

# President Chain Store Corporation

## Integrity, Risk, and Cybersecurity Management Committee Charter

November 1<sup>st</sup>, 2023

Amended on December 19<sup>th</sup>, 2024

Amended on July 30<sup>th</sup>, 2025

### Article 1. Purpose and Legal Basis

To enhance and strengthen the risk management mechanisms, President Chain Store Corporation (the "Company"), according to Article 27, paragraph 3 of the Company's Corporate Governance Practice Principles and Article 14 of Risk Management Best-Practice Principles for Taiwan Stock Exchange and Taipei Exchange listed Companies, establishes the Integrity, Risk, and Cybersecurity Management Committee (the "Committee") and adopts this Integrity, Risk, and Cybersecurity Management Committee Charter (the "Charter") to be complied with.

### Article 2. Organization, Members, and Term of the Committee

1. The Committee consists of the Risk Management Execution Office, Cybersecurity Execution Office and Integrity Management Promotion Team, each execution office operates independently and establishes charts respectively.
2. The Committee is comprised of all independent directors, and the Chairperson is elected by and from among its members.
3. Unless otherwise stipulated by laws, the Company's Articles of Incorporation or rules, the term of the Committee members shall begin on the date of the resolution of the Board of Directors and end upon (1) the expiration of the term of directors; (2) the director's resignation from the Committee or the position of director; or (3) the resolution of Board of Directors to replace the original director as the Committee's member, whichever occurs first.
4. The term of the Committee members shall be consistent with the terms of the Board of Directors and may be eligible for re-election.

### Article 3 Power of the Committee

1. The Committee shall review the policies, procedures and framework of integrity, risk,

- and cybersecurity management, and shall periodically review the applicability and effectiveness of such policy directions and implementing plans;
2. The Committee shall approve the risk appetite (risk tolerance) and provide guidance on resource allocation;
  3. The Committee shall ensure that the relevant systems can adequately manage risks that the Company faces; furthermore, the Committee shall integrate relevant systems into the ordinary operation procedures.
  4. The Committee shall prioritize the risk management and shall approve the rating of risks.
  5. The Committee shall review the enforcement of risk management and propose essential suggestions for optimization; furthermore, the Committee shall periodically report to the Board of Directors (at least once a year).
  6. The Committee shall implement the decisions of the Board of Directors in connection to risk management.
  7. The Committee shall promote and oversee the implementation of the ethical business policy and prevention programs.

#### **Article 4 Rules of Procedure of Committee**

1. The Committee shall convene at least twice a year, and if necessary, the Committee may convene additional meeting as needed.
2. The Chairperson of the Committee shall serve as the chairperson of the meeting. If the Chairperson is on leave or for any reason is unable to convene a meeting, the chairperson shall be elected by other members of the Committee.
3. The agenda of the meeting shall be set by the Chairperson. Other members may submit proposals for the Committee discussion. The agenda shall be provided to the Committee members seven (7) days in advance.
4. The Company shall set an attendance book for the members to sign for the present, which also serves as a record for inspection. The members of the Committee shall attend the Committee meeting in person. A member who cannot attend in person may appoint another member as her/his proxy, yet one proxy shall be appointed for one member only. Attendance via video-conferencing is deemed as attendance in person.
5. When a member appoints another member as her/his proxy, she/he shall issue a proxy form for the scope of authorization with respect to the meeting agenda in every instance.
6. Any resolution of the Committee shall be approved by at least one-half of all members.

If no objection is raised by the chairperson of the meeting, the resolution shall be deemed to be passed and shall have the same effect as a vote. A resolution shall be announced onsite and maintained in the meeting minutes.

#### **Article 5 Committee Minutes**

Meeting minutes of the Committee shall be prepared and shall record the matters listed below in detail accurately:

1. Session, time, and place of the meeting.
2. Name of the chairperson.
3. Member attendance, specifying the names and number of members in attendance, excused, and absent.
4. Names and titles of those present at the meeting as non-voting participants.
5. Name of the recorder.
6. Matters reported.
7. Matters for discussion: the resolution method and outcome of each proposal, and any objections or reservations expressed by any Committee member, professional or other person.
8. Extemporaneous motions: the name of the person submitting the motion, the resolution method and outcome of the motion, and a summary of the comments and any opinions expressing objections or reservations made by, any Committee member, professional, or other persons.
9. Other matters are required to be recorded.

The Committee attendance book constitutes an integral part of the Committee Minute of each meeting of the Committee. The meeting minutes shall bear the signature or seal of both the chairperson and the recorder. The copy of the minutes shall be distributed to each Committee member within twenty (20) days after the meeting, treated as important records of the Company, and shall be preserved during the whole existence of the Company. The meeting minutes mentioned may be produced and distributed in electronic form.

#### **Article 6 Recusal of Committee Members**

The member of Committee, who has a personal interest in the matter under discussion at a meeting, shall elaborate on the crucial content of such personal interest. The member of

the Committee, whose personal interest may harm or impair the interest of the Company, shall not vote nor vote as a proxy.

If the Committee is unable to make a resolution under the situation the preceding Paragraph mentioned, the Committee shall report to Board of Directors to make a resolution.

#### **Article 7 Appointment of Experts**

The Committee may, by resolution, appoint lawyers, accountants, or other professionals to conduct necessary checks or provide consultation on matters mentioned in Article 3, and the related expenses shall be borne by the Company.

#### **Article 8 Obligations of Committee Members**

The members of the Committee shall exercise the due care of a good administrator and faithfully perform their duties, which this Charter established, with the care of good administrators and shall be responsible to the Board of the Directors; furthermore, the Committee shall report the proposal to the Board of the Directors to make a resolution.

#### **Article 9 Authorization of the Committee**

The Committee shall periodically review and optimize the relevant affairs of this Charter and shall report to the Board of Directors to make resolutions.

The Committee may authorize the Chairperson or the other members to execute or implement the resolutions, and during the executed or implement period, the Chairperson or the other members shall report to the Committee in written or oral and shall propose or bring up in reported matter or ratification at the next meeting if necessary.

#### **Article 10 Enforcement and Amendment**

The Charter and any amendments hereto shall be implemented with the approval of the Board of Directors.