

Setting the Vision

• 7-ELEVEN Global Sustainable Development Declaration •

As the global steward of the 7-ELEVEN brand, we challenge ourselves to grow our business responsibly and support businesses and communities within the 7-ELEVEN family to create positive social and environmental impact.

1.1 Blueprint for Sustainable Management

To implement sustainable development, President Chain Store Corporation has established a strong management mechanism, formulated a clear blueprint, and maintained ongoing communication with stakeholders. President Chain Store Corporation has established the non-mandated Sustainable Development Committee and Risk and Cybersecurity Management Committee under the Board of Directors to shape its sustainability blueprint. By setting a vision, the Company aims to continue innovating and achieving breakthroughs in operations, economy, environment, and society, becoming a corporate leader with sustainable operational value.

President Chain Store Corporation continues to implement the concept of “Planet Sustainability In Our Everyday Life”, and is committed to the three major goals of Environment, Social, and Governance. Focusing on and deepening the four major projects of “plastic reduction, carbon reduction, Food Sustainability and Health, and Sustainable Procurement and Biodiversity,” the Company enables consumers to practice sustainable living and green consumption in an easier and more convenient way through more than 7,000 7-ELEVEN stores. In addition to practicing sustainable living and green consumption together with customers, President Chain Store Corporation has strengthened its internal sustainable operations by signing Sustainability-linked Loans (SLLs) with CTBC Bank, Cathay United Bank, Yuanta Bank, First Bank, Taishin International Bank, Taipei Fubon Bank and Mega Bank. Based on President Chain Store Corporation’s sustainability-linked performance, including selection for the Dow Jones Best-in-Class World Index (DJ BIC), ranking in the top 20% of the Corporate Governance Evaluation, GHG emissions, electricity intensity, green procurement, and other sustainability metrics, the partner banks will proactively reduce loan interest rates if the agreed performance conditions are met. Through tangible preferential incentives, the banks and President Chain Store Corporation jointly lead the industry toward sustainable development and demonstrate the Company’s operational “green” strength.

In addition, to continuously enhance the transparency and comparability of sustainability information, President Chain Store Corporation actively aligns with international sustainability disclosure standards. In accordance with the Roadmap for Taiwan’s Alignment with IFRS Sustainability Disclosure Standards issued by the Financial Supervisory Commission, the Company continues to promote the implementation of IFRS S1 “General Requirements for Disclosure of Sustainability-related Financial Information” and IFRS S2 “Climate-related Disclosures.” To strengthen sustainability information governance and its linkage with financial information, President Chain Store Corporation has planned to use a cross-departmental collaboration mechanism to integrate relevant units including sustainability, accounting and finance, and operations. The Company will gradually complete the identification of sustainability and climate-related risks and opportunities, inventory material topics and disclosure boundaries, strengthen data collection processes and internal control mechanisms, and continue to enhance the integration of sustainability and financial information. In the future, in line with the timetable set by the competent authority, President Chain Store Corporation will disclose sustainability-related financial information in a dedicated chapter of its annual report in mid-March each year, in conjunction with the filing schedule for financial reports. The Company will progressively improve the quality of disclosures across governance, strategy, risk management, and Metrics & Targets.

IFRS S1/S2 Implementation Schedule

2024

Established the IFRS S1/S2 Sustainability Disclosure Standards project team

2025

Identified sustainability risks and opportunities and their financial impacts, assessed material financial information, and collected required data.

2026

Optimized data collection processes and trial-prepared the dedicated sustainability information chapter of the annual report.

2027 onward

Publicly announce and file the dedicated sustainability information chapter of the annual report.

Sustainability Impact Vision

Committed to becoming the most outstanding retailer, providing the most convenient services in everyday life, and fulfilling the responsibilities of a good citizen

Sustainability Pillars

E Environment

S Social

G Governance

Goals

Governance and information security protection to safeguard convenient retail

Ensuring product quality and implementing sustainable production and sales

Strengthening supply chain management and enhancing operational resilience

Implementing energy conservation and waste reduction to realize green operations

Enhancing employee well-being and promoting social stability

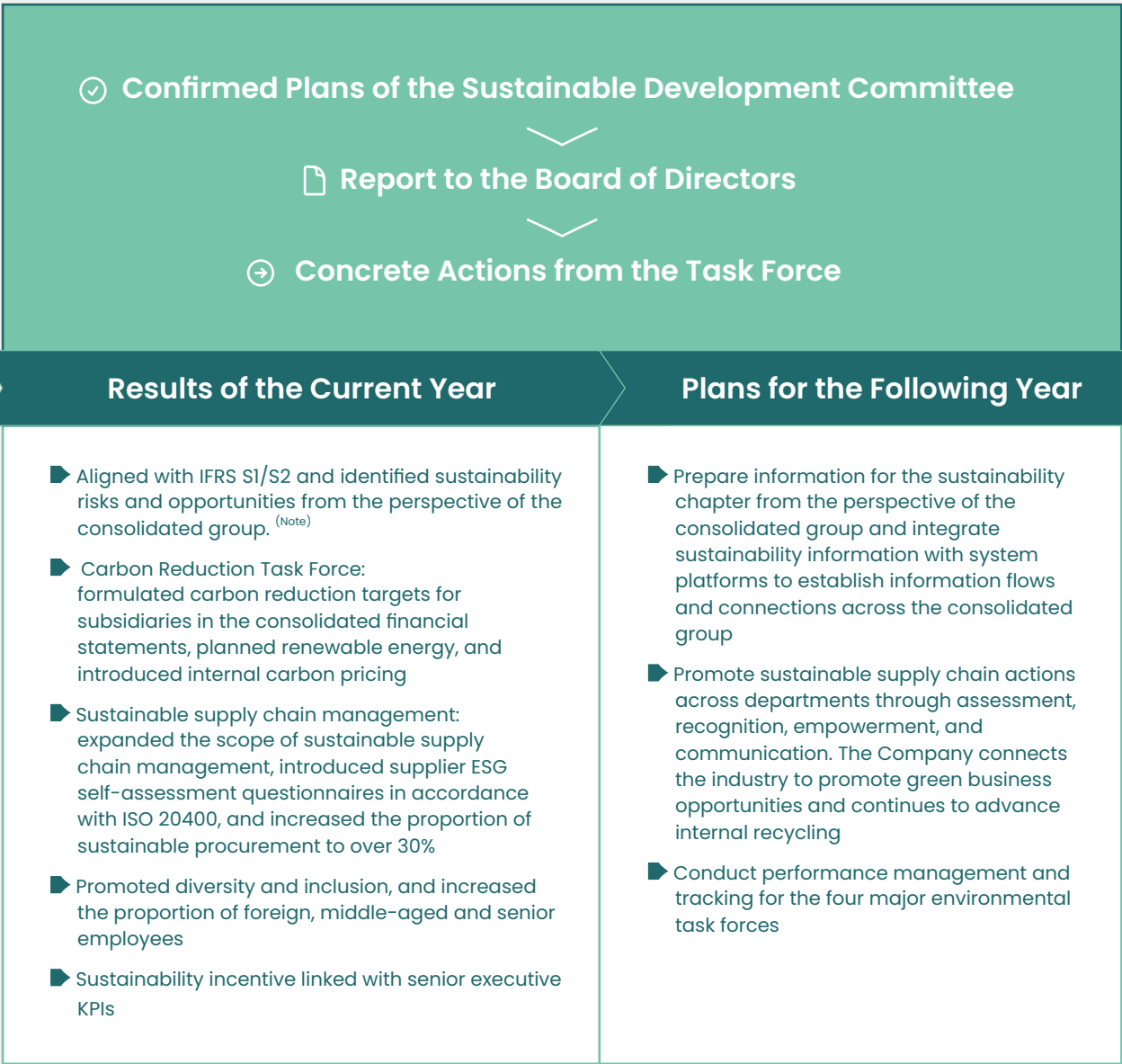
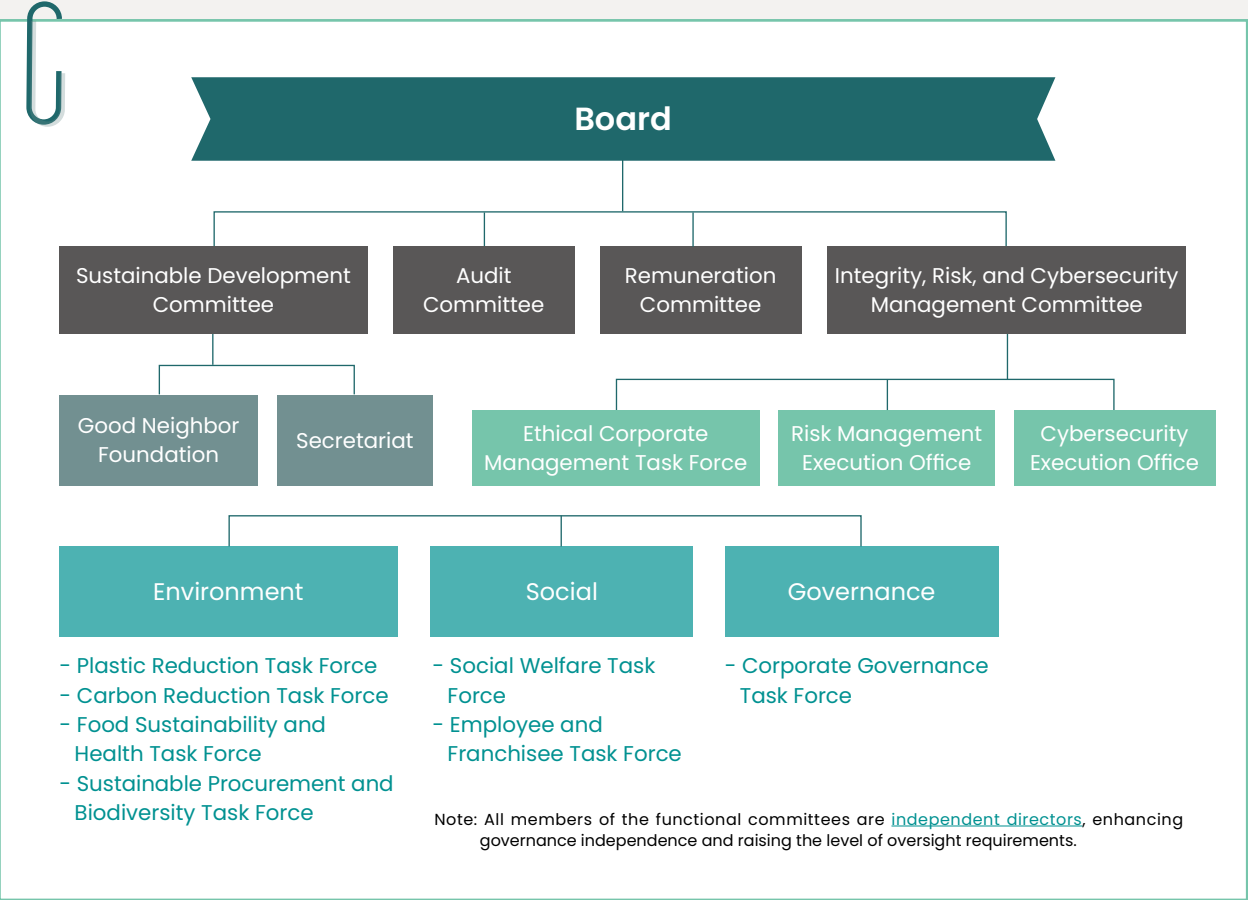
Participating in social welfare and caring for diverse groups



1.2 Sustainable Development Committee

To implement and manage corporate sustainable development, President Chain Store Corporation has established the Sustainable Development Committee under the Board of Directors. Three independent directors and senior executives of the Company serve as committee members, and are responsible for formulating the direction of corporate sustainable development policies and promotion plans, as well as supervising their implementation. Under the Committee, there are three major groups: Environment (E), Social (S), and Governance (G). The Environment group includes four task forces, including “plastic reduction,” “carbon reduction,” “Food Sustainability and Health,” and “Sustainable Procurement and Biodiversity.” The Social group includes the “social welfare” and “employees and Franchisees” task forces. The three ESG groups are responsible for proposing and implementing corporate sustainable development policies, systems, relevant management guidelines, and specific promotion plans, under the supervision of the President. The Sustainable Development Committee convenes two meetings each year and reports the implementation results of the current year and the implementation plan for the following year to the Board of Directors at the end of each year. In view of the importance of climate governance, the Company also reports the progress of GHG inventory and verification to the Board of Directors each quarter.

In response to international corporate governance trends, in November 2025, the Board of Directors approved the incorporation of the Ethical Corporate Management Committee into the Risk and Cybersecurity Management Committee, which was renamed the Integrity, Risk, and Cybersecurity Management Committee. Under the Committee, there are the Risk Management Execution Office, Cybersecurity Management Execution Office, and Ethical Corporate Management Task Force. All members of the functional committees are independent directors, enhancing governance independence and raising the level of oversight requirements.



Note: In 2026, the Company expects to trial-prepare the dedicated sustainability information chapter of the annual report for publication in 2027.



1.3 Stakeholder Communication

President Chain Store Corporation's stakeholders include investors, suppliers, customers, employees, Franchisees, NGOs, government agencies, media, and local communities. We have considerable responsibilities toward our stakeholders. Therefore, we have set up a [stakeholder section](#) on the official website and a physical mailbox, as well as compiling stakeholder communication status each year for reporting to the Board of Directors. We understand stakeholders' needs and expectations for the Company through various approaches and communication channels. Other stakeholder communication methods and channels are shown below.



Investors

President Chain Store Corporation needs to communicate its operating performance and performance in various aspects of sustainable governance with investors in order to gain their favor

Topics of Concern	Communication Channels	Communication Frequency	Number of Communications in 2025
• Customer health and safety • Operating performance • Information security • Risk management • Customer relationship management • Sustainable procurement • Talent attraction and retention • Talent development and cultivation • Occupational health and safety	Shareholders' Meeting	Regularly (annually)	Once
	Financial statements	Regularly (quarterly)	4 times
	Information disclosure on the official website	As needed	Updated as needed
	Organize/invited to organize road shows	As needed	Invited to participate in 6 forums
	Disclosure on the Taiwan Stock Exchange Market Observation Post System	As needed	206 material information announcements in Mandarin and English
	Answering questions from investors and analysts through meetings, phone calls, and emails	As needed	102 meetings over the phone / in person
	Review of risks for dishonesty	Regularly (annually)	No risks for dishonesty were identified after review

Stakeholder Concerns > President Chain Store Corporation's Response

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| <ul style="list-style-type: none">• Company development strategy and competitive advantages• Measures and opportunities in response to climate change• MSCI sharing and ESG exchange with Cathay Life Insurance's Responsible Investment Team | <ul style="list-style-type: none">• Continued to communicate business development strategies, competitive advantages, profitability performance, and ESG actions to investors at quarterly investor conferences and more than 200 investor meetings.• Cash dividends were distributed steadily each year. In 2025, a cash dividend of NT\$9 per share was distributed.• Introduced the Task Force on Climate-related Financial Disclosures (TCFD) framework and passed ISO 14064-1 GHG emissions verification.• Since 2023, carbon reduction-related performance indicators have been linked to senior executive performance KPIs, and the Company has assessed expanding the linkage to other material indicator KPIs.• Committed to achieving net-zero GHG emissions for Scope 1 and Scope 2 within its own operations by 2050.• Discussed with MSCI topics including individual disclosure of director remuneration, anti-corruption, the nomination committee, Scope 3 inventory, Taiwan's latest laws and regulations related to carbon inventory, carbon reduction targets and strategies, supply chain management, and long-term ESG planning. |
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Suppliers

Suppliers are important partners in President Chain Store Corporation's operations. They jointly develop innovative products and services, improve product quality, and implement business ethics, making them key to realizing a sustainable supply chain and providing high-quality services

Topics of Concern	Communication Channels	Communication Frequency	Number of Communications in 2025
• Customer health and safety • Product labeling and marketing communications • Occupational health and safety • Labor rights • Packaging material management	Management meetings	As needed	Twice
	Supplier conference	As needed	• 8 procurement meetings • 9 production and sales coordination meetings • More than 39 product category meetings
	Supplier Ethical Management Guidelines	As needed	Updated as needed
	Supplier audits	Regularly	• 89 suppliers • 100% completion rate
	Review of risks for dishonesty	Regularly (annually)	No risks for dishonesty were identified after review

Stakeholder Concerns > President Chain Store Corporation's Response

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| <ul style="list-style-type: none">• Deficiencies in tier-1 supplier evaluation | <ul style="list-style-type: none">• Assisted suppliers in improving deficiencies identified in evaluations, reviewed their improvements, and continued to confirm with the quality assurance unit that their corrective actions were effective |
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Customers

Customer perspectives serve as an important reference for improving products and services, while customer satisfaction is also closely related to President Chain Store Corporation's operating performance

Topics of Concern	Communication Channels	Communication Frequency	Number of Communications in 2025
• Occupational health and safety • Customer health and safety • Customer relationship management • Product labeling and marketing communications • Talent development and cultivation	The Joint Service Center responds to cases involving stakeholder feedback ^(Note)	As needed	• 1,336 cases received through the stakeholder mailbox • 89,684 phone responses and feedback
	Review of risks for dishonesty	Regularly (annually)	No risks for dishonesty were identified after review

Stakeholder Concerns > President Chain Store Corporation's Response

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| <ul style="list-style-type: none">• Convenient products and services that can promptly meet daily needs, as well as a smooth, efficient, and positive shopping experience. | <ul style="list-style-type: none">• Continued to optimize service processes and improve efficiency and service quality in response to stakeholder expectations for convenience and service experience. |
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Note: The same-day response rate for customer feedback emails was 100% in 2025. The Company responded with processing progress within three working days, and the case closure rate for the year was 100%.



Employees

Employees are the most important foundation of President Chain Store Corporation's operations. Implementing engagement with employees is the most important key to the Company's sustainable operations

Topics of Concern	Communication Channels	Communication Frequency	Number of Communications in 2025
- Customer health and safety - Information security - Operating performance - Product and service innovation - Occupational health and safety	Labor-management communication meetings	Regularly (quarterly)	4 times
	Employee Welfare Committee	Regularly (quarterly)	4 times
	Stakeholder employee feedback mailbox	As needed	275 cases
	Happy Cooperative Society volunteer case care services	As needed	126 hours of volunteer case care services 14 persons received external professional counseling
	Occupational Safety and Health Committee meetings	Regularly (quarterly)	4 times
	Information security training and cybersecurity professional training	Regularly (annually)	- One hour of information security training for regular employees - A minimum of 4 hours of cybersecurity training for IT employees
	Ethical corporate management training	As needed	98.78% completion rate among new employees
	Review of risks for dishonesty	Regularly (annually)	No risks for dishonesty were identified after review

Stakeholder Concerns

President Chain Store Corporation's Response

- Employees expect the Company to restrain certain supervisors from using inappropriate disciplinary language, and to provide a safe and friendly working environment
- Launched courses on "Workplace Violence and Sexual Harassment Prevention" and made available the government-provided online course "Campaign to End Workplace Violence," enhancing awareness of a friendly work environment and respect
- For all reported cases, the supervisor at the next level up is requested to clarify and investigate the matter, and counseling and education are provided to the individuals concerned

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Franchisees

Franchisees are on the front line of providing services to consumers. Implementing engagement with franchisees is key to President Chain Store Corporation's provision of safe and high-quality services

Topics of Concern	Communication Channels	Communication Frequency	Number of Communications in 2025
- Information security - Tax strategies - Sustainable procurement - Waste management - Product labeling and marketing communications	Update the dedicated franchise website	As needed	Updated as needed
	Planned Operation Field consultant visits	Regularly (monthly)	53 times
	Communication on operating laws and regulations and integrity cases	Regularly	13 times (online operational communications)
	Written monthly publication	Regularly (monthly)	12 times
	Franchisee symposiums	As needed	20 times
	Review of risks for dishonesty	Regularly (annually)	No risks for dishonesty were identified after review

Stakeholder Concerns

President Chain Store Corporation's Response

- Subsidy measures for senior Franchisees
- Continued to pay attention to the health conditions of Franchisees and their spouses who work with them, and provided discounts for fitness, leisure, and recreational activities to help ensure balance among work, life, and health
- Insurance coverage rate of franchised stores
- Provided insurance subsidies to protect full-time and part-time employees of franchised stores and reduce the burden on franchisees owners. In 2025, the average insurance coverage rates for group insurance, fidelity bond insurance, and employer compensation insurance at franchised stores were above 98%
- Occupational safety and health deficiencies identified in labor inspections
- Assisted franchisees in improving deficiencies identified in labor inspections

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NGOs

Social Welfare Organizations and Public Associations

Upholding the spirit of giving back to society what it has gained from society, President Chain Store Corporation supports NGOs with the aim of maximizing positive social impact

Topics of Concern	Communication Channels	Communication Frequency	Number of Communications in 2025
- Information security - Social welfare - Ethical corporate management - Customer health and safety - Public policy	Responding to social welfare activities / initiatives	As needed	- NT\$241 million raised through store small-change donations - NT\$55 million raised through in-kind charitable donations
	"Bring Back the Love" charitable fundraising campaign	As needed	Held as needed
	Fundraising selection / review meetings	Regularly (annually)	Once
	Review of risks for dishonesty	Regularly (annually)	No risks for dishonesty were identified after review

Stakeholder Concerns

President Chain Store Corporation's Response

- Focusing on charitable care across five major ESG aspects
- Responded to social welfare activities / initiatives
- Advocating green living, ecological protection, and environmental friendliness
- Operated the "Bring Back the Love" charitable platform, working with a total of 120 social welfare organizations
 - Charity lunch boxes: New Taipei City Department of Social Welfare, Taipei City Department of Social Welfare, Department of Social Welfare of Taoyuan, Social Affairs Bureau of Taichung City Government, Social Affairs Bureau of Tainan City Government, Social Affairs Department of Pingtung County Government, Zenan Homeless Social Welfare Foundation, and Do You A Flavor Association.
 - Pioneered "Thoughtful Fresh Milk — Online In-Kind Donation Social Welfare Subscription System" and "Mobile Suspended Meals," integrating 7-ELEVEN stores and digital tool resources to establish a long-term social welfare and friendly meal support system.
 - Combined ESG with innovative social welfare actions and worked with the Down Syndrome Foundation to launch sustainable circular products. PET bottles and coffee grounds recycled from stores were used to transform everyday waste into reusable eco-friendly sustainable tote bags, reducing carbon emissions and caring for the Earth together.

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Government Agencies

Government regulations change rapidly, and the implementation of sustainable development also relies on close collaboration between the public and private sectors. Engagement with government agencies ensures the compliance and sustainability of President Chain Store Corporation's operations.

Topics of Concern	Communication Channels	Communication Frequency	Number of Communications in 2025
- Occupational health and safety - Customer health and safety - Information security	Regulatory Committee	Regularly (quarterly)	4 times
	Integrity, Risk, and Cybersecurity Management Committee	Regularly (annually)	Twice
	Cooperation in the promotion of relevant systems	As needed	Promoted as needed
	Review of risks for dishonesty	Regularly (annually)	No risks for dishonesty were identified after review

Stakeholder Concerns

President Chain Store Corporation's Response

Key Amendments to the Tobacco Hazards Prevention Act

- Strengthened the management responsibilities of Internet service providers, requiring them to immediately remove illegal information and establish monitoring mechanisms. Those who fail to do so will be subject to penalties.
- Completely prohibited e-cigarettes and similar tobacco products, and restricted additives in flavored tobacco products.
- Expanded the scope of health warning labels and smoking bans in public places to enhance public health protection.

- The Company proactively submitted industry recommendations to the competent authority. With regard to penalties imposed on operators, the competent authority extended the advance notice period, allowing operators more time to prepare and avoid impacts during the transition period.
- With respect to penalties imposed by the competent authority, the Company also follows relief procedures to defend its rights and interests, or seeks compensation from the actual actor, in order to protect the Company's rights and interests.

Key Amendments to the Occupational Safety and Health Act

- Strengthened construction safety management by requiring projects above a certain scale to conduct hazard analyses and budget for occupational safety and health expenses, while also increasing the safety notification responsibilities of those who lease or lend workplaces and equipment.
- Added a dedicated chapter on workplace bullying prevention, clearly defining workplace bullying, employers' prevention obligations, and handling mechanisms when the employer or the highest-ranking responsible person is involved, while raising the upper limit of relevant administrative fines.

- The amendments were passed in the third reading on December 2, 2025. For construction projects above a certain scale, the Company will carry out relevant operations in accordance with the law, while also reviewing its standard contracts with contractors to ensure compliance with legal requirements.
- Regarding the dedicated chapter on bullying, the Company will revise the "Guidelines for the Prevention of Unlawful Infringement in the Performance of Duties," related operating procedures, and relevant system settings accordingly.

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Stakeholder Concerns

President Chain Store Corporation's Response

- The most distinctive / effective projects among the sustainability projects promoted

- Selected as a constituent of the Dow Jones Best-in-Class World Index (DJ BIC) for the seventh consecutive year, and the only local retailer included in the index.
- Leading the convenience store channel, President Chain Store Corporation obtained official authorization from the World Wide Fund for Nature (WWF) for the second consecutive year to serve as one of the organizers of "Earth Hour" in Taiwan. In 2025, it brought together the Ministry of Environment, Uni-President Enterprises Corporation, 7-ELEVEN Philippines, and more than 550 sustainability partners and affiliated enterprises worldwide to participate in Earth Hour.
- Participated in the 4th SDG Asia in 2025. President Chain Store Corporation and its affiliated enterprises, including 7-ELEVEN, Starbucks, President Transnet Corp., and President Information Corp. joined hands in creating the largest sustainable corporate brand exhibition area at the venue.

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Local Communities

Due to the nature of retail business, the presence of President Chain Store Corporation extends to every corner of this land. Reducing negative social and environmental impacts while operating is both the Company's responsibility and obligation.

Topics of Concern	Communication Channels	Communication Frequency	Number of Communications in 2025
- Customer health and safety - Information security - Customer relationship management - Sustainable supply chain management - Product and service innovation	Good Neighbor Funfest events	As needed	14,096 events
	Good Neighbor Foundation official website	As needed	Over 200,000 users took advantage of the sustainable materials annually

Stakeholder Concerns

President Chain Store Corporation's Response

- Sustainability literacy in areas such as energy conservation, food and agriculture education, food waste reduction, carbon reduction, and biodiversity

- President Chain Store Corporation connected with government agencies and non-profit organizations including the World Wide Fund for Nature (WWF), the Society of Wilderness, the Agriculture and Food Agency of the Ministry of Agriculture, the Nantou Branch of the Agency of Rural Development and Soil and Water Conservation, Kang Hsuan Educational Publishing Group, and 5% Design Action, as well as cross-departmental internal units, to launch 17 sustainability teaching materials. These included six Mandarin-language versions and 11 foreign-language versions in Vietnamese, Indonesian, and English, communicating sustainability issues such as energy conservation, food and agriculture education, food waste reduction, carbon reduction, and biodiversity.

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Media

President Chain Store Corporation communicates its sustainable operation performance to the media to help more stakeholders understand its sustainability actions

Topics of Concern	Communication Channels	Communication Frequency	Number of Communications in 2025
- Ethical corporate management - Product labeling and marketing communications - Sustainable procurement - Packaging material management - Product and service innovation - Customer health and safety - Sustainable supply chain management - Climate change - Food waste management - Biodiversity - Employee diversity and equality	Company sets up a dedicated contact unit for issuing press releases and assisting with media requests	As needed	A total of 226 press releases were issued, and a press contact person was provided to assist the media with timely communications



1.4 Materiality Assessment

To identify and manage sustainability risks, President Chain Store Corporation follows the four-phase process for identifying material topics under the GRI Universal Standards 2021, and conducts its material topic assessment with reference to the principle of double materiality. The principle of double materiality considers both impact materiality and financial materiality. Impact materiality considers the positive and negative impacts of the organization's own operations and value chain on the external economy, environment, and people, including human rights. Financial materiality considers the impacts of sustainability issues on the Company's operations, finances, reputation, and other aspects. We analyze global trends and collect sustainability issues of concern to stakeholders. Through internal and external impact analysis, we assess the significance of sustainability issues in terms of their impacts on the economy, environment, and human rights, as well as their impacts on the Company's operational development. We also refer to the results of risk and opportunity identification conducted in accordance with IFRS S1/S2, and to SASB industry issues as guidance, to preliminarily screen material topics. These topics are then confirmed and supplemented through the Company's routine internal meetings, submitted for approval by the CFO, who serves as the convener of the Sustainable Development Committee and is also a director, and finally reported to the Board of Directors to confirm the material topics for the year. We will review material topics annually and continue to conduct the material topic identification process once every two years, regularly examining the impact of each issue as the basis for planning sustainable development strategies. At the same time, we transparently disclose information on the positive and negative impacts of sustainability issues to help stakeholders understand the sustainability issues of concern to them.

1 Stakeholder confirmation

9 major stakeholders

Following the five dimensions of the AA1000 Stakeholder Engagement Standard (AA1000 SES), including influence, tension, responsibility, dependency and diverse perspectives, President Chain Store Corporation identified the groups with the greatest influence on the Company from among its many stakeholders, and established nine major stakeholder groups as its key communication targets: employees of President Chain Store Corporation, investors, customers, suppliers, franchisees, NGOs, government agencies, media, and local communities.

2 Sustainability issue collection

24 issues

Based on the GRI Standards topics, and taking into account international sustainability standards and frameworks, including the SDGs, SASB, and TCFD; sustainability investment institutions, including DJ BIC and MSCI; industry characteristics; peer development; the Company's development goals; and information obtained through stakeholder engagement, President Chain Store Corporation screened 24 key sustainability issues relevant to the Company and their possible sustainability-related risks.

Assessing the significance of the impacts

Understanding the organizational context

Identifying actual and potential impacts

3 Evaluating the degree of external impact of sustainability issues (impact materiality)

382 valid questionnaires

The "Questionnaire for Assessing the Impact of Sustainability Issues on External Economy, Environment and Society" was sent to stakeholders to rate the positive and negative impacts of each sustainability theme on "external economy, environment, and people (including human rights)." The "probability of occurrence" and "scale and scope of influence" were also included in the aspects of impact for evaluation. A total of 382 valid questionnaires were collected from President Chain Store Corporation employees (197), investors (5), customers (52), suppliers (31), franchisees (43), NGOs (18), government agencies (5), media (5) and local communities (26).

4 Evaluating the internal impact of sustainability issues (financial materiality)

73 valid questionnaires

The "Questionnaire for Assessing the Impact of Sustainability Issues on Company Operations" was sent to the members of the three ESG groups under the Sustainable Development Committee to rate the degree of impact of each sustainability theme on the 5 aspects of "company operations (including finance, production/products and services, personnel, impact on stakeholders, reputation and image)." The "probability of occurrence" and "scale and scope of influence" of the impact were included for evaluation, so were both positive and negative impacts. In addition to incorporating the results of last year's questionnaire to determine the degree of internal impact from sustainability issues, three members of the Sustainable Development Committee were invited to fill out a questionnaire in 2024. Their feedback and suggestions were equally taken into consideration.

5 Stakeholders' degree of concern

382 valid questionnaires

This step focuses on President Chain Store Corporation's internal and external impact assessment while taking stakeholder concerns into consideration to help us better understand President Chain Store Corporation's external impact. This year's questionnaire on the degree of concern about sustainability issues and the "Questionnaire for Assessing the Impact of Sustainability Issues on External Economy, Environment and Society" were sent to all stakeholders to rate the degree of concern for each sustainability issue.

6 Analysis and Sorting

Based on the analysis results from the previous step, the Company analyzed and sorted the overall degree of impact of each sustainability topic on the "external economy, environment, and people, including human rights" and "the Company's operational development." In addition, the Company referred to topics linked to internally established incentive and remuneration mechanisms that require strengthened management, as well as the SASB industry topics that provide financial materiality guidance for specific industries, in order to enhance communication with investors. After weighted review, President Chain Store Corporation plotted its 2025 material topic matrix and identified a total of 15 material topics.

7 Confirmation

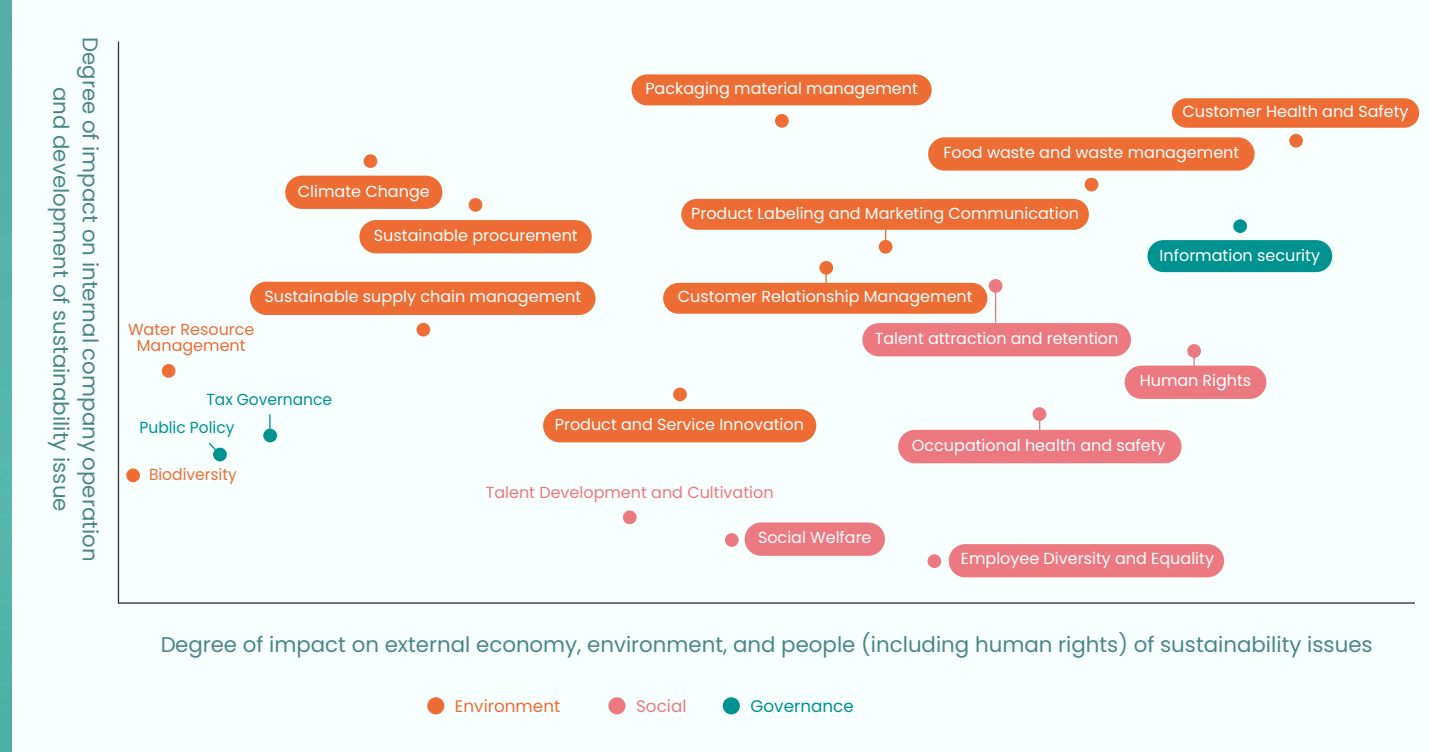
Once the 15 material topics have been identified, the Sustainable Development Committee and Board of Directors confirm the result before further evaluating the internal and external boundary to ensure that important information on sustainability has been fully disclosed in the report.

8 Disclosure

The task forces explain relevant coping strategies, goals, results, performance and management approaches in this report in line with the requirements for reporting on material topics, as well as ensuring that sustainability information and performance are properly expressed.

Prioritizing the most significant impact for reporting

Matrix Diagram of Material Topics Impact Assessment



Note 1: The materiality threshold means the top 15 topics (highlighted topics in the matrix) among the total score of positive and negative impacts were calculated. In the initial impact assessment analysis, employee diversity and equality, and social welfare were not positioned as material topics in the matrix. However, after internal discussions and taking into account factors such as their impact on the Company's future development and financial impact, as well as the consolidation of certain topics², the Company ultimately resolved to list these two topics as material topics.

Note 2: "Waste management" and "food waste management" both correspond to GRI 306: Waste. With reference to the SASB industry topic "Waste & Hazardous Materials Management" the Company resolved to adjust the topics and disclose them together as "Food Waste and Waste Management." In addition, with reference to the spirit of IFRS S1, "risk management" is not a topic that requires standalone reporting, but rather a core method and governance framework for managing all material topics. After assessment, the Company decided that it would no longer be disclosed as a standalone topic.

Description of Material Topics

After assessment, Customer Health and Safety was identified as the material topic with the most significant impact in 2025, highlighting that customer health and safety continues to receive strong attention from stakeholders and investors. Based on the identification results, President Chain Store Corporation continues to strengthen its management mechanisms from raw materials and logistics to store operations. The Company also continues to track product safety information and enhance its internal reporting mechanism, fulfilling its commitment to product safety. In 2025, cumulative investment in food safety management expenses reached NT\$139,315 thousand.

The changes in ranking are determined by ranking each sustainability topic according to the sum of its relative scores for internal and external impact levels, and comparing the ranking of each material topic this year with that of the previous year.

↑ Ascending
 ↓ Descending
 — Unchanged
 ✱ New

Material Topic	Description of Impact	Corres-ponding GRI	Corresponding SASB Topics	Corresponding Chapter (Including	Change in Order
Customer Health and Safety	Safeguarding the health and safety of customers is the most important responsibility and the highest guiding principle of President Chain Store Corporation. To this end, President Chain Store Corporation strives to provide safe products that comply with labeling regulations to ensure the health and safety of customers through the implementation of various management mechanisms.	416-1 416-2	Food Safety, Product Health & Nutrition	3.2 Customer Health and Safety	—
Information security	President Chain Store Corporation continues to improve information security management and strengthen protection ability to comply with information security regulations with the wave of digitalization, avoiding information security incidents, as well as reducing the risk of personal data leakage of customers and employees to enhance trust in the brand.	418-1	Information Security	2.3 Information Security and Privacy Protection	—
Food waste and waste management	Food waste is not only a waste of food ingredients but also a loss of resources used in food production, including land, water, energy, etc. Food waste also emits greenhouse gases during decomposition in landfills. Reducing resource waste has therefore become an important part of President Chain Store Corporation's operating value chain. Proper waste management can reduce waste generation, improve resource use efficiency, and lower the Company's overall environmental impact.	306-1~ 306-5	Waste & Hazardous Materials Management	5.4 Food Waste and Waste Management	—
Packaging material management	The characteristics of plastic make it a common packaging material for retail goods. However, due to improper use and management, plastic waste has caused threat to land and marine ecology, and its disposal process has caused significant harm to human health. In response to the trend of plastic reduction, President Chain Store Corporation is committed to reducing plastic pollution in its own operations and the negative impact on the environment and human health.	NA	Management of Environmental & Social Impacts in the Supply Chain	5.2 Packaging Material Management	↑
Human Rights	Failure to properly safeguard the human rights of employees will not only damage their labor rights and interests, but will also affect the Company's reputation with an impact on employee engagement. President Chain Store Corporation formulates and improves human rights policies, conducts labor conditions inspections, and protects the rights and interests of employees and other relevant stakeholders.	406-1 409-1	Labor Practices	6.1 Implementing Human Rights Management	↓
Product Labeling and Marketing Communication	Product labeling and marketing communications are important channels for President Chain Store Corporation to communicate with customers. Correct product labeling and marketing communications can help consumers make choices that meet their needs, foster trust and avoid illegal risks.	417-1~ 417-3	Product Labeling and Marketing Communication	3.2 Customer Health and Safety	—

Material Topic	Description of Impact	Corres-ponding GRI	Corresponding SASB Topics	Corresponding Chapter (Including	Change in Order
Customer Relationship Management	Through customer satisfaction surveys and data analysis, the Company understands customer preferences and satisfaction, and further formulates product development directions and marketing strategies.	NA	Customer Welfare	3.3 Product and Service Innovation	✱
Occupational health and safety	Creating a healthy and safe workplace, reducing the rate of occupational incidents and occupational safety risks, ensuring occupational health and safety of employees and improving employee engagement.	403-1~ 403-10	NA	6.3 Occupational Safety and Health	↑
Climate Change	Properly adjusting the operational strategy of climate change issues will effectively reduce the impact of such issues on the revenue, cost, asset value, goodwill and operations of President Chain Store Corporation, as well as enhancing corporate resilience. Although costs need to be invested in the short term to respond to climate change, energy conservation in its own operations/ value chain and development of low-carbon products/ services are expected to produce benefits for economy and environment in the long run with the trend of net-zero transition.	302-1~ 302-5 305-1~ 305-5	Fleet Fuel Management, Air Emissions from Refrigeration, Energy Management	5.3 Climate Change Mitigation and Adaptation	↑
Sustainable procurement	Consumers are increasingly aware of the production methods and sources of the products they buy. Only by continuing to increase the proportion of sustainable procurement can President Chain Store Corporation meet customers' expectations for products, as well as benefiting both the society and the Company while minimizing the impact on the environment. For example, support for local agricultural products can not only reduce carbon footprint to achieve environmental sustainability but also bring economic benefits to local farmers, thereby helping the society.	NA	Management of Environmental & Social Impacts in the Supply Chain	4.2 Sustainable Procurement	↑
Talent attraction and retention	By providing competitive talent retention measures, President Chain Store Corporation can attract and retain talents in order to improve employee satisfaction and sense of belonging to the Company. This ensures that President Chain Store Corporation can continue to attract and retain talents to facilitate stable growth of the enterprise.	401-1~ 401-3 402-1	NA	6.2 Talent Attraction and Retention	↓
Product and Service Innovation	Innovative services or products developed in response to changes in society, the environment, and consumer habits, including but not limited to services or products that address an aging society and low birth rate, sustainable products, smart retail, and affordable and accessible services or products.	NA	Customer Welfare	3.3 Product and Service Innovation	✱
Sustainable supply chain management	Consumers have developed an awareness of sustainability by attaching importance to the ESG performance of the companies they purchase from. President Chain Store Corporation champions the sustainable value of its overall supply chain with systematic management and review, as well as encouraging the suppliers to stay updated with issues such as human rights and environmental protection to avoid indirect negative impact on human rights and the environment caused by the supply chain.	308-1 308-2 414-1 414-2	Management of Environmental & Social Impacts in the Supply Chain	4.1 Sustainable Supply Chain Management	↑
Employee Diversity and Equality	Hiring people of diverse genders, ethnicities, and persons with disabilities; empowering women; assisting youth employment and senior employment; and providing equal remuneration.	NA	Employee Engagement, Diversity & Inclusion	6.2 Employee Diversity and Equality	✱
Social Welfare	President Chain Store Corporation takes advantage of its retail channels all over the country to make full use of corporate resources for social welfare, including issues such as elderly care, sustainable urban and rural development, environmental protection and reading education. President Chain Store Corporation works with social welfare groups, suppliers and other partners to achieve common good for the society	NA	NA	7 Good for Communities	↓

In addition, the external impact assessment questionnaire also asked each stakeholder group to consider, under President Chain Store Corporation's current management practices, whether the impacts of each sustainability topic on the external economy, environment, and society tended to be positive or negative. The proportions of positive and negative impacts were calculated based on the number of responses. For the two material topics identified this year as having a negative impact proportion reaching the threshold of 15% or above, President Chain Store Corporation's corresponding mitigation actions are shown below. Through appropriate management measures, the Company hopes to reduce the risk of negative impacts occurring.

Sustainability Topic	Description of Negative Impact	Action / Mitigation Measures
Talent Attraction and Retention	- If the Company fails to improve weak items identified in the employee engagement survey, employee job satisfaction may decline, potentially resulting in talent loss. - If Franchisees fail to pay wages in accordance with statutory salary requirements, this may damage the Company's image and may also result in talent loss.	- To enhance trust between the organization and employees, the Company completed the employee engagement survey in 2025. For items with lower satisfaction, it assessed the "urgency" and "priority" of items requiring improvement, aligned with each responsible unit, and tracked improvements. - The Company regularly checks whether Franchisees operate in compliance with government regulations, enroll employees in labor and health insurance in accordance with government laws and regulations, and ensure that wages are not lower than the minimum wage standard.
Occupational Health and Safety	- Improper occupational safety and health management or incomplete occupational safety risk mechanisms may lead to occupational injuries, occupational diseases, and industrial safety accidents among employees. - Failure to effectively prevent overwork may result in poor employee health.	- The Company provides occupational safety and health education and training courses for new and existing employees, and promotes three occupational injury awareness courses covering falls, impact injuries, and work at heights. It continues to strengthen employees' awareness of occupational safety and health, and uses store self-inspections and re-inspections by district consultants to identify and improve problems, thereby reducing occupational injury risks. - The Company engages external audit units to regularly conduct labor condition audits at stores and inspect overtime hours to ensure legal compliance.

Impact Assessment of Material Topics

President Chain Store Corporation aims to carry on creating sustainable impact. To this end, it analyzes and interprets the impact of its operating activities on the society and environment by quantitatively assessing the positive and negative impacts of operations, products and services on external stakeholders related to the first two material topics with the goal of maximizing the positive impact in the long run.

• Impact of Customer Health and Safety Issues •

Issue management covers 100% of business activities ^(Note)

Stakeholder Type-Suppliers		
Positive and Negative Impacts	Quantitative Outputs	Quantitative Impact
Positive impacts: - Working with suppliers to establish vegetarian and plant-based production lines creates new business opportunities for suppliers. - By assisting new suppliers and OEMs in complying with President Chain Store Corporation's food safety management standards, the Company guides new suppliers and OEMs in refining their food safety management.	- In 2025, the Company developed vegetarian and plant-based production lines at nine suppliers. - In 2025, the Company introduced three new suppliers and OEMs.	- In 2025, the Company increased the scale of economic support for suppliers working with Veggie Selection® by approximately NT\$1,028.79 million. - In 2025, new suppliers and OEMs refined supplier food safety management and enhanced economic benefits through cooperation with President Chain Store Corporation, increasing supplier economic benefits by NT\$1,491 million.

Stakeholder Type-Environment		
Positive and Negative Impacts	Quantitative Outputs	Quantitative Impact
Positive impact: Compared with meat-based meals, President Chain Store Corporation's Veggie Selection® vegetarian and plant-based products can reduce GHG emissions, thereby mitigating the environmental impact of the greenhouse effect. Negative impact: Compared with vegetarian meals, meat-based meals increase GHG emissions, thereby intensifying the environmental impact of the greenhouse effect.	In 2025, 18,407,103 Veggie Selection® products were sold.	GHG emissions are reduced compared with meat-based meals through Veggie Selection® vegetarian and plant-based products, lowering the social cost of carbon and contributing to a more sustainable future. According to statistics, this reduced the social cost of carbon by approximately NT\$81,861,034 in 2025.

Stakeholder Type-Consumers		
Positive and Negative Impacts	Quantitative Outputs	Quantitative Impact
Positive impact: As a retailer closely connected to consumers' diets, President Chain Store Corporation provides healthier eating-out options through the launch of Veggie Selection® vegetarian and plant-based products, Simple Fit® products focused on high fiber and reduced carbohydrates, and other private-label products that comply with health and nutrition-related principles. These products also promote consumer awareness of healthy eating concepts.	- As of the end of 2025, Veggie Selection® and Simple Fit® products were sold in 7,248 stores. Sales of Veggie Selection® and Simple Fit® products reached NT\$5,672 million in 2025. - In 2025, sales of private-label products that complied with nutrition enhancement or low-additive principles reached NT\$9,386 million.	The objective of promoting the Veggie Selection® series, Simple Fit® series, and other private-label food products that comply with health and nutrition principles is to enhance consumers' understanding and awareness of healthy diets, while encouraging consumers to choose healthier meals through communication and promotion. In 2025, compared with 2024, the number of purchases of private-label products that complied with nutrition enhancement or low-additive principles increased by 39,938,865 visits, representing a growth rate of 11%.

Stakeholder Type-Society		
Positive and Negative Impacts	Quantitative Outputs	Quantitative Impact
Positive impacts: Through Good Neighbor Funfest activities themed around food safety and health, as well as publicly available free DIY teaching materials, President Chain Store Corporation transforms knowledge of food safety, health, and other topics into easy-to-understand content, enhancing parent-child awareness of health, nutrition, and food safety.	- In 2025, President Chain Store Corporation invested NT\$5.47 million to organize 9,155 Good Neighbor Funfest activities themed around health, nutrition, and food safety, with a total of 113,421 participants. - In 2025, President Chain Store Corporation invested NT\$1.354 million in DIY materials themed around health, nutrition, and food safety, with 216,042 downloads of related materials.	In 2025, the positive impact value generated by increased public awareness of health, nutrition, and food safety through participation in President Chain Store Corporation's Good Neighbor Funfest activities themed around health, nutrition, and food safety was equivalent to NT\$57,164,184. The positive impact value generated by increased awareness of health, nutrition, and food safety through the use of President Chain Store Corporation's DIY materials on these themes was equivalent to NT\$4,320,840.

Note: The Product Safety Committee focuses on safety and quality, and its management scope covers 100% of private-label products.

• Impact of Food Waste Management Issues •

Issue management covers 100% of business activities ^(Note1)

Stakeholder Type-Suppliers		
Positive and Negative Impacts	Quantitative Outputs	Quantitative Impact
Positive impacts: 1. Orders are shifted from forecast-based production to make-to-order production, allowing production volume to be accurately controlled and reducing suppliers' input and processing costs. 2. Centralized production of each product item can reduce raw material waste among suppliers. 3. Off-spec products generated after production are turned into employee meals, or finished and semi-finished products are resold to factory employees for purchase, reducing food waste and allowing supplier employees to obtain these products at lower prices.	In 2025, food waste generated by OEMs decreased by 433 metric tons compared with the previous year.	Suppliers reduced raw material loss through cooperation with President Chain Store Corporation. Compared with 2024, the total reduction in losses from fresh food OEM surplus material disposal and overestimated disposal, meaning enhanced supplier economic benefits, was approximately NT\$5.04 million in 2025.

Stakeholder Type-Environment		
Positive and Negative Impacts	Quantitative Outputs	Quantitative Impact
Positive impacts: President Chain Store Corporation reduces the resources consumed in handling food waste, thereby reducing GHG emissions and mitigating the environmental impact of the greenhouse effect. Negative impacts: If President Chain Store Corporation fails to manage food waste properly, GHG emissions will increase, thereby intensifying the environmental impact of the greenhouse effect.	In 2025, iLove Food avoided the generation of 20,473 metric tons of food waste.	Through the establishment of an ecosystem for reducing food waste, President Chain Store Corporation effectively reduces the need to handle food waste while improving public dietary culture, thereby reducing GHG emissions, lowering the social cost of carbon, and contributing to a more sustainable future. According to statistics, the social cost of carbon was reduced by approximately NT\$15,723,470 in 2025 ^(Note) .

Stakeholder Type-Consumers		
Positive and Negative Impacts	Quantitative Outputs	Quantitative Impact
Positive impacts: As a retailer closely connected to people's (consumers') diets, President Chain Store Corporation enables consumers to obtain lower-priced eating-out options through the promotion of iLove Food. This reduces consumer spending and also promotes consumer awareness of food waste management.	In 2025, sales of iLove Food reached NT\$5,911 million.	The objective of the iLove Food project is to enhance consumers' understanding and awareness of food waste management issues, and to encourage consumers to reduce food waste. Through communication, education, and the provision of resources, the project encourages consumers to take action in daily life and put the concept of reducing food waste into practice. In 2025, compared with 2024, the number of purchases of iLove Food increased by 14,327,585 visits, representing a growth rate of 16%.

Note 1: The numerator is revenue from private-label food products included in food waste statistics, and the denominator is revenue from private-label food products.

Note 2: The social cost of carbon is calculated as: "the weight of food waste avoided in the current year, namely total iLove Food sales weight" × "carbon emission factor" × "social cost of carbon unit."

Corresponding Value Chain Boundary of Material Topics

Material Topic	Upstream			Company Operations			Downstream			Impact Assessment of Potential Operational Risks			
	Investors	Suppliers	Government agencies (employees included)	President Chain Store Corporation	Franchisees	Affiliated logistics companies (Note)	Customers	NGOs	Local communities	Finance	Production/Products and services	Personnel	Reputation and Image
Customer health and safety	●	●	●	●	●	●	●	●		●	●	●	●
Information security	●	●	●	●	●		●	●	●	●	●	●	●
Food waste and waste management		●	●	●	●	●		●	●	●	●	●	●
Packaging material management		●	●	●	●			●	●	●	●	●	●
Human rights		●	●	●	●	●				●	●	●	●
Product labeling and marketing communication	●	●	●	●	●		●	●		●	●	●	●
Customer relationship management	●	●	●	●	●	●	●	●		●	●	●	●
Occupational health and safety		●	●	●	●			●			●	●	●
Climate change		●	●	●	●	●		●	●	●	●	●	●
Sustainable procurement	●	●	●	●	●		●	●			●		
Talent attraction and retention				●	●					●	●	●	●
Product and service innovation	●	●	●	●	●		●	●		●	●		
Sustainable supply chain management	●	●	●	●	●		●	●		●	●	●	●
Employee diversity and equality	●	●	●	●	●			●			●	●	●
Social welfare				●				●	●	●	●	●	●

Note: Affiliated logistics companies include Uni-President Cold-Chain Corp., Wisdom Distribution Service Corp., Retail Support International Corp., and President Logistics International Corp

1.5 Sustainable Value Chain

President Chain Store Corporation is committed to creating an excellent retail experience. Through the input of six major capitals, the Company continues to optimize seven key elements of sustainable operations, including people, stores, products, systems, logistics, systems, and culture, as well as actively promoting its sustainability management mechanism. This enables the Company to assess and manage the value created for stakeholders across its overall value chain, while maximizing output benefits and jointly enhancing corporate sustainability value. In addition to calculating the sustainability

value generated by the inputs and outputs of the six major capitals, President Chain Store Corporation also voluntarily follows the approach to sustainable economic activities under the EU Taxonomy Regulation. The Company has inventoried relevant operating items and financial data, including operating revenue, capital expenditures, and operating expenses, and explained item by item their alignment with the EU Taxonomy Regulation in response to international initiatives. Please refer to the [official website](#) for details.

