the 2020 GHG inventory of Scope 1 and Scope 2 emission intensity (2.99 metric tons CO₂e/million in revenue) as the baseline, we have set reduction targets of 9.5% by 2025 and 25% by 2030. In 2025, the GHG emission intensity was 2.75 metric tons CO₂e/million in revenue, representing an 8% decrease compared to the base year. In terms of value chain management, we are actively optimizing the inventory items and inventory practices in Scope 3. In the future, it is expected to introduce Science-Based Targets (SBT) to strengthen the carbon management of the entire value chain. The Company will update long-term reduction goals, in the hope to play a leading role in the industry and become an important partner in Taiwan's achievement of net-zero emissions goals.</p>
<p>9. Greenhouse Gas Inventory and Confirmation of Status and Reduction Targets, Strategies and Specific Action Plans</p>	<p>The Company's primary operational sites include stores across Taiwan and its outlying islands (including convenience stores and shopping malls) and offices (including corporate headquarters, regional offices, and training centers). To fully grasp the Company's overall greenhouse gas (GHG) emission status, we have conducted GHG inventories in accordance with ISO 14064-1:2006 since 2017. Since 2020, we have adopted the updated ISO 14064-1:2018 standard for our GHG inventories, all of which have been verified by SGS as a third party. We also continue to expand the scope of our inventory; in 2025, the GHG inventory scope covered 7,648 sites, reaching a GHG inventory boundary coverage rate of 99.36%.</p>

1-1 GHG inventory and confirmation status in the last two years

1. The company's information : Companies with capital of more than NT\$10 billion.

According to the sustainable development roadmap of listed companies, at least the company should disclose : Greenhouse gas inventory and certification of parent company, and greenhouse gas inventory of subsidiaries.

2025

Scope 1	Unit (t CO2e)	Density (t CO2e/NT\$million)	Certification agency	Description
Parent company	45,414		SGS	Of the total greenhouse gas emissions disclosed by the company, 45,414 metric tons of CO2e (accounting for 7.5% of the total emissions) have been confirmed by a certification agency using the ISO 14064-1:2018 standard, and the certification opinion is a reasonable guarantee.
Subsidiaries	229,407		PwC (Detailed Description)	Regarding Scope 1 greenhouse gas inventory of subsidiaries, the data is collected by the subsidiaries themselves. Only six major subsidiaries have undergone assurance by PwC. (As of the annual report cutoff date, the assurance process has not yet been completed.)
Total	274,821	0.78		Intensity is calculated as the Group's total carbon emissions divided by consolidated net revenue.

Scope 2	Unit (t CO2e)	Density (t CO2e/NT\$million)	Certification agency	Description
Parent company	560,102		SGS	Of the total greenhouse gas emissions disclosed by the company, 560,102 metric tons of CO2e (accounting for 92.5% of the total emissions) have been confirmed by a certification agency using the ISO 14064-1:2018 standard, and the certification opinion is a reasonable guarantee.
Subsidiaries	532,671		PwC (Detailed Description)	Regarding Scope 2 greenhouse gas inventory of subsidiaries, the data is collected by the subsidiaries themselves. Only six major subsidiaries have undergone assurance by PwC. (As of the annual report cutoff date, the assurance process has not yet been completed.)
Total	1,092,773	3.12		Intensity is calculated as the Group's total carbon emissions divided by consolidated net revenue.
Scope 3: 5,969,764 t CO2e (Scope 3 greenhouse gas inventory results for the parent company only)				

2024

Scope 1	Unit (t CO2e)	Density (t CO2e/NT\$million)	Certification agency	Description
Parent company	25,563		SGS	Of the total greenhouse gas emissions disclosed by the company, 25,563 metric tons of CO2e (accounting for 4.3% of the total emissions) have been confirmed by a certification agency using the ISO 14064-1:2018 standard, and the certification opinion is a reasonable guarantee.
Subsidiaries	227,507		PwC (Detailed Description)	Regarding Scope 1 greenhouse gas inventory of subsidiaries, the data is collected by the subsidiaries themselves. Only six major subsidiaries have undergone assurance by PwC. (As of the annual report cutoff date, the assurance process has not yet been completed.)
Total	253,070	0.75		Intensity is calculated as the Group's total carbon emissions divided by the Group's total revenue.

Scope 2	Unit (t CO2e)	Density (t CO2e/NT\$million)	Certification agency	Description
Parent company	564,564		SGS	Of the total greenhouse gas emissions disclosed by the company, 564,564 metric tons of CO2e (accounting for 95.7% of the total emissions) have been confirmed by a certification agency using the ISO 14064-1:2018 standard, and the certification opinion is a reasonable guarantee.
Subsidiaries	491,477		PwC (Detailed Description)	Regarding Scope 2 greenhouse gas inventory of subsidiaries, the data is collected by the subsidiaries themselves. Only six major subsidiaries have undergone assurance by PwC. (As of the annual report cutoff date, the assurance process has not yet been completed.)
Total	1,056,042	3.13		Intensity is calculated as the Group's total carbon emissions divided by the Group's total revenue.
Scope 3: 5,781,597.27 t CO2e				

Note: Reasons for the discrepancy between 2024 greenhouse gas emission data and the 2024 annual report: Adjustment of electricity emission factors for overseas operating sites and correction of activity data.

1-2 GHG Reduction Targets, Strategies, and Specific Action Plans: (Describe the base year of GHG reduction and related data, reduction targets, strategies, and specific action plans, and the progress in achieving the reduction targets.)

1. GHG reduction base year and reduction targets:

- (1) For the purpose of planning the GHG reduction strategy, the individual company established a carbon reduction target of 25% by 2030 and by 60% by 2035, compared to the base year – the 2020 Scope 1 and Scope 2 GHG emissions intensity of 2.99 tons of CO₂e/million of turnover.
- (2) The consolidated company will complete the inventory in 2026 using the consolidated financial report as the boundary, so the base year is 2025, and its Scope 1 and Scope 2 emissions are 274,821 tons of CO₂e and 1,092,773 tons of CO₂e, respectively. The consolidated company, in line with the Uni-President's greenhouse gas reduction target setting model, set the reduction target as a 1.5% reduction in greenhouse gas emission intensity (CO₂e/turnover) in 2026 compared to the base year of 2025.

2. GHG reduction strategies and action plans:

- (1) In order to effectively achieve individual and consolidated company carbon reduction targets, the Company has formulated various action plans for energy management, renewable energy procurement, and internal management system of the stores.

A. Store energy management has been improved through the following practices:

- Renovate aging stores annually to reduce the average energy consumption per store.
- Optimize retail equipment and space planning: Continuously implement measures such as using environmentally friendly refrigerants (low global warming potential refrigerants), introducing variable frequency drives for electrical equipment, replacing lighting with LEDs, utilizing heat-insulating building materials and designs, installing airlocks, reducing window areas, and relocating equipment heat sources.
- Strengthen energy-saving education for staff.

B. Renewable energy procurement: The Company leased a factory building roof to install 320kwp of solar power in 2024, which was completed and officially began supplying electricity in March 2025. It supplies the headquarters building and some stores, with a cumulative annual generating capacity of 360,000 kWh and the acquisition of 335 Renewable Energy Certificates (RECs). In 2026, the Company plans to add 3 self-built solar power facilities for wheeling, with a design capacity of 805 kwp and an estimated annual generating capacity of 870,000 kWh. The Company will gradually expand the proportion of renewable energy usage in the future.

C. In terms of internal management system, the carbon reduction target has been linked to the remuneration of senior executives and the internal carbon pricing system as a way to strengthen internal awareness of carbon reduction and enhance the effectiveness of carbon reduction in future investments.

- (2) The consolidated company completed greenhouse gas inventory in 2025. In the short term, the Company will focus on improving education and training regarding greenhouse gas inventory, integrating the information flow of subsidiaries, and analyzing the emission hotspots. In the future, it will make reference to PCSC's experience in reducing carbon emissions and conduct an exchange of experience among subsidiaries to enhance the effectiveness of the consolidated company's energy management.

3. Progress in achieving greenhouse gas reduction targets

1. Through energy-saving education and the implementation of energy management in stores, the Electricity Use Intensity (EUI) per store has decreased from 1,868 kWh/ in 2010 to 850.82 kWh/ in 2025, representing a 54.45% reduction.
2. In 2025, the greenhouse gas (GHG) emission intensity was 2.75 metric tons CO₂e per million in revenue, an 8% decrease compared to the base year. The consolidated GHG emission intensity in 2025 was 3.9 metric tons CO₂e per million in revenue. The following are the explanations for not reaching the 2025 targets: (1) The continuous growth in the number of stores among retail channels has led to an increase in greenhouse gas emissions. (2) Changes to the greenhouse gas inventory methodology, implemented in response to the Ministry of Environment's "Regulations Governing Greenhouse Gas Emission Inventory Registration and Verification," have also impacted the results.

4. The statistics regarding the use of renewable and non-renewable energy cover all locations in Taiwan, including retail stores, shopping malls, headquarters, regional logistics support offices, and training centers. The detailed statistics are as follows:

Category	Item	2024 Consumption	2025 Consumption
		(GJ)	(GJ)
Direct Energy (A)	Natural Gas	0	0
	Diesel	64.34	176.62
	Gasoline	2,095.43	1,979.33
Indirect Energy (B)	Purchased Electricity (Excluding Renewable Energy)	4,112,224.81	4,251,861
Non-renewable Energy (C)	(A)+(B)	4,114,384.59	4,254,016.79
Renewable Energy (F)	Self-generation for own use (D)	0	120.54
	Procurement (E)	0	0
	(D)+(E)	0	120.54
Total Energy (G)	(C)+(F)	4,114,385	4,254,137
Percentage of Renewable Energy (H)	(F)/(G)	0.00%	0.0028%

(8) Ethical corporate management at PCSC and related implementation:

Items Evaluated	Status			Variations (if any) with the Ethical Corporate Management Best Practice Principles and Policies for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief Explanation	
1. Establishment of ethical operation policies and programs (1) Does PCSC have ethical operation policies established by the Board, and do PCSC's Articles of Incorporation and external documents explicitly expressing its ethical policies and methods and are the Board and management dedicated to the active implementation of these commitments?	V		In order to establish a sound system for ethical corporate management and governance, the Company has formulated the "Ethical Corporate Management Best Practice Principles" (renamed to "Ethical Corporate Management Policy and Best Practice Principles" on July 30, 2020) on December 19, 2014, with reference to the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies jointly established by the Taiwan Stock Exchange Corporation and the Taipei Exchange. Furthermore, the "Procedures for Ethical Corporate Management and Guidelines for Conduct" were established on August 4, 2015, and the "Ethical Corporate Management Policy and Best Practice Principles" were subsequently amended on December 10, 2025. Additionally, the Anti-Corruption and Anti-Bribery Policy was established on March 18, 2025. The formulation or amendment of the aforementioned regulations has been approved by the Board of Directors, serving as guidelines for the Company's directors, managers, employees, agents, or beneficial controllers to strictly adhere to. The Company's integrity-based operational regulations are disclosed on the Taiwan Stock Exchange's Market Observation Post System and Company website.	Compliant

Items Evaluated	Status		Brief Explanation	Variations (if any) with the Ethical Corporate Management Best Practice Principles and Policies for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No		
(2) Did PCSC establish an evaluation system to evaluate risks of unethical behavior and regularly analyze and evaluate operations that have higher risk of unethical behavior and did the Company implement preventative measures for each Item under Clause 2, Article 7 of the Ethical Corporate Management Best Practice Principles and Policies for Listed Companies?	V		PCSC formulated the Procedures for Ethical Management and Guidelines for Conduct, Standards Governing Awards and Discipline, Ethical Corporate Management Best Practice Principles and Policies, and Ethical Corporate Management Operating Policies & Procedures and Code of Conduct to prevent unethical behavior. Sales personnel who contact outside firms are regularly rotated in order to prevent bribery.	Compliant
(3) Do PCSC's unethical conduct prevention programs clearly specify relevant procedures, conduct guidelines, as well as a discipline and appeals system for rule violations, and are they regularly reviewed and amended?	V		PCSC formulated the Procedures for Ethical Management and Guidelines for Conduct, Standards Governing Awards and Discipline, Ethical Corporate Management Best Practice Principles and Policies, and Ethical Corporate Management Operating Policies & Procedures and Code of Conduct to prevent unethical behavior. Sales personnel who contact outside firms are regularly rotated in order to prevent bribery.	Compliant
2. Implementing ethical corporate management				
(1) Does PCSC evaluate the ethical records of the businesses with which it has dealings and include clear ethical corporate behavior provisions in contracts with such counterparties?	V		To ensure that both parties to any transaction act in an ethical manner, to protect their common interests, PCSC has created an ethical corporate management provision (or agreement) that is part of every contract. Any request for an improper benefit by a Company employee or supplier must immediately be reported orally or in writing to the PCSC Internal Audit Office. All contracts between PCSC's marketing, procurement, or shopping center divisions and outside entities now incorporate articles regarding ethical corporate management.	Compliant
(2) Has PCSC established an organization under the direct jurisdiction of the Board of Directors that promotes ethical management principles and also reports to the Board regarding the implementation of these principles at least once a year?	V		PCSC established the interdepartmental Ethical Operations Team to strengthen the implementation of ethical corporate management. The Ethical Operations Team is composed of personnel from the Integrated Services Center, Board Secretary, business planning, finance, marketing, human resources, legal, operational planning, and audit divisions and is under the direct jurisdiction of the Board of Directors and the project manager in the President's Office serves as chairperson. The Team formulates and promotes best practice principles and reports annually to the Board regarding the implementation of these principles. The 2025 implementation outcomes were summarized as described in this table for each assessment item and operational status, with progress reported to the Board of Directors on December 10, 2025. Additionally, on July 30, 2025, the Company integrated the Integrity Management Group into the Risk and Cybersecurity Management Committee, renaming it the the Integrity, Risk, and Cybersecurity Management Committee. This Committee operates under the Board of Directors, with three independent directors serving as members. This restructuring aligns with international sustainable governance trends and optimizes practical operational requirements.	Compliant
(3) Has PCSC formulated and implemented policies to prevent conflicts of interest and provide appropriate ways to record any potential conflicts found?	V		1. PCSC's Board of Directors Meeting Procedures state that if a director or the company he/she represents has a conflict of interest with any of the matters under discussion by the Board, he/she is to explain the important points regarding the interests during the Board meeting. If any of the matters could negatively affect PCSC, he/she is to be barred from the discussion and vote on the proposal. The director shall recuse him or herself from the discussion and vote and may not act as proxy to vote on the resolution on behalf of another director. Should spouses, first or second-degree relatives or affiliated companies of the directors have interests with any of the matters under discussion by the Board, it shall be deemed that the directors have personal interests in the matter. 2. PCSC formulated the Ethical Corporate Management Best Practice Principles and Policies, Ethical Corporate Management Operating Policies & Procedures and Code of Conduct, Procedures for Ethical Management and Guidelines for Conduct, and Standards Governing Awards and Discipline to inform employee conduct.	Compliant

Items Evaluated	Status			Variations (if any) with the Ethical Corporate Management Best Practice Principles and Policies for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief Explanation	
(4) Has PCSC implemented effective accounting and internal control systems and has the audit division established relevant audit plans based on the results of the unethical risk evaluations and did the audit division ensure that the plans are being complied with or has PCSC had independent accountants periodically review them?	V		<p>1. In accordance with the law, PCSC established effective accounting and internal control systems and internal auditors routinely conduct compliance tests and employ a self-check system to ensure the effectiveness of internal control mechanisms. The audit reports are prepared and submitted to the Board for approval.</p> <p>2. Since the Company belongs to chain stores retail business which is highly related to store selling. In order to prevention of unethical cases, the Company particularly emphasizes the preventative measures under item 7, Clause 2, Article 7 of the Ethical Corporate Management Best Practice Principles and Policies for Listed Companies that "Damage directly or indirectly caused to the rights or interests, health, or safety of consumers or other stakeholders in the course of research and development, procurement, manufacture, provision, or sale of products and services." As a result, The Company conducts regular assessments to prevent unethical actions (such as store staff failed to implement on sales operation) and set up related prevention rules and actions for relevant divisions to follow.</p>	Compliant
(5) Does PCSC periodically hold internal and external ethical corporate behavior training?	V		<p>1. The Company has set up a "Policy Promotion Area" on its intranet to promote code of ethical corporate management to employees. In 2015, it formed an Integrity Management Task Force and launched comprehensive integrity training for all employees, establishing annual training themes.</p> <p>2. The 2025, compliance training focused on "Essential Knowledge for Managers: Workplace Illegal Infringements and Sexual Harassment Prevention," Training modules include "Integrity Management," "Personal Data Management," "Legal Basics," "Fair Trade Act," and "Occupational Safety and Health." New additions for 2025 include online courses and videos, such as "Personal Data Management and Protection" and "Promoting the Company's Intellectual Property System through Taiwan Intellectual Property Management Standards (TIPS)," ensuring regulations remain up-to-date and awareness is strengthened. 2025 achievements were as follows:</p> <p>(1) Conducted 3-hour in-house and 6-hour external training sessions for mid-to-senior managers on "Essential Knowledge for Managers: Workplace Illegal Acts and Sexual Harassment Prevention," delivered via in-person + video conferencing. Total participants: 337; total training hours: 1,014.</p> <p>(2) Back-office training: Integrity Management and Personal Data Management courses (1 hour): 391 participants; total training hours: 391. •1-hour 7-ELEVEN Brand Usage Course: 324 participants completed, totaling 324 training hours; •1-hour Legal Basics Course (Insider Trading): 289 participants completed, totaling 289 training hours; •0.5-hour Workplace Violence/Illegal Infringement and Sexual Harassment Prevention Course: 768 participants completed, totaling 384 training hours.</p> <p>(3) Personal Data Protection Training Courses: Including online personal data courses, completed by 5,121 participants. This comprised: New Employee Personal Data Course (1.5 hours): 19 participants completed; Advanced Personal Data Course (1.5 hours): 53 participants completed; Personal Data Management Professional Course (18 hours, external training by the Institute for Information Industry): with 3 participants completing the course; and external professional training courses on personal data protection, with 10 participants completing the course. In total, 5,206 participants completed the courses, accumulating 2,809.5 training hours.</p> <p>(4) Cybersecurity Awareness Education: Includes a 0.5-hour online course on cybersecurity vulnerability prevention, completed by 306 participants totaling 153 training hours; a 1-hour online course on phishing prevention, completed by 1,677 participants totaling 1,677 training hours; a 2-hour external cybersecurity professional course, completed by 4 participants totaling 8 training hours; and a 6-hour external cybersecurity professional course, completed by 4 participants totaling 24 training hours; a 1.5-hour course on personal data protection and privacy security in AI applications during regular personal data meetings, completed by 53 participants, totaling 79.5 training hours. These initiatives continuously strengthen employees' cybersecurity awareness, reduce risks of personal and corporate data breaches, and comprehensively enhance security defenses. All staff and supervisors collectively completed 2,044 training sessions, totaling 1,941.5 training hours.</p> <p>(5) Workplace Zero Violence/Workplace Illegal Assault/Sexual Harassment-related courses (21 courses total). All employees completed 30,173 training sessions, totaling 10,079 training hours.</p>	Compliant

Items Evaluated	Status			Variations (if any) with the Ethical Corporate Management Best Practice Principles and Policies for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief Explanation	
3. Operation of the Company's Violation Reporting System				
(1) Has PCSC established a concrete violation reporting and rewards system, set up convenient reporting channels, and appointed suitable personnel to handle these cases?	V		1. Both PCSC's Internal Audit Office and Integrated Services Center have set up exclusive reporting hotlines. Stakeholders may also report any violations through the stakeholder section of our website. In addition, we also have a complete system and mechanisms to ensure stakeholder feedback is followed up properly. After a stakeholder sends their opinion by email through our website, their message is passed through the system directly to the responsible party, who is then required to update the status of the case within a specified period of time. PCSC keeps track of the number of reports received each month and the status of each case. 2. In 2025, 1,336 messages were received through the stakeholder feedback section of the website. 3. The violation reporting and rewards system has been implemented in accordance with the Standards Governing Awards and Discipline and Regulations Governing Product Safety Protections as set forth by human resources and quality assurance divisions. The Awards and Discipline Committee conducts deliberations according to these policies and the results of its appraisals are published on the Company's internal website.	Compliant
(2) Has PCSC established an investigation SOP for violation reporting, follow-up measures, and relevant mechanisms to ensure confidentiality?	V		1. The Company has internal standard operating procedures for investigations. After investigation, if the company's regulations are violated or the company's losses are caused, the matter will be dealt with in accordance with the company's regulations, and corrections will be made according to the content of the reported matter. 2. Regarding the confidentiality mechanism, relevant information about the whistleblower and the content of the report will only be known to the auditors and direct supervisors who handle the incident, and the audit supervisor will conduct file archiving and management. The auditors who handle the incident shall have the obligation and responsibility to keep confidentiality.	Compliant
(3) Does PCSC have any measures in place to protect individuals from possible mistreatment arising from reporting violations?	V		The Company has regulations to protect whistleblowers from being improperly dealt with due to whistleblowing. The whistleblower in a complaint case has the obligation and responsibility to keep confidentiality. Unless the whistleblower agrees, the whistleblower's information shall not be leaked when handling the incident to avoid the leakage of the whistleblower's identity.	Compliant
4. Strengthening information disclosure Does PCSC disclose the content of its Best Practice Principles and its effectiveness on their website and the TWSE market observation post system?	V		PCSC discloses our Ethical Corporate Management Best Practice Principles and Policies, operating procedures, and code of conduct on our investor relations website and TWSE Market Observation Post System.	Compliant
5. If the Company has established a code of ethical corporate management based on the Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies, please discuss the specifics of the code and implementation below: The Company has established its ethical corporate management standards based on the Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies. Operations are conducted in accordance with these policies and regulations, with no deviations.				
6. Other information that will assist in the understanding of Company ethical corporate management practices: (such as reviewing and revision of the Company's existing Ethical Corporate Management Best Practice Principles) In addition to operating according to PCSC's Ethical Corporate Management Best Practice Principles and Policies, the Company has also established working rules, which clearly specify rights and obligations of both employers and employees, and the Procedures for Ethical Management and Guidelines for Conduct Bulletin that sets up standards for moral conduct, gender interaction, gift giving and meals, and behavior with outside firms. PCSC employees sign a convention of self-discipline in this regard. PCSC has also established a system that implements appropriate disciplinary measure in cases of rules violations. The ethical corporate management provision is now part of all contracts with outside parties and suppliers. Our subsidiaries also follow these regulations to ensure operations are conducted ethically. External marketing and manufacturing trade contracts, external contracts with relevant units, and "Code of Conduct for Subcontractors" all include an ethical corporate management provision. In addition, to ensure the realization of ethical corporate management, PCSC has established effective internal control system and internal auditors also carry out checks on a regular basis to determine ensure adherence.				

(9) Status of internal control system implementation:

1. Internal Control Declaration: Please refer to page 110 of this report.
2. If PCSC has commissioned external auditors to review the company's internal control system, the external auditor's report should be disclosed: N/A

(10) Major resolutions voted on at Shareholder, Board Meetings, the Audit Committee and Remuneration Committee during the most recent year and as of the date of publication of the Annual Report:

1. Major resolutions voted on in the Shareholders' Meeting: (The following resolutions have been implemented)

During 2025 and this year as of the date of publication of the Annual Report, one General Shareholders' Meeting was held. The annual General Shareholders' meeting was held on May 22, 2025. The resolutions below were approved at the meeting:

- (1) Approval of the financial report for 2024: Including business reports, financial statements, and distribution of profits.

Results: Resolution passed.

- (2) Proposal on the distribution of 2024 profits: In 2024, the Company had distributable income amounting to NT\$12,241,473,348

Results: Resolution passed and a cash dividend of NT\$9.00 per share was paid out on September 3, 2025.

- (3) Amendments to the Company's Articles of Incorporation: To meet the requirements of practical operations.

Results: Resolution passed and executed in accordance with the resolution of the shareholders' meeting and announced on the Company website.

- (4) Resolution to Remove Non-Competition Restrictions for PCSC Directors.

Results: Resolution passed and has been amended in accordance with the resolution of the shareholders' meeting.

2. Major resolutions approved at Board Meetings:

(Some resolutions, such as applications for the renewal of credit limits from financial institutions, are currently being implemented, while all other resolutions have completed execution.)

During fiscal year 2025 and as of the date of the publication of this report, seven Board Meetings were convened. Major resolutions approved at these meetings are summarized below.

(1) The 6th meeting of the 14th board (Date: February 26, 2025)

- Reported quarterly tracking of the Company's (including consolidated reporting subsidiaries) greenhouse gas inventory and assurance schedule.
- Reported the timing of the introduction of the Company's IFRS S1 & S2 sustainability disclosure standards into the program and controlling them on a quarterly basis.
- Reported the results of the self-assessment of the performance evaluation of the Board of Directors, board members and functional committees for the year 2024.
- Approved Company's employee and director compensation proposal for 2024.
- Approved the Company's Individual and Consolidated Financial Statements for 2024.
- Approved the Company's 2024 Internal Control System Statement.
- Approved 2024 business reports.
- Approved 2024 earnings distribution proposal.
- Approved 2024 dividend distribution proposal.
- Approved Company's definition of the scope of junior employees.

- Approved the amendments to the Company's Articles of Incorporation.
- Approved resolution regarding the removal of non-competition restrictions for PCSC directors.
- Approved Company's acquisition of real estate.
- Approved the proposed agenda of the 2025 Shareholders' Meeting.
- Approved the procedures regarding the "Notice of the right of shareholders to make proposals" for the 2025 Shareholders' Meeting.
- Approved the renewal of the financial institution's line of credit.
- Approved a new line of credit in response to the real estate purchase.
- Approved the PCSC CPA Independence Evaluation Resolution.
- Approved the acquisition or disposal of real property and related right-of-use assets from Company's affiliates.
- Approved the proposal to establish, change, and remove Company branches and stores in 2025.

(2) The 7th meeting of the 14th board (Date: April 30, 2025)

- Reported quarterly tracking of the Company's (including consolidated reporting subsidiaries) greenhouse gas inventory and assurance schedule.
- Approved 2025 Q1 consolidated financial statement.
- Approved the motion on the application for the new and renewal of credit limits from financial institutions.
- Approved the acquisition or disposal of real property and related right-of-use assets from Company's affiliates.
- Approved the proposal to establish, change, and remove Company branches and stores in 2025.

(3) The 8th meeting of the 14th board (Date: May 22, 2025)

- Approved Company's 2024 fiscal year earnings distribution record date and cash dividend payment date.
- Approved the resolution to renewing liability insurance for directors and key employees.
- Approved the motion on the application for the new and renewal of credit limits from financial institutions.
- Approved Company's management policies related to sustainable development.
- Approved the proposal to establish, change, and remove Company branches and stores in 2025.

(4) The 9th meeting of the 14th board (Date: July 30, 2025)

- Reported quarterly tracking of the Company's (including consolidated reporting subsidiaries) greenhouse gas inventory and assurance schedule.
- Reported the timing of the introduction of Company's IFRS S1 & S2 sustainability disclosure standards into the program.
- Approved 2025 Q2 consolidated financial statement.
- Approved the Company's "Sustainable Development Best Practice Principles".
- Approved the 2024 Sustainability Report.
- Approved the revised organizational structure, committee composition, and related policies concerning the Company's sustainable development, risk management, and integrity-based operations.
- Approved the motion on the application for the new and renewal of credit limits from financial institutions.
- Approved changing the custodian of the Company's official seal registered with the Ministry of Economic Affairs.
- Approved Company's personnel appointment proposal.
- Approved the acquisition or disposal of real property and related right-of-use assets from Company's affiliates.
- Approved the proposal to establish, change, and remove Company branches and stores in 2025.

(5) The 10th meeting of the 14th board (Date: October 29, 2025)

- Approved the Company's sale of equity interests in Uni-President Asset Management Corp.
- Reported quarterly tracking of the Company's (including consolidated reporting subsidiaries) greenhouse gas inventory and assurance schedule.
- Reported the timing of the introduction of the Company's IFRS S1 & S2 sustainability disclosure standards into the program.
- Approved 2025 Q3 consolidated financial statement.
- Approved 2025 Financial Statement and Profit-seeking Enterprise Income Tax Auditing and Certification.
- Approved amendments to the Company's 2026 Internal Control System.
- Approved the 2026 audit plan.
- Approved budget increase proposal for the Lianhe branch donation in fiscal year 2015.
- Approved the motion on the application for the new and renewal of credit limits from financial institutions.
- Approved resolution to remove Company manager.
- Approved resolution to lift the non-compete restrictions on the Company's managers.
- Approved the acquisition or disposal of real property and related right-of-use assets from Company's affiliates.
- Approved the proposal to establish, change, and remove Company branches and stores in 2025.

(6) The 11th meeting of the 14th board (Date: December 10, 2025)

- Approved the Company's 2026 operating plan.
- Approved the dismissal of Company managers.
- Approved the motion on the application for the new and renewal of credit limits from financial institutions.
- Approved revisions to the Company's "Ethical Corporate Management Policy and Code of Conduct".
- Approved the "Sustainable Development Best Practice Principles" and the "Organizational Procedures of the Sustainable Development Committee."
- Approved the Company's proposed investment in the construction of a commercial office building and shopping mall.
- Approved the proposal for Company 2026 donation plans.
- Approved the acquisition or disposal of real property and related right-of-use assets from Company's affiliates.
- Approved the proposal to establish, change, and remove Company branches and stores in 2026.

(7) The 12th meeting of the 14th board (Date: December 18, 2025)

- Approved financial statements for each quarter from Q2 2023 to Q3 2025 to reflect the equity transaction price adjustment for PresiCarre Corp.

3. Major resolutions approved at Audit Committee:

The Company convened a total of 7 Audit Committee meetings during the 2025 fiscal year. Key resolutions adopted at these meetings are summarized as follows:

(1) The 5th meeting of the 5th board (Date: February 25, 2025)

- Approved 2024 financial statements and consolidated financial statements.
- Approved matters through the Company's "2024 Internal Control System Declaration."
- Approved the PCSC CPA Independence Evaluation Resolution.
- Approved Company's acquisition of real estate.
- Approved the acquisition or disposal of real property and related right-of-use assets from Company's affiliates.

(2) The 6th meeting of the 5th board (Date: February 26, 2025)

- Approved the Company's 2024 profit distribution proposal and business report proposal.

(3) The 7th meeting of the 5th board (Date: April 29, 2025)

- Approved 2025 Q1 consolidated financial statement.
- Approved the acquisition or disposal of real property and related right-of-use assets from Company's affiliates.

(4) The 8th meeting of the 5th board (Date: July 29, 2025)

- Approved 2025 Q2 consolidated financial statement.
- Approved changing the custodian of the Company's official seal registered with the Ministry of Economic Affairs.
- Approved the revision of the Company's Ethical Corporate Management policies.
- Approved the acquisition or disposal of real property and related right-of-use assets from Company's affiliates.

(5) The 9th meeting of the 5th board (Date: October 28, 2025)

- Approved Company's sale of equity interests in Uni-President Asset Management Corp.
- Approved 2025 Q3 consolidated financial statement.
- Approved 2025 Financial Statement and Profit-seeking Enterprise Income Tax Auditing and Certification.
- Approved the proposed revisions to the Company's Internal Control System for 2026.
- Approved the Company's 2026 audit plan.
- Approved the acquisition or disposal of real property and related right-of-use assets from Company's affiliates.

(6) The 10th meeting of the 5th board (Date: December 9, 2025)

- Approved the revised content of the Company's "Ethical Corporate Management Policy and Code of Conduct."
- Approved Company's investment in the construction of a commercial office building and shopping mall project.
- Approved the acquisition or disposal of real property and related right-of-use assets from Company's affiliates.

(7) The 11th meeting of the 5th board (Date: December 18, 2025)

- Approved the amended financial statements for the second quarter of 2023 to the third quarter of 2025.

4. Major resolutions approved at Remuneration Committee:

(1) During 2025 and as of the date of the publication of this report, two Remuneration Committee meetings were convened. Major resolutions approved at these meetings are summarized below:

1) The 1th meeting of the 6th board (Date: February 25, 2024)

- Resolution to the 2024 employee and director earnings distribution proposal and appropriation.

Results: Resolution passed

- Approved Company's definition of the scope of junior employees.

Results: Resolution passed

- Amendments to the Company's Articles of Incorporation.

Results: Resolution passed

- Amendments to regulations governing offering congratulations or sympathy for directors' weddings, funerals and departures.

Results: Resolution passed

- There are no written or otherwise recorded resolutions on which a member of the Remuneration Committee had a dissenting opinion or qualified opinion.

2) The 2nd meeting of the 6th board (Date: April 29, 2025)

- Remuneration actually paid to Company directors and managers in 2024.

Results: Resolution passed

- There are no written or otherwise recorded resolutions on which a member of the Remuneration Committee had a dissenting opinion or qualified opinion.

(11) Differing opinions in records or written statements from directors or supervisors regarding important resolutions made by the Board in the most recent year and through the publication of the Annual Report: None

(12) Certificates Earned by Employees Involved in Financial Information Transparency:

31 December 2025

Certificates	Number of employees who hold professional certificates
Certified Internal Auditor (CIA)	1 (Note)
Certified Information Systems Auditor (CISA)	1 (Note)
ERP Application Engineer	3
Certified Public Accountant:	2
Certified Public Bookkeeper	6
Proficiency test for corporate internal control fundamentals	13
Proficiency test for corporate governance fundamentals	4

Note: Staff member in the PCSC's Internal Audit Office earned Certified Internal Auditor (CIA) and Certified Information Systems Auditors (CISA).

3. Independent auditors

(1) Audit fees

Unit: NT\$1,000

Auditing Firm	Auditor Names	Audit Period	Audit Fees	Non-Audit Related Fees	Total	Remarks
PRICEWATERHOUSECOOPERS	Liang, I-Chang	2025 Fiscal Year	13,040	31,838	44,878	Non-Audit Related Fees include Sustainability Report, consulting service fees and tax compliance audit, etc.
	Lin, Se-Kai	2025 Fiscal Year				

1. If there is any change in the appointed independent auditors and the Company's annual auditing expenses decreased simultaneously, information regarding the amount, percentage and reasons for the decrease in auditing expenses shall be disclosed : Not Applicable.

2. Auditing expenses decreased by 10% in comparison to the previous year, information regarding the amount, percentage and reason for the decrease in auditing expenses shall be disclosed : Not Applicable.

(2) Changing of auditors- Should the Company change auditors over the past two years, the below information shall be disclosed: Not Applicable.

(3) If the Company's chairman, president, or managers responsible for financial and accounting affairs have held any position in the accounting firm or its affiliates during the past year, all relevant information should be disclosed: Not Applicable.

4. Net Change in shareholdings and in shares pledged by directors, management, and shareholders holding more than a 10% share in the Company

(1) Recent changes:

Reported on the information reporting website designated by the Financial Supervisory Commission. Please refer to https://mops.twse.com.tw/mops/web/query6_1

(2) Stock transfers to related parties: None

(3) Pledge of stock rights to related parties: None

5. Relationships between the Company's Top 10 largest shareholders and their shareholding percentages:

31 December 2025

Name	Shares Held Personally		Shares Held by Spouse or Minor Children		Shares Held by Nominee Agents		Names of Spouse or other relatives within two degrees of consanguinity who are also among PCSC's top 10 largest shareholders		Remarks
	Shares	%	Shares	%	Shares	%	Name	Relationship	
Uni-President Enterprises Corp.	471,996,430	45.40%	–	–	–	–	None	None	–
Uni-President Enterprises Corp. Representative: Lo, Chih-Hsien	1,032,215	0.10%	1,044,139	0.10%	–	–	None	None	–
Uni-President Enterprises Corp. Representative: Huang, Jui-Tien	15,391	0.00%	–	–	–	–	None	None	–
Uni-President Enterprises Corp. Representative: Huang, Jau-Kai	–	–	–	–	–	–	None	None	–
Uni-President Enterprises Corp. Representative: Wu, Tsung-Pin	–	–	–	–	–	–	None	None	–
Uni-President Enterprises Corp. Representative: Wu, Wen-Chi	556	0.00%	737	0.00%	–	–	None	None	–
Yuanta Taiwan High Dividend Low Volatility ETF	42,959,000	4.13%	–	–	–	–	None	None	–
PCSC Employees Benefits Trust account in the custody of China Trust Commercial Bank	26,521,162	2.55%	–	–	–	–	None	None	–
Labor Pension Fund (New Scheme)	20,465,561	1.97%	–	–	–	–	None	None	–
Chunghwa Post Co., Ltd.	15,904,000	1.53%	–	–	–	–	None	None	–
Labor Pension Fund (the Old Fund)	14,704,000	1.41%	–	–	–	–	None	None	–
Government of Singapore	14,514,066	1.40%	–	–	–	–	None	None	–
Cathay Life Insurance	14,113,316	1.36%	–	–	–	–	None	None	–
Labor Insurance Fund	14,028,000	1.35%	–	–	–	–	None	None	–
Fubon Life Insurance	11,205,000	1.08%	–	–	–	–	None	None	–

Note: Except Uni-President Enterprises Corp., the information for other shareholders and their shareholding percentages is as of 6 August 2025.

6. PCSC, Company directors, managements, and directly or indirectly owned subsidiaries' ownership of shares in affiliated enterprises:

31 December 2025 / Units: Shares, %

Affiliated Enterprise	Ownership by PCSC		Ownership by directs, managements, and directly/indirectly owned subsidiaries		Total Ownership	
	Shares	%	Shares	%	Shares	%
PCSC (BVI) Holdings Ltd.	171,589,586	100.00%	0	0.00%	171,589,586	100.00%
President Drugstore Business	78,520,000	100.00%	0	0.00%	78,520,000	100.00%
iCASH Corp.	70,000,000	100.00%	0	0.00%	70,000,000	100.00%
President Lanyang Art Corporation.	2,000,000	100.00%	0	0.00%	2,000,000	100.00%
Cold Stone Creamery Taiwan Ltd.	12,244,390	100.00%	0	0.00%	12,244,390	100.00%
Wisdom Distribution Service Corp.	73,100,000	100.00%	0	0.00%	73,100,000	100.00%
21 Century Co., Ltd.	10,000,000	100.00%	0	0.00%	10,000,000	100.00%
Uni-President Oven Bakery Corp.	29,000,000	100.00%	0	0.00%	29,000,000	100.00%
President Chain Store Tokyo Marketing Corp.	9,800	100.00%	0	0.00%	9,800	100.00%
Capital Inventory Services Corp.	2,500,000	100.00%	0	0.00%	2,500,000	100.00%
President Being Corp.	1,500,000	100.00%	0	0.00%	1,500,000	100.00%
President Chain Store Corporation Insurance Brokers Co., Ltd.	1,500,000	100.00%	0	0.00%	1,500,000	100.00%
Ren-Hui Investment Corp.	6,500,000	100.00%	0	0.00%	6,500,000	100.00%
Connection Labs Ltd.	60,000,001	100.00%	0	0.00%	60,000,001	100.00%
PCSC (China) Drugstore Ltd.	8,746,008	92.20%	740,000	7.80%	9,486,008	100.00%
Uni-President Superior Commissary Corp.	48,519,890	90.00%	1	0.00%	48,519,891	90.00%
Q-Ware Systems & Services Corp.	24,382,921	86.76%	1	0.00%	24,382,922	86.76%
President Information Corp.	25,714,475	86.00%	1	0.00%	25,714,476	86.00%
Mech-President Corp.	55,858,815	80.87%	13,046,359	18.89%	68,905,174	99.76%
President Pharmaceutical Corp.	22,121,962	73.74%	1	0.00%	22,121,963	73.74%
President Transnet Corp.	103,496,399	70.00%	29,570,401	20.00%	133,066,800	90.00%
President Collect Services Co., Ltd.	1,049,999	70.00%	1	0.00%	1,050,000	70.00%
Uni-President Department Store Corp.	27,999,999	70.00%	12,000,001	30.00%	40,000,000	100.00%
Uni-President Cold-Chain Corp.	42,934,976	60.00%	14,311,658	20.00%	57,246,635	80.00%
Uni-Wonder Corp.	21,382,674	60.00%	14,255,116	40.00%	35,637,790	100.00%
Duskin Serve Taiwan Co.	10,199,999	51.00%	1	0.00%	10,200,000	51.00%
Books.com Co., Ltd.	9,999,999	50.03%	1	0.00%	10,000,000	50.03%
Mister Donut Taiwan Corp.	7,500,049	50.00%	1	0.00%	7,500,050	50.00%
President Organic Corp.	1,833,333	36.67%	2,833,333	56.67%	4,666,666	93.34%
PresiCarre Corp.	223,343,556	30.00%	521,138,744	70.00%	744,482,300	100.00%
Retail Support International Corp.	6,429,999	25.00%	5,144,001	20.00%	11,574,000	45.00%
Uni-President Development Corp.	72,000,000	20.00%	108,000,000	30.00%	180,000,000	50.00%
President Fair Development Corp.	190,000,000	19.00%	405,000,000	40.50%	595,000,000	59.50%
President Technology Corp.	750,000	15.00%	0	0.00%	750,000	15.00%
Tung Ho Development Corp.	4,982,500	6.23%	71,956,750	89.95%	76,939,250	96.18%
President International Development Corp.	44,100,000	3.33%	942,430,230	71.24%	986,530,230	74.57%

3 Fund Raising

1. Capital and shares

(1) Source of Capital:

a. Shares issued:

31 Decembr 2025 / Units: NT\$; Shares

Year/Month	Par Value	Authorized Capital		Paid-in Capital		Remarks		
		Shares	Amount	Shares	Amount	Source of Capital	Capital Expansion by Assets other than Cash	Date of Approval and Document Number
2002/07	10	900,000,000	9,000,000,000	772,031,899	7,720,318,990	Capitalization of retained earnings	None	July 19, 2002 (91) Tai-Tsai-Tzeng (1) No. 0910140565
2003/07	10	900,000,000	9,000,000,000	858,499,471	8,584,994,710	Capitalization of retained earnings	None	July 17, 2003 (92) Tai-Tsai-Tzeng (1) No. 0920132220
2004/08	10	960,000,000	9,600,000,000	915,160,436	9,151,604,360	Capitalization of retained earnings	None	July 20, 2004 Chin-Kuan-Cheng-Yi-Zi No. 0930132295 on file
2009/08	10	1,050,000,000	10,500,000,000	1,039,622,255	10,396,222,550	Capitalization of retained earnings	None	July 16, 2009 Approval Letter Chin-Kuan-Cheng-Fa-Tzu No. 0980035714 on file

Note: When established in June 1987, the stated capital of the Company amounted to NT\$ 100,000,000. After several capitalizations of retained earnings, the paid-in capital as of 31 Decembr, 2025 totaled NT\$10,396,222,550.

b. Capital and shares:

Unit: Shares

Type of Stock	Authorized Capital			Remarks
	Outstanding Shares	Non-Issued Shares	Total	
Common Stock, Inscribed	1,039,622,255	10,377,745	1,050,000,000	Listed Stocks

(2) Major shareholders:

As of 6 August 2025

Shareholders	Shares	Number of Shares Held	Holding Percentage
Uni-President Enterprises Corp.		471,996,430	45.40%
Yuanta Taiwan High Dividend Low Volatility ETF		42,959,000	4.13%
PCSC Employees Benefits Trust account in the custody of China Trust Commercial Bank		26,521,162	2.55%
Labor Pension Fund (New Scheme)		20,465,561	1.97%
Chunghwa Post Co., Ltd.		15,904,000	1.53%
Labor Retirement Fund		14,704,000	1.41%
Government of Singapore		14,514,066	1.40%
Cathay Life Insurance Co., Ltd.		14,113,316	1.36%
Labor Insurance Fund		14,028,000	1.35%
Fubon Life Insurance Co., Ltd.		11,205,000	1.08%

(3) Dividend policy and implementation:

1. Dividend policy:

(1) Dividend policy as outlined in the Company's Articles of Incorporation

According to the Company's Articles of Incorporation, if there is a surplus after the annual final accounts, the Company shall first offset accumulated losses from previous years and pay income tax. From the remaining balance, 10% shall be set aside as a legal reserve. After providing for or reversing a special reserve in accordance with applicable laws and regulations, the balance shall be the distributable earnings for the current period. This amount, combined with the accumulated undistributed earnings from previous years, constitutes the total accumulated distributable earnings. The distribution of earnings is proposed by the Board of Directors based on the industry environment, future business requirements, or investment needs, and is submitted to the shareholders' meeting for resolution. The distribution of dividends and bonuses to shareholders is set at a minimum of 50% of the distributable earnings for the current period, of which 50% to 100% shall be distributed as cash dividends, with the remainder retained as undistributed earnings.

(2) PCSC business is growing steady. Taking the capital requirements and profitability of the Company into consideration, the Company's profit distribution over the next 3 years will consist primarily of cash dividends. In accordance with the Articles of Incorporation, 50%-100% of said profits are to be issued in the form of cash dividends.

2. The 2025 earnings distribution proposal for the 2026 Annual General Meeting of Shareholders was resolved by the Board of Directors on February 25, 2026, as follows: allocating NT\$9,356,600,295 from the 2025 distributable earnings to be issued as cash dividends, distributing NT\$ 9 per share. After the approval at the Shareholder's Meeting, the Board of Directors shall set a distribution record date.

(4) Impact on the Company's operating performance and EPS of the stock dividend proposed at the Shareholders' Meeting:

The Company did not distribute stock dividends this year, so this is not applicable.

(5) Employee compensation and director remuneration:

1. According to PCSC's Articles of Incorporation, if the current year's profit situation (pre-tax profits prior to deduction of employee compensation and director remuneration) is deducted by accumulated deficit, no less than 2% of said surplus shall be distributed as employee compensation and no more than 2% as director remuneration, of which no less than 1% shall be allocated as remuneration for junior employees. Staff employed at the Company or subsidiaries meeting the requirements shall be eligible for compensation, distributed in the form of stock or cash. Relevant requirements are outlined separately.

2. The Board adopted the below employee compensation and director remuneration proposal for 2025:

(1) The Board proposed allocating the amount of NT\$602,967,987 as employee compensation and the amount of NT\$201,449,259 as remuneration for directors.

(2) The amount of employee stock compensation and their proportion of overall earnings distribution: all employee compensation will be paid in cash.

	Distribution Approved by the Board	
Distribution: (Unit: NT\$1,000)		
Employee Compensation	\$	602,968
Director Remuneration	\$	201,449

3. Distribution of the previous year's remuneration to employees and directors:

PCSC's distributable earnings in 2024 were distributed as employee compensation and director remuneration as follows:

	Distribution Approved by the Board and at the Shareholder's Meeting
Distribution: (Unit: NT\$1,000)	
Employee Compensation	\$ 598,087
Director Remuneration	\$ 199,819

4. The estimate of employees' compensation and directors' remuneration is made by calculating Company current year's profits (pre-tax profits prior to deduction of employee compensation and director remuneration) are deducted by accumulated deficit. In case of a discrepancy between the actual amount paid out and the estimate, it will be accounted for as changes in estimates and recognized as profit or loss in the following fiscal year.

5. In the 2024 financial statement, employee compensation totaled NT\$598,087,239, while remuneration for directors totaled NT\$199,818,620. These amounts are consistent with the amounts approved by the Shareholders' Meeting.

(6) Share buyback: None

2. Status of corporate bonds, preferred shares, GDR, employee stock option plans, employee restricted stock plans, and mergers, acquisitions, and spin-offs

(1) Issuance of corporate bonds: None

(2) Issuance of preferred shares: None

(3) Global depository receipts: None

(4) Employee stock option plan: None

(5) Employee restricted stock plan: None

(6) Issuance of new shares to merge with or acquire other companies: None

3. Status of capital utilization plan

(1) Capital projection:

Any incomplete share issuance or private placement or any completed share issuance or private placement over the past three years from which benefits have not yet been reported as of December 31, 2025: None

(2) Status of implementation:

Analysis of the purpose of each capital investment project as of December 31, 2025 and comparison of implementation with the originally anticipated benefits: None

4 Operating Highlights

1. Business activities

(1) Business scope

1. PCSC's Key Operations

- (1) F203020 Alcohol and tobacco retailing
- (2) F206020 Daily necessities retailing
- (3) F203010 Food, groceries, and beverage retailing
- (4) F208040 Cosmetics retailing
- (5) F399990 Retailing other products
- (6) IZ01010 Photocopy services
- (7) F201070 Floral retailing
- (8) F209060 Educational, musical, and entertainment products retailing
- (9) JE01010 Leasing
- (10) IE01010 Distribution of telecommunications contracts
- (11) I401010 Advertising services
- (12) F207050 Fertilizer retailing
- (13) F210010 Watch and clock retailing
- (14) F210020 Eyeglass retailing
- (15) F216010 Photographic and film equipment retailing
- (16) JZ99030 Photography
- (17) F204110 Cloth, clothes, shoes, hats, umbrellas, and accessories retailing
- (18) A102060 Sales of staple foods
- (19) F213010 Electronic appliance retailing
- (20) F208031 Medical equipment retailing
- (21) F205040 Furniture, bedding, kitchenware, and decorative item retailing
- (22) F207030 Cleaning product retailing
- (23) F401010 International trade
- (24) JA01010 Automotive repair services
- (25) F214030 Automotive and motorcycle accessory retailing
- (26) G202010 Operation of parking lots
- (27) IZ14011 Public welfare lottery
- (28) JZ99050 Agency services
- (29) IZ99990 Other industry and commerce services not elsewhere classified
- (30) F401161 Importing of tobacco
- (31) F401171 Importing of alcohol
- (32) ZZ99999 All business items that are not prohibited or restricted by law, except those that are subject to special approval.
- (33) F301010 Department stores
- (34) F301020 Supermarkets
- (35) F399010 Convenience stores
- (36) F501030 Coffee/tea shops and bars
- (37) F501060 Restaurants
- (38) I301010 Software design services
- (39) I301030 Digital information supply services
- (40) F206010 Retail sale of ironware
- (41) F212011 Gasoline stations
- (42) F212050 Retail sale of petrochemical fuel products
- (43) JA01990 Other automobile services
- (44) I101090 Food consultancy
- (45) IZ09010 Management system verification
- (46) J701020 Amusement parks
- (47) F102040 Wholesale of nonalcoholic beverages
- (48) F102170 Wholesale of food and grocery
- (49) F106020 Wholesale of articles for daily use
- (50) I103060 Management consulting services
- (51) J304010 Book publishers
- (52) J303010 Magazine and periodical publication
- (53) IZ12010 Manpower services
- (54) JA03010 Laundry services
- (55) F201010 Retail sale of agricultural products
- (56) F501990 Other food or beverage establishment not elsewhere classified
- (57) F208050 Retail sale of the second type patent medicine
- (58) F201061 Retail sale of Seedling
- (59) C104020 Baked and Steamed Food Products Industry
- (60) H703100 Real Estate Rental and Leasing Industry
- (61) F399040 Non-store Retailing
- (62) G903010 Telecommunications Industry

2. Revenues and their proportion of overall business over the past two years

Unit: NT\$1,000

Major Divisions	Revenue and proportion of overall business by division			
	2024		2025	
	Revenue	%	Revenue	%
Convenience stores	208,672,288	61.75%	217,752,215	62.08%
Retail Business	101,443,288	30.02%	104,058,868	29.67%
Logistics Business	2,747,918	0.81%	3,167,990	0.90%
Other Business Divisions	25,068,903	7.42%	25,755,518	7.35%
Total Consolidated Revenues	337,932,397	100%	350,734,591	100%

3. Present and future products and services

(1) Stores:

- In 2025, PCSC continued its aggressive store expansion, with 7-ELEVEN locations in Taiwan surpassing 7,200. Upholding its “All-Day Service in Every Township” philosophy, the Company connected every community in all 368 townships and cities across Taiwan where service was needed.
- For the first time, PCSC opened an “OPEN! FUNLAND” store, bringing together claw machines, game card machines, and interactive entertainment equipment to create a brand-new recreational space offering diverse entertainment experiences for consumers. Additionally, it partnered with Japan’s renowned lifestyle goods curation chain “LOFT” to launch the “LOFT SELECT” concept store. This collaboration introduces beauty and skincare products, accessories, stationery, specialty curated items, popular co-branded IP characters, daily necessities, and exclusive co-developed OPEN! series merchandise, creating a new premium shopping destination for consumers.
- 2025 saw the opening of X-STORE 9 on the Central University campus in Taoyuan. Utilizing ITRI’s proprietary hybrid AI image tracking technology, integrated with over 140 multi-functional cameras and LiDAR sensors, it precisely analyzes shoppers’ movement patterns and interactions with products. Checkout is automatically completed upon exiting the store. Additionally, it features Taiwan’s first Automated micro fulfillment center for Store Pickup, delivering a more convenient and seamless retail experience for young students.
- I+? Reserve Café and Tea Bar’s first street-front flagship store officially opened in June 2025, introducing two major flavor systems. From the aroma of tea to the richness of cream, from pure beverages to satisfying treats, it offers a comprehensive beverage experience, providing consumers with more diverse, customized, and high-quality tea drinks.

(2) Products and services:

- Fresh foods: 7-ELEVEN continues to serve as a social kitchen, meeting consumers’ diverse food and beverage needs. Our “Onigiri” celebrates its 30th anniversary with over a hundred international and localized flavors launched. In 2025, it debuted the innovative “grilled pork with molten yolk” rice ball, featuring a runny egg yolk made with Japanese preservation technology for a silky texture, aiming to deliver a multi-layered flavor experience. “Star-rated Cuisine” actively pursues cross-industry collaborations, partnering with top brands across sectors to develop premium meals, elevating convenience store fresh food to gourmet standards. Our “Vegetarian Food” offers consumers more intuitive and convenient options for plant-based products during daily shopping. “Simple Fit” provides nutritionally balanced meals for those eating out through healthy options like light meal boxes, salads, and snacks. “Connoisseur Hot Pot” focuses on 24/7 self-cooking convenience and single-serving portions, introducing individually portioned ingredients. In 2025, it launched small-portion stand-up pouches of sliced meat, selling nearly 10,000 packs and meeting consumer demand for hot pot anytime, anywhere. The self-service hot food section continues to enhance offerings like steamed sweet potatoes, baked sweet potatoes, steamed corn, tea eggs, and animal welfare braised eggs. The oden collaboration with Japan’s Kagaya features a new broth base and introduces fresh Japanese hot pot ingredients. Select stores exclusively debut steamed and roasted potatoes, providing diverse hot food options for consumers to freely mix and match for all three daily meals. Simultaneously, the Group’s bakery brand “Semeur” has integrated a dedicated delivery vehicle model in select stores, significantly reducing daily delivery times for freshly baked bread. This allows customers to enjoy the same fresh, just-baked taste as if visiting a bakery.

- Coffee and freshly made drinks: Driven by innovative trend-setting products, convenient lifestyle services, and integrated multi-channel strategies, the CITY series maintains its diverse brand positioning. CITY CAFÉ has sustained 21 consecutive years of growth, introducing new specialty coffees and a comprehensive selection of Italian-style lattes to cater to every coffee preference. CITY PRIMA now operates 7,000 stores, deepening brand communication through refined coffee flavors while attracting new customers through powerful brand collaborations, achieving over 20% annual growth.
 - The CITY series rolls out new offerings through a multi-brand strategy: CITY CAFE introduces selected beans coffee, CITY PRIMA now operates over 7,000 stores, and 7-ELEVEN launches its dual tea brands CITY TEA and !+? Reserve Café and Tea Bar. Driven by three core strategies—Equipment supremacy, flavor first, and store expansion—2025's performance surged nearly 30% year-on-year. Freshly brewed tea outlets now span over 3,500 commercial districts across Taiwan. The AI-powered fresh-brewed tea machines debuting in 2025, alongside automated ice-making and sealing equipment, enable rapid cup dispensing via QR code scanning, delivering distinctive multi-functional tea beverages. Integrated with physical stores, the OPENPOINT APP for mobile pickup, subscription services, and nationwide sharing, these digital convenience features provide seamless online-offline integration and 24/7 purchasing/redemption channels.
 - Services: Leveraging the advantages of our concentrated store and comprehensive logistics network, we have established a world-leading store delivery and pickup service, enhanced “My ship” our self-operated platforms delivery service. We also expanded our multi-delivery services to include quick collection, international delivery, and cold chain store pickup services to meet the diverse needs of our consumers. We have also enhanced our 7-ELEVEN safe pickup service, customers are provided with safer pickup protection through the 7-ELEVEN safe pickup service if they suspect a fraudulent parcel, creating a service platform that exceeds customer expectations.
- (3) Member accumulated points/payment: The PCSC Group actively developed the “uniopen” member ecosystem, launching the new uniopen digital lifestyle platform in December 2024. Effective July 1, 2025, OPENPOINT members were upgraded to uniopen membership, integrating core functions, including group membership, points, and payments, to deliver a new digital lifestyle experience for consumers. In 2025, uniopen membership reached 19 million, continuously setting new milestones. The uniopen PRIMA Membership Subscription launched in April 2025 attracted new members through diverse benefits, driving higher purchase frequency and average transaction value. The initial limited-time offer of 50,000 uniopen PRIMA memberships sold out by November. In August, the “CTBC uniopen Co-branded Card” was launched by integrating the group's lifestyle brand channels, seamlessly integrating diverse lifestyle brands and convenient payment methods into consumers' various daily scenarios. By linking payment tools like the uniopen co-branded card, icash 2.0, icash Pay, and OPEN Wallet, members can enjoy seamless point services across over 10,000 partner outlets island-wide using a single account and the OPENPOINT app. Whether redeeming points for cash discounts, redeeming merchandise, purchasing items with points, or donating points for charitable causes. This makes OPENPOINT usage more flexible and versatile. Simultaneously, overseas partner networks continue to expand. The Travel Rewards Passport enables visitors in Taiwan to accumulate points at partner outlets like 7-ELEVEN in the Philippines and Lawson in Japan. These points can be converted into OPENPOINT for use upon returning to Taiwan, delivering greater shopping convenience and fulfilling everyday needs.
- (4) OMO: Starting December 2025, the OPENPOINT APP will launch a new feature called “Brand-Specific Points.” Uniopen members can earn these points when purchasing designated products, which can then be redeemed across stores to offset the cost of specific items during future purchases, enhancing point utilization convenience. In November 2025, we pioneered the integration of high-potential products from the iOPEN Mall digital platform into physical store displays, pioneering a new “virtual-physical convergence” business model. The mobile pickup service continues to diversify product offerings and innovate service models. iPre-order combines versatile online marketing strategies with point rewards, breaking physical display and time constraints to showcase integrated online-offline advantages. The in-store group-buying platform i group buying offers popular items at discounted group prices, attracting millions of members. Leading the retail industry, it pioneered the OPEN NOW delivery platform portal, offering one-stop access to three major delivery services. 7-Eleven extends its in-store products and services to every corner, comprehensively meeting consumer needs.

(2) General economic and industry overview

1. General economic analysis

The International Monetary Fund (IMF) projected global economic growth at 3.2% for 2025 and 3.1% for 2026, with tariff impacts affecting the global economic outlook. Meanwhile, the Academia Sinica states that Taiwan's economy is being driven by robust external demand fueled by applications in AI and high-performance computing, which is also boosting investment momentum. Related industries are benefiting simultaneously, leading to an upward revision of Taiwan's 2025 economic growth rate to 7.41%. Regarding prices, the 2025 consumer price index is projected to rise by 1.66% year-on-year, marking the lowest level in five years and falling below the 2% inflation alert threshold for the first time in four years. This indicates that prices are stabilizing.

2. Industry overview

In 2025, the total retail sales of general merchandise reached NT\$1.5897 trillion. Among these, convenience stores recorded the highest growth rate (sales of NT\$442 billion, growth: 4.4%), followed by supermarkets (sales of NT\$270.8 billion, growth: 4.3%), hypermarkets (sales of NT\$256.3 billion, growth: 3.2%), and department stores (sales of NT\$455.5 billion, growth: 1.4%). PCSC will continue to offer more differentiated products, expand store networks through affiliated companies, and actively develop digital platforms to meet consumer demands in real time, building a lifestyle service platform that consumers rely on.

Through the end of 2025, key players in the convenience store industry had the below numbers of stores:

	7-ELEVEN	FamilyMart	Hi-Life	OK	Total
No. of Stores	7,248	4,470	1,785	383	13,886

3. Vertical supply chain

Based on "focused operations, traceability, and winning consumer trust", PCSC's food safety policies have as their top priority safety and quality. We have established a Product Safety Committee that has set up a systematic management system for PCSC's own products. It meets regularly each year to discuss such topics as government regulations, OEM and supplier evaluations and deficiencies, product safety information as well as product safety monitoring programs and their implementation status to ensure that the products on our shelves are safe. To enhance the quality control of our own products, we worked with Taiwan Delica Foods to set up a management database to trace and manage materials and suppliers. In addition, as the first retailer to have an internationally certified quality assurance lab in Taiwan that meets ISO17025 standards as well as accreditation from both the TFDA (Taiwan Food and Drug Administration) and TAF (Taiwan Accreditation Foundation), PCSC continues to expand our testing capabilities to provide customers with safer, more convenient, and more delicious food products.

4. Product development trends and competitiveness

In 2025, AI rapidly transformed consumers' daily lives, blurring the boundaries between retail formats. Facing this rapidly changing environment, PCSC continues to deepen its uniopen membership and OPENPOINT ecosystem operations. From dining and shopping to joy-filled experiences, OPENPOINT points are applied more broadly, covering various aspects of life, including food, clothing, housing, transportation, education, and entertainment. Member loyalty is strengthened through the uniopen PRIMA membership subscription program and co-branded uniopen cards. Furthermore, targeting the therapeutic opportunities among younger generations, PCSC extends sales into high-value-added experiential offerings through IP collaborations, themed stores, and lucky bag promotions.

(1) Product development trends

- Differentiated products: To satisfy consumers' changing needs, PCSC has been working with suppliers to introduce unique products. In addition to co-developing with famous brands to create a buzz and differentiation, PCSC also utilized the Group's purchasing strengths and channel resources to introduce a wide range of imported products. We have cooperated with major domestic and international manufacturers to introduce exclusive products that meet customer demand for value, fashion, and design.
- Differentiated commercial districts: Composite store formats adapt to local needs through a diverse, one-store-one-specialty model. This includes dedicated sections for Fresh produce, premium meats, select ingredients, hot food self-service, Connoisseur Hot Pot, specialty counters, desserts, and pet supplies. Deeply localized product offerings create differentiated, premium experiences for store services. Additionally, to enhance the

freshness and flavor of freshly baked bread, 7-Eleven introduced a fleet of dedicated delivery vehicles in 2025. This significantly reduces daily delivery times, allowing customers to enjoy freshly baked bread as if purchased directly from a bakery.

- **Membership economy:** In 2025, PCSC launched the “uniopen PRIMA Membership Subscription Program.” By offering differentiated exclusive member benefits, it boosted purchase frequency and average transaction value, while strengthening existing memberships. A more comprehensive points system was developed, expanding point applications and enhancing convenience. Members can now directly use points to offset cash payments during shopping, exchange for merchandise, or make add-on purchases. They can also donate points to charitable organizations, enjoying exclusive rewards and services while experiencing a new smart shopping paradigm. Our partnership network spans tens of thousands of locations across Taiwan, covering all aspects of daily life—food, clothing, housing, transportation, education, and entertainment, positioning us as a comprehensive lifestyle service platform that meets every customer need.
- **Financial strategy:** President Group and China Trust Commercial Bank jointly launched the “China Trust uniopen Co-branded Card” on August 21, 2025. Centered around the concept of a lifestyle brand, it connects over 30 affiliated brands under Uni-President Group, spanning convenience stores, department stores, cosmetics, beauty and fitness, dining, hypermarkets, gas stations, e-commerce, and food delivery platforms. Integrated with OPENPOINT rewards, it offers cross-brand and global spending benefits across diverse scenarios, positioning itself as consumers’ most practical and convenient everyday credit card.
- **Mobile pay:** To provide a more time-saving, convenient, and diversified mobile payment experience for members, we have actively promoted the OPEN POINT APP to bundle multiple mobile payments to enable customers to pay, accumulate points, and deposit invoices in one transaction during checkout.
- **E-service:** In 2023, PCSC targeted online shopping opportunities and established “iOPEN Mall,” a new C2C market place where anyone can start their own business online by utilizing the OPENPOINT ecosystem with approximately 19 million members, the Group’s logistics warehouses throughout Taiwan, and 7-ELEVEN’s comprehensive network of retail outlets. Furthermore, MyShip has become the preferred platform for many large and small sellers in social commerce, as it allows for order placement linked to social media live streaming. The platform offers zero commission, no listing fees, and eliminates the need for manual order organization during the buying and selling process. The international delivery service was developed to meet the trend of international logistics and to integrate with cross-border convenience store pickup services. To meet the demand of consumers to pick up frozen goods purchased online close to their homes, we have introduced frozen store pickup service and will continue to expand our product range to meet future consumer trends. To enhance our safe pickup service, 7-ELEVEN safe pickup is available 24 hours a day for complaints, creating a safer and more reliable shopping environment and becoming a life service platform that exceeds customer expectations. Starting in September 2025, PCSC partnered with fintech brand AFTEE to launch a new get now, pay later service. This allows consumers to collect their goods upon delivery and complete payment later via SMS or the app, creating a new convenience store pickup experience.
- **Tea Business Opportunities:** Taiwan’s bubble tea market presents immense potential. PCSC remains focused on CITY TEA, implementing a strategy of refining pure tea quality and pursuing cross-industry collaborations to deliver consistently excellent tea 24/7. In June 2024, it launched the !+? Reserve Café and Tea Bar brand, conducting new experiments under the theme of Exploring Future-Oriented Tea Beverages. The first street-front flagship store opened in June 2025, introducing two major flavor systems. From aroma of tea to the richness of cream and from pure drinks to satisfying treats, it offers a comprehensive range of beverage flavors.
- **Product Wishing Well:** To optimize product categories and stay seamlessly connected with consumers, PCSC launched the groundbreaking Product Wishing Well feature on the OPENPOINT app in August 2025. This initiative invites shoppers to freely submit requests for products they wish to see in stores, with proposals having the chance to be introduced for sale. The feature received an enthusiastic response upon launch, attracting over 500 proposals monthly. Requested items span specialty foods and beverages from Japan and Korea, popular anime merchandise, and trending group-buying products. Monthly OPENPOINT reward points are offered as incentives for successfully launched proposed products, encouraging consumers to wish for whatever they desire.

(2) Product competitiveness

To address challenges, such as the digital economy's rapid growth, demographic shifts, and evolving consumption patterns, PCSC continues to enhance store-level operational efficiency through an integrated online-offline business model. Beyond leveraging delivery platforms to extend in-store operations beyond physical locations, the Company monetizes traffic through its Retail Media Network (RMN) deployment. It also capitalizes on opportunities in social commerce, travel, and pet-related sectors by introducing diverse product offerings to meet consumer demands.

- **Dining-out and food delivery business opportunities:** In order to satisfy the busy modern lifestyle, we have focused on developing frozen products so that consumers can enjoy delicious food with ease after heating it up. We also expanded our frozen display area and continued to develop a wide variety of safe and delicious foods and dishes to provide fast, convenient, and safe choices for diners. We are also striving to differentiate and introduce different products in our outlets and are selling them in a new cooked foods section to satisfy customer dining needs 24-hours a day. In addition, we have continued to cooperate with delivery platforms to increase store sales opportunities and extend business district services. In 2024, we linked up the OPENPOINT Mobile pickup service system with the foodomo delivery system to launch the dual services of delivery of pre-sold goods to the home or pickup by appointment, so as to expand store offerings to provide consumers with fast and convenient reliable options.
- **Travel and stay business opportunities:** Targeting the rapidly growing new wave of international consumers, PCSC focuses on developing diverse travel and stay business opportunities. Through three key strategies—"optimizing in-store communication," "attracting customers with exclusive offers," and "providing convenient shopping services"—it creates an international-friendly store environment. This includes expanding displays for overseas travel goods and dedicated souvenir sections, while introducing more products favored by tourists. In March 2025, the Company launched its inaugural "Muslim-Friendly Store" initiative, actively promoting dedicated Southeast Asian product sections to foster an inclusive shopping environment. Additionally, select stores offer small-amount tax refund services for tourists, enabling one-stop shopping with hassle-free tax refund processing to meet convenience needs. To bridge communication gaps with global customers, stores have deployed smart tablets. Store associates utilize real-time translation features on these devices. Posters promoting multilingual services are displayed near nearly 300 stores located in tourist districts popular with foreign visitors across Taiwan, welcoming travelers to shop in-store.
- **Community-driven consumption economy:** The thrill of blind draws and surprises—whether it's chasing celebrities, collecting accessories, or snagging mystery toys—has become a mainstream social and spending pattern among young generations. Leveraging social media to spread trends, share photos, and check-in, this phenomenon fuels a community-driven consumption craze where shoppers store-hop and collect. PCSC has seized upon this trend, opening its first "OPEN! FUNLAND" in Kaohsiung in August 2025. This new recreational space integrates portraiture, anime, and pop culture elements. The store features claw machines, game card machines, and interactive entertainment. In December, it launched Taiwan's first IP Character Zone, spearheaded by two major brands—Beast Kingdom and TOP TOY—and offers exclusive merchandise from character-themed stores to enhance the shopping experience.
- **Pet business opportunities:** Since an increasing number of people are remaining single and having fewer children, pets are becoming more popular. To capitalize on this trend, we have created pet product stores, set up pet areas in stores based on the needs of different business areas, offering a wide range of pet products, including supplies, snacks, canned goods, and dry food to meet the needs of owners to buy pet supplies close to their home and make their daily life more convenient. Currently, over 7,000 stores feature dedicated pet product shelves, with 3,000 locations introducing the OPEN!PETS pet-lifestyle zones. Pet product sales in physical stores continue to grow at a double-digit rate annually.
- **Retail Media Network (RMN):** PCSC focuses on RMN business opportunities, leveraging advertising exposure on OPEN! CHANNEL screens, X POS register advertisements, and vertical display screens in designated storefronts. Many consumers use in-store screen ads to purchase birthday celebrations, holiday greetings, and crowd-funded support billboards for idols during specific periods, increasing in-store impulse purchase opportunities.
- **Healthy eating:** Healthy light meals have become an elegant choice for urban daily life. PCSC's own brand, Salad Mood Bar, centers on fresh fruits and vegetables cut daily with a wide selection of ingredients for

customization. Its first shop-in-shop location debuted in Taipei's Xinyi District. Introducing the self-service salad bar concept inspired by Europe's top-tier supermarkets, it features carefully selected clean hydroponic greenhouse vegetables paired with premium agricultural, aquatic, and livestock ingredients alongside artisanal dressings, creating a new plant-based dining experience. The Simple Fit lifestyle option offers food and beverage choices under 500 calories, catering to functional dietary needs for those dining out, fitness enthusiasts, and seniors.

- Commercial area/highway rest area operations: PCSC has operated for a long time in commercial areas, like transportation centers, scenic spots, colleges and universities, medical institutions, technology plants and offices, international airports, and commercial buildings, with a total of seven categories and 67 buildings. PCSC currently operates five service areas: Tai'an, Rende, Dongshan, Guanmiao, and Qingshui. These facilities offer travelers a diverse selection of cuisine and spacious, clean rest areas.
- Planning logistics blueprint: As PCSC continues to expand its business presence, we are committed to ensuring consumers enjoy the fastest and safest pickup services across over 7,000 physical stores and online channels nationwide, creating a seamless premium shopping experience. PCSC is progressively establishing large-scale, multi-temperature logistics complexes across northern, central, and southern regions. Among these, the Tainan Xinshi Logistics Park commenced full operations in 2025. Integrating AI-powered smart warehousing and automated sorting systems, it significantly reduces order processing times, while delivering highly stable delivery quality and diverse fulfillment options.

(3) Technology and R&D

PCSC continues to integrate a variety of innovative products and services to meet the needs of consumers and to compete with differing modes of competition:

1. Mobile pickup service: We continued to improve our product mix, allowing consumers to purchase coffee, fresh foods, and beverages through mobile pickup service and optimizing customer experience as we strive to become an indispensable platform for customers' daily meals and life. In August 2025, PCSC pioneered a groundbreaking mobile meal-on-demand public welfare service, becoming the first charitable meal system enabling recipients to redeem meals autonomously and with dignity.
2. iOPEN MALL: Aiming at online shopping opportunities, PCSC established the all-new iOPEN Mall in 2023, a C2C market place where anyone can start an online business through the OPENPOINT ecosystem of approximately 19 million members, the Group's logistics warehouses throughout Taiwan, and more than 7,200 7-ELEVEN outlets. Starting November 2025, launch the BomBom! bestseller flash sale event. Each month, 2-3 trending online products are selected for introduction into 7-Eleven stores, allowing consumers to easily unbox and purchase items right in-store. All 7-Eleven locations across Taiwan will have the opportunity to become physical showcases for iOPEN Mall micro and small-to-medium sellers.
3. iPre-order: The e-commerce market is returning to rational consumption trends characterized by calculated rewards and high perceived value. By leveraging Group resources to strengthen product offerings, the strategy focuses on promoting single items through targeted shopping guidance, including beauty care, lifestyle products, figurine business opportunities, food gift boxes, 3C home appliances, and imported goods. We have continued to optimize our platform system with site-wide promotional activities and the effective use of the Group's payment tools to make the purchasing process more in tune with consumer habits and to enhance the richness of the customers' experience, value for money, and convenience to meet consumer needs.
4. iGroup-Buying: By connecting with iPre-order to strengthen product structure, optimize operation interface and process, and provide tools for stores to operate group purchases, we can strengthen single-store operations and improve store sales and profitability.
5. Future convenience store X-STORE 9: The third store to realize the "grab-and-go" shopping experience, utilizing the Industrial Technology Research Institute's (ITRI) hybrid AI image tracking and recognition technology. This combines multidimensional AI image analysis with human skeleton recognition. Over 140 multifunctional cameras and LiDAR systems track shoppers' movements and detect product placement/removal in real time. Paired with mobile self-checkout, transactions complete automatically upon exit—no barcode scanning or queuing required. Experience the future of retail in as little as 30 seconds.
6. Travel Rewards Passport: To capitalize on post-pandemic tourism recovery opportunities, we expanded our membership services overseas for the first time in 2023 by launching the Travel Rewards Passport. This

program allows Taiwanese travelers to accumulate points at partner outlets like 7-ELEVEN in the Philippines and LAWSON in Japan. These points can be redeemed as OPENPOINT rewards for use back in Taiwan, offering consumers a more convenient shopping experience.

7. **Mobile pay:** To enhance member mobile payment services, we partnered with LINE Pay, JKOPAY, Pi Wallet, Easy Wallet, and GAMAPAY for our uniopen members to bind with, so that when customers pay for their purchases, they only need one scan of the payment barcode, which has been linked to their uniopen member accounts. When they check out, they can instantly enjoy the member discounts and complete the four major processes of payment, accumulating, and depositing invoices, saving consumers the time of opening multiple apps and waiting for checkout, as well as simplifying the operational procedures and improving customer service capacity.
8. **Get now, pay later service:** Starting in September 2025, PCSC partnered with fintech brand AFTEE to launch a new get now, pay later service. This allows consumers to collect their goods upon delivery and complete payment later via SMS or the app, creating a new convenience store pickup experience.
9. **Automated micro fulfillment center for store pickup:** In November 2025, PCSC implemented parcel storage management through the deployment of automated micro fulfillment center for store pickup—compact, yet high-capacity units. Leveraging the Industrial Technology Research Institute’s micro fulfillment center intelligent dispatch technology, consumers can now pick up e-commerce parcels at retail locations. This eliminates the need to queue at counters or search for locker numbers. Packages are automatically retrieved, making self-service pickup more efficient and convenient.
10. In 2025, system-related development and R&D expenses amounted to NT\$204,566,000.

(4) Short and long-term operating strategies

1. Short-term operating strategies

- (1) Continue to integrate stores into existing shopping districts and establish a competitive niche with large format stores.
- (2) Expand store autonomy to create advantages through differentiation.
- (3) Further integrate virtual and brick and mortar operations to create more virtual service opportunities.
- (4) Optimize our operational foundation to provide the strength for mid to long-term development.

2. Long-term business development plan

- (1) Optimize the franchise model to create a win-win situation for both PCSC and franchisees.
- (2) Implement value marketing and enhance the consumer experience.
- (3) Implement “lean operations” to use resources to their fullest.
- (4) Integrate the Group’s resources and seek stable profits growth.
- (5) Actively nurture talent to ensure sustainable development.

2. Market analysis and merchandising

(1) Market analysis

1. Main product (service) sales areas:

PCSC keeps on top of new consumer trends and develops high value products and innovative services to meet customers’ evolving needs. Our goal is to become “a dependent service platform that surpasses customer expectations.” By adhering to the four major concepts of “abundant products, excellent quality, guaranteed cleanliness, and friendly service,” we are able to satisfy consumers’ needs at any time and any place.

2. Future market supply and demand and potential growth:

As of the end of 2025, PCSC held a 52.2% share of the convenience store market, making us the top brand in the minds of consumers. We have continued to strengthen the operational capacity of individual stores offline and actively developed online platforms and delivery platforms consumption models to best drive growth through efficiency. AI is rapidly integrating into everyday consumer life, while the boundaries between retail formats are blurring. Amidst challenges and opportunities stemming from global tariffs, inflation, and regional conflicts, the convenience store industry remains poised for sustained growth potential as it continues its commitment to becoming a lifestyle service platform that exceeds customer expectations.

3. Competitive niche:

The convenience store industry in Taiwan is highly competitive. However, by capitalizing on our advantages and rapidly evolving to meet needs, we can stay at the head of the pack. PCSC's major competitive advantages are:

- (1) Positive corporate image and good brand reputation.
- (2) The capability to rapidly develop new products (services) to meet customers' changing needs and use integrated marketing techniques to promote them.
- (3) The scale of channel favorable to successful product research, development, and sales.
- (4) A comprehensive logistics support system and an ever more seamless supply chain.
- (5) Strong IT platform and infrastructure with high potential for further development to meet the needs of consumers and effectively create new business opportunities.
- (6) Comprehensive franchise system and talent development.
- (7) Integration of group resources and the member ecosystem.
- (8) Comprehensive distribution channels and integrated online-offline advantages

4. Positive and negative factors for future growth and strategic responses:

(1) Positive factors:

- The market for dining-out continues to grow with increasing demand for natural, organic, healthy, and vegan food and beverage options.
- Taiwan's society is aging, while more people are having fewer children and living alone, so there are growing business opportunities from seniors, singles, and small families.
- With the rapid development of a variety of smart mobile devices, online shopping, and social network platforms, information has become highly transparent. Shoppers are seeking out entertaining, timely, and mobile shopping experiences.
- As cross-border internet transactions increase, greater opportunities will arise for business and logistics.
- AI technology innovation accelerates the retail and consumer goods industry into intelligent automation.

(2) Negative factors:

- With the trend of fewer children, companies continued to expand and face pressure to recruit human resources. Personnel expenses continued to rise and overall operating costs increased.
- Global tariffs, inflation, and regional conflicts have caused instability in the global economy and the supply of raw materials.

(3) Strategic responses:

AI is becoming integrated into consumers' daily lives and gradually transforming retail operations. Faced with the rapidly changing consumer market and emerging consumer trends post pandemic, PCSC has continued to develop product structures and services to meet consumer needs, integrate Group resources to introduce differentiated merchandise and services in a composite mode, and strengthen store business model to widen the competitive gap. In terms of fresh food, we have partnered with well-known stores and restaurants to enhance the flavor of our products and through strict food safety control, we provide safe, tasty, and diverse fresh food

products. Regarding digitization, we have continued to enhance the uniopen member ecosystem and expand the access and functions of points to make them more convenient. In addition, we are leveraging iPre-order, iGroup-Buying, and smart vending machines to help stores extend operations outside of the store and improve the quality and efficiency of single-store operations, while continuing to develop premium coffee to meet the needs of different consumers. In the future, we will continue to innovate, refine, and integrate to provide services and products that exceed customer expectations, utilize brand management, and continue to become a life service platform for consumers.

(2) Key purpose of major products and the production process

1. Key purpose: Provide consumers with products and innovative services to meet their needs.
2. Production process: None

(3) Supply of raw materials: None

(4) Information on major clients/suppliers who have accounted for at least 10% of sales/procurement in either of the past two years:

1. List of customers that have accounted for at least 10% of sales over the past two years: PCSC is a retailer of daily life merchandise. Our customers are the general public.
2. List of suppliers that have accounted for at least 10% of procurement over the past two years:

Unit: NT\$1,000

Item	2024				2025			
	Name	Amount	Percentage of annual net purchases	Relationship to issuer	Name	Amount	Percentage of annual net purchases	Relationship to issuer
-	-	-	-	-	Uni-President Enterprises Corp.	23,656,437	10.28%	Parent company
-	-	-	-	-	Other	14,361,446	89.72%	-
-	-	-	-	-	Net purchases	38,017,883	100%	-

3. Human Resources:

Year		2024	2025
No. of Employees	Store Employees	17,786	19,021
	Management	11,107	11,490
	Part-Time	17,920	18,767
	Total	46,813	49,278
Average Age		34.6 years old	34.2 years old
Average Years of Service		6.6 years	6.4 years
Education Level (as a % of the total)	PhD	0.01%	0.01%
	Masters Degree	4.15%	4.12%
	Bachelors Degree	63.11%	64.57%
	High School	30.66%	29.37%
	Junior High School or Below	2.06%	1.93%

Note: The information above includes PCSC and its subsidiaries.

4. Environmental protection expenditures

(1) Environment-related expenditures:

PCSC is committed to fulfilling our corporate social responsibility (CSR) and providing customers with safe, convenient products and innovative services. We are also working to reduce energy consumption and carbon emissions. Through the promotion of green procurement, PCSC purchases equipment and consumables that have obtained environmental protection and energy saving marks or have actual environmental protection benefits for use in stores and chooses green building materials for store decorations. While maintaining smooth operation and service quality, PCSC also reduces consumption of natural resources and negative environmental impact. Our green procurement items and adopted environmental labels, and certifications are listed below. Total green procurement in 2025 reached NT\$ 2.593 billion, accounting for 22.44% of the total annual procurement and exceeded the original annual procurement target.

Unit: NT\$1000

Green Procurement Category		Item	Amount
Energy Star	Meets Energy Star product energy efficiency requirements	LCD screens	124,365
FSC Forest Stewardship Council Certification	The entire wood product manufacturing process meets FSC sustainability requirements	Coffee cups, mixing sticks, and bento disposable chopsticks, Paper star printer paper	768,419
RoHS	Complies with EU regulations on the use of harmful substances in electrical and electronic products	Coffee machine, ice maker, self-checkout terminal (ST), back-office computer/tablet	1,164,498
Energy Saving Label	1. Air conditioner performance label - Air-conditioning Seasonal Performance Factor (CSPF) Class I 2. Energy Conservation Label, Bureau of Energy, Ministry of Economic Affairs	Inverter air conditioners, circulating fans, LED lights	272,956
Green Building Material Label	Received the Green Building Materials Label from the Taiwan Construction Center or adopted a patented environmental protection method.	Green building materials	66,964
Actual environmental benefits	Received the Green Building Materials Label from the Taiwan Construction Center or adopted a patented environmental protection method.	Eco-friendly packaging material, PLA straws, and waste disposal bags	195,585
Total amount of green procurement			2,592,787

- (2) In 2025 and up to the printing of this annual report, there is no fine or loss due to environmental pollution.
- (3) In 2025 and up to the printing of this annual report, competent authorities fined some stores NT\$260,000 for violating Tobacco Hazards Prevention Act. and other regulations. PCSC has already required improvements in all stores and has strengthened education regarding relevant regulations.
- (4) Information regarding EU Restriction of Hazardous Substances (RoHS) Directive: The Company's products are exported to Europe, but the product categories do not fall under the scope of RoHS regulations; therefore, there is no impact on the Company's finances or business operations.

5. Labor-management relations

(1) Employee benefits

1. Integration of UNI-PCSC HR system and resources:

PCSC and its affiliates jointly review, revise, and integrate their HR systems to build a robust talent pool and career planning systems for the group. The result is an environment that facilitates a fair and reasonable development of inhouse talents.

2. Comprehensive employee benefits:

- (1) In accordance with the Official Letter Taipei City Social II No. 58459 of the Department of Social Welfare, PCSC established the Employee Benefit Committee on December 21, 1987. Members of the Committee are jointly elected by both the enterprise union and the Company. The Committee regularly hosts a variety of activities.
- (2) PCSC provides a variety of benefits, including health checkup subsidies, employee benefit trusts, club subsidies, shopping discounts, partnered fitness centers, wedding and funeral subsidies, paid paternity leave, on-the-job education subsidies, employee and dependent insurance privileges, employee travel, and other employee benefits and subsidies. In addition, in order to take care of employees and assist their families, we have set up nursing rooms in our office and contracted with childcare providers to provide preferential rates to reduce the burden of childcare for employees.
- (3) In 2010, the Company decided to become more proactive in our care of employees, establishing the Happy Cooperative in May of that year. In 2025, the program assisted employees in a total of 4,113 cases and 3,126.6 caring hours.
- (4) In order to help our colleagues effectively manage stressful events in their work, life, and health and to enjoy sound physical, mental and interpersonal interactions, we organized employee relationship promotion activities, such as the "Knocking on the Door of the Heart" online activity, which enables participants to discover the key to self-care through simple activities, to dialogue with themselves, and to simultaneously review and remind them to be mindful of their physical and mental states. In addition to helping alleviate the physical and mental stress of partners, we have also enhanced the relationship between the organization and its employees. In addition, since 2009, we have outsourced the provision of professional counseling services to our employees, providing them with three hours of free counseling services per year. In 2023, in order to optimize services to meet the needs of our employees, we collaborated with H2U Consultants to promote online and offline counseling services, so our employees can utilize the mental health service resources anytime, anywhere.

(5) Flexible measures have been established to maintain a healthy workplace, as follows:

- PCSC specially formulated the Implementation Measures for Colleagues Working from Home and supporting measures for attendance. In the event of special circumstances, back office staff may apply to the Company to work remotely from home. The guidelines for the work of colleagues outside the office were also set and the system began to include working outside the office (home).
- Back office staff can also flexibly choose time to go to and get off work to avoid rush hour. There are four flexible working hours from 07:30 to 09:00, allowing employees to adjust their times to meet family needs and achieve a work-life balance.

(6) The Company established Operational Procedures of Employees Assistance in Severe Accidents, encouraging supervisors to offer employees timely concern on behalf of the Company and to take the initiative to offer them paid leave for convalescence and financial help to take care of them in the event of serious accidents.

(7) PCSC provides its employees with competitive salaries and wages and ensures that base pay is greater than the national standard for each year through salary and benefit surveys. In addition, men and women in the same position are given the same base pay to promote equality. Salary and benefits do not differ by gender or age.

3. Providing entrepreneurial opportunities: PCSC provides an incentive program to encourage employees to become franchisees, so that they can grow and develop with the Company.

4. In 2024, the TAF ISO45001 Occupational Safety and Health Management System received recertification once again, which is valid until January 02, 2028. The implementation of safety and health self-management operations are:

(1) Safety and health organization: The Labor Safety Office holds quarterly occupational safety and health committees, conducts annual management review meetings, and promotes contractor safety agreement organization meetings.

(2) To enhance safety awareness and emergency response capabilities, the Company reinforces the safety habit among employees of ensuring all electrical power is switched off after work. Furthermore, the Company continues to promote occupational safety and health training for both new and existing employees by conducting online and in-person "Occupational Safety and Health Training for New Employees." This curriculum covers traffic safety promotion, emergency response training, and the reinforcement of concepts regarding fire escape and hazard prevention.

- 2025 Occupational safety and health training for new employees: 176 individuals completed course.
- 2025 Building escape drills: 1,287 individuals completed course.

(3) Risk assessment and safety audits:

- Contractor management: In June 2025, a safety meeting of the Safety and Health Management Committee was convened for all national contractors—including those specializing in interior decoration, electrical and plumbing work, signage, general maintenance, structural reinforcement, fire safety, cold storage paneling, and surveillance systems—with 97 contractors (100%) completing the safety orientation.
- Risk hazard identification: A total of 243 workplace audits were conducted during the year and 385 defects were improved with a 100% improvement rate and 39 zero defects.
- Consulting for fresh food contract suppliers: In 2025, we continued to enhance occupational safety management within the fresh food supply chain, assisting six fresh food contract suppliers in establishing and refining their occupational safety management systems. By year-end, all 40 eligible in-house brand contract suppliers achieved 100% certification under the ISO 45001 Occupational Health and Safety Management System. Additionally, one annual occupational safety and fire safety training session was conducted, with participation from 37 contract manufacturers.
- Testing indoor air quality to ensure that CO2 emissions were below 1000ppm and that the illuminance and the quality of the drinking water were above standard.

(4) We strive to ensure safety at large-scale Company events through the safety control process and to achieve the goal of zero public security accidents. In 2025, we held 4 events with 0 fines and 0 major disasters.

(5) Medical care: Each employee is covered by group accident insurance, life insurance, medical insurance, and health check-up subsidies from the date of employment. In addition, we employ professional nurses and cooperate with doctors that specialize in workplace health issues to provide health consultation services. Health promotion activities include an exclusive Healthy Life Circle app for employees and regular e-newsletters, online videos and other health education and promotion to encourage employees to do a good job at self-health management.

(6) Promoting employee health exams: Strengthen personal health management and illnesses prevention through regular health checks.

- Senior employee in-depth health exams: We provide subsidies starting at NT\$16,000 every two years for senior employees of at least 35 years of age and 5 years of experience. 2,290 individuals underwent examinations in 2025.

- Annual health exams: We provide employees and food industry workers with annual health exams. 7,130 individuals were examined in 2025 with an 90.3% participation rate.
- (7) Implementing employee health management: We have physicians and nurse practitioners who proactively provide personal health care and counseling to employees.
- Physicians: Physician health services were introduced in 2013. In 2025, a total of 360 hours of physician services and 767 one-on-one health services were provided.
 - Nurses: We provide four nurses to look after the health of employees. In 2025, the nurses provided 195 treatments. In addition, we have established a comprehensive health management mechanism to promote health classification management for employees with abnormal health checkups, and 100% intervention management, abnormal treatment tracking and case tracking management for employees with very significant risks.
- (8) We promoted the prevention of occupational diseases and health protection for special populations: The four major occupational safety protection programs include maternal health protection, prevention of human-caused hazards, prevention of workplace violence, prevention of overwork, and health care for senior employees. 949 people completed the programs in 2025.
- (9) Workplace emergency care: AEDs have been installed in offices based on the size of the workplace and the number of employees. Obtained the three-year “AED-Safe Place” certification from the Ministry of Health and Welfare in 2025.
- (10) Health promotion activity implementation: We encouraged employees to manage their health and promote their health through group activities.
- Health promotion activities: Through the APP, we have established an exclusive Healthy Exercise Life Circle for employees to encourage them to maintain good exercise habits. In 2025, six phases of exercise and health promotion activities were implemented, with each phase lasting one month. These activities included Lucky Cookie, Happy Waves, Lucky Dice Zoo, Happy Aquarium, Low-Carbon Commuting, and Weight Control. In collaboration with the Millennium Health Foundation, the Company also organized the “Half of the Plate for Vegetables and Fruits” initiative, reaching a total participation of 9,477 person-times.
 - Vaccination activities: In 2025, a total of four onsite workplace vaccination sessions were organized, with 377 person-times vaccinated in total, including 199 person-times for influenza vaccines and 178 person-times for next-generation vaccines.
 - Health certification and healthy workplace competitions: In 2025, the Company participated in the National Health Insurance Administration’s “Workplace Health Promotion Self-Assessment” program and was awarded the Self-Assessment Certification for its commitment to advancing workplace health promotion, actively implementing health promotion measures, and establishing an excellent working environment.

(2) Training and development

1. PCSC’s training statistics for 2025 are as follows:

Unit: NT\$1,000

Internal Training			External Training			Online Training			Total		
Number of Trainees	Hours of Training	Training Costs	Number of Trainees	Hours of Training	Training Costs	Number of Trainees	Hours of Training	Training Costs	Number of Trainees	Hours of Training	Training Costs
16,073	68,289.5	70,627	1,174	7,992.5	2,914	204,141	83,634.80	9,776	221,388	159,916.8	83,319

2. In accordance with the Group’s core values, PCSC issued “General Skills Needed by Logistics Personnel and Standards for Training Courses” covering training programs developed by PCSC for various positions within the organization to build employee skills and standards.
3. We also issued “Training Management Guidance” to serve as guidelines for training activities. Based on their individual needs, employees can take internal or external training classes or different departments can organize their

own training. In addition, they can draw up a “Personal Development Plan” with their immediate superiors based on their education, experience, work requirements, performance evaluation results, and career development needs to map out the training sequence most suitable for them. Giving employees a goal and a plan encourages disciplined learning and growth to ultimately enrich professional knowledge and skills.

4. For key identified talents, PCSC has mapped out a program of training and development that includes courses, mobile learning, and personal development plans as well as attending regular meetings to let high-level managers know how well they are doing in their studies and what they have accomplished to help them reach their ideal position within the Company.
5. Potential external training courses are vetted through a rigorous screening process to ensure that all offerings are up to our exacting standards. Depending on the nature of the course and the participants, each class employs unique educational activities. In addition, utilizing the latest technologies, PCSC has built a digital learning platform for online courses to provide a more effective way to attain a competitive edge.
6. Continuing education: At PCSC, employees can take charge of their own learning through the many diverse training channels available, which include guidance by supervisors and peers, knowledge management system, internal and external training programs, lectures and seminars, online learning, and on-the-job training. PCSC also encourages employees to pursue self-enrichment in their spare time to shore up their foundation and professional knowledge through scholarships for outside training and language courses.
7. An internal system for training lecturers that uses Company resources to cultivate enthusiasm and a willingness to share with our partners and train to be specialized internal lecturers to transform our Company into an organization that emphasizes learning and sharing. Just before Teachers’ Day, the Company recognizes and expresses appreciation to individuals who have lectured internally to help create within them a sense of value and mission.
8. Career development:
 - (1) Multi-channel career development opportunities: PCSC has spared no effort in employee training and personal development and we fully support employees’ quest for knowledge and enhanced work skills. Through training programs, providing equipment, online resources, and a mentoring system, the Company helps employees map out their career development plan and provides a diverse range of opportunities for personal growth.
 - (2) Job rotation: We encourage our employees to try new things and to learn by working in various departments, different companies, or even various areas to broaden their horizons and increase competence in a range of skills.

(3) Retirement plan

In order to ensure the stability of employees’ lives after retirement, the Company has established the Retirement Plan in accordance with the law and set up the Labor Retirement Reserve Supervisory Committee to make regular monthly contributions to the reserve fund and store it in a special account at the Bank of Taiwan to guarantee the rights and interests of employees.

The regulations of the Company’s Labor Retirement Plan are as follows:

1. According to Article 53 of the Labor Standards Act, employees may retire under any of the following circumstances:
 - 1) Workers who have worked for more than fifteen years and have attained the age of fifty-five.
 - 2) Workers who have worked for more than twenty-five years.
 - 3) Workers who have worked for more than 10 years and have attained the age of 60.
2. In accordance with Article 54 of the Labor Standards Act, the Company may require compulsory retirement under any of the following circumstances:
 - 1) Workers who have attained the age of sixty-five.
 - 2) Workers who are unable to perform his/ her duties due to disability.
 - 3) The Company may request the central competent authority to adjust the retirement age if the specific job entails risk, requires substantial physical strength, or otherwise of a special nature; provided, however, that the retirement age shall not be reduced below fifty-five.

3. Pension benefits standards:

- 1) The seniority of a worker before or after the application of the Labor Standards Act and the seniority of a worker before the application of the Labor Standards Act who chooses to continue to be subject to the pension provisions of the Labor Standards Act or to retain the pension provisions of the Labor Pension Act under the Labor Pension Act shall be subject to the pension benefits in accordance with the provisions of Article 84-2 and Article 55 of the Labor Standards Act.
- 2) For a worker who has the working experience mentioned in the preceding paragraph and who has been mandatorily retired in accordance with Article 54-1-2, if his/her loss of mental faculty or physical disability is caused in the performance of his/her duties, the worker shall be given an additional 20%.

4. Pension payments: The Company shall pay an employee's pension within 30 days after the employee's retirement date.

5. New system under the Labor Pension Act:

Beginning on July 1, 2005, in accordance with the Labor Pension Act, PCSC implemented a new system that is applicable to all employees. Existing employees could opt for the old system under the Labor Standard Act as stated in (1) or the new system under the Labor Pension Act. As stipulated in the Labor Pension Act, the monthly contribution is made based on the Monthly Contribution Wages Classification, which currently amounts to 6% of employee monthly income transferred to a personal retirement account with Bureau of Labor Insurance.

6. Service year calculations under the old system for transferred employees:

- 1) Service years for transferred employees include the number of years they served in any PCSC affiliate and/or members of the Uni-President Group.
- 2) The sharing of pensions among affiliates is based on the percentage of the years of service spread over the affiliates in which the employee has served.

(4) Labor-management relations

1. Open communication channels

PCSC established an internal communication platform which sends out important messages directly to employees. To encourage direct communication between employees and managers, in addition to providing an Integrated Services Center, e-mailbox, and a dedicated stakeholder section of our website that allows employees to get timely answers to their questions, the Company set up an internal suggestion system, which allows employees to offer opinions and suggestions about Company operations directly to management in real time.

2. Employee code of conduct

PCSC has written an employee handbook and regulations regarding incentives and rewards and has also set up a committee to implement related affairs. Furthermore, the Company has established an employee code of conduct to spell out specific regulations governing employee behavior. The code of conduct includes the below requirements:

- 1) Employees may not embezzle Company funds for personal purposes, engage in unscrupulous behaviors for profit, participate in illegal acts, violate any contracts, damage public property, or otherwise jeopardize the Company's reputation.
- 2) Employees shall not abuse any other individual, affect other individual's work performance or threaten to exchange the establishment of service contracts, compensations, performance reviews, promotions/demotions, rewards/disciplinary actions with any language or actions that contain sexual requests, that are sexually suggestive, or discriminate on the basis of sex.
- 3) Employees shall not give gifts to managers or treat managers for meals; however, managers may give gifts to subordinates and treat subordinates for meals as a token of gratitude for their hard work.
- 4) Employees shall not be engaged in any unofficial monetary transactions with any business-related vendors or individuals.
- 5) Employees shall not receive any benefits from business-related vendors or individuals.

- 6) Employees shall not make any publications, statements, or displays in the name of the Company without permission from the Company.
- 7) Employees should maintain complete confidentiality in all business activities for which they are responsible and shall never, under any circumstance, assist anyone with interests at odds with those of PCSC or reveal trade secrets to competing enterprises or individuals.
- 8) Employee attendance and behavior shall comply with regulations set forth by HR.

3. Labor-management negotiations:

PCSC has always considered our employees as the most important asset. The Company works to align our vision for the future with the development goals of employees. PCSC also holds regular labor-management meetings as required by law. In addition, the PCSC labor union was established by employees at the end of 2019, aiming to enhance labor rights and happiness and enrich labor knowledge. Although the labor union has not asked the company to negotiate a group agreement so far, and there is currently no group agreement signed, the company will continue to maintain good relations and interaction with the labor union, adhere to human rights policies, abide by local labor regulations, and continue diversified communication to create a harmonious and win-win labor environment in the future.

4. Losses due to labor disputes:

- 1) PCSC provides employees with a comprehensive benefit system, quality working environment, and open communications channels. Therefore, no major labor disputes have occurred and no significant losses have been reported.
- 2) Violations of the Labor Standards Act in the last year up until the printing of this annual report: None
- 3) Current and future amount of money that might have to be paid: None

5. Use of Dispatched Workers or Contracted Labor Services:

The Company proactively conducts annual audits of the working conditions of dispatched (on-site) workers to ensure compliance with relevant labor laws. During the period in which dispatched personnel provide services, the Company monitors their adaptation and offers appropriate support as needed.

6. Information security management

1. Cybersecurity risk management framework

(1) Cybersecurity governance organization

To align with the requirements of information security governance and practical operations, the Company proposed and received approval from the Board of Directors on November 1, 2023, to establish the "Risk and Information Security Management Committee." On July 30, 2025, the committee's name was adjusted to the "Integrity, Risk, and Cybersecurity Management Committee" (as shown in Figure1). Under this committee, the "Cybersecurity Execution Office, "Risk Management Execution Office," and " Integrity Management Promotion Team " were established. The Information Security Execution Department is responsible for formulating appropriate information security policies that comply with the Company's security requirements and relevant laws and regulations. These policies explicitly declare the Company's support for information security objectives and adherence to the ISO/IEC 27001 standard. By adopting the Plan-Do-Check-Act (PDCA) continuous improvement model, the Company has established and implemented an Information Security Management System (ISMS). This system maintains the confidentiality, integrity, and availability of sensitive corporate data and consumer personal information, providing a framework for all employees to follow. This approach aims to mitigate the impact of any information security incidents and ensures the continuous operation and improvement of the ISMS to protect the rights and interests of both the company and its consumers.

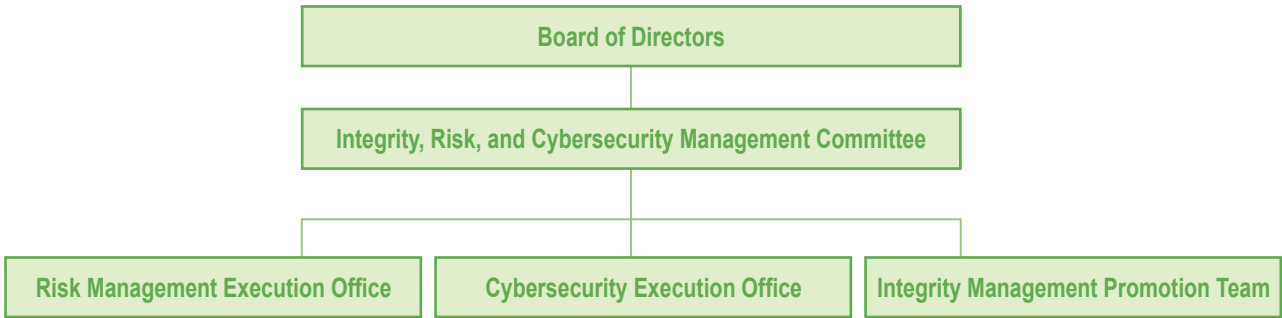


Figure 1. Cybersecurity governance organization framework

(2) Cybersecurity organization framework

The Cybersecurity Execution Office designated a special unit for information security, provided the necessary resources for the implementation of information security projects, and audited the results of information security projects. The special unit for information security assists the Cybersecurity Execution Office in monitoring information security threats, evaluating and verifying emerging information security technologies, and regularly reports to the Integrity, Risk, and Cybersecurity Management Committee on information security governance issues, directions, and effectiveness of information security management. The Cybersecurity Execution Team, the Emergency Response Team, and the Audit Team have been set up under the Cybersecurity Execution Office (as shown in Fig. 2) and the division of functions is as follows:

- 1) Cybersecurity Execution Team: Responsible for managing, assigning management and working teams to promote cybersecurity related projects, and coordinating the implementation results and reporting to the Cybersecurity Execution Office for review.
- 2) Emergency Response Team: In the event of a major cybersecurity incident, the emergency response team assigns personnel from relevant units to form an emergency response team based on the impact on Company operations and which is responsible for contacting and convening members of the emergency response team to be responsible for various emergency response operations and coordinating the deployment of resources.
- 3) Audit Team: The audit team is appointed by the Cybersecurity Execution Team or the Audit Office to coordinate and assign the internal audit of the information security management system.

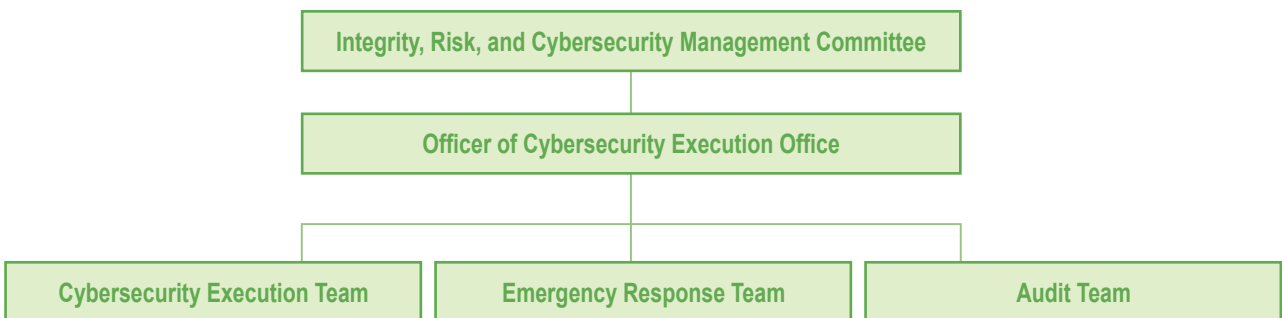


Figure 2. Cybersecurity Execution Office Organizational Chart

(3) Cybersecurity risk management mechanism

The Company established the Information Asset and Risk Assessment Management Standard to address cybersecurity risks and establish risk assessment criteria for information and communication systems and services, and conduct risk management based on the value of the information and communication systems to the Company’s operations, the degree of vulnerability of the information and communication systems, and the types of threats, impact levels, and occurrence rates. We use vulnerability scanning, penetration testing, and red team exercises to conduct data security strength audits of information communication systems and services. Through the process of risk management and continuous improvement, we will reduce the threat of hacking groups and human negligence, and establish sensitive data protection in compliance with laws and regulations, and an information security environment that protects the personal data of consumers and the confidential data of business operations. In 2024, the Company purchased an external network security risk rating cloud service. Using

non-intrusive security collection technology, PCSC analyzes security risks and vulnerabilities of the Company and of its investee companies, and regularly confirms the self-monitoring security risk/third-party unit security risk/supply chain security risk management, and continually corrects and mitigates risks.

(4) Emergency notification and response procedures for information security incidents

We have established relevant regulations for contingency measures for major information security incidents to serve as a basis for the Emergency Response Team in the event of an information security incident. Furthermore, practical rehearsals are conducted to familiarize responsible colleagues with the notification and handling procedures. In order to enhance employee crisis awareness of information security risks, regular training on information security risk awareness is held to implement the effectiveness of cybersecurity management measures.

2. Cybersecurity policies

The Company has established a cybersecurity policy that complies with laws and regulations and clearly declares its support for cybersecurity objectives, so that all Company employees can follow it and reduce the impact of any information security incidents. The Company will continue to operate and improve its cybersecurity management system to protect the interests of the Company and consumers. Using ISO/IEC 27001 as the information security management framework, the organization has maintained its ISO/IEC 27001 international information security management system certification as of November 7, 2025 (certificate valid through January 10, 2029). A follow-up audit by the third-party certification body was completed in December 2025. Following the Plan-Do-Check-Act (PDCA) cycle, we identify cybersecurity risks, conduct risk assessment, set acceptable risk levels, implement risk control, manage residual risks, repeat the risk control cycle and take short-term compensatory measures, supplemented by long-term continuous tracking for improvement, until risks are reduced to acceptable levels. Through risk management planning and implementation, we ensure the confidentiality, integrity, and availability of information assets, review and evaluate the planning results, establish and implement appropriate control and monitoring mechanisms, evaluate and audit their effectiveness, implement corrective measures based on the results and recommendations of the monitoring and audit, and improve and implement appropriate control mechanisms in order to maintain the operation of the information security management system.

3. Specific management solutions

- (1) We joined TWCERT information security alliance and received information security information from time to time to strengthen information security joint defense and enhance employee information security awareness.
- (2) We regularly perform vulnerability scans, penetration tests, and email socialization projects to constantly enhance our data security capabilities.
- (3) We hold personal information protection and information security education courses for all employees every year and send out information security e-newsletters regularly.
- (4) In order to ensure that the personal information of consumers is not leaked, before an app is launched for consumers to use, it must pass the information security test, and the subsequent updates of the app must also pass the information security test and obtain security certificates before being launched.
- (5) We continued to obtain the ISO/IEC 27001 International Information Security Management System Certification in 2025 (valid until January 2029), enabling our cybersecurity system to comply with international standards. Through risk management planning and implementation, we continuously maintain the operation of the information security management system.
- (6) We conduct red team exercises to simulate a full-scale attack by hackers to identify potential backdoors, vulnerabilities, and any channels that may cause cybersecurity incidents in order to strengthen information security protection.
- (7) Our service contracts with third-party service providers require that they comply with confidentiality and information security regulations. In the event of an information security incident, the outsourced service provider must immediately resolve technical problems caused by network attacks and ensure the confidentiality, integrity, and usability of the Company's and consumers' data.
- (8) We implemented a two-factor authentication mechanism to strengthen the security of identity verification.

4. Access Rights Management Practices

- (1) A tiered account management system has been implemented for both internal and external systems. High-priority Access must be applied for and approved before use.
- (2) User permissions are reviewed regularly to ensure timely updates or revocation of unnecessary access following role changes.
- (3) Multi-factor authentication (MFA) is enabled to enhance security, ensuring that only users who pass multiple verification steps can access sensitive information.
- (4) Access rights are segmented based on departmental roles to ensure that only authorized personnel can access relevant data.
- (5) Centralized identity and access management is used to enforce consistent security policies and streamline administration.

5. Resources devoted to cybersecurity management

- (1) In accordance with the ISO 27001 international standard for information security, we have established information security-related regulations, including cybersecurity education and training and continuous operational drills, to raise employee awareness of information security and to effectively reduce the risk of improper use, leakage, tampering, or destruction of information assets due to human error or natural disasters.
- (2) The Company and its 35 affiliates perform at least one email social engineering exercise each year, with as many as 6,000 people participating.
- (3) Members of the Company's staff completed one hour of information security training this year and information personnel have completed at least three hours of professional training in information communication and publish 7 E-papers every month to strengthen company personnel's cybersecurity awareness.
- (4) In 2026, we expect to invest about NT\$99.95 million in information security, which is about 10% more than the previous year.

Details include:

Information Security Category	Details	Amount (NT\$million/year)
Operations continuity and disaster preparedness	Backup and exercise related costs	33,307
Information security border protection	Anti-virus software, endpoint protection software, firewall, IPS, HIDS, WAF, and other equipment protection, replacement, and maintenance costs	51,684
Information security testing	Vulnerability scanning, penetration testing, source code detection, basic information security testing for mobile apps, and red team exercises	9,265
Information security monitoring and logging	7*24 SOC monitoring and log management storage	4,331
Information security personal certification and training	ISO 27001, TPIPAS certification maintenance and training costs	1,360

6. The Company shall list losses, possible impacts, and responses to major information and communications security incidents in the most recent year and up to the date of printing of the annual report, and, in the event that it cannot be reasonably estimated, the fact that it cannot be reasonably estimated shall be stated: In 2025, there is no major information and communications security incidents.

7. Important Contracts

December 31, 2025

Contract Type	Contracting Party	Term of Agreement	Summary	Clauses
Regional licensing agreement	7-ELEVEN, INC.	2000.07.20 ~ Perpetuity	1. During the term of the agreement, PCSC is authorized by 7-ELEVEN Inc. to exclusively operate its convenience store chain business in the R.O.C. and has the right to use the 7-ELEVEN franchise system, logos, products, and services. 2. PCSC is required to pay royalties to 7-ELEVEN Inc. each month.	PCSC is obliged to make its best effort to manage and expand the convenience store business within the R.O.C. PCSC is not permitted to operate its convenience store business outside the R.O.C. without prior approval or to operate a convenience store business for one year following the termination of the contract in any country in which 7-ELEVEN, Inc. has registered a trademark.
Long-term loan agreement	Bank of Taiwan	2025.07.09~2027.07.09	NT\$2 billion credit loan	None
Long-term loan agreement	Taipei Fubon Bank	2025.02.09~2027.02.09	NT\$2 billion credit loan	None
Long-term loan agreement	BNP Paribas	2024.07.01~2026.07.01	US\$100 million	None
Long-term loan agreement	HSBC Bank	2024.10.02~2026.10.01	NT\$3.5 billion credit loan	None
Long-term loan agreement	MUFG Bank, Ltd.	2025.05.31~2028.05.31	NT\$4 billion credit loan	None
Long-term loan agreement	Sumitomo Mitsui Banking Corporation	2024.10.01~2026.09.30	NT\$5.2 billion credit loan	None
Long-term loan agreement	Banco Bilbao Vizcaya Argentaria	2025.05.16~2027.05.16	US\$90 million	None
Long-term loan agreement	Development Bank of Singapore	2025.04.30~2028.07.31	NT\$7 billion credit loan	None
Long-term loan agreement	Cathay United Bank	2025.12.31~2027.12.31	NT\$2 billion credit loan	None
Long-term loan agreement	Yuanta Bank	2025.11.19~2028.11.18	NT\$4.5 billion credit loan	None
Long-term loan agreement	KGI Bank	2024.12.04~2026.12.04	NT\$3 billion credit loan	None
Long-term loan agreement	Crédit Agricole Corporate and Investment Bank	2025.12.01~2027.12.01	NT\$3 billion credit loan	None
Long-term loan agreement	First Commercial Bank Co., Ltd.	2025.11.14~2026.11.14	NT\$2 billion credit loan	None
Long-term loan agreement	China Trust Commercial Bank	2025.03.31~2028.03.31	NT\$4.3 billion credit loan	Project Loans
Long-term loan agreement	Bank of Taiwan	2024.08.01~2034.07.15	NT\$5 billion credit loan	Project Loans
Long-term loan agreement	Bank of Taiwan	2024.08.01~2031.07.15	NT\$1 billion credit loan	Project Loans
Long-term loan agreement	Cathay United Bank	2024.09.02~2031.09.02	NT\$3.1 billion credit loan	Project Loans
Long-term loan agreement	Hua Nan Commercial Bank	2024.08.05~2031.08.05	NT\$3 billion credit loan	Project Loans

5

Financial Status, Financial Performance and Risk Management

1. Financial position analysis (consolidated)

Unit: NT\$1,000

Item	Year	2024	2025	Variance	
				Difference	%
Current Assets		92,767,824	94,547,458	1,779,634	1.92%
Property, Plant and Equipment		49,670,492	62,290,649	12,620,157	25.41%
Intangible Assets		9,197,116	9,249,819	52,703	0.57%
Other Assets		118,146,845	126,542,702	8,395,857	7.11%
Total Assets		269,782,277	292,630,628	22,848,351	8.47%
Current Liabilities		107,771,441	120,598,789	12,827,348	11.90%
Non-current Liabilities		109,990,178	119,105,276	9,115,098	8.29%
Total Liabilities		217,761,619	239,704,065	21,942,446	10.08%
Capital		10,396,223	10,396,223	0	0.00%
Capital Surplus		91,067	91,958	891	0.98%
Retained Earnings		29,791,202	31,293,729	1,502,527	5.04%
Equity Attributable to the Parent Company		42,277,693	42,561,437	283,744	0.67%
Total Equities		52,020,658	52,926,563	905,905	1.74%

1. Reasons for variance over the past two years:

Increase in property, plant, and equipment: Primarily due to investments in logistics park-related land and the Neihu Digital Building.

2. Effect of said variance: none.

3. Future strategy:

The working capital generated from operations and utilization of bank financing is sufficient to support the needs of the Company's operations.

2. Financial performance analysis (consolidated)

Unit: NT\$1,000

Item	Year	2024	2025	Variance	
				Difference	%
Operating Revenue		337,932,397	350,734,591	12,802,194	3.79%
Gross Profit		115,427,750	120,541,316	5,113,566	4.43%
Operating Profit		13,972,735	13,930,024	(42,711)	-0.31%
Total Non-operating Income (Expenses)		3,388,852	3,015,017	(373,835)	-11.03%
Net Pre-tax Income		17,361,587	16,945,041	(416,546)	-2.40%
Net Income		13,741,439	13,334,282	(407,157)	-2.96%
Other Consolidated Profit and Loss		2,360,556	(1,259,005)	(3,619,561)	-153.34%
Total Comprehensive Income		16,101,995	12,075,277	(4,026,718)	-25.01%
Net Income Attributable to the Parent Company		11,538,923	11,210,454	(328,469)	-2.85%
Total Comprehensive Income Attributable to the Parent Company		13,779,915	10,071,776	(3,708,139)	-26.91%

1. Explanation of variance:

Increase in other consolidated profit and loss, total comprehensive income, and total comprehensive income attributable to the parent company: Primarily due to fluctuations in the USD exchange rate, which affected the exchange differences on translation of financial statements of foreign operations

2. Factors that may impact the Company's sales and financial status over the coming year and proposed responses:

The Company expects that by developing innovative and differentiated products and services, as well as digital functions, we can maintain steady growth.

3. Cash flow analysis

(1) Cash flow analysis for the past fiscal year:

Unit: NT\$1,000

Cash Balance at the Beginning of 2025	Net Cash Inflow from Operating Activities in 2025	Net Cash Outflows in 2025	Cash Surplus (Shortage)	Remedies for Cash Shortage	
				Investment Plan	Financial Plan
51,267,712	36,509,726	(37,595,304)	50,182,134	-	-

- Operating Activities: Net cash inflow from operating activities was approximately NT\$36.5 billion, primarily due to stable profitability, a steady cash inflow has been maintained.
- Investing Activities: Net cash outflow from investing activities was approximately NT\$21.8 billion, primarily due to the acquisition of property, plant, and equipment related to operations
- Financing Activities: Net cash outflow from financing activities was approximately NT\$14.4 billion, primarily due to the repayment of lease principal under IFRS 16 and the payment of cash dividends.

(2) Remedies for cash shortfall and liquidity analysis: Not applicable to PCSC.

(3) Cash flow analysis for the coming year:

Unit: NT\$1,000

Cash Balance at the Beginning of 2026	Estimated Yearly Net Cash Inflow from Operating Activities	Estimated Yearly Net Cash Outflow	Anticipated Cash Surplus (Shortage)	Remedies for Cash Shortage	
				Investment Plan	Financial Plan
50,182,134	46,626,811	(42,199,140)	54,609,805	-	-

- Operating activities: Stable revenue is expected in 2026, which should bring in net cash inflow.
- Investing activities: Investing outflows will primarily include the purchase of fixed assets.
- Financing activities: Financing outflows are primarily expected to be the payment of lease liabilities and cash dividends.

4. Major capital expenditures in recent years and their impact

(1) Major capital expenditures and sources of capital:

1. 7-ELEVEN Taiwan

Unit: NT\$1,000

Project	Actual or Planned Source of Capital	Actual or Planned Date of Project Completion	Total Capital Required	Actual or Planned Capital Expenditures				
				2023	2024	2025	2026	2027
Investments in new stores and POS Equipment	Working capital and loans	Annual	8,632,833	1,802,603	2,161,283	2,117,976	2,550,971	2,550,971
Remodeling of Existing Stores	Working capital and loans	Annual	5,187,529	1,737,372	1,477,928	768,265	1,203,964	1,203,964
Store Equipment Purchases / Replacement	Working capital and loans	Annual	10,523,504	1,719,419	3,405,177	2,513,194	2,885,714	2,885,714
Other (e.g., Land or establishment of logistics and distribution centers)	Working capital and loans	Annual	15,240,046	956,181	5,453,193	5,812,456	3,018,216	3,018,216

2. Major subsidiaries

Unit: NT\$1,000

Project	Actual or Planned Source of Capital	Actual or Planned Date of Project Completion	Total Capital Required	Actual or Planned Capital Expenditures		
				2025	2026	2027
Investments in new stores	Working capital and loans	Annual	16,729,179	5,257,673	5,687,299	5,784,207
Remodeling of existing stores	Working capital and loans	Annual	1,787,134	573,593	531,016	682,525
Store equipment purchases / replacement	Working capital and loans	Annual	3,867,764	1,510,646	1,569,772	787,346
Investments in IT equipment (including purchases of hardware, software and POS equipment)	Working capital and loans	Annual	3,070,902	1,011,621	1,124,381	934,900
Purchase and replacement of logistics system or related equipment	Working capital and loans	Annual	3,564,565	762,659	1,583,558	1,218,348
Other (e.g., establishment of fresh food processing plants and logistics centers and distribution centers)	Working capital and loans	Annual	13,046,371	3,527,461	6,486,798	3,032,112

(2) Estimated benefits:

1. Anticipated increase in sales and gross profits:

Unit: NT\$1,000

Year	Item	Sales Value	Gross Profit
2026	Investments in new and existing stores	5,619,220	1,731,258
2027	Investments in new and existing stores	5,686,651	1,753,170
2028	Investments in new and existing stores	5,770,658	1,780,223
2029	Investments in new and existing stores	5,823,950	1,797,828
2030	Investments in new and existing stores	5,893,837	1,820,581

2. Other potential benefits:

The year's capital expenditures were primarily used to introduce new stores, expand store space, and set up new IT equipment, which we expect to have the following benefits:

- (1) Optimizing information equipment can improve operational efficiency, while the introduction of various digital payment tools and delivery platforms, along with the expansion of the OPEN POINT member ecosystem offers consumers a more convenient lifestyle.
- (2) Incorporating various lifestyles elements and product structure in stores provides customers with a variety of shopping options.

5. Analysis of investments in subsidiaries in recent years

(1) Investment policy and plan and reasons for profits or losses at affiliated enterprises:

In 2025, PCSC recognized investment income of NT\$4,572,054,000 under the equity method. This was mainly due to the steady growth of its multi-dimensional business units, including convenience stores, food and beverage, drugstores, hypermarkets, and e-commerce, which continued to expand its footprint in the lifestyle industry. As of 2025, the total number of stores worldwide surpassed 13,891, demonstrating significant economy of scale. Among these, 7-ELEVEN Philippines operates 4,491 stores, continuing to deepen its presence in non-metropolitan markets, such as Visayas and Mindanao, while accelerating nationwide expansion through strategic store openings. Uni-Wonder Corp. (Starbucks) operates 601 stores, focusing on its core brand identity as a third-space destination and continuously creating personalized interactions for every customer. President Drugstore Business Corp. (Cosmed) operates 573 stores, capitalizing on trends in health, skincare, and cosmetics while strengthening pharmacy and e-commerce operations. President Transnet Corp. (T-Cat) deepened its focus on cross-border, e-commerce, and store-opening platform clientele, while expanding its pharmaceutical logistics and warehousing operations. In the future, PCSC and its reinvestment businesses will continue to strengthen core competitiveness and enhance long-term investment value through resource integration.

(2) Improvement plan for investments in affiliated enterprises:

For affiliated enterprises currently operating at a loss, we will implement operational strategies focused on restructuring, stabilizing growth, and optimizing expenses to improve performance and strive for profitability.

The Company's key long-term investment outlook for fiscal year 2025 is as follows:

Unit: NT\$1,000

Company	Description	Amount of Investment in 2025	Main reasons for profit / loss
Uni-President Information Philippines Corp. (Note 1)		56,407	It is a newly established company.
President Chain Store (Labuan) Holdings Ltd. (Note 2)		38,030	Through President Chain Store (Labuan) Holdings Ltd., capital was injected into Philippine Seven Corp.
Philippine Seven Corp. (Note 2)		548,918	The number of stores continued to grow rapidly, driving an expansion in operational scale and enhancing operational efficiency. With clear medium-to-long-term growth momentum and a positive overall development outlook, we have increased our holdings.
President Chain Store (Hong Kong) Holdings Ltd.		-377,160	The Group's capital allocation returned the share capital to President Chain Store (BVI) Holdings Ltd.
President Chain Store (Shanghai) Ltd. (Note 3)		449,771	As part of its development phase, the Company strengthened its working capital to ensure stable operational growth.
Shanghai President Logistics Co., Ltd. (Note 3)		404,794	As part of its development phase, the Company strengthened its working capital to ensure stable operational growth.
Connection Labs Ltd.		200,000	As part of its development phase, the Company strengthened its working capital to ensure stable operational growth.
Presicarre Corporation		-172,994	Equity transaction price differential adjustment.

Note 1: Injected with capital by President Information Corp.

Note 2: Following an injection of capital by President Chain Store (BVI) Holdings Ltd. into President Chain Store (Labuan) Holdings Ltd., President Chain Store (Labuan) Holdings Ltd. subsequently invested in Philippine Seven Corp.

Note 3: Following a capital injection by President Chain Store (BVI) Holdings Ltd. into President Chain Store (Hong Kong) Holdings Ltd., President Chain Store (Hong Kong) Holdings Ltd. subsequently invested in President Chain Store (Shanghai) Ltd. and Shanghai President Logistics Co., Ltd.

(3) Improvement Plan for Investments in Affiliated Enterprises and Investment Plans for the Coming Year

To improve performance at affiliated enterprises currently showing a loss, the Company will adjust the business model, improve the product mix offered, and optimize expenses to enhance the efficiency and performance.

6. Risk management policies and organizational structure and risk assessment**(1) Risk management policies and structure**

PCSC endeavors to maintain a comprehensive risk management system that works to manage risks for the entire organization including consolidated subsidiaries. The Board of Directors, managers at all levels, and employees work together to promote proper implementation of risk management.

In addition to complying with relevant laws and regulations, the Company proactively identifies, analyzes, measures, monitors, responds, reports, and improves on potential risks in its operations based on their characteristics and degree of impact. We are able to maintain and control potential risks, while ensuring that the Company achieves its strategic objectives. To coordinate the management of various types of risks, establish risk management policies and management areas, plan future operations, and strengthen information security management, In November 2023, the Board of Directors approved the establishment of the Risk and Cybersecurity Management Committee. In 2025, the Ethics Team was merged into the Integrity, Risk and Cybersecurity Management Committee, which was renamed and placed directly under the Board of Directors.

The Company's primary risk management structure and the various business units responsible for risk management and its implementation are discussed below:

1) Strategic and operational risks: Each business unit and subsidiary is responsible for the planning and risk assessment of any new investments or operational decisions. PCSC's Office of the President regularly conducts related indicator analysis and tracks performance at the PCSC and affiliated enterprises quarterly meetings and regularly scheduled themed project operation reviews for key affiliated enterprises. Appropriate adjustments to operational strategy are made in accordance with changes in market competition and consumer trends to ensure each business entity's strategy is in line with its operational goals and strategic vision.

- 2) Financial, liquidity, and credit risks: To respond to changes in related regulations, policies, and the market, PCSC's Finance Office defines a range of strategies, procedures, and indicators to perform regularly-scheduled analysis and evaluation of changes in risk status and respond appropriately in order to mitigate potential risks for the entire company.
- 3) Market risks: Each business unit analyses and assesses major government policies, laws, and technological advances both in Taiwan and abroad and formulates appropriate response measures to reduce potential future risks. In addition, PCSC established an inter-division Regulation Identification Team and holds regular Regulation Identification Meetings to track the latest changes in Taiwan laws and regulations and formulate appropriate responses. Also, the Crisis Management Team, made up of division managers, was established effectively control and manage any potential or existing market risks and crises.
- 4) Through risk assessment and regulatory reviews, the Internal Audit Office draws up an annual audit plan and self-inspection procedures and methods, which, when implemented, help to control aforementioned risks. The results of these inspections shall be reported periodically to the Board of Directors.

(2) Risk Assessment and Analysis

1. Impact on Company profits and responses to fluctuations in interest rates, foreign exchange rates, and inflation:

1) Changes in interest rates:

Due to a volatile international situation and numerous uncertainties in the areas of geopolitics and climate change, the global economy is growing slowly. The direction of the Central Bank's monetary policy will depend on economic data.

Countermeasures: Continuously monitor the interest rate trends in Taiwan and the U.S., and adjust the USD asset allocation strategy in a timely manner to mitigate the risk of falling interest rates. Additionally, in alignment with the Group's development needs, seek the most appropriate financing tools to control financing costs.

2) Changes in exchange rates:

The Company buys and sells mainly in NT dollars and foreign currency-denominated products account for a very small proportion of total sales, so fluctuations in exchange rates have no significant effect on our profits and losses.

3) Inflation:

In 2025, Taiwan's economic performance was outstanding, with growth rates reaching 5.45%, 8.01%, and 7.64% in the first three quarters, respectively. Growth momentum was primarily driven by trade and investment, with exports, capital formation, and private consumption estimated to have increased by 28.55%, 6.90%, and 0.91% year-on-year in the first three quarters. The Taiwan Institute of Economic Research (TIER) released its January 2026 domestic macroeconomic forecast and business sentiment survey on January 26, 2026. Business sentiment indices for manufacturing, services, and construction all rose at year-end in December 2025, increasing by 3.61, 1.21, and 2.31 points, respectively. The survey forecasts 2026 economic growth at 4.05%, an increase of 1.45 percentage points from the 2.6% projected in November 2025. The overall growth pattern is expected to shift toward balanced domestic and external momentum, with consumer spending regaining strength and divergences in industrial conditions improving compared to earlier periods.

Looking abroad, while the global economy demonstrated resilience in the first half of 2025, it shifted toward a moderate slowdown starting in the second half. Growth in the first half was primarily driven by temporary factors, such as front-loaded trade arrangements and inventory adjustments, rather than underlying improvements. As these effects faded, economic data weakened and the labor market cooled. Coupled with tariffs fueling inflationary pressures in the United States, international institutions widely anticipate that global growth in 2026 will decelerate compared to 2025, with trade slowing particularly sharply.

Countermeasures: In 2026, as the domestic economy transitions to moderate growth both internally and externally with a rebound in consumer spending momentum, the Company will actively expand its presence in the domestic market and deepen engagement with core members. Facing rising operational costs driven by global inflation, the Company remains committed to enhancing product value, adjusting product mix, and improving gross margin structure to capitalize on emerging consumption trends and business opportunities.

2. Policies regarding engagement in highly risky or highly leveraged investments, loans to others, endorsements, or derivatives trading; reasons for profits or losses from such activities; and proposed response measures:

1) Company policy:

PCSC focuses on our retail and distribution business and has not engaged in risky or highly-leveraged investments. However, in order to effectively control and manage business-related risks and enhance the safety of financial operations, PCSC has structured a set of internal management and operational procedures on the basis of the relevant regulations from the Securities and Futures Bureau. These requirements and procedures include “Procedures for Loading of Funds”, “Procedures for Acquisitions or Disposals of Assets” and “Procedures for Making of Endorsements”. In accordance with the Securities and Futures Bureau’s Guidelines Governing Establishment of Internal Control Systems at Publicly Held Companies, PCSC’s Internal Audit Office and subsidiaries have defined a set of risk management and assessment procedures.

2) Status of loans from PCSC and affiliated enterprises to others, endorsements, and derivatives trading and reasons for profit or losses of such activities:

- Loans to others: In fiscal year 2025, subsidiary President Pharmaceutical Corp. extended a loan of NT\$48 million to President Being Corp. As of December 31, 2025, the actual disbursement amounted to NT\$48 million. In 2025, subsidiary Shanghai President Logistics Co., Ltd. extended a loan of NT\$45 million to President Drugstore Business Corp. (Zhejiang) Trading. As of December 31, 2025, NT\$11 million had been disbursed. The above subsidiaries engage in lending funds to others in accordance with the “Procedures for Lending Funds to Others.”
- Endorsements and guarantees: The Company and its subsidiaries have not offered endorsements.
- Derivatives: The Company and its subsidiaries are not engaged in the trade of derivatives.

3) Future response measures:

- The main goal of the risk control and hedging strategy implemented by PCSC is to avoid operational risks. To this end, should the Company utilize derivatives, it should be to establish a hedging position. Financial products shall be selected for the purpose of hedging operational risks resulting from interest expenses, assets, or liabilities.
- PCSC’s Finance Office is responsible for managing the Company’s derivatives trading position and performs routine market evaluations. If the Finance Office discovers unusual trading or losses, it shall take necessary action and report the situation to the Board immediately. In addition, the Company also conducts routine performance evaluations of derivative trades to ensure they are in line with our operating strategy and that the risks are maintained within the Company’s risk tolerance.

3. R&D Plans and Projected Investment:

1) Membership, points system:

- a. We will continue to increase the number of points circulation functions and areas of use both in Taiwan and abroad, expand OPENPOINT member life circle, and make point accumulation and point redemption more convenient for members.
- b. We will develop member data marketing tools and conduct member focused/personalized marketing to continue to increase member activity and consumption contribution.

2) Mobile pick-up service: We will continue to innovate and develop different member redemption needs, increase the function of delivery redemption service, optimize the user interface to enrich the consumer experience, enhance sharing, plan sharing and grouping functions to provide diversified services and increase member loyalty.

3) App: We will continue to improve user flow and interface in order to provide members a high level of overall satisfaction.

4) In 2026, we expect to invest approximately NT\$316,000,000 for adding new features and system optimizations for membership, points, and mobile pickup systems; new information and function optimization for the E-Service and My Ship Service; store-side software and digital payment function optimization to provide customers with better digital services.

4. Financial impacts of and responses to major changes to domestic and overseas laws and government policies:

- 1) PCSC has already taken appropriate measures to respond to recent changes in government policies and laws in Taiwan and overseas, so these changes did not significantly impact the Company's financial operations.
- 2) In response to the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Stock Exchange or Traded Over the Counter announced in March 2011 by the Securities and Futures Bureau, PCSC established the Remuneration Committee in June 2011. In June 2012, PCSC held new elections for the Company's Board of Directors, invited independent directors to the Board, and established the Audit Committee in response to the March 2011 announcement of the Applicable Scope of Appointment of Independent Directors for Publicly Traded Companies and to optimize the Company's corporate governance. In response to amendments to the Company Act, PCSC implemented electronic voting and voting by polls at the General Shareholders' Meeting in 2013. In 2014, PCSC formulated Ethical Best Practice Principles and Corporate Governance Best Practice Principles, and in 2015 further added the Ethical Operating Procedures and Behavior Guidelines and Procedures Governing Applications to Suspend and Resume Trading. In July 2015, Article 235 of the Company Act was revised, while Article 235-1 was added. In response, the General Shareholders' Meeting passed an amendment to the Articles of Incorporation in June 2016 to change the sources and order of employee and director remuneration to comply with the law. In 2025, amendments to certain provisions of the Occupational Safety and Health Act require projects above a specified scale to analyze potential hazards and allocate safety and health expenses. The amendments strengthen safety and health management responsibilities by adding a duty for workplace and equipment lessors or lenders to disclose hazards. As the competent authority had not yet published relevant detailed rules at the time of this annual report's preparation, countermeasures will be formulated in accordance with the rules once they are issued. PCSC established the interdepartmental Regulations Identification Team, which issues a quarterly report and keeps up to date on the latest regulatory changes.

5. Financial impacts of and responses to technological and industry changes (includes information security risk):

- 1) Recently identified major cybersecurity risks: Due to geopolitics, the popularity of emerging technology applications (such as 5G, IOT, AI, blockchain, and cloud services), the massive use of open source software, and the increasingly complex cyber system outsourcing supply chain as well as various laws and regulations and competent authorities in cybersecurity and risk management, enterprises need to face cybersecurity threats and compliance issues that have become more common and important. Many recent cybersecurity incidents have evolved into multi-faceted and compounded attacks on the corresponding cybersecurity risk management of outsourced partners. In response to various laws and regulations and the requirements of the competent authorities, the Company has established routine cyber risk management procedures. In order to enhance the cybersecurity risk management capabilities of our outsourcing partners, we share information security information with our outsourcing partners, enhance the security of our system architecture, and establish an incident notification and response mechanism to improve the resilience of cybersecurity.
- 2) Impact on the Company's financial operations and measures to address it:

The Company passed the ISO 27001 third-party certification, set up a cybersecurity committee and a cybersecurity management unit to regularly review and adjust strategies, cybersecurity policies and regulations based on internal and external risk assessment results, promote various protective measures and measure their effectiveness. In addition, it is to report regularly to the Integrity, Risk, and Cybersecurity Management Committee and Sustainable Development Committee to ensure that we achieve our goal of zero tolerance for major information security and personal data incidents.

- In addition to passing ISO 27001, the Company has implemented specific and effective security and privacy protection measures by referring to the NIST Cybersecurity Framework cybersecurity framework and following domestic and international standards and regulations to prevent possible risks, including the implementation of appropriate cybersecurity protection management measures. Include risk assessment in the selection of outsourced vendors, and monitor cyber service providers to ensure cyber supply chain security and personal data privacy protection. For example, in equipment procurement, priority is given to products that have obtained the Internet of Things (IOT) security seal established by the National Communications Commission and the Ministry of Economic Affairs to mitigate the information security risks associated with IOT equipment.

- It also commissions two professional information security companies in Taiwan to perform 7/24 SOC monitoring service (Security Operation Center) to monitor and compile all kinds of information security activities in real time. Monitoring and compiling various information security activities in real time serve as early warning intelligence of threats in advance, real-time information during threat events, and the basis for analysis and recommendations in the wake of threats, allowing for the effective management of various information security alerts, as well as for the timely response to information security incidents and the mitigation of damage.
- The Company conducts red team exercises, security health checks, and works with the Taiwan Computer Emergency Response Team / Coordination Center (TWCERT/CC) to provide information security notification and defense. Through education, training, exercises, threat information collection and vulnerability alerting, we ensure the effectiveness of defense and create a cyber-communication environment with information security resilience.

6. Impacts of changes in corporate image on corporate crisis management and related response measures:

- 1) With the corporate culture of Sincerity, Innovation, and Sharing, PCSC is committed to providing the most secure, convenient, and quality products and services to the public. Through continuous expansion of retail outlets and diverse service channels, including smart vending machines, the total number of service locations across Taiwan has surpassed 8,282 (including smart vending machines). Behind the rapid growth, we are committed to pursuing the development of diversified products and services in our industry. In addition to fulfilling our corporate social responsibility and building a good corporate image both domestically and internationally, we are also continuously improving our sustainable strength in economic, environmental and social aspects, and actively interacting with all stakeholders to fulfill our corporate citizenship.
- 2) In 2025, PCSC was honored with numerous awards for operational growth, corporate governance, environmental protection, social participation, and corporate sustainability. It was selected as a constituent of the DJSI World Index for six consecutive years, the only retail company in Taiwan to be included, achieved an A-level rating in the MSCI ESG Rating, and officially became a TCFD Supporter in 2022. It continued to participate in the CDP Carbon Disclosure Program, achieving a B Management rating in 2025, and remained a constituent stock of the FTSE4Good Index Series, was honored with the TCSA Taiwan Corporate Sustainability Award “Top 100 Sustainable Enterprises in Taiwan (Service Industry)”, Platinum Award for Sustainability Reporting, Taiwan Retail Sustainability Award for Retail ESG Comprehensive Performance - Exemplary, CommonWealth Magazine’s CommonWealth Sustainability Citizen Award, and Global Views Monthly’s ESG Corporate Sustainability Award.
- 3) To prevent and manage potential crises that may affect the Company’s image, such as typhoons, earthquakes, floods and fires, human loss and injury, supply chain disruptions, and other natural or man-made disasters, in addition to understanding the risks, PCSC has established a sound crisis management unit and a standardized operation procedure for crisis response, and formulated its crisis management mechanism to minimize the damage caused by any crisis. This mechanism operates by having all units receive and collect public sentiment regarding PCSC through channels, such as the Joint Service Center, franchisee feedback via the app, and news reports. Crisis notifications are then issued based on the major incident categories and crisis levels outlined in PCSC Crisis Notification Guidelines. This crisis reporting system is headed by the General Manager, with a subordinate Crisis Reporting Center. The Assistant General Manager of Operations Services serves as the convener of the Crisis Reporting Center. When a crisis event occurs, responsible department personnel assess its category and severity before reporting to their supervisor. The supervisor then reports the crisis event upward using a reporting form. Each responsible department establishes a review team (Line group) for crisis incidents to respond promptly and discuss the situation. Subsequently, responsible departments implement improvements and provide countermeasures to prevent recurrence. We continuously review our crisis management procedures, implementing rigorous mechanisms to strengthen PCSC’s operations throughout the entire crisis response cycle—from incident detection and handling to external response.
- 4) PCSC is committed to maintaining a comprehensive risk management system. The Group, including its subsidiaries, is encompassed within the scope of risk management. The goal is to use risk management mechanisms to control various risks that could impact business operations and to integrate these mechanisms into daily operations and management activities. To further ensure the effectiveness of corporate risk management and align with international standards, PCSC has established an independent unit to conduct internal audits of the risk management process. In 2023, PCSC adopted the ISO 31000:2018 risk management system and launched corporate risk management awareness training. Depending on the progress of the system’s implementation, the company will later assess whether to engage a third party to conduct external audits of the risk management practices.

5) PCSC has set up a personal data protection project team. Through internal auditing and external verification of personal data (Taiwan Personal Information Protection and Administration System – TPIPAS), crisis prevention, and education and training, it serves as a gatekeeper for consumer data.

6) Intellectual property management plan:

- To continuously drive business model innovation, leverage intangible assets, and actively implement sustainable corporate practices, PCSC has formulated an intellectual property management strategy aligned with the company's operational objectives. By strengthening intellectual property management to create value for the company, this operational model not only safeguards the company's intellectual property rights, but also supports R&D initiatives aligned with its innovative business models and sustainable development philosophy, thereby enhancing the company's competitive advantage.

Implementation status:

- PCSC submits regular reports on intellectual property matters to the Board of Directors annually, with the most recent submission occurring on December 10, 2025.
- PCSC implemented its intellectual property management plan starting in 2020. The 2025 implementation status is as follows:
- List of intellectual property acquired and achievements in 2025: 5 trademark applications filed, 6 patent applications filed, total number of valid patents: 323
- Since planning the introduction of the TIPS system in 2020, the company successfully obtained its first Taiwan Intellectual Property Management Standard (TIPS) Level A certification in 2021. It has since maintained the validity of this certification through subsequent revalidations. A sampling inspection was completed on April 11, 2025, with the certificate valid until December 31, 2026. In 2025, while continuing to align with ESG sustainable management policies, the Company enhanced employees' understanding of intellectual property rights and patent system management in the digital environment through foundational IP training and patent system-related education. This ensures consistency between execution and regulatory requirements. To maintain the integrity and accuracy of trademark assets, we intensify promotion of the trademark management system and conduct regular inspections to ensure timely updates of trademark data. This will enhance the implementation of the trademark management system and the establishment of usage evidence across all departments.

7. Anticipated benefits, risks of M&A activity and appropriate responses: Not applicable

8. Anticipated benefits, risks of factory expansion and appropriate responses: Not applicable

9. Anticipated risks of concentrating purchasing and distribution and appropriate responses: Not applicable

10. Possible effects and risks caused by large transfers or changing hands of shares by directors, supervisors, or major shareholders who hold an over 10% stake in the Company and proposed responses: Not applicable

11. Possible benefits and risks to the Company due to a change in operating rights and proposed responses: Not applicable

12. All major litigation, non-litigation disputes, and administrative disputes that involve the Company, the Company's Directors, Supervisors, President, responsible parties, major shareholders with over 10% stake, or affiliated enterprises should be disclosed as long as the outcome may have a significant impact on shareholder equity or share prices, whether said dispute has been settled or is still pending. The disclosure should include the factual matters of the dispute, underlying monetary values, date actions commenced, the main parties involved, and response measures taken as of the Annual Report publication date: Not applicable

13. Other major risks and proposed responses: None

7. Other important items: None

6 Financial Information

1. Information about affiliated companies:

1. The most recent consolidated business report of affiliated enterprises, the statement of consolidated financial reports of affiliated enterprises, and the affiliated party report have been published on the Market Observation Post System designated by the Financial Supervisory Commission. Please refer to the following announcement link: https://mopsov.twse.com.tw/mops/web/t57sb01_q10
Navigation Path: Market Observation Post System > Individual Company > Electronic Books > Reports on Affiliated Enterprises
2. The consolidated financial statements and the auditor's report for the most recent fiscal year have been disclosed on the Market Observation Post System designated by the Financial Supervisory Commission. Please refer to the following announcement link: https://doc.twse.com.tw/server-java/t57sb01?step=1&colrchg=1&seamon=&mtype=A&co_id=2912&year=114
Navigation Path: Market Observation Post System > Individual Company > Electronic Books > Financial Reports

2. Private Placement of Securities: None (in the most recent fiscal year and up to the issue date of this Annual Report)

3. Status of the company's shares held or disposed of by subsidiaries: None (in the most recent fiscal year and up to the issue date of this Annual Report)

4. Other Supplementary Information Required: None

5. Situations described in Article 36, Paragraph 2, Item 2 of the Securities and Exchange Act: In the most recent fiscal year and up to the issue date of this Annual Report, PCSC has not experienced any events as described in Article 36, Paragraph 2, Item 2 of the Securities and Exchange Act that have had major impacts on shareholders' equity or share prices.

Appendix

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1 Positions Concurrently Held by Director in Other Companies

As of December 31, 2025

Name	Current Position in Other Companies	
Lo, Chih-Hsien	Chairman	: Uni-President Enterprises Corp. ∙ President Natural Industrial Corp. ∙ Presicarre Corp. ∙ Ton Yi Industrial Corp. ∙ Ttet Union Corporation ∙ Prince Housing & Development Corp. ∙ President Packaging Industrial Corp. ∙ Woongjin Foods Co., Ltd. ∙ Daeyoung Foods Co., Ltd. ∙ President International Development Corp. ∙ Uni-President China Holdings LTD. ∙ Changjiagang President Nisshin Food Co., Ltd. ∙ ScinoPharm Taiwan,Ltd. ∙ Uni-President (Philippines) Corp. ∙ Uni-President (Thailand) Ltd. ∙ Uni-President (Vietnam) Co., Ltd. ∙ Uni-President Enterprises (China) Investment Co., Ltd. ∙ Uni-President Cold-Chain Corp. ∙ Presco Netmarketing, Inc. ∙ Uni-President Dream Parks Co. ∙ President Century Corp. ∙ President Property Corporation ∙ Nanlien International Corp. ∙ Tone Sang Construction Corp. ∙ Cheng-Shi Investment Holding Co. ∙ Prince Real Estate Co. ∙ Times Square International Holding Co. ∙ Times Square International Hotel Co. ∙ Times Square International Stays Co. ∙ Uni-President Express Corp.
	Vice Chairman	: President Nisshin Corp
	Director	: Uni-Wonder Corporation ∙ Uni-President Organics Corp. ∙ Uni-President Glass Industrial Co., Ltd. ∙ Cayman President Holdings Ltd. ∙ Kai Yu (BVI) Investment Co., Ltd. ∙ President Fair Development Corp. ∙ Uni-President Southeast Asia Holdings Ltd. ∙ Uni-President Asia Holdings Ltd. ∙ Uni-President Hong Kong Holdings Limited ∙ CHAMP GREEN Capital Co., Limited ∙ Champ Green (Shanghai) Consulting Co., Ltd. ∙ Guangzhou President Enterprises Food Co.,Ltd. ∙ Fuzhou President Enterprises Co.,Ltd. ∙ Uni-President Enterprises (Xinjiang) Food Co.,Ltd. ∙ Wuhan President Enterprises Food Co.,Ltd. ∙ Kunshan President Enterprises Food Co.,Ltd. ∙ Chengdu President Enterprises Food Co.,Ltd. ∙ Shengyang President Enterprises Co., Ltd. ∙ Harbin President Enterprises Co.,Ltd. ∙ Hefei President Enterprises Co.,Ltd. ∙ Zhengzhou President Enterprises Co.,Ltd. ∙ Beijing President Enterprises Drinks Co., Ltd. ∙ Uni-President Enterprises (Kunshan) Food Technology Co., Ltd. ∙ Nanchang President Enterprises Co.,Ltd. ∙ UNI-PRESIDENT (SHANGHAI) TRADING Co.,Ltd. ∙ Kunming President Enterprises Food Co.,Ltd. ∙ Yantai Tongli Beverage Industres Co., Ltd. ∙ Changsha President Enterprises Co.,Ltd. ∙ Bama President Mineral Water Co.,Ltd. ∙ Uni-President Enterprises (Nanning) Co.,Ltd. ∙ Uni-President Enterprises (Zhanjiang) Co.,Ltd. ∙ Uni-President Enterprises (Chongqing) Co.,Ltd. ∙ Uni-President Enterprises (Taizhou) Co.,Ltd. ∙ Uni-President Enterprises (Akesu) Co.,Ltd. ∙ Uni-President Enterprises (Changchun) Co., Ltd. ∙ Uni-President Enterprises (Shanghai) Management Consulting Co., Ltd. ∙ Uni-President (Shanghai) Pearly Century Co., Ltd. ∙ Uni-President Enterprises (Baiyin) Co., Ltd. ∙ Hainan President Enterprises Co., Ltd. ∙ Uni-President Enterprises (Guiyang) Co., Ltd. ∙ Uni-President Enterprises (Jinan) Co., Ltd. ∙ Uni-President Enterprises (Hangzhou) Co., Ltd. ∙ Uni-President Enterprises (Wuxue) Mineral Water Co., Ltd. ∙ Shijiazhuang President Enterprises Co., Ltd. ∙ Uni-President Enterprises (Xuzhou) Co., Ltd. ∙ Uni-President Enterprises (Henan) Co., Ltd. ∙ Uni-President Trading (Kunshan) Co., Ltd. ∙ Uni-President Enterprises (Shaanxi) Co., Ltd. ∙ Jiangsu President Enterprises Co., Ltd. ∙ Uni-President Enterprises (Changbai Mountain Jilin) Mineral Water Co., Ltd. ∙ Uni-President Enterprises (Kunshan) Real Estate Development Co., Ltd ∙ Uni-President Enterprises (Shanghai) Co., Ltd. ∙ Uni-President Enterprises (Inner Mongolia) Co., Ltd. ∙ Uni-President Enterprises (Shanxi) Co., Ltd. ∙ Uni-President Enterprise (Hutubi) Tomato Products Technology Co., Ltd. ∙ Uni-President Enterprises (Shanghai) Drink & Food Co., Ltd. ∙ Uni-President Enterprises (Tianjin) Co., Ltd. ∙ Uni-OAO Travel Service Corp. ∙ President Packaging Holdings Ltd. ∙ Kuang Chuan Dairy Co., Ltd. ∙ Kuang Chuan Foods Ltd. ∙ Uni-President Development Corp. ∙ President Professional Baseball Team Corp. ∙ Tait Marketing & Distribution Co., Ltd. ∙ Wei Lih Food Industrial Co., Ltd. ∙ Keng Ting Enterprises Co., Ltd. ∙ President Chain Store (BVI) Holdings Ltd. ∙ President Chain Store (Labuan) Holdings Ltd. ∙ Retail Support International Corporation ∙ Kao Chuan Inv. Co., Ltd. ∙ Uni-President Assets Holdings Ltd.
	Supervisor	: Infinity Holdings Ltd. ∙ Eternity Holdings Ltd. ∙ Celestial Prosperities Holdings Ltd.
	President	: Presco Netmarketing, Inc. ∙ Uni-President Express Corp.
Kao, Shiow-Ling	Chairman	: Infinity Holdings Ltd. ∙ Eternity Holdings Ltd. ∙ Celestial Prosperities Holdings Ltd. ∙ President Fair Development Corp. ∙ Uni-President Department Store Corp. ∙ President Being Corp. ∙ President Pharmaceutical Corporation ∙ President Drugstore Business Corp. ∙ Kao Chuan Inv. Co., Ltd.
	Director	: Uni-President Enterprises Corp. ∙ President Natural Industrial Corp. ∙ Uni-Wonder Corporation ∙ Uni-President Organics Corp. ∙ Ton Yi Industrial Corp. ∙ Prince Housing & Development Corp. ∙ President International Development Corp. ∙ ScinoPharm Taiwan,Ltd. ∙ President Century Corp. ∙ Uni-President Development Corp. ∙ Times Square International Holding Co. ∙ Times Square International Hotel Co.
	President	: President Fair Development Corp. ∙ Kao Chuan Inv. Co., Ltd.

Positions Concurrently
Held by Director in Other
Companies

Name	Current Position in Other Companies	
Huang, Jui-Tien	Chairman Vice Chairman Director President	: Uni-Wonder Corporation ∙ Mech-President Corp. ∙ President Transnet Corp. ∙ Tait Marketing & Distribution Co., Ltd. ∙ President Collect Service Corp. ∙ President Information Corp. ∙ Wisdom Distribution Service Corp. ∙ Uni-President Superior Commissary Corp. ∙ Duskin Serve Taiwan Co., Ltd. ∙ Ren-Hui Investment Corp. ∙ President Chain Store Tokyo Marketing Corporation ∙ Tong Ching Corporation ∙ Retail Support International Corporation ∙ Uni-President Information Philippines Corp. ∙ Uni-Sogood Marketing Consultant Philippines Corp. : Philippine Seven Corp. : Uni-President Enterprises Corp. ∙ Cayman Nanlien Holding Ltd. ∙ President Fair Development Corp. ∙ President International Development Corp. ∙ Changjiagang President Nisshin Food Co., Ltd. ∙ Uni-President Foodstuff (BVI) Holdings Ltd. ∙ Shanghai Songjiang President Enterprises Co., Ltd. ∙ Uni-President Cold-Chain Corp. ∙ Uni-President Development Corp. ∙ Uni-President Department Store Corp. ∙ Capital Marketing Consultant Corp. ∙ Nanlien International Corp. ∙ President Being Corp. ∙ President Pharmaceutical Corporation ∙ President Pharmaceutical (Hong Kong) Holdings Limited ∙ President Drugstore Business Corp. ∙ Books.com. Co., Ltd. ∙ President Chain Store (BVI) Holdings Ltd. ∙ President Chain Store (Labuan) Holdings Ltd. ∙ President Chain Store (Hong Kong) Holdings Limited ∙ Uni-President Logistics(BVI) Holdings Limited ∙ PCSC (China) Drugstore Limited ∙ President Chain Store (Shanghai) Ltd. ∙ President Chain Store (Zhejiang) Ltd. ∙ Ren Hui Holding Co., Ltd. ∙ Beauty Wonder (Zhejiang) Trading Co.,Ltd. ∙ President Nisshin Corp. ∙ Uni-Capital Marketing Consultant Corp. ∙ Uni-Capital Marketing Consultant Holding Co., Ltd. ∙ Uni-President Express Corp. : President Pharmaceutical (Hong Kong) Holdings Limited ∙ Books.com. Co., Ltd. ∙ Ren-Hui Investment Corp.
Huang, Jau-Kai	Chairman Director	: Uni-President Vender Corp. : Ton Yi Industrial Corp. ∙ Uni-President (Vietnam) Co., Ltd. ∙ Uni-President Cold-Chain Corp. ∙ Uni-President Express Corp.
Wu, Tsung-Pin	Chairman Director Supervisor	: Tung-Ren Pharmaceutical Corporation ∙ Kai Nan Investment Co., Ltd. : Presicarre Corporation. ∙ Prince Housing & Development Corp. ∙ Grand Bills Finance Corporation ∙ President Fair Development Corp. ∙ President International Development Corp. ∙ ScinoPharm Taiwan, Ltd. ∙ Uni-President (Vietnam) Co., Ltd. ∙ Uni-President Hong Kong Holdings Limited ∙ Kuang Chuan Dairy Co., Ltd. ∙ Kuang Chuan Foods Ltd. ∙ Tung Lo Development Co., Ltd. ∙ Tone Sang Construction Corp. ∙ Cheng-Shi Investment Holding Co. ∙ Prince Real Estate Co. ∙ Times Square International Holding Co. ∙ Times Square International Hotel Co. : President Kikkoman Inc. ∙ Woongjin Foods Co., Ltd. ∙ Daeyoung Foods Co., Ltd. ∙ Uni-President (Korea) Co., Ltd. ∙ Kunshan President Kikkoman Biotechnology Co., Ltd. ∙ President Kikkoman Zhenji Foods Co., Ltd. ∙ President Century Corp. ∙ President Professional Baseball Team Corp. ∙ Nanlien International Corp. ∙ Payuni co. Ltd. ∙ Times Square International Stays Co. ∙ Uni-President Express Corp.
Wu, Wen-Chi	Director Supervisor	: President Lanyang Art Corporation. ∙ President Chain Store (Hong Kong) Holdings Limited ∙ Philippine Seven Corp. ∙ Ren Hui Holding Co., Ltd. ∙ Uni-President (Singapore) Pte. Ltd. : Presicarre Corporation ∙ Uni-Wonder Corporation ∙ President Transnet Corp. ∙ President Collect Service Corp. ∙ President Information Corp. ∙ Books.com. Co., Ltd. ∙ President Chain Store (Shanghai) Ltd. ∙ President Chain Store (Zhejiang) Ltd. ∙ Connection Labs Ltd. ∙ Uni-President Assets Management Corp.
Chen, Liang	Chairman	: Peak Capital Holdings Inc. ∙ Co-Center Co., Ltd.

2 Positions Concurrently Held by Management in Other Companies

As of December 31, 2025

Name	Current Position in Other Companies	
Huang, Jui-Tien	Chairman	: Uni-Wonder Corporation ∙ Mech-President Corp. ∙ President Transnet Corp. ∙ Tait Marketing & Distribution Co., Ltd. ∙ President Collect Service Corp. ∙ President Information Corp. ∙ Wisdom Distribution Service Corp. ∙ Uni-President Superior Commissary Corp. ∙ Duskin Serce Taiwan CO., LTD. ∙ Ren-Hui Investment Corp. ∙ President Chain Store Tokyo Marketing Corporation ∙ Tong Ching Corporation ∙ Retail Support International Corporation ∙ Uni-President Information Philippines Corp. ∙ Uni-Sogood Marketing Consultant Philippines Corp.
	Vice Chairman	: Philippine Seven Corp.
	Director	: Uni-President Enterprises Corp. ∙ Cayman Nanlien Holding Ltd. ∙ President Fair Development Corp. ∙ President International Development Corp. ∙ Changjiagang President Nisshin Food Co., Ltd. ∙ Uni-President Foodstuff (BVI) Holdings Ltd. ∙ Shanghai Songjiang President Enterprises Co., Ltd. ∙ Uni-President Cold-Chain Corp. ∙ Uni-President Development Corp. ∙ Uni-President Department Store Corp. ∙ Capital Marketing Consultant Corp. ∙ Nanlien International Corp. ∙ President Being Corp. ∙ President Pharmaceutical Corporation ∙ President Pharmaceutical (Hong Kong) Holdings Limited ∙ President Drugstore Business Corp. ∙ Books.com. Co., Ltd. ∙ President Chain Store (BVI) Holdings Ltd. ∙ President Chain Store (Labuan) Holdings Ltd. ∙ President Chain Store (Hong Kong) Holdings Limited ∙ Uni-President Logistics(BVI) Holdings Limited ∙ PCSC (China) Drugstore Limited ∙ President Chain Store (Shanghai) Ltd. ∙ President Chain Store (Zhejiang) Ltd. ∙ Ren Hui Holding Co., Ltd. ∙ Beauty Wonder (Zhejiang) Trading Co.,Ltd. ∙ President Nisshin Corp. ∙ Uni-Capital Marketing Consultant Corp. ∙ Uni-Capital Marketing Consultant Holding Co., Ltd. ∙ Uni-President Express Corp.
	President	: President Pharmaceutical (Hong Kong) Holdings Limited ∙ Books.com. Co., Ltd. ∙ Ren-Hui Investment Corp.
Wu, Wen-Chi	Director	: President Lanyang Art Corporation. ∙ President Chain Store (Hong Kong) Holdings Limited ∙ Philippine Seven Corp. ∙ Ren Hui Holding Co., Ltd. ∙ Uni-President (Singapore) Pte. Ltd.
	Supervisor	: Presicarre Corporation ∙ Uni-Wonder Corporation ∙ President Transnet Corp. ∙ President Collect Service Corp. ∙ President Information Corp. ∙ Books.com. Co., Ltd. ∙ President Chain Store (Shanghai) Ltd. ∙ President Chain Store (Zhejiang) Ltd. ∙ Connection Labs LTD. ∙ Uni-President Asset Management Corp.
Lee, Johnyih	Chairman	: ICASH Corporation
	Director	: President Chain Store Corporation Insurance Brokers Co., Ltd.
	Supervisor	: Mech-President Corp. ∙ Uni-President Development Corp. ∙ Uni-President Department Store Corp. ∙ CAPITAL MARKETING CONSULTANT CORP. ∙ MISTER DONUT TAIWAN CO., LTD. ∙ President Lanyang Art Corporation. ∙ President Being Corp. ∙ President Pharmaceutical Corporation ∙ DUSKIN SERVE TAIWAN CO., LTD. ∙ President Drugstore Business Corp. ∙ President (Shanghai) Health Product Trading Company Ltd
Chang, Chia-Hua	Chairman	: QWARE SYSTEMS & SERVICES CORPORATION ∙ CONNECTION LABS LTD.
	Director	: President Information Corp. ∙ ICASH Corporation ∙ Philippine Seven Corp. ∙ PRESIDENT TECHNOLOGY CORPORATION
	Supervisor	: Presco Netmarketing, Inc.
Lee, Tsung-Hsien	Chairman	: CAPITAL MARKETING CONSULTANT CORP. ∙ Uni-Capital Marketing Consultant Corp.
	Director	: MISTER DONUT TAIWAN CO., LTD. ∙ DUSKIN SERVE TAIWAN CO., LTD.
Lu, Yung-Wei	Chairman	: Cold Stone Creamery Taiwan, Ltd. ∙ MISTER DONUT TAIWAN CO., LTD.
	Director	: Uni-Wonder Corporation ∙ Nanlien International Corp. ∙ ICASH Corporation ∙ DUSKIN SERVE TAIWAN CO., LTD. ∙ President Chain Store Tokyo Marketing Corporation ∙ PCSC (China) Drugstore Limited
Huang Yi-sheng	Director	: President Transnet Corp. ∙ President Collect Service Corp. ∙ Uni-President Superior Commissary Corp. ∙ President Pharmaceutical Corporation ∙ 21 CENTURY CO., LTD. ∙ KOASA YAMAKO CORP.
Lua, Wen-Ji	Chairman	: President Lanyang Art Corporation. ∙ President Chain Store Corporation Insurance Brokers Co., Ltd.
	Director	: TUNG HO DEVELOPMENT CO., LTD.
	President	: President Chain Store Corporation Insurance Brokers Co., Ltd.

3 Statement of Internal Control System

Statement of Internal Control System of President Chain Store Corporation (translated from Chinese)

Date: February 25, 2026

According to the results of a self-assessment, President Chain Store Corporation (the "Company") states the following with regard to its internal control system during the year 2025:

1. The Company acknowledges that the establishment, implementation and maintenance of internal control system are the responsibility of Board of Directors and management, and the Company has established the system. The internal control system is aimed to reasonably assure that the goals such as the effectiveness and the efficiency of operations (including profitability, performance and safeguard of assets), the reliability, timeliness and transparency of financial reporting and the compliance of applicable law and regulations are achieved.
2. The internal control system has inherent limitations. No matter how perfectly designed, an effective internal control system can provide only reasonable assurance of achieving the aforementioned three goals. Moreover, due to the change of environment and conditions, the effectiveness of internal control system will be changed accordingly. Nevertheless, the internal control system has self-monitoring mechanism, and the Company will take remedial action in response to any identified deficiencies.
3. The Company evaluates the effectiveness of design and operation of its internal control system based on the judgment items ruled in "Regulations Governing Establishment of Internal Control Systems by Public Companies" (collectively referred herein as "Regulations"). The judgment items of internal control system adopted by the Regulations are the process of management control, and there are five key components of internal control: (1) control environment, (2) risk assessment, (3) control activities, (4) information and communication, and (5) monitoring activities. Each component also includes a certain number of items, and seeing the Regulation for the foregoing items.
4. The Company assessed the effectiveness of design and operation of its internal control system according to the aforementioned Regulations.
5. Based on the foregoing results of evaluation, the Company believes that the internal control system (that includes the supervision and management of subsidiaries), to provide reasonable assurance over the aforementioned goals are accomplished, including the effectiveness and the efficiency of operations, the reliability, timeliness and transparency of financial reporting and the compliance of applicable law and regulations.
6. This statement will be the main content of Annual Report and Prospectus, and will be disclosed publicly. If the above contents contain any falsehood, concealment, or illegality, it will involve in legal liability under Article 20, 32, 171 and 174 of Securities and Exchange Law.
7. This statement has been approved by the meeting of Board of Directors held on February 25, 2026, and those 9 directors in presence all affirm at the contents of this statement.

President Chain Store Corporation

Chairman : Lo, Chih-Hsien

President : Huang, Jui-Tien

4 Audit Committee's Review Report

President Chain Store Corp. Audit Committee's Review Report (Translation)

The Board of Directors has prepared the Company's 2025 Business Report, Financial Statements, and Proposal for Allocation of 2025 profits. The independent auditors, Yi-Chang, Liang and Se-Kai, Lin of PRICEWATERHOUSECOOPERS, TAIWAN audited PCSC's Financial Statements and issued an audit report relating to the Financial Statements. The Business Report, Financial Statements, and Profit Allocation Proposal have been reviewed and determined to be correct and accurate by the Audit Committee members of President Chain Store Corp. According to Article 219 of the Company Act, we hererby submit this report.

General Shareholders' Meeting of PRESIDENT CHAIN STORE CORP. 2026

President Chain Store Corp.

Chairman of the Audit Committee Chen, Liang

Date: Feburary 25, 2026

PRESIDENT CHAIN STORE CORPORATION

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