

Bringing Talent Together

President Chain Store Corporation is committed to creating a healthy and safe workplace that is competitive on the market, as well as encouraging the employees to develop in a variety of ways with salary higher than statutory standards to stabilize the workplace. In terms of occupational safety and health, we identify and evaluate high-risk hazards to fully ensure that all employees have a safe and hygienic working environment, as well as guaranteeing equal labor rights.

Sustainable Goal Management Process

Sustainable Development Goals & Management Policies



SDG 3 Good Health and Well-being

- Passed the annual follow-up of Occupational Safety and Health Management System with “zero defect”
- The frequency-severity indicator was **0.16**, lower than the retail industry's average rate of 0.37 in the past three years (2023-2025) according to the Occupational Safety and Health Administration, Ministry of Labor



SDG 8 Decent Work and Economic Growth

- Female managers in revenue-generating functions (including store managers, district consultants, district managers and heads of business operation departments) account for **56.40%**

Corresponding Material Topics

- Labor Rights
- Talent Attraction and Retention
- Employee Diversity and Equality
- Occupational Health and Safety

Policies and Commitment

- President Chain Store Corporation salary policy is based on the principle of equal pay for equal work
- [Occupational Safety and Health Policy](#)
- Four Major Occupational Safety Plans
- [Human Rights Policy](#)

Management Actions

- President Chain Store Corporation promotes programs such as redesigning work responsibilities for middle-aged and elderly employees to create a friendly workplace in the context of declining birthrate and aging population. The Company employs 2,996 people over the age of 45, accounting for 30.8% of all employees.
- This year, the Company successfully completed the annual reassessment, or surveillance audit, for the ISO 45001 Occupational Health and Safety Management System, passing the audit with zero defects and continuing to maintain the effective operation of the management system. In terms of supply chain management, as of the end of the year, all 40 private-label food OEMs previously selected based on the criteria of “transaction amount reaching NT\$30 million and number of employees exceeding 100” had obtained ISO 45001 Occupational Health and Safety Management System certification, achieving a 100% certification rate and demonstrating the Company's emphasis on occupational health and safety management.

Material Topic	Management Metrics	Medium- and long-term Targets	2026 Targets	2025 Targets & Performance	
 Talent Attraction and Retention	Average training hours per employee	15	14	14 21.45	↑
 Labor Rights	(1) Number of shutdowns (2) Number of days idle due to shutdowns	(1) 0 times (2) 0 days	(1) 0 times (2) 0 days	(1) 0 times (2) 0 days (1) 0 times (2) 0 days	✓
 Occupational Health and Safety	Frequency severity indicator (FSI)	Lower than the retail industry's average rate over the past three years according to the Ministry of Labor	Lower than the retail industry's average rate over the past three years according to the Ministry of Labor	Lower than the retail industry's average rate of 0.37 in the past three years according to the Ministry of Labor 0.16	↑
	Lost Time Injury Frequency Rate (LTIFR) (Disabling Injury Frequency Rate, FR) — Employees — Outsourcing companies (employees of contractors, franchisees, and manufacturers)	Lower than the average FR in the retail industry over the past three years according to the Ministry of Labor	Lower than the average FR in the retail industry over the past three years according to the Ministry of Labor	Lower than the average FR in the retail industry over the past three years according to the Ministry of Labor: 3.26 1.18 for employees 0.12 for outsourcing companies	↑
	Disabling Injury Severity Rate (SR) — Employees — Outsourcing companies (employees of contractors, franchisees, and manufacturers)	Lower than the average SR in the retail industry over the past three years according to the Ministry of Labor	Lower than the average SR in the retail industry over the past three years according to the Ministry of Labor	Lower than the average SR in the retail industry over the past three years according to the Ministry of Labor: 44 23 for employees 1.34 for outsourcing companies	↑
 Employee Diversity and Equality	The proportion of middle-aged and senior employees (45 years and older) in the entire company	35%	32%	32% 30.8 ^(Note)	—
	The proportion of women in senior management (E-level)	17%	16%	16% 18.33%	↑

Note: The number of middle-aged and senior employees is still increasing, but due to the large increase in the total number of employees, the target has not been met. A program dedicated to reaching out to middle-aged and senior people has been formulated.

↑ Exceeded ✓ Achieved — Not Achieved

6.1 Human Rights Management

Human Rights Policy

In order to protect human rights, President Chain Store Corporation has formulated a “[Human Rights Policy](#)” with reference to international human rights policies and local labor regulations. The policy covers stakeholders including all employees, affiliated companies, suppliers, contractors and joint ventures. In addition to the commitment to provide a friendly and safe working environment and protect employees’ right to collective bargaining, we also prohibit any illegal discrimination, sexual harassment, workplace harassment and violence in the workplace and intimidation. To this end, we have formulated the “Sexual Harassment Prevention, Complaints and Handling Measures” to actively address such cases, as well as prohibiting forced labor, human trafficking and child labor.

Human Rights and Labor Audits

To protect the labor rights and interests of employees and franchise stores, reduce operational risks, and ensure compliance with labor laws and regulations, President Chain Store Corporation provides education and training on labor laws. In 2025, a total of 277 employees from President Chain Store Corporation and its affiliated enterprises received training. In addition to regularly conducting human rights and labor audits of its Tier-1 suppliers and joint ventures to actively ensure that employee working conditions comply with laws and regulations, President Chain Store Corporation has also formulated daily management procedures for its directly operated stores that exceed labor law requirements. These procedures are used as internal audit criteria to ensure that employee rights and interests are protected through rigorous management. In cases involving outsourced labor services, such as the use of dispatched workers or contracted labor, the Company proactively conducts annual audits of working conditions for dispatched, or stationed, workers to ensure compliance with relevant laws and regulations. During the provision of services by dispatched personnel, the Company also pays attention to how well they adapt and provides support. For audit results, risk mitigation measures, and other human rights risk assessment and mitigation measures, please refer to [President Chain Store Corporation Human Rights Management](#) and [President Chain Store Corporation Human Rights Due Diligence Procedure](#).

Target	President Chain Store Corporation’s Own Operations
Human rights issues	1. Overtime work 2. Salary management
Audit actions and frequencies	1. Monthly attendance record inspection 2. Unscheduled labor audits by competent authorities 3. Annual inspection for labor conditions

Note: Risk requirements are all higher than legal requirements. In the formulation and implementation of its attendance management system, the Company adopts management standards that go beyond legal requirements. For example, monthly attendance details are provided for employees to sign and confirm, ensuring the accuracy. In addition, when employees clock out late, they are required to provide feedback explaining the reason, so that relevant records are clear and both labor and management have no questions regarding attendance details.

Target	Franchises and tier-1 suppliers		Joint venture
	Tier-1 suppliers	Franchises	Mister Donut
Potential human rights issues	1. Overtime work 2. Occupational safety and health 3. Labor rights of foreign workers	1. Overtime work 2. Salary management	1. Overtime work 2. Salary management 3. Occupational safety and health
Audit actions and frequencies	Supplier audit (including occupational safety and health and labor conditions)	Annual inspection of labor conditions at franchise stores	Inspection of occupational safety, health and labor conditions

Note: For detailed human rights risk identification results and mitigation measures, please refer to the Human Rights and Labor Audit section on the [Company’s website](#).

Prevention of Unlawful Infringements and Bullying in the Workplace

The Company has always placed great importance on human rights protection, and is committed to creating a safe, respectful, and friendly workplace. Any form of unlawful infringement or workplace bullying is strictly prohibited, and a zero-tolerance policy has been formulated. To fulfill this commitment, the Company provides clear and diverse grievance channels, allowing employees to raise concerns with confidence and receive timely assistance. It also promotes in-person and online education and training courses to enhance supervisors’ and employees’ awareness of respect, equality, and bullying prevention. In the event of a suspected case, the Company has formulated internal regulations in accordance with the Fourth Edition of Guidelines for the Prevention of Unlawful Infringement in the Performance of Duties issued by the Ministry of Labor. Through institutionalized preventive measures, transparent handling procedures, and ongoing communication, the Company demonstrates its commitment to human rights and its efforts to ensure that every employee can work in an environment with safety, trust, and respect. Through cross-departmental collaboration, the Company reviews each implementation measure, strengthens safety protection mechanisms, and fosters a friendly workplace. Relevant measures are as follows:

Hazard prevention with education and training as top priority	Course content is designed for newcomers, current employees and management. The Company provides a variety of online learning courses through the digital learning platform to enhance hazard risk identification and response capabilities of all employees.
Records and results	Cross-division cooperation is carried out in line with internal and external guidelines and standards, so as to guide the stores to complete all tasks in compliance with the laws and regulations.
Cooperating with external experts	We have established partnerships with several professional law firms to provide external legal support and consultation, assisting the Company in handling disputes promptly and ensuring the fairness and legality of investigations. By bringing in professional legal resources, the Company can more effectively prevent and respond to unlawful workplace conduct, while providing affected employees with necessary legal and psychological support.

Prevention and Handling of Discrimination

President Chain Store Corporation attaches great importance to equality and inclusiveness in the workplace. In addition to its commitment to prohibit any illegal discrimination, sexual harassment, illegal physical and mental abuse, as well as intimidation in the workplace in its Human Rights Policy, it has also formulated “Sexual Harassment Prevention, Complaints and Handling Measures” to properly address relevant violations. In 2025, a total of 5 sexual harassment complaints were received. Of these, 3 cases involved incidents among employees, none of which were substantiated; the remaining 2 cases involved external parties and were reported to external judicial authorities for handling in accordance with the law. For substantiated cases, disciplinary actions or position adjustments are imposed on offenders based on the severity of the violation, and the cases are announced in a manner that appropriately conceals the identities of the parties involved, serving both educational and deterrent purposes.

To prevent unlawful infringement incidents, President Chain Store Corporation not only continues to offer sexual harassment prevention courses each year to strengthen awareness among all employees, but also assigns selected employees to participate in courses organized by government agencies to enhance the professionalism of case investigations.

Sexual Harassment Incident Handling Procedure	
Dedicated unit	Human Resources Department
Complaint channels	Complainantscan lodge complaints through channels such as stakeholder mailboxes, the Audit Office, and employee relations mailboxes.
Investigation Process	After accepting the case, a special person is assigned to conduct the case investigation. During the investigation process, the information of both parties will be kept confidential. After the investigation is completed, a sexual harassment complaint handling committee will be convened to review the case. If the case is established as sexual harassment, the content of the case will be sent to the Rewards and Punishment Committee to determine the level of punishment.

6.2 Talent Attraction and Retention

Labor-management Relations

· Overview of Human Resources ·

Besides our head office in Taipei, President Chain Store Corporation has nine business operation departments to meet the needs of stores and consumers in each region. As of December 31, 2025, President Chain Store Corporation has a total of 9,727 employees ^(Note 1). The types of workers who are not employees include the Chairman of the building's Management Committee, a secretary, an electrical and mechanical engineer, 9 cleaners and 6 security guards in the head office building for a total of 18 people. The total number of franchise store staff was 67,477 as of the end of December 2025 ^(Note 2). Female employees account for 58.20% ^(Note 3) of all President Chain Store Corporation employees, while female managers in revenue-generating functions account for 56.40%. The female ratio for department managers in 2025 was 18.33%, with combined 54.49% of females in positions including TEAM managers, store managers, district consultants and department managers. Mid- to long-term targets are being set for aforementioned aspects, namely 17% and 50% by 2028 ^(Note 4), showing that President Chain Store Corporation values gender equality in the work environment and talent recruitment ^(Note 5).

Note 1: Includes back-office staff and directly operated store personnel.

Note 2: Franchise store personnel are the most common type of non-employee workers, with the total number calculated based on the number of people audited for National Health Insurance and labor insurance as of December 2025. Stores that opened less than a month ago were not audited. Therefore, personnel from these stores are excluded.

Note 3: The statistics in this section and the following sections do not include franchise stores.

Note 4: The target set for 2028 is a 17% ratio for female department managers, encouraging female managers to achieve success in their careers, and a combined 50% for TEAM managers, store managers, district consultants and department managers.

Note 5: Please refer to the historical data in the appendix for relevant statistics.

President Chain Store Corporation complies with the Labor Standards Act and does not employ child labor. Upholding the belief that "employment is the most direct form of support for helping vulnerable groups live independently," the Company provides job opportunities for people returning to the workforce and for students seeking part-time work. It also works with senior high and vocational schools to recruit students for cooperative education programs, and partners with colleges and universities to promote internship programs, attracting college interns to join convenience store internships as part of their school programs. Through learning by doing, interns gain early exposure to the workplace and learn the operational details and management essentials of the retail service industry. Interns who perform well are also encouraged to stay with the Company after completing their internships, enabling them to transition directly from graduation to employment. To put equal employment into practice, the Company also hires more persons with disabilities than required by law. In 2025, the headquarters and directly operated stores employed a total of 283 employees with disabilities ^(Note), accounting for 2.91% of total employees and 2.91 times the statutory quota. In addition to employees with disabilities, President Chain Store Corporation also employed 117 indigenous employees, accounting for 1.20% of total employees.

Note: Calculated based on the actual number of employees hired, without weighting.

Labor-management Communication

President Chain Store Corporation values the opinions and feedback from every employee. We provide numerous communication channels to listen to and understand the opinions of our employees, including the Integrated Services Center, dedicated email, and stakeholder section, encouraging employees to directly communicate with management about workplace issues that are in dire need of improvement, as well as enhancing their trust in the organization. In addition to the channels above, we established an internal proposal system for employees to fully express their opinions on the Company's operations. If employees have any suggestions for the Company or feel that their rights and interests have been violated, they can report through channels. When we receive employee complaints about working conditions, regional managers are required to tackle the issue with relevant information such as labor regulations provided to help them process the case. We set a 5 working day deadline for them to report back in order to uphold employee rights

and interests, as well as preventing the situation from being aggravated. A total of 275 reports related to employee rights and interests were submitted in 2025. Although there were slightly more internal enquiries, fewer cases were presented externally, showing that the employees continued to raise questions and voice feedback through prioritizing internal communication channels as they had faith in them, all while becoming more aware of labor rights. Most cases were related to the tone and attitude of the supervisors while coaching the employees, overtime pay, salary calculation issues, salary not being paid on time and disagreements with franchise stores. All aforementioned cases were processed by regional managers. All overtime bonus and salary shortage were made up as they should have been once the cases had been confirmed, and deficiencies were addressed in line with the franchise agreement. Moreover, the Company provided monthly legal education sessions on common issues to strengthen franchisees' understanding and compliance with labor laws. Additionally, it provided guidance and advice to address differences in tone, attitude, and understanding between supervisors and employees to eliminate prejudices. All reported cases were resolved by the end of 2025.

We formulated Labor-Management Negotiation Regulations in accordance with the law and regularly hold labor management meetings, which are attended by 5 representatives from each side. Employer representatives include department heads, and employee representatives are assigned by the Labor Union and represent 100% of the employees. Employee and management representatives can communicate directly to negotiate on benefits and systems, employment, improvement of the work environment and labor management cooperation during the meeting, to ensure and improve the effectiveness of communication. A total of 4 labor management meetings were held in 2025, covering topics of work rules, internal reporting, employee health promotion and so on. The results should be implemented by the departments involved. Moreover, the President Chain Store Corporation Labor Union was formed at the end of 2019 by the employees. It aims at improving labor rights, level of happiness and laborers' knowledge and skills. Although the Labor Union has not requested the company to negotiate a collective bargaining agreement so far, and no collective bargaining agreement has not been signed as a result, the Company will continue to maintain good interactions with the union in the future. In the meantime, we uphold our Human Rights Policy and comply with local labor laws and regulations and will continue to engage in communication through different channels to create harmonious labor management relations and a win-win labor environment. President Chain Store Corporation continues to communicate with its employees with no strike or suspension in 2025. Furthermore, in the event of a situation specified in Article 11 of the Labor Standards Act, President Chain Store Corporation communicates with employees in advance, and gives notice 10 days in advance for employees who have worked at President Chain Store Corporation for three months or more but less than one year. A notice is required 20 days in advance for employees who have worked at President Chain Store Corporation for one year or more but less than three years. A notice is required 30 days in advance for employees who have worked at President Chain Store Corporation for over three years. There was no significant layoff over the past 3 years ^(Note).

Note: A significant layoff is defined as a layoff of more than 1,000 employees or 10% of the total workforce.

In 2025, the overall turnover rate of President Chain Store Corporation was 35.17%, lower than the 36.45% in 2024 ^(Note). This achievement comes from our efforts in employee care and workplace improvement. President Chain Store Corporation continues to optimize the working environment, reduce the turnover rate, attract and retain outstanding talents, as well as laying a solid foundation for stable development.

Note: The total turnover rate refers to the number of employees who resigned in the year/the number of employees in service on December 31 of the year. For relevant data, please see the appendix of historical data.

Internal Communications and Employee Engagement Survey

President Chain Store Corporation values the opinions and feedback of every employee. It has set up various communication channels such as the Integrated Services Center and stakeholder section, encouraging employees to communicate directly with management to reflect workplace issues that need to be improved. This allows the Company to focus on formulating improvement plans. If there are issues of infringement of rights and interests, employees can also appeal through the aforementioned channels. The Company commits to responding to and referring complaints, with investigation results provided within 5 working days to ensure that every employee's voice is valued. Moreover, there is an internal proposal system that allows employees to share their opinions on the Company's operations.

· Employee Engagement Survey ·

To better understand employees' job involvement and workplace adaptation, President Chain Store Corporation plans to conduct an Employee Engagement Survey every two years on all employees. To make the questionnaire more to-the-point, we adopted the reasons analyzed and collected for resignation, taking leave without pay and informal communication channels as the basis for questionnaire with multiple questions. The questionnaire included aspects such as management, colleagues, job, remuneration, development and engagement. We adopted the Six-Point Scale to collect employees' feelings and thoughts using a comprehensive scale of agreement and frequency of occurrence.

In 2025, a total of 9,260 people filled in the questionnaire, accounting for 100% ^(Note 1) of the total employees. The percentage of employees giving an "active" and "very active" response accounted for 80.20% ^(Note 2) of all respondents, achieving the target value of 80% for the year.

Note 1: The percentage of responding employees among all employee FTEs is calculated based on employees who were employed throughout the survey period.

Note 2: The calculation of the active employee ratio has been adjusted this year. It refers to the percentage of employees whose average satisfaction score, rounded to the nearest whole number, reached 4 points or above.

In order to understand the interactions between management and partners, we analyzed the engagement survey results to find workplace issues that need to be improved, and further focused on developing targeted improvement plans. The next employee engagement survey is scheduled in 2027. The Company will strengthen the tracking and feedback mechanism to ensure that employee opinions are listened to regularly and used as an important reference for the organization's continuous improvement and enhancement of employee engagement.

Welfare, Remuneration and Care

· Remuneration ·

The President Chain Store Corporation remuneration policy ensures that all full-time employees receive higher payment than the statutory minimum wages, considering the price levels of various regions in Taiwan and the survey results of the average salary of new employees in the retail industry. President Chain Store Corporation also takes the living wage ^(Note 1) into consideration when deciding on the salary for new employees, as well as assessing the rationality of existing employees' salaries in order to offer more competitive and reasonable salaries. President Chain Store Corporation reviews whether the employees' salary levels are market-competitive and in line with employee needs by adjusting the starting salary of new recruits in January each year. In 2025, the starting salary of store personnel is based on the 50th percentile (middle income level) of new recruits in the retail industry, and the starting salary of back-office staff is the 70th percentile (high income level). In addition, President Chain Store Corporation provides employees in areas with higher price levels with an additional allowance of 5-10% of the salary so that the employees and their families have enough for a decent life. The variable compensation of full-time employees of President Chain Store Corporation is based on individual performance, including financial indicators such as the Company's gross profit and profitability, and is evaluated based on their contribution to the overall operations, with reference to market salary levels and the Company's operating performance. Bonus distribution is based on the Company's rules on bonus and performance management, while taking into account the Company's annual operating performance and individual performance. If employees receive unfair treatment in terms of salary, they can report it through the communication channels of the President Chain Store Corporation Integrated Services Center and the Audit Office.

Note 1: President Chain Store Corporation refers to the living wage research report of the Chung-Hua Institution for Economic Research (CIER) when calculating the living wage: "Wages should meet the minimum (basic) living needs of the workers themselves and their families (dependent family members)." Therefore, "Divide the annual food, clothing, housing, medical, transportation, communication and education-related consumption expenditure of each household in Taiwan by 12 months, divide by the average number of people in households, and multiply by (laborer + average number of dependents)" was adopted to estimate the average living wage in 2025. The relevant calculation quoted the results of the 2024 household income and expenses surveys published by the Directorate General of Budget, Accounting and Statistics and the average number of dependents of employers, self-employed owners, specialized occupations and technical personnel who are self-employed in Taiwan's national health insurance in 2025 published by the National Health Insurance Administration, Ministry of Health and Welfare in the latest year, and concluded that the average living wage in Taiwan was NT\$27,468 ^(Note 2).

Note 2: In 2024, the average annual expenditure on food, clothing, housing, medical care, transportation, communication and education per household in Taiwan was NT\$587,384, including food and non-alcoholic beverages, clothing and footwear, housing, water, electricity, gas and other fuels, furnishings, household equipment and routine household maintenance, health, transport, communication and education. In 2024, the average number of people per household was 2.78, and the average number of dependents of employers, self-employed owners, specialized occupations and technical personnel who are self-employed in Taiwan's national health insurance was 0.56 in 2025.

The starting salary for the new recruits at President Chain Store Corporation is equal for men and women for equal work, and the salary and benefits do not differ based on gender or age. In 2025, the ratio of starting salary to the statutory minimum wage (NT\$28,590) for new back-office staff who are college graduates is 1.30 times, and 1.51 times for those with a master's degree. There is no significant difference in the remuneration ratio between men and women in 2025, and the basic salary plus year-end bonus ratios of all types of employees are within 1.05 times. In terms of salary adjustment, most of the adjustment was between 2% and 5% in 2025, accounting for 75.46% of all employees. 16.61% of the employees received over 5% of adjustment.

Ratio of Salaries for Male and Female Employees in 2025

	Male	Female
Store employees	0.93	1
Management	1.00	1
Non-management	1.02	1

Note 1: Compensation consists of basic salary and annual bonuses.

Note 2: The scope covers full-time employees who are still working at the end of December 2025 (but excluding interns and those who were newly recruited or transferred for less than half a year as of March 15, 2025), based on their total salary of 2025.

Ratio of salary adjustment for full-time employees in 2025

	Ratio of Salary Adjustment > 5%	5% ≥ Ratio of Salary Adjustment > 2%	2% ≥ Ratio of Salary Adjustment > 0.8%	Ratio of Salary Adjustment ≤ 0.8%
Proportion	16.61%	75.46%	6.42%	1.51%

Note 1: For those with a salary adjustment of >2%, ratio = (No. of employees with a salary adjustment of >2%)/Total number of full-time employees.

Note 2: The scope covers full-time employees who are still working at the end of December 2025 (but excluding interns and those who were newly recruited or transferred for less than half a year as of March 15, 2025), based on their total salary of 2025.

We disclosed the number of full-time non-management personnel Note as 5,768 in 2025 in line with Article 4 of the Corporate Social Responsibility Report Authoring and Reporting Guidelines for TWSE/TPEx-listed Companies, with the average salary of NT\$1,086 thousand and median salary as NT\$911 thousand. The number of full-time employees in 2025 increased by 174 people compared to 2024. The average salary in 2025 increased by NT\$6 thousand compared with 2024, and the median salary increased by NT\$3 thousand.

Note: Full-time non-management employees are not managers defined in the official document Tai-Cai-Zheng-San-Zi No.920001301, and the employees' number of work hours reached the normal work hours (152 hours a month) stipulated by the Company. The scope of statistics covers employees excluding managers for the entire year.

· Work-life Balance ·

President Chain Store Corporation offers a variety of employee benefits. In addition to year-end bonuses and various allowances, it also provides four major benefit programs including the Benefit Saving Trust Fund, Good Life, Flexible Leave and Healthcare. Parental leave is also accessible in accordance with the law to favor employees' work-life balance. President Chain Store Corporation also has a comprehensive appointment system that allows the employees to be employed full-time or part-time, giving them the flexibility in terms of work.

Together with 20 reinvested enterprises (7-ELEVEN, Dream Mall, Uni-president Department Store, PECOS/Starbucks, COSMED, President Transnet Corp./T-Cat, President Logistics International Corp., Wisdom Distribution Service Corporation, Cold Stone Creamery, Mister Donut, 2IPlus, Semeur, DUSKIN, Uni-President Superior Commissary Corp., President Pharm. Corp., Santa Cruz, Retail Support International, UPCC, President Information CORP., BEING Spa, iCash Corp.), President Chain Store Corporation was awarded the Gold Prize at the 2025 Happy Enterprise Awards organized by 1111 Job Bank. All welfare and parental leave application status are listed in the table below.

President Chain Store Corporation Employee Benefits
Benefit Saving Trust Fund
A long term saving trust fund has been created for the employees, allowing them to enjoy annual dividendsand the Company's long term profitability. Employees are free to opt in and out of the program. The trust invests exclusively in President Chain Store Corporation shares. Participants can transfer 6% of their monthly salary into the trust account each month, and President Chain Store Corporation provides an additional 30% as subsidy. The program is accessible to employees who have obtained permanent contracts after passing the probation period. As of December 31, 2025, a total of 9,717 people are eligible (excluding senior management). A total of 3,406 employees take part in the long-term Benefit Saving Trust Fund.
Good Life
Breastfeeding rooms are available in the offices
Contracts are signed with childcare institutions to provide preferential prices
Office staff may flexibly choose their daily start and end times within designated working hours.
Office staff with special circumstances, as well as foreign employees returning to their home countries, may work remotely from home, providing greater workplace flexibility and supporting work-life balance.
A fixed amount of travel vouchers are given each year
Gifts are offered during pregnancy and when the baby is one-month old
The Happy Cooperative Society set up to help the employees deal with issues involving physical/mental health and family
3 hours of free consultation is offered to each employee on an annual basis
Flexible Leave
Maternity leave and miscarriage leave are more generous than legal requirements, and all employees receive full pay regardless of seniority.
Main caretakers are offered 9 paid weeks for prenatal checkups and maternity leave, while non-main caretakers are also given 7 days of paid parental leave before and after their spouses give birth.
Special care leave: If employees need to personally take care of their dependents due to a major incident, they can take a maximum of 3 days of paid "special care leave" to provide employees with flexibility in responding to the unexpected events and taking care of their families.
Healthcare
Annual health checkups
Occupational accident insurance
Group insurance for employees and dependents
Family Day and health promotion activities
Full-time nurses and doctors are regularly stationed

< Employee reinstatement and retention rate after taking parental leave in 2025 >

Items	Number of Males	Number of Females	Total
Employees eligible ^{Note 1} for taking parental leave in 2025	154	278	432
Employees who applied for parental leave in 2025	19	80	99
Expected reinstatement after parental leave in 2025	26	99	125
Actual reinstatement after parental leave in 2025	20	72	92
Actual reinstatement after parental leave in 2024	13	60	73
Employees still on the job 12 months after returning from taking an parental leave in 2024	12	45	57
Application rate ^{Note 2} (%)	12.34%	28.78%	22.92%
Reinstatement rate ^{Note 3} (%)	76.92%	72.73%	73.60%
Retention ^{Note 4} (%)	92.31%	75.00%	78.08%

Note 1: Eligible applicants refer to employees who applied for childbirth subsidies in 2023-2025.
Note 2: Application rate: Actual number of employees who applied for parental leave / Number of employees eligible for parental leave
Note 3: Reinstatement rate: Actual reinstatement after taking parental leaves/Expected reinstatement after taking parental leaves
Note 4: Retention rate: Employees still on the job 12 months after returning from parental leaves/Actual number of employees reinstated after taking parental leaves (during the previous period).

· Franchisee Benefits ·

The number of President Chain Store Corporation stores exceeded 7,000 in 2025, with a total of 3,643 ^(Note) franchisees. President Chain Store Corporation continues to stay updated with franchise profits to take good care of the franchisees, building a franchise environment with peace of mind and stable profits. President Chain Store Corporation also has the physical care and leisure activities of the franchisees in mind. In 2025, President Chain Store Corporation allocatedNT\$18.64 million in budget for vacation subsidies and other subsidies for franchisees.

Note: President Chain Store Corporation promotes multi-store franchising; as a result, while the total number of stores has increased, the number of franchisees has decreased.

< Insurance subsidies and benefits enjoyed by franchisees >

Insurance Subsidy	
Group insurance	Franchisees receive 15% of their premiums in subsidy
Franchise owners/employees	A mutual-support mechanism between franchise stores that mainly provides funeral assistance for direct dependents
Benefits	
Franchisee benefits trust	Subsidy for investment is given to encourage investment
Health checkup subsidy	Senior franchisees over the age of 41 with more than 10 years of experience are eligible to receive health checkup valued at NT\$16,000 once every two years along with their spouses who work in the same store
Discounts	Offers from affiliated enterprises, promotions for leisure activities, birthday presents

Talent Development and Cultivation

· Employee Education and Training ·

Education and training are key drivers of organizational growth. To this end, President Chain Store Corporation has spared no effort when it comes to the training and development of our employees. There is no difference in the training and development of male and female employees, and we fully support employees in learning new knowledge and improving their skills. We established the “Common Ability Structure of Office Staff and Regulations for Training Courses” and “Training Management Regulations,” detailing the competencies required and corresponding courses that all employees must attend with training activities defined, assisting them in reinforcing positive behavior or skills. Our goal is to strengthen the sales/marketing training framework, expand group-level training and plan internal and external seminars. The Human Resources DepartmentTalent Development Team and Operation Planning Department Sales Training Team are responsible for implementing education and training throughout the Company.

We have invested in a wide range of channels for continuing education, including guidance from supervisors and peers, knowledge management systems, external training courses, internal training courses, seminars and symposiums, e-learning, on-the-job training, in-service education, as well as training employees into professional internal lecturers who are enthusiastic and happy to share for passing on professional knowledge. In addition to education and training, we provide scholarships for on-the-job training and subsidies for learning foreign languages. We encourage employees to gain work related knowledge when they are off work. Subsidies for foreign language learning and on-the-job training are accessible to all full-time employees. We prioritize resource allocation to our core talent pool that is committed to growing with the Company, to maximize our investment in human capital. For part-time employees, we provide on-site practical training and various training courses (including resources on the learning platform), as well as encouraging them to pursue full-time positions to access better resources in learning support. In the meantime, we collect employees’ feedback on education and training as the foundation for evaluating and adjusting the courses. Employees can express their opinions on education and training through the Integrated Services Center, human resources email, stakeholder section and internal communication platform.

· Key Talent Development Program ·

Key positions master the core of success and professional capabilities in the enterprise, playing a vital role in the enterprise’s operation and shouldering the important responsibility of making decisions. Any vacancy not filled in time has a significant impact on the enterprise. To effectively ensure sufficient supply of key talents for President Chain Store Corporation and its reinvestment businesses, we have built a reserve talent pool for managers. In addition to developing and evaluating potential employees through the talent evaluation mechanism, professional evaluation tools are adopted to measure the management capabilities of potential talents to shorten the period of vacancy and stabilize the overall operations without interruption. The development of key talent pool and the design of job development plan will foster outstanding talents in the retail industry, fulfill corporate social responsibilities and help the industry move forward. President Chain Store Corporation developed a mechanism for cultivating reserve TEAM supervisors, regularly inventorying and inspecting potential talents, as well as formulating a development plan with practice as the core. The specific measures are as follows:

1 Setting up the Talent Development Committee based on grades	Inventorying the positions of TEAM supervisors for President Chain Store Corporation and reinvestment businesses, integrating and establishing 9 major grades and setting up the Talent Development Committee to help promote the cultivation and development of talents according to plans.
2 Building a reserve talent pool for supervisors	Observing the management capabilities and personal characteristics of potential talents to assist with their development when promoted through regular talent inspections, building a talent pool with the Talent Development Committee and talent assessment tools (HOGAN, MR assessment, 360 degree feedback, etc.).
3 Learning on the job	Allowing potential talents to take on higher-level positions through a deputizing mechanism to help them cultivate higher visions and decision-making power.
4 Job rotation program	Observing cross-functional adaptability, effectiveness and leadership potential through cross-functional key position experience.
5 Cultivation Plan for important management level	Designing common training courses and functional training for each management level to connect with external new knowledge and keep pace with the times.

President Chain Store Corporation conducts an annual review of successor candidates at all levels, and builds key talent pools for different units, customizes “personal development plans” for potential talents, encourages cross-unit rotation to support talent development. By 2025, a total of 56 talent review meetings have been held, and a total of 477 people have been included in the reserve talent pool.

President Chain Store Corporation also hopes to provide employees with cross-unit experience opportunities through job rotation to expand their horizons and cultivate outstanding talents. The internal transfer rate (Note) in 2025 was 85.06%.

Note: The number of transferred employees at President Chain Store Corporation/ the total number of vacancies for the year at President Chain Store Corporation.

· Training Structure ·

Participants	Three Major Competencies			Self Development		
	Management Competency	Professional Competency	Common Competency			
Top Management (E, F)	Business Management Seminar	Leadership & Legal Training	Department-Specific Training (E)	Online Courses; Webinar	Self-Development	Internal Training
Junior Management (D)	IDP Course	Marketing Skills Training	Department-Specific Training (D)			
	New Team Leader Training (Basic/Advanced)	Sales Skills Training	Department-Specific Training (C)			
	Goal Setting	Department Training Department Newcomer Training	General Skills			
Junior Staff (B, C)	New Hire Training (Store Basic Training + Logistics New Hire Basic/Advanced Training)					

· Statistics on Education and Training ·

President Chain Store Corporation invests considerable resources into education and training each year, designing and planning different training courses for employees on different levels in different departments, including new recruit training, level-specific training, stores, public courses for office staff, general education courses and specialized training for each unit. Education and training cover all back-office colleagues, including full-time, part-time, and contract personnel, ensuring the transfer and consistency of knowledge across all employee groups. For frontline operations, the training system is also closely connected with franchisees and their employees, full-time store employees, and part-time partners. Through systematic resource sharing, the Company empowers all partners to improve service professionalism and brand value together. We invested a total of NT\$83,319 thousand in education and training in 2025, with the average training expense of NT\$8,586 per person, with a decrease of NT\$873 per capita compared to last year. The total education and training hours were 159,917 hours with an average of 16.44 hours per person ^(Note). In 2025, in response to uncertainty in the global economic environment, overall learning activities were carried out in a more precise and focused manner. Resources were prioritized for business needs, with training models centered on core talent and key competencies. The Company emphasized effectiveness, workplace practice, and on-the-job application, while reducing lecture-based knowledge learning hours and large-scale centralized training formats. It also made extensive use of its own online courses for training promotion to maximize effectiveness, and invested resources in upgrading and optimizing digital platforms to provide colleagues with a better digital learning experience. President Chain Store Corporation provides training courses for all levels with a variety of online digital courses, so that the employees can enjoy a good learning environment and satisfy their needs for learning with the dual-track system of flexible independent learning with no time or space constraints and online certification.

Average hours of employee training in 2025
(classroom, online courses, online tests, external training)

Type of employees	Store employees		Management employees		Non-management employees		Total	
Gender	♂	♀	♂	♀	♂	♀	♂	♀
Number of total training hours	24,070.5	43,654.7	10,543.18	2,944.04	36,888.8	41,815.61	71,502.5	88,414.3
Total number of employees ^(Note)	2,830	4,244	247	70	989	1,347	4,066	5,661
Average hours of training per employee	8.51	10.29	43.28	42.88	37.15	31.04	17.59	15.62

Note: The denominator is based on the total number of 9,727 employees as of December 31, 2025.

· Education and Training Courses ·

< Development for Mid-level and Senior Managers >

In 2025, President Chain Store Corporation continued to work with academia on strategic foresight workshops. The advanced learning program offered nine courses, complemented by workshops and results-sharing sessions. Course topics covered the development and practical application of artificial intelligence, negotiation strategies and techniques, game theory and practical applications, and blueprints for smart operations transformation. This year, the Company also introduced a new approach by inviting senior executives to provide feedback on action plans and expected implementation timelines. This effectively encouraged managers to apply training outcomes more deeply, with the expectation that action plans can be translated into business momentum. A total of 364 manager participants completed the program, with cumulative training hours reaching 1,671 hours, continuing to build on the Company's digital transformation DNA.



< New Supervisor Training >

In 2025, President Chain Store Corporation adopted a blended learning design to enhance the management competencies and team leadership readiness of newly appointed supervisors. The program included management competency courses, corporate visits, opening remarks and encouragement from senior managers, results presentations, and experience-sharing and exchange sessions with senior managers from previous cohorts. These activities provided relevant trends and knowledge, while helping participants build connections with peers from the same cohort, learn together, and exchange management experience. A total of 27 newly appointed supervisors were trained. The training for newly appointed convenience store managers recorded 342 participant completions, with total training hours reaching 2,099 hours.



< Reserve Business Supervisor Training >

District manager training: President Chain Store Corporation worked on the gap between reserve district managers and district managers to enhance their capabilities and shorten the exploration period of their role as district managers. The training lasted 3 months, during which the personal development plan is implemented to bring deeper and practical behavioral changes to the reserve district managers. In 2025, a total of 10 people were trained, of which 7 reserve district managers have been promoted to district managers.

District consultant competency enhancement: The Company enhanced competency of district consultants, including sales persuasion, expression, customer orientation, work management, decision-making ability, result orientation, and building trust, to help district consultants enhance cooperation and communication with franchisees and build relationships. A total of 211 people completed the course with a total of 1,477 training hours.



< Online Learning Curation >

President Chain Store Corporation followed the Company's digital transformation strategy in 2025 to assist the organization and employees in coping with the ever-changing digital environment. To this end, employees are encouraged to develop knowledge and skills in the application of digital technology, data analysis, artificial intelligence, digital tools, etc., promoting greater efficiency and flexibility, as well as creating innovative operational opportunities. We have carried on with our Online Learning Curation with online courses, with a total of 11,030 people passing. E-newsletters were launched with external resources to allow employees to learn in their spare time.

< OPEN Masterclass >

OPEN Masterclass offered multiple digital lectures by industry masters to share exclusive knowledge, successful working methods and the key to corporate success, so that all employees can learn and stay on top of trends at any time. In 2025, digital trend lectures were offered to all employees with no restrictions on the topics. A large amount of external digital trend knowledge and technologies were collected and shared with BU. A total of 6 lectures and 25 online courses were hosted with a total of 1,082 President Chain Store Corporation employees passing, and BU participated a total of 1,423 times.



< TK Culture Promotion – ISE (In store Education) >

To practice a bottom-up approach and make sure the supervisors understand how things work in the stores, President Chain Store Corporation means to solve problems in the stores in a timely manner by finding the way to support store staff through learning about key store operations and exchange. Since 2015, we have assisted supervisors in conceiving solutions from the perspective of the stores through customized store experience. Renamed ISE (In-Store Education), the reform plan was launched in 2021 and extended to all back-office staff, allowing office staff and store employees to communicate based on theme learning and working together. A total of 8 batches were organized in 2025 and for 684 supervisors. A total of 218 batches have been organized so far with 4,399 people engaging in the experience.

< General Legal Education >

We utilized the group's resources and provided legal education with our parent company Uni-President Enterprises Corp., to increase the supervisors' legal awareness in decision-making. Other common elective courses were also launched to share education and training resources.

General Education and Training in 2025	
Target audience	Supervisors above team level at President Chain Store Corporation must receive 3 hours of legal education a year. The course is elective for managers of other levels.
2025 achievements	Classroom courses/online courses/lectures: 158 in total General legal course: 79,808 people, 19,644 hours
Course content	
Ethical corporate management regulations	For courses such as Labor Laws Managers Must Know, offered in two formats, in-person and online, with a duration of 3 hours, a total of 336 participant completions were recorded. In addition, 159 department heads from 14 BUs participated. One external training course, with a duration of 6 hours, recorded 1 participant completion. Total training hours reached 1,014 hours. Stores and district consultants also took courses on the Fair Trade Act, with a total of 2,640 participant completions. Through education, training, and awareness-building, the Company reduces operational risks while strengthening employees' understanding of ethical corporate management.
Food safety regulations	A total of 5,443 participant completions were recorded for food safety-related courses. The Company offered 70 courses, with total training hours reaching 693.5 hours. Long-term online courses were offered on topics such as Good Hygiene Practice for Food, Avoiding Illegal Food Advertising, and Food Safety and Quality Assurance, including 5S. Each video was approximately 15 to 30 minutes long, with viewing hours totaling approximately 450.4 hours and 5,372 participant completions recorded. Employees were also assigned to professional external training courses, such as food business safety and hygiene seminars and HACCP food safety control, with 71 participants and total training hours of 693.5 hours. President Chain Store Corporation places food safety as its top priority and continues to build a rigorous food safety protection network for consumers.
Labor safety regulations	A total of 64,525 participant completions were recorded for labor rights and occupational safety and health-related courses. Approximately 51 courses were offered, with total training hours reaching 14,204 hours. These included a 2-hour course on the Labor Standards Act, with 71 participant completions and 142 training hours; workplace violence and sexual harassment prevention / gender equality courses, with 30,152 participant completions and 10,055 training hours; and Occupational Safety and Health Act courses, with 11,800 participant completions and 3,961 training hours. Professional external training courses recorded 11 participant completions and 46 training hours. Other courses related to attendance management and labor-management disputes recorded 18,381 participant completions. On the store side, courses included the Four Major Protection Plans, with 2,079 participant completions; communication on women working at nighttime, with 830 participant completions; and common store crimes and legal awareness, with 1,201 participant completions. These courses help all employees work together to build a friendly labor environment that values occupational safety and health.
Information security regulations	Information security and personal data topics recorded a total of 7,200 participant completions, with total training hours reaching 4,746.5 hours, across 36 courses. These included a 0.5-hour online course on information security vulnerability prevention, completed by 306 participants, totaling 153 training hours; a 1-hour online course on phishing prevention, with 1,677 participant completions, totaling 1,677 training hours; and personal data training courses, including an online personal data course with 5,121 participant completions and 2,615.5 training hours. New employee personal data training, with a duration of 1.5 hours, recorded 19 participant completions and 28.5 training hours. Advanced personal data training included a 1.5-hour course on personal data protection and privacy security in AI applications, with 53 participant completions and 79.5 training hours. Professional external training courses on personal data and information security recorded 24 participant completions, with total training hours of 193 hours.

< Cultivation and Promotion of ESG Talents >

President Chain Store Corporation launched the Sustainable Management and Planet Sustainability In Our Everyday Life online courses in 2025 to look back on plastic reduction actions, as well as looking into President Chain Store Corporation's actions and results for sustainable operations, as well as encouraging all employees to participate in eco-friendly actions to make "Planet Sustainability In Our Everyday Life" a reality. A total of 5,953 people completed the course. President Chain Store Corporation also continues to organize classroom courses to promote the concept of sustainable management, including "Co-creating a Sustainable Future – Take the Leap from ESG to DEI" in the All-staff OPEN Masterclass series with a total of 176 people passing, as well as "YFY's Century-old Practice of a Fully Circular Economy" in the Mid-level and Senior Management Project, with a total of 72 people passing. A total of 144 people also participated in SDG Asia.

In addition, President Chain Store Corporation believes that sustainable talents are a crucial part of the Company's future core competitiveness. To this end, it hopes to enhance the concept of ESG for all employees through various education and training, as well as encouraging them to combine the concept with their work. In 2025, we introduced both in-person and online risk management courses to increase everyone's risk awareness and management, with a total of 12,623 people passing.

< Enhanced Cybersecurity Education >

The Company continues to strengthen employees' cybersecurity concepts and awareness to reduce the risk of leakage of important personal and company data. Relevant courses included information security vulnerability prevention, completed by 306 participants, and phishing prevention, completed by 1,677 participants. In addition, 8 participants were assigned to external training courses on topics such as "Cybersecurity Protection," "Cloud Security," and "A Three-Pronged Approach: Building Personal Data Protection Lines across Information Security, Personnel, and Equipment." A course on personal data protection and privacy security in AI applications was also arranged during the regular meeting of the Personal Data Group, with 53 participants completing the course. These efforts comprehensively enhance the Company's cybersecurity protection capabilities, with a total of 2,044 participant completions among employees and supervisors.

< Digital Literacy Promotion Program >

President Chain Store Corporation is also actively committed to promoting AI literacy across the organization. AI and digital tool applications were arranged for mid- to senior-level management programs, covering topics such as the development and practice of artificial intelligence — exploring perceptual AI, generative AI, agentic AI, and physical AI; smart warehousing technologies and applications; smart transportation and delivery planning; and building localized conversational commerce AI agents, including result presentations. A total of 57 participants completed these programs. These topics are not limited to management, but extend to every employee. Through comprehensive planning across trends, mindsets, and tools, the Company further internalized external knowledge in 2025 and transferred know-how to internal instructors. Courses included Google Workspace (GWS), completed by 19 participants; Looker Studio, completed by 18 participants; AppSheet, completed by 17 participants; Office 365 tools, completed by 70 participants; MS Copilot, completed by 14 participants; and marketing automation (MA), completed by 12 participants. Related courses were also expanded, attracting a total of 11,030 active participants. Amid the wave of digital transformation, the Company hopes that every member can fully develop AI literacy and face future challenges with confidence.

< Effort-Saving Operations - AI Ordering System Training >

To ensure a variety of products, reduce the risk of products being out-of-stock and improve store operational efficiency, President Chain Store Corporation organized the "Effort-saving operations" event to provide education and training on the AI ordering system for employees of directly-operated stores. Demonstrations and formula explanations were given during the event for employees to simulate the functions of the ordering system, improving their ability to use and interpret data. In 2025, a total of 1,539 employees received training. Employees were able to place precise orders that are more in line with actual sales and demand, which increased the net gross profit by 100.37% compared with the same quarter last year.

< Quality Management Training >

The training for new back-office staff also includes Good Hygiene Practices standards. For personnel in the relevant departments of product quality management, training of different quality management themes was provided, such as quality assurance inspection and review of new products, quality assurance standards for different items, etc., to ensure that internal personnel understand their responsibilities in the overall quality assurance management system of President Chain Store Corporation, to help maintain product quality and consumer health and safety.



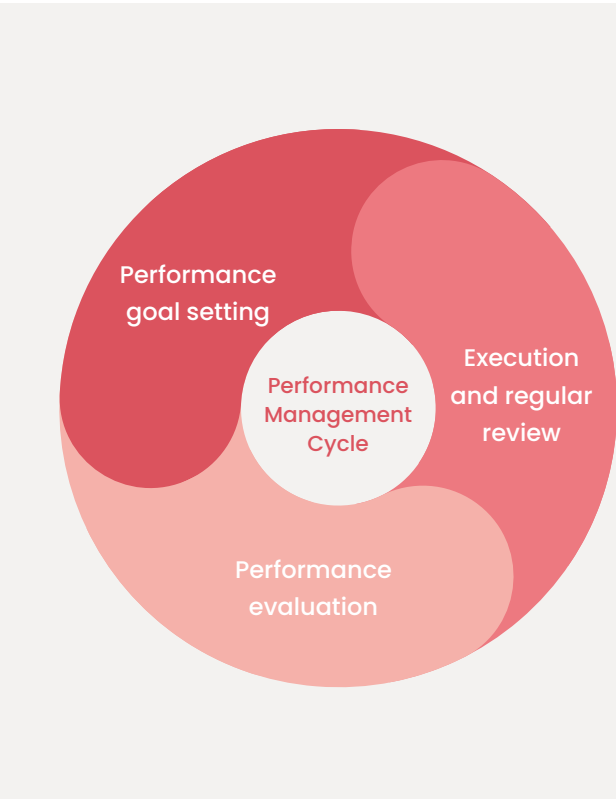
· Franchisee Education and Training ·

President Chain Store Corporation organizes training courses for franchisees and encourages them to grow through the selection of outstanding store managers. Basic franchisee training refers to a total of 172 hours of intensive training lasting for 4 consecutive weeks, during which the knowledge and skills required to serve as a store manager, such as management ability, account management, quality assurance and expiration date management, as well as knowledge about business laws and regulations are taught. Qualifications for franchisees can only be obtained upon completing the training and passing the test. In 2025, training was completed for a total of 60 franchisees. Store manager training revolves around the annual business theme with courses closely tied to store operations.

· Performance Management ·

In the implementation of performance management, besides establishing goals that the Company and employees agree on for driving growth, employees can check the progress of each work goal at any time, and make adjustments or seek the advice of their supervisor to assist with their own development. The Company also links performance outcomes with compensation incentives through its performance evaluation system, establishing a performance-oriented incentive mechanism that encourages employees to continuously improve their work performance and create organizational value.

< Performance Management Cycle >



President Chain Store Corporation's performance management system applies to all full-time employees, regardless of gender. Employees who meet the required number of days within the annual performance cycle are subject to one performance review each year. Annual performance indicators consist of two parts: supervisors and their team members are required to set a certain proportion of major corporate operating indicators, while the remaining proportion is allocated to individual performance goals. This allows both team and individual performance to be reviewed. Performance review results are directly linked to employees' annual compensation and benefits, and serve as an important basis for the Company's performance-based reward system. Based on employees' annual performance, the Company determines salary adjustments, performance bonus payments, and related benefits, creating a positive connection between individual performance and Company operating results, and putting performance-oriented management into practice. If employees continue to demonstrate strong performance in their roles and receive recognition from their supervisors, the promotion system may be used to raise their job grade. A higher job grade also raises the standards for base salary, benefits, and bonus payments, encouraging employees to continue improving and contributing. For employees whose performance falls behind, direct supervisors provide coaching and set goals, with regular performance conversations and progress reviews. Through supervisors' observations, recommendations, and ongoing feedback, employees are supported in improving their performance and strengthening areas of weakness.

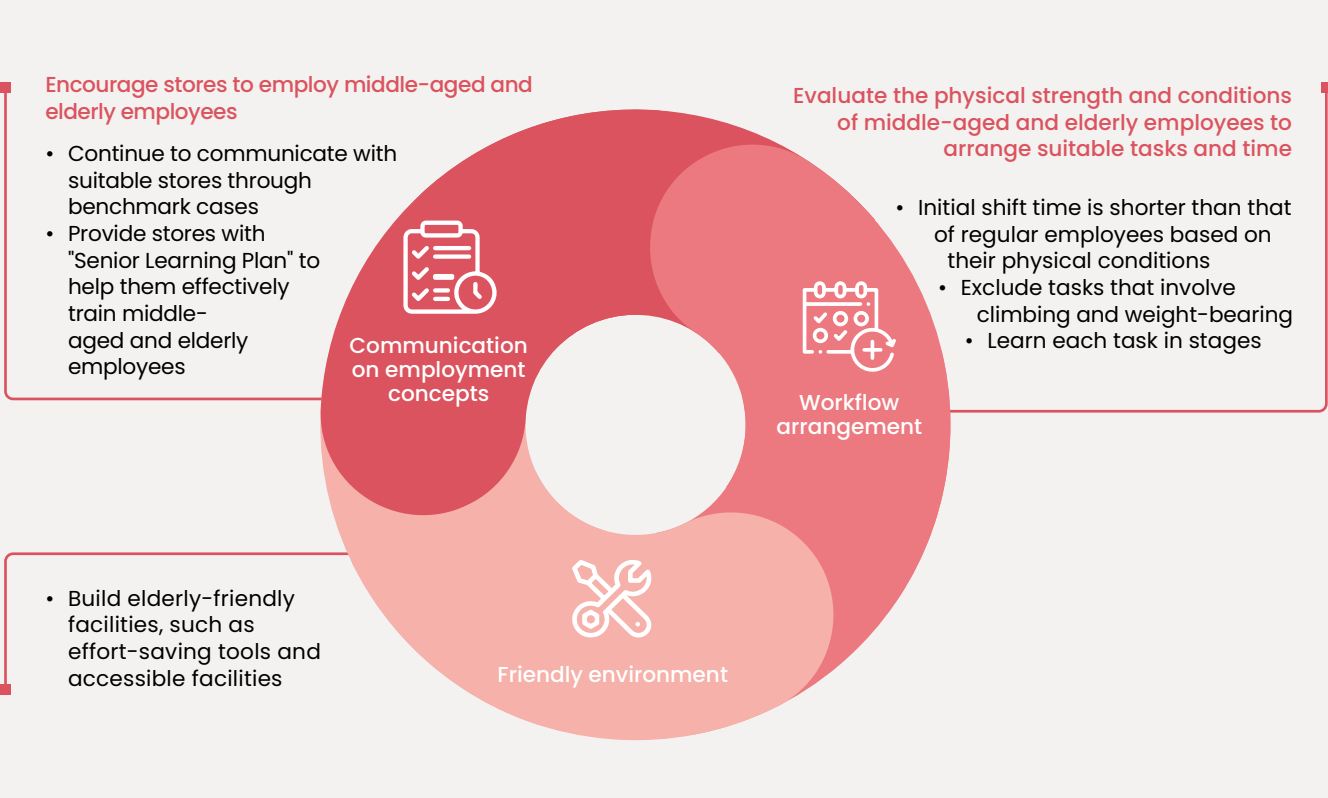
< Performance Management System >

Full-time Employees	- Performance goals are set for which supervisors and employees discuss and set the annual goals. Supervisors may provide guidance based on the progress of tasks during the evaluation period. - Final performance evaluation: The evaluation is carried for those who have worked for over 273 days during the year, with 100% of the employees passing.
Part-time employees	A bonus distribution evaluation is carried out each month to incentivize part-time employees to maintain the store image, service quality and quality assurance.

In addition, President Chain Store Corporation adopts a 360-degree evaluation method to evaluate employees at a specific salary level. The results will be used as a reference for future promotion decisions. Although not all employees have yet been included, we will continue to make the mechanism more objective with the method, which will create a positive impact on the performance of the Company.

· Employee Diversity and Equality ·

In view of the impact of aging and declining birth rates on the labor force, President Chain Store Corporation set up the Age-friendly Program in 2018 by integrating different departments. To cope with the decline in physical strength and vision of middle-aged and elderly employees, work processes have been redesigned in line with three major directions of "effort saving," "age friendliness" and "workstation". Effort-saving tools have been incorporated as well as coming up with the "Senior Learning Plan" for middle-aged and elderly partners with the help of the Workforce Development Agency. A workstation model is actively promoted to assist middle-aged and elderly employees quickly adapting to work through appropriate routine division of labor. The three core measures are shown in the figure below. As of the end of December 2025, the Company has 2,232 employees aged 45-54, 788 employees aged 55 and above, and a total of 3,020 employees aged 45 and above, accounting for approximately 30.8% of the Company's total employees, exceeding the original target of 30%, showing that President Chain Store Corporation continues to make great efforts to promote middle-aged and elderly employment.



Work experience and feedback from middle-aged and elderly partners:

Two years after my retirement, I no longer wanted to stay idle. I knew that the store had a manpower shortage and the Company provided comprehensive and suitable work arrangements for the elderly returning to the workplace, so I decided to return to the store and serve customers with my partners. I believe my enthusiasm has not diminished, and I always serve customers with dedication and a smile. My tasks usually involve working at the counter for checkout/beverage making. With my friendly greetings, I have attracted a group of loyal customers who often get their coffee from the store.

Concrete examples of age-friendly arrangements include halving the weight of the incoming goods in the dairy baskets, providing pressure relief pads, effort-saving equipment and magnifying glasses in the counter, as well as choosing a bigger font on the screen of the coffee machine. In addition to being age-friendly, President Chain Store Corporation invested in setting up and optimizing the intelligent operations platform to reduce the obstacles caused by language differences, so that foreign partners can integrate into the workplace with more confidence. Besides finding a suitable work model for partners with different needs, this allows all partners to complete their work with ease in a friendly environment.

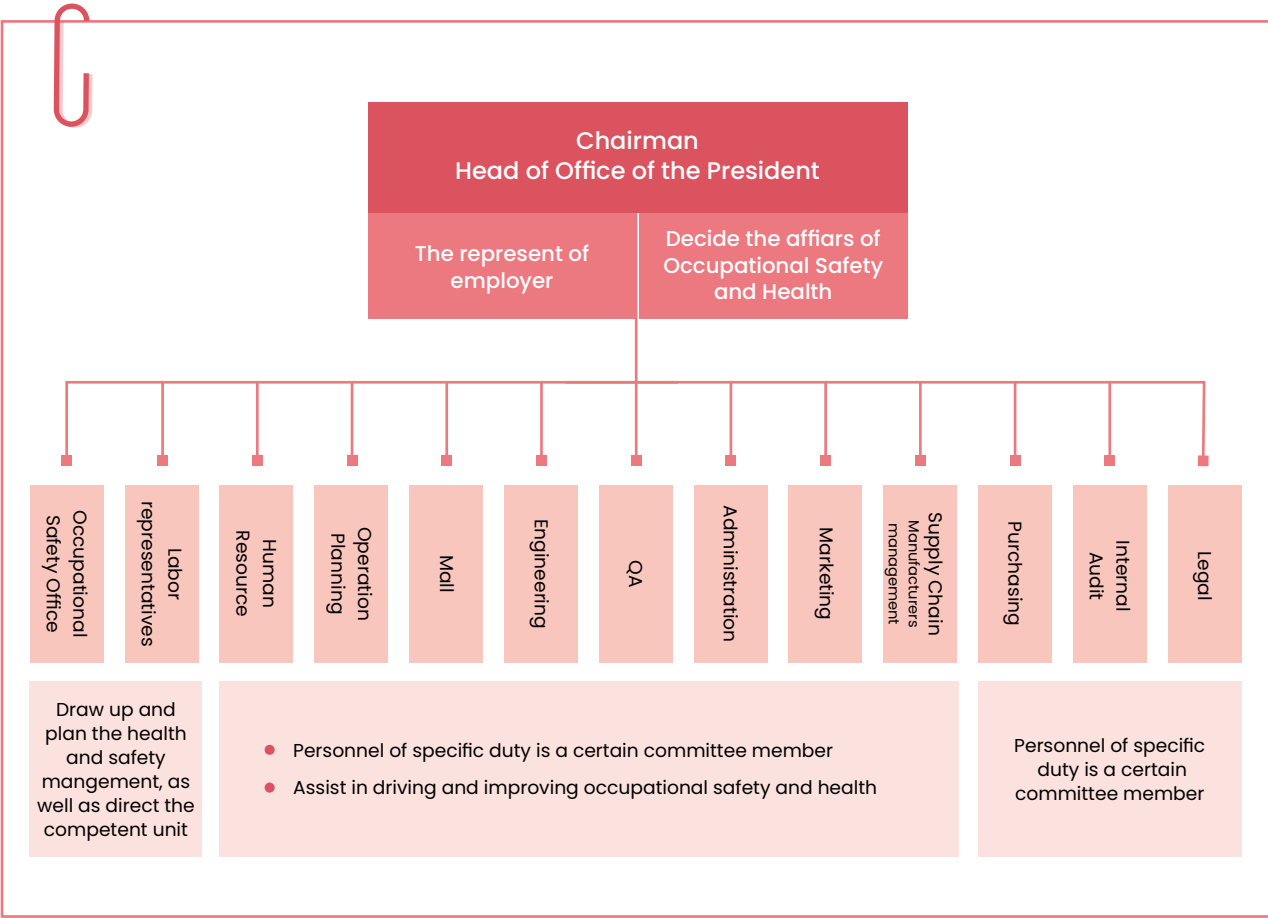
Note: [Click here](#) to watch the video.

6.3 Occupational Safety and Health

Occupational Safety and Health Committee

To ensure that all employees have a safe and healthy work environment, we established a level 1 Occupational Safety Office and an Occupational Safety and Health Committee in accordance with the Occupational Safety and Health Act. The committee has a total of 29 members, in which 10 are labor representatives elected by employees, accounting for 34.48% of all members. The Occupational Safety Office has 4 full-time staff members (1 occupational safety and health manager, 1 safety manager, 1 health manager, and 1 safety and health administrator). The committee convenes on a quarterly basis, with the employer representative serving as the chairperson and the Occupational Safety Office and nurses giving quarterly reports during the meeting. All units give presentations on target programs, with supervisors of the highest level of each unit and labor representatives to discuss the Company's safety and health matters. The meeting also establishes occupational safety targets, discusses the progress, with a management review meeting each year reviewing, coordinating and making recommendations on safety and health matters, ensuring the suitability and effectiveness of occupational safety and health. In addition to the aforementioned meetings, stakeholders can express their opinions on occupational safety and health through the Integrated Services Center, dedicated email, stakeholder section and internal communication platform. In case of an occupational safety and health incident, the Occupational Safety and Health Committee will convene supervisors of relevant units and labor representatives to coordinate, suggest and review occupational safety and health matters. Actions are taken in accordance with the PDCA (Plan-Do-Check-Act) management system process to ensure reliability, as well as improving occupational safety and health.

· Occupational Safety and Health Committee ·

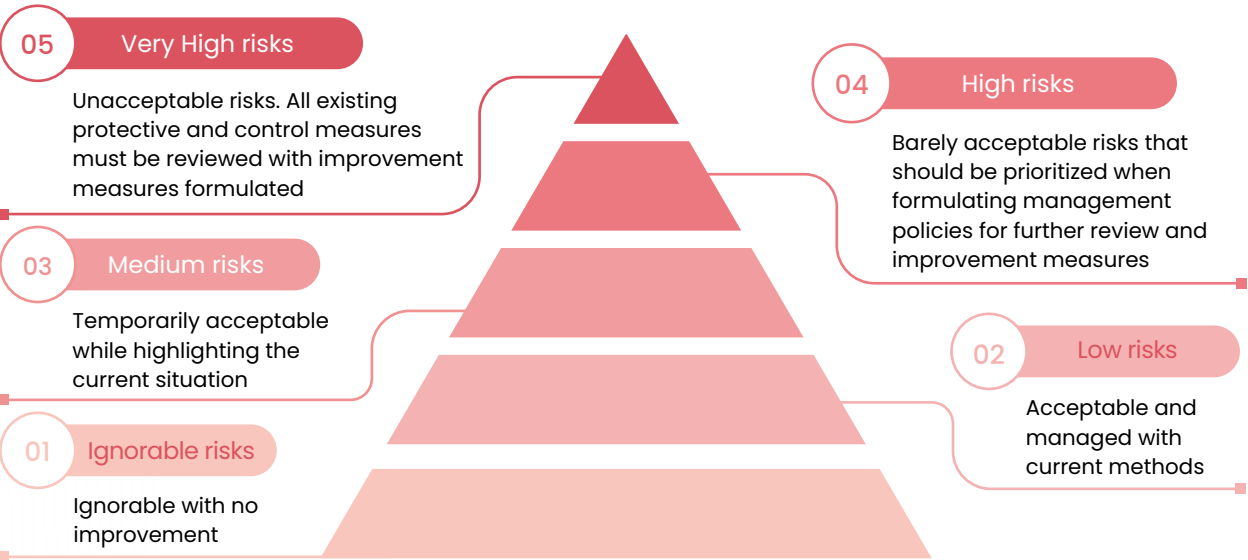


Occupational Safety and Health Policy

The Board of Directors approved the Occupational Safety and Health Policy in 2024 with five guidelines for implementing risk prevention and management. Our goals in 2025 were for the frequency severity indicator to be lower than the retail industry's average in the past three years according to the Occupational Safety and Health Administration, Ministry of Labor, and for there to be 0 cases of serious occupational safety incidents. We took the following actions to achieve this goal: safety and health education and training, hazard identification and risk assessments, as well as safety audits. Furthermore, we continued to implement the Overload Prevention Plan, Human Factor Hazard Prevention Plan, Illegal Violence Prevention Plan, and Maternity Health Protection Plan to protect employees' health and safety through prevention measures and risk identification.

President Chain Store Corporation conducts a risk assessment every year, and all risk assessment personnel and internal auditors received 6 hours of education and training in 2025 to ensure the quality of the process and the ability of personnel to identify relevant hazards and consequences according to different operations. In the meantime, existing protective measures are confirmed to assess and classify risks based on the severity of the occurrence, as well as determining whether the risk can be reduced through control measures. The residual risk after improvement measures will also be continuously monitored and measured. If the dedicated unit adds new equipment, operating procedures or changes operating procedures, occupational incidents and non-conformities that affect risk performance are not included in the scope of routine assessment. In 2025, a total of 123 operations were evaluated in 6 different venues, including the stores, shopping centers, construction sites, laboratories, private-label OEMs and offices. The result of identification shows 27 risks in the first level, 68 risks in the second level, and 28 in the third level. Overall, there were no high risks of the fourth and fifth levels. In other words, only acceptable risks were identified and current management measures remain valid.

· Risk Level Criteria ·



In order to reduce the probability of occupational accidents for employees, the occupational safety reporting mechanism has been optimized to stay updated with occupational accident events, conduct incident investigations and identify risks by exploring the cause of the incident, inspect and analyze the opportunities for improvement, as well as evaluating the safety equipment. For occupational incidents with a higher probability of occurrence, we strengthen the safety awareness training of employees through short videos and other means, implement improvement action plans to eliminate and reduce risks to prevent similar incidents, safeguard work safety and create a friendly workplace.

· Flow of Incident Occurrence ·



· Four Major Occupational Safety Plans ·

President Chain Store Corporation promotes workplace protection plans in accordance with the law to identify risk factors, select improvement methods and implementation through identifying and evaluating high-risk groups and risks. Doctor's health consultation appointments are arranged with working hours adjusted or shortened, or tasks changed. President Chain Store Corporation conducts health checks, management and promotion to develop a code of conduct for employees, organize relevant education and training, as well as evaluating and improving the effectiveness of implementation to protect employee health.

Overload prevention plan	In 2025, 93 employees were identified as high-risk for overwork and required interviews. Interviews were completed for all 93 employees, out of which 10 required work restrictions.
Human factor hazard prevention plan	In 2025, a total of 548 employees reported soreness or pain scores of 3 points or above, indicating severe pain in the questionnaire. After interviews, the discomfort reported by employees was found to be caused by personal factors. Health guidance and medical consultation recommendations were provided.
Illegal violence prevention plan	In 2025, 46 workplace unlawful infringement cases were filed. All cases have been accepted with case care and assistance completed as well as continuing. Among these, 44 cases were internal cases and 2 cases were external cases. Based on the individual circumstances of each complainant, the Company c conducted investigations or established an investigation team, including external experts, to carry out investigations. In the meantime, employees were provided with support such as medical assistance, job adjustments, and counseling.
Maternity health protection plan	In 2025, there were 143 maternity health protection cases with physician interviews completed for all. Among these cases, 0 employees required adjustments to working hours, while 7 employees required adjustments to work duties.

· Emergency Response Mechanism ·

President Chain Store Corporation has formulated the "Support Service Group Administrative Service Notice No. 019 Emergency Response Measures for the Head Office" with emergency escape drills in the first and second half of 2025 to strengthen the awareness of employees. In addition, the relevant management mechanism operation planning notices for the stores include "Operation Group Crisis Management and Emergency Response Specifications" and "Store Personnel Accident Handling and Response Procedures", etc. Specific response measures, response action drills, reviews and revisions are implemented in line with the aforementioned methods, as well as strengthening the emergency response capabilities of personnel through education and training.

If employees need to personally take care of their families or assist in disaster reconstruction due to a major disaster or accident, supervisors are authorized to approve and grant paid up to 3 days of "special care leave" to provide employees with flexibility in responding to disasters and taking care of their families.

• Implementation of Occupational Health and Safety •

In addition to the scope of occupational safety and health, education and training fire safety drills have been included in education and training so as to improve the resilience when accidents occur. A total of 37 Tier-1 suppliers for private-label food products were invited to the "Private-Label OEM Occupational Safety and Fire Safety Exchange Session" this year to enhance the ability to identify safety hazards in equipment operations, and to help suppliers understand the system management and operational framework so that they can review the safety conditions of the plants. In 2025, 100% of Tier-1 suppliers of private-label food products with an annual transaction value of NT\$30 million have obtained ISO 45001 occupational safety management system certification.

Safety and Health Training	
Description	2025 Performance
Certification training (Class C occupational safety and health/first aid): Outsourced for a training unit to provide training on safety and health certification needed for work to enhance knowledge and skills on safety and health.	2,333 people certified in total
"Building Escape Drill" course: Impromptu escape drills were organized to improve the vigilance and speed of escape of the employees for enhanced safety.	1,287 people completed training
Course on "Occupational Safety and Health Education and Training for Newcomers": To prevent occupational accidents, newcomers should understand the risks in the workplace while strengthening concepts on safety and health.	176 people completed training
On-the-job Occupational Safety Training: Providing employees with courses related to workplace safety and health, enhance safety and health knowledge and reduce the risk of accidents.	4,502 people completed training

Environmental Monitoring (Head Office)	
Description	2025 Performance
The quality of drinking water receives inspection each quarter. The concentration of carbon dioxide and lighting are checked every six months.	The results exceeded standards.
Disinfection was carried out 5 times in 2025, on average once every 2.5 months.	

Contractor Management	
Description	2025 Performance
Supplier security agreement organization meeting: The meeting was hosted in June 2025 for contractors (Interior decoration, plumbing and electrical work, signage, general repair service providers, structural reinforcement contractors, fire protection, warehouse panel suppliers, surveillance systems).	97 suppliers attended the meeting.
In 2025, the risk assessment of the construction site (Note) exposed unsafe behavior and environment	The order of the top five risk factors included failure to wear a safety helmet, failure to complete the necessary forms, falling, cutting, electric shock/hot work/tobacco and alcohol.
Agreement organization meeting for new contractors: In 2025, agreement organization meetings were held for new contractors to obtain information on safety and health operation.	2 meetings were convened for 2 contractors

Note: Construction site refers to the construction site where the store is renovated.

President Chain Store Corporation standardizes contractors' compliance with occupational safety and health-related laws and codes of conduct for third-party suppliers in procurement contracts, so as to ensure contractors' safety and health concepts and protect their labor rights. President Chain Store Corporation formulates operating standards for high-risk machinery and equipment, roofing methods, and notification of hazards when repairing existing stores. A contractor safety agreement organization meeting is organized prior to commencement to reduce construction risks. Unannounced site audits are conducted each year, and penalties are given to contractors with flaws. In addition, the former Deputy Director from the Kaohsiung City Labor Standards Inspection Office was invited to serve as lecturers during the agreement organization meeting for contractors to explain relevant safety and health regulations in order to strengthen the safety concept of contractors and reduce the probability of accidents.

Occupational Safety and Health Management System and Health Certification

President Chain Store Corporation continued to pass regular inspections for ISO 45001 Occupational Safety and Health Management System with zero major deficiencies in 2025, with the internal audits and external certifications covering the scope of the 842 employees working in the head office in line with the management system, accounting for 8.66% of all employees, while internal occupational safety and health audits were conducted on 99.63% of the stores. As the head office implements the drafting, planning, supervision, promotion and overall management of occupational safety and health management matters, the internal management guidelines of the Company have been formulated in accordance with the transition to the ISO 45001 occupational safety and health management system to extend to all employees (for directly-operated and franchise stores). To show our determination in building a safety culture in line with international standards, we will engage all employees to create and maintain a friendly and safe workplace. We will also continue to include contractors in these efforts. In order to make sure the suppliers comply with occupational safety and health regulations and supplier code of conduct, the Occupational Safety Office and the Procurement Department promote the "Five-Year Plan of Occupational Safety Certification," which runs from 2019 to 2024. Pre-communication preparations were carried out in 2019, and comprehensive counseling was carried out from 2020 to 2022 to strengthen the concept of occupational safety and health in the factories through self-inspection, on-site counseling and education and training. Suppliers for private-label products continue to be encouraged to obtain ISO 45001 third-party certification, primarily targeting food OEMs with a transaction volume of NT\$30 million and more than 100 employees. After review, 40 suppliers were found to meet this standard. Certification will be used as a threshold for introducing private-label food OEMs. The ultimate goal is for all private label suppliers to obtain ISO 45001 third-party certification.

Occupational Health and Safety Audits

The Occupational Safety Office conducted occupational safety and health risk assessment and unannounced audits for different working environments, with the items and number of audit sessions reviewed each year. Our target in 2025 was 215 sessions with a total of 243 inspections conducted, of which 39 had zero defects, with 385 defects improved at an improvement rate of 100%. The number of inspections increased by 1.09% compared to the year before.

< Directly Operated Stores >

Audit Action	Audit Frequency	2025 Results	Mitigation Measures
Store self-inspection and district advisor reviews for occupational safety and health	Each June to September	The store performed self-inspections and reviews	Mitigation measures are tracked by store managers

Note: No penalty was received for violating occupational safety and health regulations in 2025.

< Franchises >

Audit Action	Audit Frequency	2025 Results	Mitigation Measures
Store self-inspection and district advisor reviews for occupational safety and health	One self-inspection a year (prior to the universal inspection done by a third-party)	The stores performed self-inspections and reviews	Follow-up guidance and tracking was arranged by store supervisors for stores with abnormalities

< Contractors >

Audit Action	Audit Frequency	2025 Results	Mitigation Measures
Unannounced occupational safety and health inspection at construction sites	Each month	A total of 121 construction site inspections were conducted, of which 17 had zero defects. Defects discovered from the other 104 inspections have all been addressed. The number of inspections decreased by 7.6% compared to the year before.	An agreement organization meeting was organized for suppliers (interior decoration, plumbing and electrical work, signage, general repair service providers, structural reinforcement contractors, fire protection, warehouse panel suppliers, surveillance systems) in June 2025 with a former labor inspector serving as the lecturer, explaining relevant safety and health regulations in order to strengthen the safety concept of contractors and reduce the probability of accidents.

Statistics on Occupational Injuries

President Chain Store Corporation is committed to reducing work-related injuries. Through various safety and health management programs, the Company has achieved zero fatalities from major occupational accidents for seven consecutive years. In 2025, the employee recordable occupational injury rate was 1.18, and the employee total injury index was 0.16, lower than the average benchmark value of 0.37 for the general retail industry over the past three years, 2023–2025, as published by the Occupational Safety and Health Administration, Ministry of Labor. In addition, President Chain Store Corporation did not receive any occupational disease claims in 2025.

In 2025, the employee recordable occupational injury rate of 1.18 decreased compared with the previous year. Tripping and falling was the main type of injury. The Company has confirmed the circumstances of the incidents, investigated the causes, and identified the key issues. Improvement measures have been adopted across environmental equipment, management, including education, training, and communication, and personal protective equipment to prevent similar accidents from occurring again. The occupational injury statistics in this report cover employees at headquarters, directly operated stores, and franchise stores. For statistics on disabling injuries related to employees, franchise stores, and contractors in 2025, please refer to the Appendix.

Number and Type of Injuries by Group (Employees, Franchises, Contractors, and OEMs) in 2025 (excluding traffic incidents)

Type of Injury	Employees	Franchises	Contractors	OEMs
Tripping	13 ^(Note 1)	5	0	0
Exposure to high/low temperatures	5	1	0	1
Cuts, lacerations, scrapes	3	2	0	1
Falling, tumbling	3	0	0	0
Improper maneuver	1	2	0	0
Objects collapsing	1	0	0	0
Collision	1	1	0	0
Others	4	2	0	3
Total	31	13	0	5

Note 1: One serious occupational injury occurred this year ^(Note 2). The incident involved an employee who accidentally fell and was injured while working at height to replace a poster. For poster replacement tasks that require work at height, the Company has optimized tools to reduce the need for employees to work at height and lower accident risk. Safety education and training on ladder use were conducted through internal meetings, and an occupational accident awareness video was produced and shared with all store colleagues. Through an actual occupational accident case, colleagues were able to understand how such accidents occur, while improvement measures were provided to further strengthen safety awareness and prevent similar incidents from recurring.

Note 2: Disclosure of the causes of serious occupational injuries does not include franchise stores, contractors, or OEMs.

Health Promotion Activities

Employees are a vital asset of the Company, and keeping employees healthy is one of President Chain Store Corporation's goals for creating a happy enterprise. The Happy Cooperative Society was established in 2010 to help the employees cope with stress from life and work, as well as building a healthy body, mind and interpersonal relationships. Professional trainers were hired to train employees with passion as volunteers. Volunteers would approach employees or referred them to professional help to provide them with effective assistance in a timely manner. As of 2025, volunteers spent 3,127 hours caring for 4,113 people. Health promotion activities, and a friendly environment for pregnant women and mothers, etc. were also adopted so that employees can maintain their health and maintain a sense of happiness.

< Resources and Services >

Item	2025 Performance
Health Check and Follow-up	Health check subsidies start from NT\$16,000 every two years. In 2025, a total of 2,290 employees were eligible to apply for health check subsidies.
Individual Healthcare Services	1. We provide 10 on-site doctor services each month superior to legal requirements. A total of 767 employees received health consultations from doctors, and another 195 received health consultations from nurses. 2. Regular disease prevention communications are conducted weekly to enhance employees' understanding of personal protection and health, in response to various epidemic infectious diseases. 3. Registered nurses are employed to provide health consultations, injury and illness care, clinic referral, and first aid services during working hours.
Health Promotion App	1. Health and fitness: In 2025, the Company promoted six fitness activities, each lasting one month. Activities included Lucky Cookie, Happy Waves, Happy Dice Zoo, Happy Aquarium, Low-Carbon Commuting, and Weight Control. In addition, President Chain Store Corporation worked with the Millennium Health Foundation in 2025 to organize the "Half a Plate of Fruits and Vegetables" campaign. A total of 9,477 participants took part in these activities. Annual cumulative walking steps reached 93.37 million steps, equivalent to approximately 650,000 kilometers. 2. Mental health: To help employees effectively manage stress related to work, life, and health, and to maintain physical and mental well-being as well as positive interpersonal relationships, the Company organizes employee relations activities each year. For example, the online Something Nice Every Day activity allows participants to share small moments of happiness from their daily lives. Through a lucky draw, participants can also randomly receive small moments of happiness shared by other colleagues, helping them lift their mood at any time and ease the difficult feelings brought by daily stress. In addition to helping relieve employees' physical and mental stress, the Company also organized the President Chain Store Corporation Praise Squad campaign, encouraging employees to express gratitude or praise to colleagues through handwritten cards. The organizer also prepared small gifts to make these gestures feel warmer and more meaningful. By providing opportunities for positive expression and mutual recognition, the activity encourages positive interaction among colleagues and further strengthens organizational cohesion and employee relations.
Vaccination	A total of 4 vaccination sessions were held at the vaccination station in 2025, with a total of 377 people receiving vaccinations.
Gifts for Mothers-to-Be	In addition to implementing a maternal health protection program in accordance with the law, a gift was offered to all employees that announced their pregnancies was introduced in 2024. We hope to make work arrangements through voluntary reporting in order to minimize work-related health hazards. A total of 58 gifts were offered in 2025.
Happy Cooperative Society	To facilitate work-life balance and help employees deal with issues from physical and mental health as well as family, the Company coached volunteers for offering psychological care. The volunteers cover a variety of topics, including interpersonal relationships in the workplace, work adaptation, family, gender relations and health. The cases are graded for management. A total of 4,113 people have been cared for so far.
External professional consultation services	Providing employees with 3 hours of professional services each year. A total of 14 people took advantage of the program in 2025.