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	Compliant

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			Taiwan Stock Exchange's Market Observation Post System and Company website.	
(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
(1) Do PCSC's unethical conduct prevention programs clearly specify relevant procedures, conduct guidelines, as well as a discipline	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	Compliant

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and appeals system for rule violations, and are they regularly reviewed and amended?			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?	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	Compliant

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			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.	
(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	Compliant

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			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.	
(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	V		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.	Compliant

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has PCSC had independent accountants periodically review them?			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.	
(5) Does PCSC periodically hold internal and external ethical corporate behavior training?	V		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. 2. The 2025, compliance training focused on "Essential	Compliant

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			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: (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. (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	

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			completed, totaling 289 training hours; •0.5-hour Workplace Violence/Illegal Infringement and Sexual Harassment Prevention Course: 768 participants completed, totaling 384 training hours. (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. (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	

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			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. (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.	
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	Compliant

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			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.	
(2) Has PCSC established an investigation an 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	Compliant

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			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.	
(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	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

<table>
<tr><th rowspan="2">Items Evaluated</th><th colspan="3">Status</th><th rowspan="2">Variations (if any) with the Ethical Corporate Management Best Practice Principles and Policies for TWSE/GTSM Listed Companies and reasons for such discrepancies</th></tr>
<tr><th>Yes</th><th>No</th><th>Brief Explanation</th></tr>
<tr><td>the TWSE market observation post system?</td><td></td><td></td><td></td><td></td></tr>
<tr><td colspan="5">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.</td></tr>
<tr><td colspan="5">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.</td></tr>
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