Promoting Sustainable Development Implementation

Items Promoted	Status			Variations (if any) with the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies and reasons for such discrepancies
	Yes	No	Brief Explanation	
1. Has PCSC established governance structure and set up a dedicated (part-time) unit to promote sustainable development, which is authorized by the board of directors to handle senior management, and supervised by the board of directors?	V		1. The Company has established the Sustainable Development Committee under the Board of Directors and incorporated the mechanism of independent directors. In accordance with the “Rules and Regulations of the Sustainable Development Committee of PCSC”, the committee is convened at least twice a year. 2. The committee is responsible for the formulation and supervision of the sustainable development policy direction and promotion plan, with the following main responsibilities: (1) The Company’s corporate social responsibility and sustainable management system is proposed to be revised in accordance with the relevant regulations. (2) Oversee the direction and promotion plan of our corporate social responsibility and sustainable development policy, and regularly track the progress of implementation. (3) The effectiveness of the Company’s sustainability programs is regularly evaluated and the annual results are reported to the Board of Directors each year. (4) Validate the Sustainability Report. (5) Other matters that the Board of Directors has resolved to direct the Committee to do.	Compliant

			The committee met twice, once on June 24 and once on December 9 in 2025, and reported to the Board of Directors on December 10 on the current year's performance results and the next year's performance plan. 3. The Company's Board of Directors receives regular reports from the Sustainable Development Committee each year to monitor the results and make plans for the year's ESG, risk and safety initiatives, and to urge the Sustainable Development Committee to make necessary adjustments. 4. Please refer to (Note 1) for membership information, attendance, meeting topics and discussion items. 5. In 2025, the Integrity Group was integrated into the Risk and Cybersecurity Management Committee and renamed the Integrity, Risk, and Cybersecurity Management Committee. It operates under the Board of Directors, with all members being independent directors.	
2. Has PCSC designated personnel to implement corporate social responsibility policy with senior management authorized by the Board of Directors to manage them and do they give status reports to the Board of Directors?	V		1. The Sustainability Report discloses the performance of the Company for the year 2024 (from January 1, 2024 to December 31, 2024) in relation to corporate sustainability, with some information prior to 2024. The risk assessment boundary focuses mainly on PCSC, including the headquarters, retail locations and shopping centers. In addition, five affiliated logistics companies (Uni-President Cold-Chain Corporation, Wisdom Distribution Service Corporation, Retail Support International, President Logistics International Corporation, and Uni-President Superior Commissary Corp.) and PCSC Good Neighbor Foundation were included. The quantitative performance of the aforementioned organizations is partially mentioned in the disclosure of major	Compliant

			topics such as leftover food management, packaging materials management, climate change, waste management, customer health and safety, and social welfare. We expect to include data from other affiliated companies in order to present comprehensive information on PCSC’s value chain in the future. 2. In the rapidly changing food retail industry, PCSC has been concerned with major social, economic and environmental trends kept abreast of risk items that affect sustainable operations of the Company. To enhance ESG management, the PCSC Board of Directors established the “Risk and Information Security Management Committee” in November 2023 by a resolution of the Board of Directors. In 2025, the Ethical Management Task Force was integrated into the Risk and Information Security Management Committee, which was subsequently renamed the Integrity, Risk, and Cybersecurity Management Committee. 3. To identify and manage sustainability risks, the Company follows the four-stage process for identifying material topics as outlined in the GRI Universal Standards 2021. This process incorporates the principle of double materiality, which simultaneously considers impact materiality and financial materiality. Impact materiality evaluates the positive and negative impacts of the organization’s own operations and value chain on the external economy, environment, and people, including human rights. Meanwhile, financial materiality assesses the influence of sustainability issues on the Company’s operations, finances, and corporate reputation. We analyze global trends and collect sustainability issues of concern to stakeholders. Through internal and external impact analyses, we evaluate the significance of	

			these issues regarding their impact on the economy, environment, and human rights, as well as their effect on the Company's operational development. This allows us to complete a preliminary screening of material topics. These topics are subsequently confirmed and supplemented through regular internal meetings and submitted for approval to the Chief Financial Officer, who serves as the convener of the Sustainability Development Committee and holds a seat on the Board of Directors. Finally, the material topics for the year are reported to and confirmed by the Board of Directors. We conduct an annual review of material topics and perform a full materiality assessment every two years to periodically verify the impact of these issues, using the results as a foundation for strategic sustainability planning. At the same time, we maintain transparent disclosure regarding the positive and negative impacts of sustainability issues to ensure that stakeholders are well-informed about the topics that concern them.	
3. Environmental Topic				
(1) Has PCSC established an environmental management system that is specifically designed with PCSC operations in mind?	V		1. The company formulates "environmental policy", "energy policy" and "greenhouse gas policy" as the core guidance for the group's environmental issues. On this basis, we had set short, medium and long-term goals and deepens sustainability into our operations and business model. It not only truly controls and manages the current status of greenhouse gas emissions, but also further promotes energy-saving and carbon-reduction related plans based on the inventory results. 2. In order to promote the energy saving and improve the energy efficiency, the company continues to maintain the ISO 50001	Compliant

			energy management system certification of the headquarters building and two stores. Other locations also conduct energy management according to the operating spirit and structure of the energy management system to achieve the purpose of continuous improvement in energy use. 3. PCSC continued to attach great importance to the issues of energy savings and carbon reduction. Since 2017, we have commissioned SGS to conduct ISO 14064-1 greenhouse gas inventory with 99% coverage. The scope of these inventories encompasses 6,030 locations 4. PCSC took advantage of its comprehensive store network and 24-hour operations to assist in the notification of disasters and the dissemination of early warning information. To deal with disasters caused by climate change, PCSC has installed a weather information distribution system and enhanced the training of store personnel for responding to typhoons and floods.	
(2) Has PCSC endeavored to make more efficient use of resources and use renewable materials that have a lower impact on the environment?	V		1. Our Company is committed to energy conservation, carbon reduction, and lowering greenhouse gas emissions to provide the public with a superior green living environment. Newly opened stores incorporate energy-efficient designs from the initial planning stage, including building insulation, energy-saving signage, reduced lighting fixtures, variable frequency systems, outdoor energy conservation, indoor lighting management, and LED lighting. Existing stores actively upgrade to high-efficiency energy-saving equipment. The electricity EUI (Energy Use Intensity) stands at 850.82 kWh/sqm, representing a 2.66% reduction compared to 2024 and achieving the electricity intensity reduction target. This improvement stems primarily from the continuous introduction of energy-efficient equipment and performance upgrades to existing store systems to reduce consumption. Store lighting continues to be upgraded by replacing T5 fixtures with	Compliant

			high-efficiency LED lighting. 2. At present, the Company has commenced utilizing renewable energy. In 2025, a new 320 kWp rooftop solar photovoltaic system was installed at the Taichung Uni-President Cold Chain Corp Logistics Center. This system supplies green electricity to the convenience store headquarters building and select retail outlets. Formal supply commenced in March 2025, with cumulative annual usage reaching 360,921 kWh. We will continue introducing renewable energy equipment or purchasing solar power to achieve annual carbon reduction targets and maximize renewable energy usage. Regarding recycled materials, 100% of store trash bags now use recycled content. Recycled PET bottles are repurposed into charitable products, further building Taiwan's largest environmental recycling platform. 3. On July 12, 2022, we cooperated with TCC to set up a 5.94KWp solar power and energy storage system at the Yawan branch 7-Eleven in Tainan City to serve as the starting point for solar power utilization. In addition, Tainan's Antong store has obtained the "near-zero carbon building" label and is also the first convenience store with "near-zero carbon building".	
(3) Does PCSC evaluate potential risks and opportunities of climate change for the Company now and in the future, and make countermeasures to issues related to climate change?	V		The Company’s Board of Directors serves as the highest regulatory authority on climate change issues. We introduced TCFD in 2020 and assessed 4 major climate risks and 2 opportunities: Increased severity of extreme weather events, rising average temperatures, requirements and regulation of existing products and services, the use of low carbon energy sources and new technologies, the adoption of more efficient transportation methods or distribution processes, and a shift to more energy and resource efficient buildings and equipment. The financial impact of risks and opportunities is also assessed on an ongoing basis	Compliant

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<td>during the year. We continued to assess the financial impact of risks and opportunities. In 2021, a carbon reduction task force was also set up to integrate and optimize management strategies in response to the impact of major risks and opportunities on PCSC. It is expected to reduce the financial impact of climate risks on operations and maximize the benefits of climate change issue response by integrating and optimizing the strategies.</td>
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<td>(4) Did PCSC calculate greenhouse gas emissions, water use and total weight of waste in the past two years and did it establish policies for saving energy, reduction carbon, reduction of water use, as well as waste management?</td>
<td>V</td>
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<td>Since 2017, we’ve followed ISO 14064-1:2006 for greenhouse gas inventory, and since 2020, we’ve adopted the new version of ISO14064-1:2018 to conduct greenhouse gas inventory, and has passed third-party verification.
<u>Greenhouse gas emissions in the last 2 years:</u>
The GHG invetory for 2024 covered 7,262 locations.
t CO_2 e/yr
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<tr><th>Year</th><th>Scope 1</th><th>Scope 2</th><th>GHG emissions intensity (CO_2 e /mn turnover)</th><th>Scope 3</th></tr>
<tr><td>2023</td><td>30,177</td><td>513,791</td><td>2.75</td><td>4,556,628</td></tr>
<tr><td>2024</td><td>25,563</td><td>564,565</td><td>2.80</td><td>5,781,597</td></tr>
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The reduction target is based on the direct and indirect GHG emission intensity of the GHG inventory in 2020, namely 2.99 metric tons of CO2e per NT$million in turnover. After taking future revenue growth and operational expansion into consideration, we have promised to lower the emission intensity by 25% at 2.24 metric tons of CO2e/NT$million in revenue by 2030 compared to the baseline year of 2020. In the future, we will devote ourselves</td>
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to promoting energy conservation in stores and offices, but also to promote carbon reduction in logistics and transportation. We will continue to review the progress of achieving the goals. Taking into account the trend of economic growth and energy-saving technology progress, we will update the medium and long-term reduction targets, and gradually achieve the promised reduction targets.

Water consumption in the last 2 years

Year	Total water consumption (m³)	Data scope
2023	3,272,705	Actual statistics: Headquarters building and 4,421 stores Estimated: 9 zones offices and 2,438 stores
2024	4,092,852	Actual statistics: Headquarters building and 4,046 stores Estimated: 10 zones offices and 3,031 stores

1. We installed water-saving facilities to adjust water flow to 500 milliliters per second, which successfully reduced the water consumption at stores.Taking 2019 as the base year, PCSC promises to reduce the water consumption of each store by 1% (after deducting the water used to freshly prepared beverages). By 2025, the water consumption should be reduced by 5% compared to the base year. In 2024, the total water withdrawal of PCSC was 4,092,852.30 cubic meters, with total water

consumption reaching 143,591.52 cubic meters. The scope of these statistics includes retail stores, corporate headquarters, shopping malls, and regional offices. Furthermore, the average water consumption per store was 499.35 cubic meters, representing a 9.47% increase compared to the base year. Moving forward, we will continue to monitor fluctuations in water usage to serve as a reference for future goal setting and water resource management.

2. Headquarters building continued to reduce water consumption through water-saving actions. For example, we introduced a device to reduce the amount of water coming out of the taps in restrooms and coffee rooms, as well as installing water-saving devices at the urinals, adjusting the optimal water output of the toilets, reducing the frequency of sprinklers and so on.

Waste weight in last 2 years:

Year	Non-recyclable waste weight (tons)	Data Scope of non-recyclable waste	Recyclable waste weight (tons)
2023	43,765	Actual statistics: Headquarters building and 1,004 stores Estimated valuation: 9 zones offices and 5,855 stores	20,529
2024	41,428	Actual statistics:	23,039.93

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<tr><td></td><td></td><td></td><td><table><tr><td></td><td></td><td>Headquarters building and 1,167 stores
Estimated valuation: 10 zones offices and 5,910 stores</td><td></td></tr></table>1.The waste produced by PCSC is mainly domestic waste, which belongs to the general waste and general industrial waste as categorized by the Environmental Protection Administration with no hazardous industrial waste
2. To strengthen the management effectiveness of non-recyclable waste (excluding food waste) in retail stores, President Chain Store Corporation (PCSC) established 2019 as the base year and set the average waste generated per store as its management objective. In 2024, the waste generation per store was 6.27 metric tons, representing a 25.63% reduction compared to the base year and successfully achieving the 2024 target of a 20% reduction. The Company has actively implemented various waste reduction measures and will continue to track waste-related data in the future. Furthermore, we plan to proactively expand the implementation of resource recovery, material reuse, and plastic reduction initiatives across all stores to enhance the overall management of non-recyclable waste.</td><td></td></tr>
<tr><td colspan="5">4. Social Topic</td></tr>
<tr><td>(5) Has PCSC established management policies and procedures in accordance with relevant laws and regulations</td><td>V</td><td></td><td>PCSC consulted such international human rights conventions as the “International Human Rights Law”, “Core Labor Standards, Fundamental ILO Conventions”, and “Ten Principles of the United Nations Global Compact” when formulating its human rights</td><td>Compliant</td></tr>
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and international human rights conventions?			policies. Our seven major policies are to provide a friendly and safe working environment and treat our employees with dignity. We prohibit any unlawful discrimination, sexual harassment, workplace violence, intimidation, provide a complaint mechanism and handle all human rights violations appropriately. We also prohibit forced labor, human trafficking, and child labor. PCSC implements diversified employment in the workplace to ensure equal job opportunities, training and benefits, reward and evaluation, and promotion. We respect employee freedom of association, maintain smooth communication with them, and build a harmonious workplace environment. We are committed to promoting physical and mental health and work-life balance for our employees, and we provide multiple channels of communication to ensure the rights of our stakeholders.Specific management and implementation plans include, regular annual reviews of occupational safety and health as well as labor conditions; employing comprehensive internal and external training channels to give employees inter-company and interdisciplinary work rotation experience as well as important positions and challenges to cultivate outstanding talents; hold annual health check-ups and implement health promotion campaigns based on the data analysis findings of health exams over the years to enhance the employee health index; and PCSC has a variety of communication channels available in its auditing office, joint service center, and in the stakeholder area on its official website. In addition, it also has a comprehensive system and mechanism to ensure that feedback and suggestions are actually handled. 2.Disclosure of the scope and responsible units for the human rights protection policy:	

			The Human Rights Policy is formulated, promoted, and reviewed by the Human Resources Department. Each department is responsible for implementing relevant human rights management measures based on the nature of its specific operations. 3.Whether the company has formulated and disclosed human rights due diligence processes and their implementation: Human Rights Due Diligence Process: In accordance with the United Nations Guiding Principles on Business and Human Rights (UNGPs), the Company has established a human rights due diligence mechanism. The process includes: ● Risk Identification: Identify potential human rights risks associated with operational activities. ● Risk Analysis and Assessment: Evaluate risks based on their severity and likelihood of occurrence. ● Mitigation and Follow-up Measures: Formulate and implement risk prevention and improvement plans. ● Periodic Tracking and Disclosure: Regularly review implementation status and disclose findings to the public. 4. Implementation and Scope of Human Rights Due Diligence The Company plans to conduct human rights due diligence for the fiscal years 2025 and 2026. The scope of the investigation includes: ● Employees of our own operations and franchise stores. ● Suppliers and contractors within the supply chain. ● Communities and relevant stakeholders in the locations of our business operations. The scope of the assessment covers labor conditions, occupational health and safety, discrimination and equal	

treatment, grievance mechanisms, and human rights risks within the supply chain. The findings will serve as a basis for enhancing management measures and continuously improving human rights protections. Furthermore, the company will continue to conduct regular employee training and ensure appropriate disclosure in sustainability reports or on the corporate website.

5.

Risk Issues	Risk Mitigation Measures
✓ Workplace Unlawful Infringement ✓ Sexual Harassment	1. Promote courses and awareness programs for "Prevention of Workplace Unlawful Infringement" and "Prevention of Discrimination and Sexual Harassment." 2. Formulate and implement the "Prevention Plan for Physical or Mental Unlawful Infringement Due to Execution of Duties" and "Measures for Prevention, Complaint, and Punishment of Sexual Harassment" in accordance with the law, and publicly display them in the workplace. 3. Establish a Stakeholder Communication Section on the corporate website, and post grievance channels in offices and retail stores. 4. Promote the Store Protection Declaration.
✓ Poor Employee Health Status	1. Implement "Health Management Programs" and employ nurses and contracted physicians to provide comprehensive management plans, including health consultation and care, at all times. 2. Conduct employee health examinations in accordance with the law, promote health

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<td>abnormality management and employee wellness activities, and encourage employees to practice self-health management.
3. Provide diverse activities and over-exhaustion prevention plans, and advocate for "Wednesday Family Day" to achieve work-life balance.
4. Implement and enforce "Maternity Health Protection Plans" for female employees whose work may pose maternity health hazards, providing nutritional guidance and health reminders for all stages of pregnancy.
5. Establish an internal care organization, the "Happiness Cooperative," to provide timely care and assistance to colleagues, as well as professional psychological counseling resources for those in need.</td>
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<td>✓ Overtime Work
✓ Payment of Overtime Wages</td>
<td>1. Improve the implementation of attendance procedures through the "Store Attendance Case Awareness" online course and attendance system settings to prevent overtime work.
2. Configure the payroll system in accordance with legal regulations to ensure timely monthly salary payments; disclose monthly overtime and special leave hours on individual payslips to ensure employees receive overtime pay and paid annual leave.</td>
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<td>(6) Does PCSC have and implement employee welfare measures, including bonuses, holidays, and</td>
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<td>1. Employee Remuneration:</td>
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other benefits, and is its operational performance and achievements reflected in their pay?			PCSC remuneration policy ensures that all full-time employees receive higher pay than legal minimum wage. PCSC reviews whether employee salary levels are market-competitive and in line with employees' needs by adjusting the starting salary of new recruits in April of each year. PCSC also provides employees in areas with higher costs of living with an additional allowance of 5-10% of the basic salary, so that they and their families have enough to live a decent life. The starting salary for the new recruits at PCSC is equal for men and women engaged in equal work, and salary and benefits do not differ based on gender or age. In 2024, the starting salary for college graduates hired as PCSC's back office staff was 1.33 times the legal minimum wage, and 1.56 times for those with a master's degree. 2. Workplace Diversity and Equality: As of December 31, 2024, PCSC's female employees account for 57.33% of all PCSC employees, while 55.79% of managers in revenue-generating functions are female, showing that PCSC values gender equality in the work environment and talent recruitment. We do not hire people under the age of 15 as workers in accordance with the Labor Standards Act. We provide job opportunities for people seeking re-employment and part-time job opportunities for student jobseekers. We also collaborate with senior high (vocational) schools to provide students with job opportunities, and have employed more people with disabilities than is legally required. In 2024, the PCSC head office and directly operated stores hired a total of 274 employees with disabilities, accounting for 2.98% of our total workforce. This is 2.98 times higher than the legal requirement. Besides employees with disabilities, PCSC also hired 122 indigenous individuals,	

			accounting for 1.53% of all employees. 3. Comprehensive employee benefits: (1) In accordance with the Official Letter Taipei City Social II No. 58459 of the Department of Social Welfare, PCSC established the Employee Benefit Committee on December 21, 1987. Members of the Committee are jointly elected by labor and management. The Committee regularly hosts a variety of activities, organizes health check-ups for employees, and provides other benefits, such as subsidies for in-service education programs. (2) The PCSC benefit scheme includes self-selected benefits, health examinations, employee stock ownership plans, club subsidies, discount purchasing, wedding and funeral allowances, paid maternity and paternity leave, group insurance, employee travel allowance, and other benefits provided by Employee Benefits Committee to meet employee needs. 4. Comprehensive rewards system: Based on PCSC profitability for the current year (defined as pre-tax profit before deducting employee and director remuneration), any remaining balance after offsetting accumulated losses shall be allocated as employee remuneration in accordance with the Articles of Incorporation. This allocation shall be no less than 2%, with at least 1% specifically designated for junior employees to recognize their contributions to the company’s operational success. In 2025, the number of junior employees totaled 8,389 (defined as non-managerial staff employed at the end of the reporting year whose average monthly regular earnings did not exceed the	

			regulatory threshold of NT$63,000). The actual remuneration allocation rate for frontline employees was 3.17%, which complies with the company’s Articles of Incorporation. The identification and distribution processes for junior employee remuneration have been integrated into the internal control system. These processes undergo annual reviews and are submitted to the Remuneration Committee and the Board of Directors for deliberation and adjustment to ensure that corporate performance is appropriately reflected in the compensation and rewards for all staff, including junior employees. Furthermore, the company issues annual bonuses based on the growth of total net profit and gross profit to incentivize employees to achieve performance targets and share in the company’s growth.	
(7) Does PCSC provide employees with a safe and healthy work environment and regularly implement safety and health education programs for employees?	V		PCSC provides employees with comprehensive education and training programs and works to realize our objectives of showing human care and improving their physical and mental health, focusing on the wide-ranging implementation of our Health Management Program to help employees take care of their own health. The Company has engaged specialized nurse practitioners and works with doctors specializing in workplace health services to provide health consultation services. PCSC encourages employees to manage their personal health and create a healthy, harmonious, and safe work environment. 1.Safety and Health Committee: PCSC established a level 1 Occupational Safety Office and a Safety and Health Committee in accordance with the Occupational Safety and Health Act. Committee meetings are held on a quarterly	Compliant

			basis with supervisors of the highest level of each unit and labor representatives discussing the Company’s safety and health matters. The meeting also establishes occupational safety targets and ensures the suitability and effectiveness of occupational safety and health. 2.Occupational Safety and Health Policy: In 2025, the Board of Directors approved the "President Chain Store Corporation Occupational Health and Safety Policy," which establishes three primary commitment goals and five implementation guidelines to reinforce risk prevention and control. The company’s initiatives include: complying with legal regulations and international standards, enhancing safety and health capabilities through employee consultation and participation, conducting safety risk assessments and audits, striving for zero workplace accidents, and promoting the physical and mental well-being of our colleagues. We continue to implement workplace hazard identification and risk assessments under four major protection programs: the "Overload Prevention Program," the "Ergonomic Hazard Prevention Program," the "Workplace Violence Prevention Program," and the "Maternal Health Protection Program." 3.Employee Occupational Injury Statistics: (1) The company is committed to reducing the occurrence of workplace injuries. Through various safety and health management programs, we have achieved eight consecutive years of zero fatalities from major occupational accidents. In 2025, the total number of recorded occupational accidents among employees was 31, with a Total Injury Index of 0.16. This figure remains significantly lower than the three-year average of	

			0.35 for the retail industry as published by the Occupational Safety and Health Administration of the Ministry of Labor. Furthermore, there were no confirmed cases of occupational diseases among President Chain Store Corporation employees in 2025. (2) To reduce the probability of employee occupational accidents, the company developed short promotional videos targeting common accident types. This year, the focus was placed on three specific operational risks: "slips and falls," "collisions," and "working at heights." Three separate educational videos were produced to strengthen employees' concepts of accident prevention. Furthermore, the company continues to promote occupational safety and health training for both new hires and existing staff. This includes physical and online courses such as "Occupational Safety and Health Training for New Employees" and "In-service Occupational Safety Training." In addition to workplace safety, these programs reinforce concepts related to fire evacuation and hazard prevention. (3) There was a total of 0 fire incident in the Company in 2025, with 0 fatalities or injuries. We will continue to review the general inspection of electrical wiring and switch boxes. We have also instructed our employees to turn off the electricity after work in order to minimize the recurrence of electrical fires. 4.Human Rights and Labor Audits: To protect the labor rights of employees and franchised stores, reduce operational risks, and ensure compliance with labor laws and regulations, PCSC provided training regarding the Labor Standards Act to 277 people in 2025. For other human rights risk	

			assessments and mitigation measures, please refer to our website:https://www.ir-cloud.com/taiwan/2912/images/human_202206.pdf to download the PCSC Human Rights Due Diligence Procedures. 5.Protecting Employee Health, Workplace Epidemic Prevention Measures: Employees are important assets of the Company, and keeping them healthy is part of PCSC's goal to create a happy company. We hope that through the Happy Cooperative's proactive care mechanism, health promotion activities, and pregnant mother-friendly environment, we can help our employees maintain their health and achieve a sense of well-being. Since 2013, we have been promoting the Health Management Program, employing professional nurses to provide health consultation and setting up a medical office in the headquarters building to provide health services, such as blood pressure measurement and simple trauma treatment, as well as providing employees with exclusive Health Passports. Starting in 2019, we established a Healthy Exercise Life Circle exclusively for employees through the app. The company also regularly promotes health education through newsletters and wellness seminars, encouraging employees to take charge of their own health management. 6.Work-life balance assistance: PCSC also assists employees' families, by setting up nursing rooms in the office, and contracts with childcare institutions to provide preferential prices to reduce the burden of childcare on employees. PCSC's maternity leave and miscarriage leave are better than legally required and are fully paid regardless of seniority to provide better care for female employees. In addition,	

			the back office staff can flexibly choose their commuting time, to help employees allocate their time to realize a work-life balance. PCSC also established the Work from Home Implementation Plan and the criteria for employees to work outside the office, so that back office staffs can work remotely from home.	
(8) Has PCSC established an effective career skills development training program for employees?	V		PCSC attaches a great deal of importance to personnel training. We help our employees be all that they can be through job rotation, working in different positions and in different organizations within our Company, giving them important jobs and challenges, and by broadening their horizons. 1. Since it set up an employee career development path and management mechanism in 2016, PCSC reviews succession candidates of all positions every year. In 2025, we continued to build key talent pools of different units and assign supervisors and commissioners to different units for training. Cross-unit training can be divided into job enlargement and career advancement, including encouraging those who meet the qualifications of the current job to apply for internal vacancies and expand their business functions through horizontal learning. The annual selection and construction of rotation/promotion talent pools are based on different ranks and functional fields to encourage colleagues to prepare for career advancement and future vertical development. In terms of training future executives at all levels, the training model, in addition to the classroom-based physical training model of the past, combines digital online learning methods to promote more flexible and independent learning for talents at all levels,	Compliant

			and to continue to improve the quality of Company training and the satisfaction of its employees. 2. In accordance with our core values, PCSC has clearly outlined a training program to equip employees with the skills and standards required for positions throughout the organization. Managers and employees can enhance their skills to ensure they meet the needs of the Company's business direction by participating in internal or external training courses. The Company offers a variety of learning and development channels, including: coaching from supervisors and peers, a knowledge management system, external training programs, internal company training courses, lectures and forums, digital learning, on-the-job training, and continuing education. Online courses were created to enable employees to conitnuoulsy learn in a more flexible way. The Company also continues to provide trainings to newly appointed managers to develop their leadership skills, such as team management, employee coaching and work planning. For key employees, PCSC mapped out a program of training and development to help them reach their ideal positions within the Company. 3. PCSC also encourages employees to pursue self-enrichment in their spare time to strengthen their foundation and professional knowledge through scholarships for outside training and foreign language courses.	
(9) Does PCSC's product and service marketing and labeling adhere to relevant laws and regulations and international standards as well as the laws	V		The Company's food safety policies focus on operations, food traceability, and gaining customer recognition. From raw materials, logistics to stores, we set up a management mechanism, including the establishment of our own raw materials	Compliant

and regulations related to customer health and safety and personal information and has it established policies and grievance procedures to protect consumer protection rights?			and quality assurance management database for commodity food products to ensure commodity raw materials and suppliers can be traced and managed. We also establish a quality inspection laboratory and obtain certificates, import initial transportation and store commodity management and service inspection, establish whole-process quality control, and conduct various store inspections (quality service, quality assurance operations, tobacco and alcohol sales), etc. The laws and regulations that the company follows are: Consumer Protection Act, Food Traceability System of Food Safety Law, Tobacco Hazards Prevention Act. PCSC has established the Integrated Services Call Center and stakeholder's mail box to serve as a communication channel that consumers can use to ensure that suggestions or concerns are handled satisfactorily. Internally, the Company also has operating measures for handling product suggestions made by customers to ensure that they are handled satisfactorily.	
(10) Has the Company established supplier management that requires that suppliers adhere to regulations dealing with such issues as the environment, workplace safety and health, worker rights and, if so, what is the status of implementation?	V		1. In order to ensure whether suppliers are legally established, the quality of their products, how well they cooperate with inspections, and whether they adhere to laws and regulations and PCSC’s standards, we have established a section in our internal control regulations dedicated to product safety management. Suppliers and OEM factories that produce PCSC’s ownbrand products have a greater impact, so we have set up different management measures for them based on their different characteristics, for example Raw Material Supplier and Raw Materials Management Rules, Rules for Onsite Appraisal for Privately-Owned Brand Product Manufacturers, clearly requiring that the product production, packaging, inspection, and evaluation processes are	Compliant

			all carried out in accordance with specific standards. We do our utmost to require that suppliers of privatelyowned brand products obtain food safety management system ISO22000 certification. PCSC holds spot checks of raw materials suppliers and OEM factories and employs hierarchical supplier management, giving them different classifications based on their evaluation scores. In 2025, 91 spot checks were carried out on raw materials suppliers and they all passed. We also carried out 18 spot checks of suppliers and OEM factories that produce PCSC's own-brand products. All pass the evaluation. In addition, our Internal Audit Office holds spot checks at raw material suppliers and OEM factories to create a rigorous food safety net for consumers. 2.PCSC has also set up the "Code of Conduct for PCSC and Subsidiary Subcontractors", requiring all suppliers to sign "Ethical Corporate Management and Corporate Social Responsibility Agreements", to which have been incorporated five major standards, including worker, health, environmental safety, ethics, and fairness. Compliance with these guidelines by our partner vendors will be taken into consideration by the company when evaluating collaboration and contract renewal.	
5. Does the Company follow international recognized reporting criteria or guides when disclosing non-financial Corporate Social Responsibility reports? Did it obtain assurance or verification statements from third-party certification bodies for previously disclosed reports?	V		1. PCSC publishes Sustainability Report every year and discloses the reports of previous years on the Company website. The 2024 PCSC Sustainability Report is based on the Global Reporting Initiative's GRI Core Standards and the Sustainability Accounting Standards Board's (SASB) industry standards (food retail and distribution industry). 2. SGS Taiwan was engaged to confirm that the information in the Sustainability report meets the requirements of the AA1000 Type II high assurance level, and PwC Taiwan was engaged to	Compliant

			provide independent limited assurance on certain subject information in accordance with the Standard No. 3000 of the Republic of China "Assurance Cases that Are Not Reviews or Reviews of Historical Financial Information"	

6. If the Company has established its own Sustainability Development Best Practice Principles in accordance with the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies," please describe any discrepancies between its operation and the established principles:

If PCSC has drawn up a code for Sustainable Development based on the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies, please describe any differences between said code and the Best Practice Principles:

In accordance with the Sustainable Development Best Practice Principles for TWSE/ GTSM Listed Companies, PCSC drew up the Rules for the Practice of Sustainable Development which we adhere to. It governs implementation of corporate governance, development of sustainable operations, protection of public welfare, strengthening of Sustainable development information disclosure, and protection of stakeholder rights and interests. PCSC employees follow these regulations to manage Company risks and impacts on the economy, environment, and society.

7. Other important information for facilitating the understanding of Sustainable Development and its implementation:

1. The Company is committed to the safety of our products. In 2025, we invested NT$139,315,000 to enhance food safety management of raw materials and we continued to ensure food safety through such activities as giving guidance and checking our OEM and suppliers and product inspection.
2. To respond to the issue of food safety, PCSC formulated the Product Safety Information Gathering and Inventory Tracking Operating Procedures to strengthen crisis management capabilities and perform self-reviews of potential major product safety incidents and related regulations to prevent latent food safety risks.
3. The PCSC quality assurance laboratory has been certified by the TFDA for one testing area and TAF certification for two testing areas. In 2014, PCSC received TAF Certification for a second consecutive year, with the quality of our laboratory management consistenly recognized. In 2025, the quality assurance laboratory performed testing on 818 raw materials and products to maintain strict control on the safety of food products.

4. In response to regulatory changes, PCSC proactively adjusted and updated our product inspection standards so that they comply with the requirements of laws and regulations.
5. PCSC has optimized the own-brand product raw material management system to improve traceability management of raw materials.
6. PCSC optimized the simplified principles for labeling ingredients in bulk ready-to-eat fresh food, principles for nutrition labeling and claims, and the labeling of milk types and origins used in on-site prepared beverages. Under the premise of regulatory compliance, these efforts make it easier for consumers to understand the ingredients, nutrition labeling, and claims of fresh food products, as well as the milk types and origins used in beverages prepared on-site.
7. To establish a convenient and efficient communication channel for franchise partners and ensure seamless back-office support for the front line, the "885 APP Frontline Store Feedback Platform" was launched in 2022. The platform aims to collaborate with stores to resolve various operational difficulties and challenges. Since its inception, the platform has received a total of 3,648 inquiries, achieving a 100% case resolution rate. To demonstrate the immediacy and high priority of back-office support, the platform has implemented a strict feedback mechanism; responsible units are required to provide a solution to franchise partners within seven days of receiving an issue and must define a clear timeline for completion. All reported issues are managed through a cloud database and tracked continuously until they are fully resolved and closed. This ensures that the voice of every franchise partner is heard and addressed, fostering positive interaction and exchange, and ultimately achieving the goal of sustainable operations and mutual success for both franchise partners and the company.
8. To continuously promote work-life balance and assist employees in managing mental health and family issues, the company cultivates internal psychological care volunteers. These volunteers provide support across a diverse range of topics, including workplace interpersonal relationships, job adjustment, family dynamics, gender relations, and health. Cases are managed through a tiered classification system, with a cumulative total of 4,113 care sessions and 3,126.6 care hours completed to date. If a volunteer observes that an individual requires professional intervention, the company provides referrals to professional psychological counselors through a partnership with H2U Health Care, effectively assisting employees in stress reduction.
9. The Company is committed to a net zero carbon emission target of 2050 and is actively responding to the international trend of carbon reduction. PCSC and its subsidiaries completed their greenhouse gas inventories in 2025, actively assessing current carbon emission status and planning further carbon reduction actions.
10. The Company has been named to the Dow Jones Sustainability World Index for six consecutive years. Officially became a supporter of the Task Force on Climate-related Financial Disclosures (TCFD) and participated in the Carbon Disclosure Project (CDP), achieving a "B" Management Level rating.
11. ISO14001 is not applicable to PCSC, because it is not in the manufacturing industry.
12. Please refer to the Corporate Social Responsibility section on the PCSC website for more information at https://www.7-

11.com.tw/company/csr.asp

Note 1：Member, attendance, meeting topics and discussion issues information

Members of the third committee term (the term of office is from May 30, 2024 to May 29, 2027) are as follows:

Title	Name	Expertise
Member	Wu, Wen-Chi	Finance and Accounting, Business administration, International Market Vision
Member	Hsieh, Lien-Tang	Enterprise Operation Management, Logistics Management, International Market Vision
Member	Lua, Wen Ji	Sustainable Development Management, Risk and Information Security Management, International Market Vision
Member (Independent Directors)	Hsu, Ke-Wei	Risk and crisis management, climate strategy, human capital management, and occupational health and safety
Member (Independent Directors)	Chen, Liang	Corporategovernance, environmental policy and management, human rights and human capital management
Member (Independent Directors)	Hung, Yung-Chen	Information and cybersecurity, sustainable materials, customer relationship management, and privacy protection

Note：Wu, Wen-Chi, Hsieh, Lien-Tang, and Lua, Wen Ji Resigned July 30, 2025.

As of publication of the Annual Report, there had been a total of 2 meetings of the Sustainabiltiy Development Committee over the past fiscal year. Member attendance is detailed below:

Title	Name	Meetings Attended	Meeting attend by Proxy	Attendance Rate (%)	Remarks
Member	Wu,	1	0	100%	Note

	Wen-Chi				
Member	Hsieh, Lien-Tang	1	0	100%	Note
Member	Lua, Wen-Ji	1	0	100%	Note
Member (Independent Directors)	Hsu, Ke-Wei	2	0	100%	-
Member (Independent Directors)	Chen, Liang	2	0	100%	-
Member (Independent Directors)	Hung, Yung-Chen	2	0	100%	-

Note：Wu, Wen-Chi, Hsieh, Lien-Tang, and Lua, Wen Ji Resigned July 30, 2025. The Sustainability Development Committee is composed of three independent directors.

Meeting Date	Topics Reported	Items Discussed
6/24	● PCSC Sustainability Project Report ● 2025 Sustainability Report Guidance and Sustainability Project Progress Report	● Revision of relevant provisions in the “PCSC Sustainable Development Code of Practice” for 2025 ● Approved the 2024 PCSC Supermarket Sustainability Report submission
12/9	● PCSC Sustainability Awards Trend Report	● PCSC 2025 Sustainability Project Outcomes and 2026 Overall Planning Direction

	● PCSC 2025 Sustainability Project Outcomes and 2026 Overall Planning Direction ● PCSC International Evaluation: 2025 Results Review and 2026 Overall Planning	● 2025 Amendments to Relevant Provisions of the “PCSC Sustainability Development Committee Organizational Regulations” ● 2025 Amendments to Relevant Provisions of the “PCSC Sustainability Development Code of Practice”

On December 10, 2025, Sustainable Development Committee reports ESG, Risk and Information Security, Intellectual Property Management, and Ethical Corporate Management Practice progress results and plans to the Board of Directors.

Note 2: ESG Risk Assessment and Management Policy

ESG Topic	Risk Type	Implementation of risk management
Environmental	Climate risks	1. PCSC's governance structure on climate change issues is governed by the board of directors, and the relevant issue management and control mechanism is established under the Sustainable Development Committee. Issue management and risk assessment are carried out through the task forces under the committee, and regularly report management and implementation to the board of directors. In 2021, Carbon Reduction task force was formally established to integrate and optimize management strategies. 2. TCFD framework was adopted to evaluate PCSC's climate-related risks and opportunities. After cross-departmental discussions, 3 major climate risks and 3 opportunities have been identified. 3. In 2018, the ISO14064-1 greenhouse gas inventory was carried out, and we entrusted SGS to conduct third-party inspection operations. The progress of the target achievement was checked based on the results of the carbon inventory, and the mid- and long-term reduction targets will be updated. 4. PCSC has introduced an energy management system to control and manage electricity consumption in stores. In 2022, SGS was entrusted to carry out ISO50001 energy management system certification. Other bases also conduct energy management according to the operation structure of the energy management system, so as to achieve the purpose of continuous improvement of energy use. 5. The annual internal audit plan is planned, aiming at the compliance with various relevant environmental laws and regulations, and each operating process has complied with the regulations.

Social	Occupational Safety	1. PCSC passed the "TAF ISO45001 Occupational Safety Management System International Certification" again in 2024 (valid until 2028 January). 2. PCSC held the Occupational Safety and Health Committee on a quarterly basis, conducted management review meetings every year, promoted the organization of contractors’ safety agreement meetings, etc., and held safety and health education and training to new and existing employees, occupational safety online courses including Traffic Safety Promotion (defensive driving)", " Office Ergonomic Hazards Prevention ". 3. Through on-site safety observation, conducting safety counseling with on-site construction personnel, and carry out risk hazard identification: the improvement rate of annual workplace inspections is 100%.
	Food safety risk	PCSC pay attention to the health and safety of consumers, and put food safety as the top priority and invest each year to ensure rigorous quality control is maintained. From production to stores, we are continually setting up rigorous food safety protection networks for our consumers: 1. Establishing the Merchandise Safety Committee and holding regular meetings to review contract manufacturers and supplier and implementation progress. 2. Establishing the Product Safety Information Collection and Inventory Tracking Operational Standards and setting up inventory and tracking procedures to ensure the safety of Company products. 3. Using measures like contractual cooperation, production site management, ingredient tracing mechanisms and systems, supplier grading, management and on-site assessment system, distribution centers and periodic store checks, as well as occasional sampling of raw materials and finished products, to stay on top of the entire supply chain from production to store.

	Risks related to demographic structure changes	Our major area of operations is the region of Taiwan. Convenience stores and logistics services, the important parts of our business, are both labor intensive. Taiwan has been faced with such issues as an acceleration in the aging of the population, and a declining birthrate. Thus, we consider the decrease in the labor force to be a risk for us. Countermeasures: 1. Continuing to keep tabs on changing trends in consumer groups and develop products needed by senior consumers to take advantage of related business opportunities. 2. Hiring second-career women, mid-to-senior-aged talents. 3. Taking advantage of technological developments, such as AI, and optimize business structure and processes, and human resource allocation at stores to increase efficiency and lower personnel costs.
Corporate Governance	Regulatory compliance	PCSC has established a cross-unit regulation identification team to collect information on newly revised regulations every month to confirm the compliance status regulations. We also held "Regulations Identification Meeting" to grasp the information of changes in regulations and take appropriate countermeasures. In addition, a crisis management team has been established to effectively control and deal with market risks and crises that may occur or have occurred.
	Strengthen the functions of the board of directors	1. Planning relevant training topics for directors, and providing directors with the latest regulations, system development and policies every year. 2. Insuring directors' liability insurance to protect against lawsuits or claims.