

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 | | In addition to authorizing a share transfer agent to handle relevant affairs, PCSC also established a comprehensive spokesperson system and Board of Directors Secretariat to deal with shareholder issues. | 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 | 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 | Compliant |

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| | Yes | No | Brief Explanation | |
| Company and affiliated enterprises? | | | risk management mechanism at its subsidiaries. | |
| 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 |
| 3. Composition and responsibilities of the Board of Directors | | | | |

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|--|----------------|----|--|--|----------------|-----------|
| | Yes | No | Brief Explanation | | | |
| (1) Has PCSC established diversified policies, specific management objectives and implementations among members of the Board of Directors? | V | | <div>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. 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: (1) Basic conditions: Gender, age, nationality, race and culture, etc. (2) Professional knowledge and skills: Professional background (such as law, accounting, industry, finance, marketing or technology), professional skills and industry experience, etc. 2. 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: (1)Basic conditions: gender, age, etc. (2)Professional knowledge and skills: background, skills, and industry experience. (3)The implement and achievement of the diversity policy is as below:<table><tr><td>Management of Diversity Policy</td><td>Accomplishment</td></tr></table></div> | Management of Diversity Policy | Accomplishment | Compliant |
| Management of Diversity Policy | Accomplishment | | | | | |

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| | Yes | No | Brief Explanation | | | |
| | | | 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 | |
| | | | | | | |
| | | | 3. 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 years. 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.24 Diversity of individual directors table) The implement meets the management condition. 4. For more diversity policy of composition of Board of Directors, please go to the Company website or Taiwan Stock Exchange Market Observation Post System. | | | |
| (2) In addition to the establishment of the Remuneration Committee and Audit Committee as required by law, did PCSC establish | V | | In addition to establishing the Remuneration and Audit Committees as required by law, the Company also has a Sustainable Development Committee and Risk & Information Security Management Committee, both under the Board of Directors. | | | Compliant |

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| | Yes | No | Brief Explanation | |
| committees with other functions of its own accord? | | | <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. Risk & Information Security Management Committee is responsible for implementing the company's risk monitoring, assessment and measurement.</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> | |
| (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 | | <p>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.</p> <p>According to the Guidelines and Methods for Evaluating the Performance of the Board of Directors, the self-evaluation of the 2024 board of directors, individual directors and functional committees will be completed by the first quarter of 2025, and reports are submitted to the remuneration committee on February 25, 2025 and to the board of directors on February 26, 2025. The results will be used as reference for elections or nominations of Director positions.</p> | 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 2024 Accountant Independence evaluation was passed by the Audit Committee on February 26,</p> | Compliant |

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| | Yes | No | Brief Explanation | |
| | | | <p>2024 and submitted to the Board of Directors on February 27, 2024 for approval. 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> | |

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| <p>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)?</p> | <p>V</p> | <ol style="list-style-type: none"> 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. 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. 3. 2024 business execution explained below: <ol style="list-style-type: none"> (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. (2) Assisted directors to comply with regulations by providing company management and corporate governance regulations, and regularly providing the latest versions of these documents. (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. (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 | <p>Compliant</p> |
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| | Yes | No | Brief Explanation | |
| | | | <p>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>In 2024, Chao, Chunghao, the Company's Corporate Governance Officer, completed 17 hours of formal training, which included: Seminar on Enhancing Resilience and Strengthening Sustainable Governance, Creating a New Carbon Age with Knowledge of Sustainability Seminar, 2024 Cathay Holdings Sustainable Finance and Climate Change Summit 2024, Corporate Governance Standards and Trends, 2024 Insider Trading Prevention Seminar.</p> <p>(5)</p> | |

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| | Yes | No | Brief Explanation | |
| 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 | | <ol style="list-style-type: none"> 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. 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. 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. 4. The Company has established an internal employee care group that actively works to provide effective, timely consultation and guidance to employees whenever required. 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. 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. | 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 | | | | |

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| | Yes | No | Brief Explanation | |
| (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://www.7-11.com.tw/company/ir/index.html 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 | | <ol style="list-style-type: none"> 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. 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 Hsieh, Lien-Tang as Deputy Spokesperson. 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. | 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 | | <ol style="list-style-type: none"> 1. PCSC declared 2023 and 2024 annual Financial Reports on February 27, 2024 and February 26, 2025, respectively, one month earlier than required. 2. The first, second, and third quarter Financial Reports of 2024 were declared respectively on April 30, July 31, and October 31, all earlier than required. The monthly Operating Situation Reports were declared based on monthly account settlement, but were all completed earlier than required. | Compliant |
| 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 | V | | <ol style="list-style-type: none"> 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. 2. 2024 continuing education for management team: | Compliant |

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| | Yes | No | Brief Explanation | |
| 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)? | | | <p>(1) Chairman Huang, Jui-Tien attended "Trends in the Generative AI Industry," a 3-hour course on corporate governance organized by the Taiwan Institute of Directors for listed and over-the-counter companies, and "CG Training Certificates," a 4-hour course organized by GGAPP.</p> <p>(2) Chief Financial Officer Wu, Wen-Chi attended "Global Economic Outlook (Inflation, Interest Rate Policy, Green Trade Wars)," a 3-hour course, "Sustainable Economic Activity and Biodiversity - TNFD Interpretation (Specialized Courses - ESG Topics)," 3-hour courses, "Trends in the Generative AI Industry," a 3-hour course, "Board Compliance and Compliance Under Corporate Governance 3.0," a 3-hour course on corporate governance organized by Taiwan Institute of Directors for listed and over-the-counter companies, "Summit on Strengthening Taiwan's Capital Markets," a 3-hour course organized by TWSE, and "CG Training Certificates," a 4-hour course organized by GGAPP.</p> <p>(3) Vice President Kuo, Ching-Feng, Vice President Lu, Yung-Wei, Vice President Lee, Tsung-Hsien attended "CG Training Certificates," a 4-hour course organized by GGAPP.</p> <p>(4) Vice President Chang, Chia-Hua attended "How Directors and Supervisors of a Company Establish and Promote a Sound Risk Management System," 3 hours, "Corporate Ethics and Sustainability Professional Development Course," 3 hours, "Directors, Supervisors and Head of Corporate Governance - Benefits of Circular Economy and its Business Model," 3 hours organized by the Securities and</p> | |

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| | Yes | No | Brief Explanation | |
| | | | <p>Futures Institute for listed and over-the-counter companies.</p> <p>(5) Chief Auditor Lee, Kun-Feng participated in “How to Utilize Big Data to Strengthen Auditing Operations” and “Wage and Labor Cycle and Labor Incident Law from the Perspective of Corporate Governance,” courses organized by the Institute of Internal Auditors, totaling 12 hours.</p> <p>(6) At least 3 hours of Rule of Law courses are organized annually for senior executives. The theme of the Rule of Law training in 2024 was “Labor Laws that Managers Must Know.”</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 was listed among the Dow Jones Sustainability Index for six years in a row, the FTSE4Good Emerging Index, MSCI ESG Leaders Indexes, and FTSE4Good TIP Taiwan ESG Index.</p> <p>6. 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.</p> <p>7. 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> | |

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| | Yes | No | Brief Explanation | |
| | | | <p>8. 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 Information Security 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 Committee and the Risk Management Committee, which were originally established under the Sustainable Development Committee, were simultaneously reorganized under the Risk & CyberSecurity Management Committee.</p> <p>9. 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>10. 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>11. PCSC subsidiaries also follow these guidelines to gradually improve corporate governance.</p> <p>12. 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</p> | |

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| | Yes | No | Brief Explanation | |
| | | | 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> <p>1. Improvements made: According to the results of the latest (tenth) Corporate Governance Evaluation, the Company has made major improvements which are explained below:</p> <p>(1) The Company uploaded the entire uninterrupted audio recording after the shareholders' meeting.</p> <p>(2) The Company reported changes in insider shareholdings for the previous month by the 10th day of each month.</p> <p>(3) The Company established written rules and regulations for financial operations related to related parties.</p> <p>(4) The Board of Directors of the Company is expected to assess the independence and suitability of certified public accountants with reference to the AQI on a regular basis.</p> <p>(5) The Company established a board-level Risk and Information Security Management Committee, half of which will be comprised of independent directors.</p> <p>(6) The Company disclosed the resources invested in supporting the development of local culture.</p> <p>2. Priorities and measures for improvement: In response to revisions to the eleventh and twelfth Corporate Governance Evaluation objectives, items that PCSC has made for improvement 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 at least two complete video recordings of investor conferences.</p> <p>(3) Independent directors account for more than one-third of the seats on the Board.</p> <p>(4) The Company will disclose its policy linking senior management compensation to ESG performance.</p> | | | | |

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| (5) The Company will establish concrete measures to enhance corporate value and submit them to the Board of Directors. (6) The Company will implement internal carbon pricing to estimate the financial and operational impact of climate change. (7) The Company will establish an environmental management system and evaluate the adoption of ISO 14001 or a comparable environmental management certification, verified by a third party. (8) The Company will formulate a greenhouse gas (GHG) reduction management policy, including 2030 reduction targets, implementation measures, and progress tracking. 3. PCSC will continue to evaluate the feasibility of future improvement on other items. | | | | |

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 |

2024 Director Continuing Education

| Name | Date(s) | Organizer | Course Name | Time | Total Time |
|-----------------|------------|-------------------------------|---|------|------------|
| Lo, Chih-Hsien | 2024/04/25 | Taiwan Institute of Directors | Global Economic Outlook (Inflation, Interest Rate Policy, Green Trade Wars) | 3 | 6 |
| | 2024/10/24 | Taiwan Institute of Directors | Trends in the Generative AI Industry | 3 | |
| Kao, Shiow-Ling | 2024/04/25 | Taiwan Institute of Directors | Global Economic Outlook (Inflation, Interest Rate Policy, Green Trade Wars) | 3 | 6 |
| | 2024/10/24 | Taiwan Institute of Directors | Trends in the Generative AI Industry | 3 | |
| Huang, Jui-Tien | 2024/04/25 | Taiwan Institute of Directors | Global Economic Outlook (Inflation, Interest Rate Policy, Green Trade Wars) | 3 | 6 |
| | 2024/10/24 | Taiwan Institute of Directors | Trends in the Generative AI Industry | 3 | |
| Huang, Jau-Kai | 2024/04/25 | Taiwan Institute of Directors | Global Economic Outlook (Inflation, Interest Rate Policy, Green Trade Wars) | 3 | 6 |
| | 2024/10/24 | Taiwan Institute of Directors | Trends in the Generative AI Industry | 3 | |
| Wu, Tsung-Pin | 2024/04/25 | Taiwan Institute of Directors | Global Economic Outlook (Inflation, Interest Rate Policy, Green Trade Wars) | 3 | 6 |
| | 2024/10/24 | Taiwan Institute of Directors | Trends in the Generative AI Industry | 3 | |

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|-----------------|------------|---|---|---|----|
| Wu, Wen-Chi | 2024/04/25 | Taiwan Institute of Directors | Taiwan's Economic Outlook under International Changes | 3 | 15 |
| | 2024/08/28 | Taiwan Institute of Directors | Sustainable Economic Activity and Biodiversity - TNFD Interpretation | 3 | |
| | 2024/09/30 | Taiwan Stock Exchange | Summit on Strengthening Taiwan's Capital Markets | 3 | |
| | 2024/10/24 | Taiwan Institute of Directors | Trends in the Generative AI Industry | 3 | |
| | 2024/11/06 | Taiwan Institute of Directors | Board Compliance and Compliance Under Corporate Governance 3.0 | 3 | |
| Hsu, Ke-Wei | 2024/04/25 | Taiwan Institute of Directors | Global Economic Outlook (Inflation, Interest Rate Policy, Green Trade Wars) | 3 | 6 |
| | 2024/10/24 | Taiwan Institute of Directors | Trends in the Generative AI Industry | 3 | |
| Chen, Liang | 2024/04/25 | Taiwan Institute of Directors | Global Economic Outlook (Inflation, Interest Rate Policy, Green Trade Wars) | 3 | 6 |
| | 2024/10/24 | Taiwan Institute of Directors | Trends in the Generative AI Industry | 3 | |
| Hung, Yung-Chen | 2024/03/12 | Taiwan Corporate Governance Association | Corporate Conduct Risk Management and High-level Accountability Management Sharing | 3 | 9 |
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