

President Chain Store Corporation

Sustainable Development Code of Practice

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Chapter 1 General Provisions

Article 1

During the pursuit of business growth, President Chain Store Corporation (UNI-PCSC) shall strive to fulfill its corporate social responsibility on sustainable development and to enhance economic, environmental and social progress. As a responsible corporate citizen, UNI-PCSC contributes to the national economy, improves the quality of life for its employees, surrounding communities, and society as a whole; building competitive advantages based on CSR.

The Company shall comply with laws and regulations and the Articles of Incorporation and establish the UNI-PCSC Sustainable Development Code of Practice, policies, systems, and related management systems after taking into consideration CSR development trends. These are to be passed by the Board of Directors, complied by the employees to manage their risks and impact on the economy, environment, and society.

Article 2

This Code is applicable to UNI-PCSC and its scope covers overall business activities of the Company and investees (ie partners).

Article 3

The Company shall pay attention to stakeholders' rights when promoting sustainable development practices, and shall incorporate sustainable development factors into management guidelines and business activities while pursuing sustainable development and profits.

The Company shall comply with the principle of materiality by conducting risk assessment on environment, social, and corporate governance issues pertaining to company operations and formulating relevant risk management policies and strategies.

Article 4

The Company shall comply with the following principles when promoting sustainable development practices:

- I. Implement corporate governance.
- II. Develop a sustainable environment.
- III. Safeguard public welfare.
- IV. Strengthen sustainable development disclosures.
- V. Protect the rights and interests of stakeholders.

Article 5

The Company shall reference sustainable development trends and the correlation with its core business, as well as the impact of the Company and affiliated enterprises' overall business activities on stakeholders, when formulating its sustainable development policy, systems, or related management guidelines and action plans, which may be periodically reported to the Board of Directors.

Chapter 2 Implement corporate governance

Article 6

The Company shall establish an effective governance structure in compliance with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, in order to achieve better corporate governance.

Article 7

The Company's directors shall fulfill its duties as a prudent manager to oversee that the Company acts to fulfill its sustainable development, and shall review implementation results at any time and continue to make improvements to ensure the implementation of the sustainable development policy.

The Board of Directors must fully consider the interests of stakeholders when promoting the Company's sustainable development targets, including the following items:

- I. Propose the sustainable development mission or vision, and formulate the sustainable development policy, system, or related management guidelines and action plans.
- II. Incorporate sustainable development in the Company's business activities and development direction, and approve sustainable development action plans.
- III. Ensure the immediacy and correctness of sustainable development information disclosure.

Economic, environmental, and society issues resulting from business activities shall be handled by senior managers authorized by the Board of Directors, and the progress shall be reported to the Board of Directors. The operating procedures and responsible personnel must be specified.

Article 8

The Company shall identify stakeholders and set up a Stakeholder Section on the company website based on its respect for stakeholder rights. Through proper communication, the Company aims to understand the expectations and needs of its stakeholders and provide appropriate responses to sustainable development topics that are of their concern.

Article 9

All employees shall practice a corporate culture of "Sincerity, Innovations, and Sharing" in accordance with the self-regulation agreement and for sound corporate governance. The Company shall periodically organize sustainable development education and training, and promote the Company's sustainable development mission or vision, policy, system, or related management guidelines and action plans, in order to follow through with its sustainable development plans.

Article 10

The cross-departmental "UNI-PCSC Sustainable Development Committee" was established under the Board of Directors to oversee the execution and management of its

sustainable development. The Committee is divided into Environment, Social and Governance, which are responsible for developing and implementing sustainable development policies, systems, related management directives, and actual execution plans; it also established a Sustainable Development Committee Charter and reports regularly to the Board of Directors.

The Company shall establish a reasonable remuneration policy to ensure that remuneration planning is aligned with the organization's strategic goals and stakeholders' interests. Furthermore, the Company's employee performance evaluation system should be integrated with its sustainable development policy, and an effective reward and disciplinary system must be established.

Article 11

The Company shall establish an internal control activities for the management of financial and non-financial information in accordance with Article 8, Paragraph 1, Subparagraph 9 of the Regulations Governing the Establishment of Internal Control Systems by Public Companies. The Sustainability Information must be managed according to the internal control system. The Company's managers shall fulfill their duties as a prudent manager to ensure the quality of the Sustainability Report.

Chapter 3 Develop a sustainable environment

Article 12

The Company shall comply with environmental regulations as well as related international standards to provide appropriate protection for the natural environment, and shall strive to achieve environmental sustainability during business activities and internal management.

Article 13

The Company shall strive to achieve efficient energy use, and use renewable materials and naturally degradable materials that produce less impact on the environment, so as to achieve sustainable use of Earth's resources.

Article 14

The Company should develop an appropriate environmental management system based on its industry characteristics, and the system shall include the following items:

- I. Collect and evaluate adequate and timely information on the impact of business activities on the natural environment.
- II. Establish measurable environmental sustainability goals, and periodically review the

sustainability and correlation of its developments. Formulate concrete plans or action plans and periodically review implementation results.

Article 15

The Environment Team under the Sustainable Development Committee and related units implement environment related policies with respect to the scope of business, and formulate, implement, and maintain related environmental management systems and action plans. The team periodically organizes environmental education courses for managers, employees, and franchisees.

Article 16

The Company should consider the impact of its operations on the ecosystem, promote the concept of sustainable consumption, and engage in R&D, production, operations, and services based on the following principles to lower the impact of its operations on the natural environment, biodiversity and humanity:

- I. Reduce the resource and energy consumption of products and services.
- II. Reduce emissions of pollutants, toxic substances, and waste, and properly dispose of waste.
- III. Increase the recycling and reuse of raw materials or products.
- IV. Maximize the sustainable use of renewable resources.
- V. Increase the durability of products.
- VI. Improve product and service performance.
- VII. Implement green logistics mechanisms to reduce environmental pollution.
- VIII. Enhance the conservation of marine or terrestrial biodiversity and ecosystems, promote the sustainable utilization of resources, and ensure fair and equitable benefits.

Article 17

The Company shall properly and sustainably use water resources and formulate related management measures to increase the efficiency of water use. The Company shall construct and reinforce environmental protection facilities to prevent pollution to water, air, and land. Exert every effort to reduce the adverse effect on people's health and the environment, and adopt the most feasible pollution prevention and control technology measures.

Article 18

The Company shall evaluate the potential present and future risks and opportunities caused by climate change and take corresponding countermeasures to tackle related problems.

The Company should adopt internationally-accepted standards or guidelines, and compile and disclose its GHG inventory, the scope of which should include:

- I. Direct GHG emissions: The source of GHG emissions are owned or controlled by the Company.
- II. Indirect GHG emissions: Generated by the use of electricity input, heat, and other forms of energy.
- III. Other indirect emissions: Emissions from company activities that are not indirect emissions from energy sources, but originate from sources owned or controlled by other companies.

The Company should calculate greenhouse gas emissions, water consumption, and the total weight of waste, and formulate strategies for energy conservation and carbon, greenhouse gas reduction, reduction in water consumption and other waste management based on its business situation and GHG inventory, in order to reduce the impact of the Company's business operations on climate change.

Chapter 4 Safeguard public welfare

Article 19

The Company supports and abides by international human rights norms and local labor laws and regulations. To this end, the UNI-PCSC Human Rights Policy was formulated with a commitment for compliance after taking the International Bill of Human Rights, Core Labor Standards, Fundamental ILO Conventions and the Ten Principles of the UN Global Compact.

The Company shall establish related management policies and procedures to fulfill its responsibility to protect human rights, including:

- I. Propose the Company's human rights policy or statement.
- II. Evaluate the effect of the Company's business activities and internal management on human rights, and establish corresponding handling procedures.
- III. Periodically review the effect of the Company's human rights policy or statement.
- IV. Where human rights are infringed, the procedures for handling stakeholders that are

involved shall be disclosed.

The Company shall comply with internationally acknowledged labor rights, such as freedom of association, collective bargaining right, care for the underprivileged, ban on child labor, elimination of all forms of forced labor, prohibition of human trafficking and elimination of discrimination in employment. The Company shall verify that the human resource policy does not discriminate against gender, race, socioeconomic status, age, marital status, and family situation, and that employment, remuneration, benefits, training, evaluation, and promotion opportunities are equal and fair.

The Company shall provide effective and appropriate grievance mechanisms for matters that harm labor rights, and shall ensure the equality and transparency of the grievance process. Grievance channels must be simple, convenient, and unhindered, and the Company must properly respond to employee grievances.

Article 20

The Company shall provide employees with information for them to understand the labor laws and their rights in the country where they are employed.

Article 21

The Company should provide employees with a safe and healthy work environment, including necessary health and first aid facilities, and must dedicate its efforts to reducing hazard factors to employee safety and health, in order to prevent occupational accidents. The Company should periodically provide employees with safety and health education and training.

Article 22

The Company should create a positive environment for employees' career development and establish an effective professional training plan. The Company shall reflect its business performance or outcome on the employee remuneration policy, in order to recruit, retain, and incentivize human resources and achieve sustainable development. The Company should also establish industry-academia collaboration programs to cultivate industry talents.

The Company should formulate and implement reasonable employee welfare measures (such as salary, holiday systems, and other welfares), and should appropriately allocate the fruits of business performance to employees' remuneration in order to recruit, retain, and incentivize human resources and achieve sustainable development.

Article 22-1

The Company should treat customers or consumers who use its products or services fairly and reasonably, and methods include establishing duties of fairness, integrity, care and loyalty, truthfulness of advertisements, suitability of products or services, notifications and disclosures, balance between remuneration and performance, complaints protection, and professionalism of salespeople. The Company should also formulate implementation strategies and concrete measures.

Article 23

The Company shall establish channels for periodic communication and dialogue with employees, and give employees the right to obtain information and express their opinions on the Company's business management activities and decisions. The Company shall also provide employees with necessary information and hardware facilities to improve employer-employee cooperation, and also use a reasonable method to notify employees of changes in operation that may have a material effect on employees.

Article 24

The Company should assess and manage risks that may potentially cause business suspension, and lower the impact on consumers and society. The Company shall be responsible for its products and services and attach importance to marketing ethics. The Company shall ensure the transparency and safety of products and services through the R&D, procurement, production, operation, and service processes; establish and disclose its consumer rights policy and implement the policy in business activities, in order to prevent products or services from damaging consumers' rights, health, and safety.

Furthermore, the Customer Joint Service Center established by the Company provides transparent and effective consumer complaint procedures for products and services, and fairly handles customer complaints in a timely manner. The center shall comply with the Personal Data Protection Act and related laws and regulations, respect consumers' privacy, and protect the personal data provided by consumers.

Article 25

The Company shall ensure the quality of its products and services in accordance with government laws and industry regulations. With regard to customers' health and security, client privacy, and the marketing and labeling of products and services, the Company shall comply with related laws and international standards, and may not deceive, mislead, commit fraud, or engage in any other conduct that will damage consumers' trust and rights.

Article 26

The Company should evaluate the effect of its procurements on the environment and society of suppliers' communities, and jointly fulfill sustainable development targets with suppliers. Before engaging in business dealings, the Company should formulate suppliers' management policies which stipulates them to follow the relevant regulations on environmentalism, occupational security and health, as well as human rights of labor and evaluate if the supplier has a record of impacting the environment or society, and avoid making transactions with companies that violate their sustainable development policy.

The contracts between the Company and its major suppliers should include termination clauses which come into force once the suppliers breach the sustainable development policy and cause significant impact on the environment and society.

Article 27

The Company shall evaluate the effect of its operations on communities, and suitably hire local workers from communities where it operations to gain recognition from communities. The Company should invest resources, such as business activities, donations of goods, volunteer services, or other charity services, into organizations that solve social or environmental issues through their business model, or participate in activities sponsored by non-profit organizations related to community development and education, charity events, and local government organizations, in order to promote community development.

Article 27-1

The company should continue to support cultural and artistic activities or cultural and creative industries through donations, sponsorships, investments, procurement, strategic cooperation, corporate volunteer technical services or other means to promote cultural development.

Article 28

The Company shall integrate its resources and continue to give back to society with a sincere and pragmatic attitude, in order to maintain good relations between local communities and employees, shareholders, franchisees, customers, and all stakeholders.

Chapter 5 Strengthen sustainable development disclosures

Article 29

The Company shall disclose its information in accordance with related laws and regulations and the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and shall fully disclose relevant and reliable sustainable development information to increase its information transparency. Sustainable development information disclosed by the Company is as follows:

- I. The sustainable development policy, system, or related management guidelines and action plans approved by the Board of Directors.
- II. The risks and effects of implementing corporate governance, developing a sustainable environment, and safeguarding public welfare on the Company's business situation and financial position.
- III. The sustainable development goals, measures, and implementation performance of the Company.
- IV. Topics of concern to main stakeholders.
- V. Disclosure of information on the management and performance of main suppliers in material environmental and social issues.
- VI. Other information related to sustainable development.

Article 30

The Company's Sustainability Report shall comply with the competent authority's current laws, use internationally recognized standards or guidelines to disclose the implementation status of sustainable development, and the Company should obtain third party assurance or guarantee to increase the reliability of information. Its contents should include:

- I. The implementation of the sustainable development policy, system, or related management guidelines and action plans.
- II. Topics of concern to main stakeholders.
- III. The Company's performance and review of implementing corporate governance, developing a sustainable environment, safeguarding public welfare, and driving economic development.
- IV. Directions and goals for future improvement.

Chapter 6 Supplementary Provisions

Article 31

- I. The Company shall stay up-to-date on developments in standards related to sustainable development and changes in the business environment, and review its sustainable development system on this basis to improve in promoting its sustainable development performance.
- II. The procedures for the preparation and verification of sustainability report are further outlined in specific detailed written operational guidelines, which should also be taken into consideration.