

(1) 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	
<p>1. Establishment of ethical operation policies and programs</p> <p>(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?</p>	V		<p>In order to establish a sound corporate management system, PCSC considered regulations set forth in the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies coproduced by TWSE and GTSM and passed the Ethical Corporate Management Beest Practice Principles at the meeting of the Board on December 19, 2014. On August 4, 2015, the Board passed revisions to the Best Practice Principles and established Ethical Corporate Management Operating Procedures and Code of Conduct. On July 30, 2020, the Board passed the revision of the Ethical Corporate Management Best Practice Principles and Policies, Ethical Corporate Management Operating Policies & Procedures to serve as a guidance for directors, managers, employees, fiduciaries, and substantive controllers. For more information regarding our ethical management principles, please go to the Company website or Taiwan Stock Exchange Market</p>	Compliant

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			Observation Post System.	
(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	V		PCSC formulated the Procedures for Ethical Management and Guidelines for Conduct, Standards Governing Awards and Discipline, Ethical Corporate	Compliant

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guidelines, as well as a discipline and appeals system for rule violations, and are they regularly reviewed and amended?			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.	
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?	Y		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	Y		PCSC established the interdepartmental Ethical Operations Team to strengthen the implementation of ethical corporate management. The Ethical Operations	Compliant

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Directors that promotes ethical management principles and also reports to the Board regarding the implementation of these principles at least once a year?			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. Achievements for 2024 are summarized in this table for each of the assessment items and operational situations and the implementation thereof reported on December 19, 2024 to the Board of Directors.	
(3) Has PCSC formulated and implemented policies to prevent conflicts of interest and provide appropriate ways to record any potential conflicts found?	Y		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	Compliant

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			<p>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.</p> <p>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. PCSC has also set up an Audit Reporting Line at 02-2747-8032.</p>	
(4) Has PCSC implemented effective accounting and internal control	√		1. In accordance with the law, PCSC established effective accounting and internal control systems and	Compliant

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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?			<p>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</p>	

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			set up related prevention rules and actions for relevant divisions to follow.	
(5) Does PCSC periodically hold internal and external ethical corporate behavior training?	y		<p>1. The Company's internal website features a Policy Promotion Area to educate employees about regulations governing ethical corporate behavior. In 2015, PCSC established the Ethical Operations Case Team to promote related education among employees, and each year, PCSC establishes a training theme.</p> <p>2.The main thrust of legal compliance education training in 2024 included "Labor Law Every Manager Should Know", "Ethical Corporate Management", "Legal Basics", "Information Security Training", "Personal Data protection", and "Training for Support Staff". The training content was as follows:</p> <p>(1) General education on the rule of law for middle and high-level managers ("Business Competition and Fair Trade Law Analysis" and "From 5G Internet of Things Trends to Managing Information Security in the Enterprise"), using online education. 326 participants</p>	Compliant

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			<p>completing a total of 978 hours.</p> <p>(2) Support Staff Education and Training:</p> <p>A. 7-ELEVEN brand use: 1-hour course completed by 294 people for a total of 294 training hours.</p> <p>B. A training class on general legal knowledge (insider trading), 1 hour course completed by 278 participants, totaling 278 training hours.</p> <p>C. Ethical Corporate Management and Personal Data Management, 1-hour course completed by 377 participants, totaling 377 training hours.</p> <p>D. Workplace Violence/Violence and Sexual Harassment Prevention, 0.5-hour course completed by 2,635 participants, totaling 1,317.5 training hours.</p> <p>(3) Personal data training courses: including personal data training for new employees (1.5-hour course, 18 participants), advanced personal training (1.5-hour course, 29 participants), personal information training of 27 hours for managers (external training by Institute for Information Industry, 3 participants), and</p>	

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			<p>personal data professional certification course (a 13-hour course completed by 1 participant). In total, 51 participants completed 164.5 hours.</p> <p>(4) Information Security Advocacy and Education: The Group added the “Internet of Things and Network Information Security,” a 3-hour course for IT/digital field related departmental or TEAM level executives: 12 PCSC executives and 23 executives from affiliated companies passed the training, for a total of 105 hours of training. In addition, the “AI War: Awareness Enhancement and Strategies for Defending Against Information Leakage,” a 2-hour course with a total of 28 participants from PCSC completing the course, totaling 56 training hours. 13 affiliates participated in the “Information Security Vulnerability Prevention Digital Course,” a 0.5-hour course, completed by a total of 336 participants, totaling 168 training hours. “Information Security and Cybercrime Vulnerability Issues from ChatGPT Generative AI,” a 1.5-hour course with 2,012 attendees completing a total of</p>	

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			<p>3,018 training hours. "Social Engineering Attack Prevention," a 1.5-hour course was completed by 103 participants, totaling 154.5 training hours. These courses helped strengthen employee understanding of information security and build awareness of information security risks, reduce the risk of leakage of important personal and Company information, and comprehensively enhance information security protection capabilities.</p> <p>(5) Zero Violence in the Workplace Course, a labor law seminar, was completed by 43 participants, totaling 21.5 training hours.</p>	
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,	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	Compliant

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and appointed suitable personnel to handle these cases?			<p>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.</p> <p>2. In 2024, 1,381 messages were received through the stakeholder feedback section of the website.</p> <p>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</p>	

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			results of its appraisals are published on the Company's internal website.	
(2) Has PCSC established an investigation an SOP for violation reporting, follow-up measures, and relevant mechanisms to ensure confidentiality?	V		<p>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.</p> <p>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.</p>	Compliant
(3) Does PCSC have any measures in place to protect individuals	V		<p>The Company has regulations to protect whistleblowers from being improperly dealt with due to whistleblowing. The whistleblower in a complaint case has the obligation</p>	Compliant

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from possible mistreatment arising from reporting violations?			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.	
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
<p>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:</p> <p>On December 19, 2014, PCSC established its Ethical Corporate Management Best Practice Principles as required by the Financial Supervisory Commission. On August 4, 2015, the Board passed revisions to the Best Practice Principles and established Ethical Corporate Management Operating Procedures and Code of Conduct. On July 30, 2020, the Board passed the revision of the Ethical Corporate Management Best Practice Principles and Policies and the Ethical Corporate Management Operating Procedures and Code of Conduct, implemented as written by the Ethical Operations Team. The Ethical Corporate Management Practice Team holds meetings on these issues on a regular basis.</p>				

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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.				