Appendix

Historical Data

Governance

· External Participation ·

Item for Disclosure	Sub-item for		Unit	2022	2023	2024	2025
Name of Association	Membership	Issue in					
Taiwan Delica Foods Development Association (Note 1)	Chairman	Food safety	NT$	5,000,000	0	5,369,605	5,580,932
Taiwan Quality Food Association	Member	Food safety	NT$	10,000	10,000	10,000	10,000
Taiwan Business Council for Sustainable Development	VIP member	Corporate sustainability	NT$	120,000	120,000	120,000	120,000
Taipei Department Store Association	Member	Corporate sustainability	NT$	10,000	10,000	10,000	10,000
Chinese National Association of Industry and Commerce, Taiwan	Member	Corporate sustainability	NT$	20,000	20,000	20,000	20,000
Taiwan Coalition of Service Industries	Director	Corporate sustainability	NT$	5,000	5,000	5,000	5,000
Taiwan Chain Stores and Franchise Association	Member	Corporate sustainability	NT$	30,000	30,000	80,000	210,000
Chinese Non-store Retailers Association	Director	Corporate sustainability	NT$	20,000	20,000	20,000	20,000
Taiwan Association of Energy Service Companies	Member	Sustainable	NT$	0	0	10,000	10,000
Donation or membership fee for associations	-		NT$	5,215,000	215,000	5,644,605	5,985,932
Coverage rate of donation or membership fee for associations	-		%	100	100	100	100

Note 1: The donation was made under the name of Uni-President Superior Commissary.
Note 2: Please refer to our website for the roles we play and contribution we make as part of our external participation.

· Financial Performance ·

Item for Disclosure	Unit	2022	2023	2024	2025
Paid up capital	NT$1,000	10,396,223	10,396,223	10,396,223	10,396,223
Individual financial performance/direct economic value					
Operating income	NT$1,000	182,872,403	197,663,849	210,705,016	220,046,480
Operating profit	NT$1,000	61,238,432	66,668,444	71,215,037	74,284,753
Income tax expenses	NT$1,000	1,440,614	1,866,484	1,349,378	1,783,023
Profit after tax	NT$1,000	9,281,650	10,613,914	11,538,923	11,210,454
EPS	NT$	8.93	10.21	11.10	10.78
Dividend per share	NT$	9	9	9	9
Return on Shareholders' Equity	Percentage	26.29%	28.57%	28.80%	26.43%
Total assets	NT$1,000	159,087,017	174,687,108	182,556,497	192,364,935
Total liabilities	NT$1,000	122,627,937	136,842,601	140,278,804	149,803,498
Total equity	NT$1,000	36,459,080	37,844,507	42,277,693	42,561,437

Environment

Item for Disclosure	Sub-item for Disclosure		Unit	Description	2022	2023	2024	2025
Greenhouse Gas Emissions (Note 1)	Direct emissions (Scope 1)		t CO_2e/year	Note 1: The 2020 GHG inventory follows the ISO 14064-2018 version, and 2020 will be made into the baseline year. Indirect emissions are classified as purchased electricity and others. Note 2: Indirect emissions (others) in 2025 include: purchased products, capital goods, upstream emissions from purchased electricity, waste handling, business trips, employee commute, waste disposal and discharge from products sales.	29,940.01	30,177.03	25,562.65	45,413.86
	Indirect emissions-Purchased electricity (Scope 2)		t CO_2e/year		504,544.40	513,790.60	564,564.64	560,102.17
	Indirect emissions-Others (Scope 3) (Note 2)		t CO_2e/year		2,393,290.28	4,556,627.93	5,781,597.27	5,969,764.43
	Total amount		t CO_2e/year		2,927,774.68	5,100,595.56	6,371,724.56	6,575,280.46
	Data coverage for operation locations		%		99.55%	99.45%	99.42%	99.36%
Energy consumption	Head office building		10,000 kWh	-	101.74	135.33	113.04	81.74
	Stores		10,000 kWh		98,875.55	103,535.93	114,018.83	117,936.29
	Shopping centers		10,000 kWh		25.42	26.82	61.43	37.18
	Regional offices and training centers		10,000 kWh		121.93	98.00	89.78	108.83
	Electric vehicles		10,000 kWh		0.00	0.00	1.26	0.97
	Total electricity consumption		10,000 kWh		99,124.64	103,796.08	114,284.34	118,165.01
	Inventory coverage rate for operating sites		%		99.55%	99.45%	99.42%	99.36%
Water consumption	Actual statistics	Head office building	m^3	-	4,766.00	6,107.00	7,001.00	7,577.00
		Stores	m^3	A total of 4,562 stores were covered in 2025, covering 26,359.77 metric tons of ice cube procurement	1,705,347.90	1,918,414.00	2,051,737.00	2,181,155.00
		Shopping Centers	m^3	A total of 21 shopping centers were covered in 2025	336,388.41	244,583.49	474,745.00	270,295.00
	Estimated (Note)	Regional offices	m^3	Note: The water consumption of regional offices is estimated based on the average water consumption per person at the headquarters and the number of employees in regional offices. The water consumption of stores is estimated based on the average water consumption of stores for which actual statistics are available and the total number of stores. The water consumption patterns of training centers and malls are different from that at the headquarters and stores, and were therefore excluded from the estimates.	10,025.25	12,103.63	12,738.78	13,471.99
		Stores	m^3		963,776.64	1,057,926.56	1,513,523.78	1,280,924.67
	Total water withdrawal		m^3	-	3,020,304.20	3,272,705.04	4,092,852.30	3,779,783.43
	Total water consumption		m^3	-	105,461.00	129,723.72	143,591.52	153,534.92
	Total water discharge		m^3	-	2,914,843	3,142,981.32	3,949,260.78	3,626,248.51
	Actual number of stores included in the statistics		Number of stores	-	4,206	4,421	4,046	4,562
	Estimated scope		-	-	9 regional offices and 2,425 stores	9 regional offices amd 2,438 stores	10 regional offices and 3,031 stores	9 regional offices and 2,686 stores
	Data coverage for operation locations		%	-	99.49%	99.51%	99.45%	96.89%

Item for Disclosure	Sub-item for Disclosure		Unit	Description	2022	2023	2024	2025
Amount of packaging materials	Paper packaging	Total weight	Metric tons	Note 1: The scope of statistics covers President Chain Store Corporation's private-label products and services. Note 2: The scope of statistics is calculated based on private-label products and services in line with DJ BIC's definition.	11,564.78	12,135.15	13,449.04	12,326.02
		Data coverage	%		100.00%	100.00%	100.00%	100.00%
	Metal packaging	Total weight	Metric tons		235.42	274.87	291.69	310.11
		Data coverage	%		100.00%	100.00%	100.00%	100.00%
	Total weight of plastic packaging		Metric tons	Note 1: In 2022, plastic packaging materials were classified according to their use and material. Starting in 2024, a source classification was added to help stakeholders understand the usage of various plastic packaging materials. Note 2: Starting in 2024, statistics on the usage of plastics for sauce packets, sealing cup films, etc., were added.	11,110.75	11,232.32	11,760.67	12,218.15
	Proportion of recyclable plastic packaging		%	Note 1: Since 2024, the boxes of tea eggs has completely replaced its PLA packaging with recyclable PET material.	75.38%	78.38%	78.87%	83.63%
	Proportion of compostable/decomposable plastic packaging		%		1.74%	0.83%	0.00%	0.00%
	Proportion of plastic with recycled content (Proportion of post-consumer recycled plastic)		%	-	3.53%	4.04%	5.52%	14.63%
	Data coverage for operating sites		%		100.00%	100.00%	100.00%	100.00%
Volume of waste - unrecyclable	Actual statistics	Head office building	Metric tons	-	22.17	28.72	35.92	39.79
		Handled by the waste management companies for removal (Note1)	Metric tons	Note 1: The amount of food waste that handled by the waste management companies has been included since 2018. Therefore, the amount of food waste removed from the stores after 2018 is the total weight after deducting the food waste.	6,080.83	5,459.30	6,243.17	8,331.82
		Handled by the stores (Note 2)	Metric tons	Note 2: Not all stores achieve a 100% food waste recovery rate, so statistics are calculated based on the amount of fresh food discarded, with all of it considered as not reused.	5,825.93	3,560.90	3,216.35	3,877.40
		Total			11,928.93	9,048.92	9,495.44	12,249.01
	Actual number of stores included in the statistics		Number of stores	-	1,110	1,004	1,167	1,503
	Estimated (Note 3)	Regional offices	Metric tons	Note 3: For the stores, the estimate is calculated by multiplying the average waste removed by the waste management companies and the total number of stores. Considering that the waste disposal pattern at the training center and shopping centers does not follow that of either the headquarters or the stores, the training centers and shopping centers were not included in the scope of our estimates.	46.64	56.92	65.35	70.74
		Stores (Note 4)	Metric tons	Note 4: The estimated waste removal volume for stores up to and including 2023 is based on the actual total waste removed (not subtracting food waste). Since store recovered food waste is included in the calculations, to avoid double counting, from 2024 onward, the estimated value will be based onthe actual total waste removed, with food waste subtracted.	32,016.55	34,658.82	31,867.08	32,041.05
		Total			32,063.19	34,715.74	31,932.43	32,111.79
	Total unrecyclable waste disposed		Metric tons	-	43,992.12	43,764.67	41,427.87	44,360.80
	Scope of estimation		-	-	9 regional offices and 5,521 stores	9 regional offices and 5,855 stores	10 regional offices and 5,910 stores	10 regional offices and 5,745 stores
Volume of waste - recyclable	Plastic	Head office building	Metric tons	Note 1: Plastics, paper, metals, batteries, and optical discs are actual statistical values.	0.06	1.71	2.16	1.73
		Stores	Metric tons		681.93	868.29	1,211.22	1,359.61
	Paper	Head office building	Metric tons		16.07	16.33	16.51	14.77
		Stores	Metric tons		8,938.22	10,293.27	11,791.11	10,973.82

Item for Disclosure	Sub-item for Disclosure		Unit	Description	2022	2023	2024	2025
Volume of waste - recyclable	Metal	Head office building	Metric tons	Note 1: Plastics, paper, metals, batteries, and optical discs are actual statistical values.	1.70	0.38	0.40	0.38
		Stores	Metric tons		22.98	63.94	47.17	28.62
	Batteries	Stores	Metric tons		365.68	439.10	503.99	598.25
	Optical discs	Stores	Metric tons		76.72	80.01	84.40	84.25
	Electronics (Note 1)	Stores	Metric tons	Note 1: Electronics only include mobile phones, chargers and laptops. The totalweight of recycling is calculated based on the quantity of each device multiplied by the average unit weight. Mobile phones are 0.34 kg/unit, laptops are 2 kg/unit, and chargers are 0.09 kg/ tower. Referring to the Ministry of Environment's Waste Management Information System and the New Taipei City Environmental Protection Department's data, as no updated information is available, weight data in 2023 will be used. Note 2: The statistics cover stores that outsource waste removal and are calculated based on the actual amount of waste discarded by the stores and the unit weight of the products. Note 3: Statistics from stores all over Taiwan since 2022. Note 4: In 2022, the scope of statistics was expanded to 12 OEMs Note 5: From 2025 onwards, statistics on food loss and waste generated during the logistics phase is included	78.31	70.50	103.67	88.98
	Food Loss and Waste	Head office building	Metric tons		8.15	8.35	16.37	18.64
		Stores (Note 2, Note 3)	Metric tons		3,294.16	5,575.50	6,278.44	7,171.98
		OEMs (Note 4)	Metric tons		2,515.14	3,112.00	2,984.49	2,551.50
		Logistics (Note 5)	Metric tons		0.00	0.00	0.00	283.90
Volume of waste-statistics based on treatment (including unrecyclable, incineration and recycling)	Landfill (A)		Metric tons	-	2,451.89	2,534.36	4,209.73	4,134.67
	Waste incinerated (including energy recovery) (B)	Upstream (manufacturers) (Note 1)	Metric tons	Note 1: In 2022, the scope of statistics was expanded to 12 OEMs Note 2: Including the head office building, regional offices and stores Note 3: In 2022, the scope of statistics was expanded to 12 OEMs. From 2025 onwards, food waste generated during the logistics phase is included. Note 4: Including the head office building, regional offices and stores	380.14	0.00	0.00	527.00
		Own operation (Note 2)	Metric tons		41,540.23	41,230.31	37,218.14	41,344.96
	Waste recycled or reused (C)	Upstream (manufacturers+logistics) (Note 3)	Metric tons		2,515.14	3,112.00	2,984.49	2,835.40
		Own operation (Note 4)	Metric tons		13,483.96	17,417.38	20,055.44	7,277.84
	Amount of waste handled (A+B)		Metric tons	-	44,372.26	43,764.67	41,427.87	46,006.63
	Amount of waste handled (A+B +C)		Metric tons	-	60,371.36	64,294.39	64,467.80	56,119.87
	Data coverage for operating sites		%	-	99.12%	99.16%	99.12%	99.04%
	Proportion of incineration		%	The incineration ratio is the percentage of incineration to total non-recycled waste according to the national data of normal waste disposal (excl. recycled and reused) published by the Ministry of Environment	93.53%	93.38%	88.04%	88.52%
Food loss and waste	Total weight of all food loss & waste (A) (Note 4)	Head office	Metric tons	Note 1: Store food waste has included the amount of store scraps. From 2022, the statistics of store food waste treatment was optimized. Note 2: The food waste generated by each manufacturer entrusted to waste management companies was expanded to include 12 manufacturers from 2022. Note 3: Coverage of food waste = revenue of private-label products in the food waste statistics/revenue of all private-label fresh food products Note 4: An African swine flu outbreak occurred in October 2025. Food loss and waste was prohibited from being used as pig feed. Therefore, food loss and waste in that month was incinerated, while in other months it was used as pig feed or compost.	8.15	8.35	16.37	18.64
		Stores (Note 1)	Metric tons		9,120.09	9,136.40	9,494.79	11,049.39
		Manufacturers (Note 2)	Metric tons		2,895.28	3,112.00	2,984.49	3,078.50
		Logistics	Metric tons		0.00	0.00	0.00	283.90
	Total weight of food loss & waste volumes used for alternative purposes(B) (Note 4)	Head office	Metric tons		8.15	8.35	16.37	18.64
		Stores (Note 1)	Metric tons		3,294.16	5,575.50	6,278.44	7,171.98
		Manufacturers (Note 2)	Metric tons		2,515.14	3,112.00	2,984.49	2,551.50
		Logistics	Metric tons		0.00	0.00	0.00	283.90
	Total discarded of food waste (A - B)		Metric tons		6,206.07	3,560.90	3,216.35	4,404.40
	Food loss & waste intensity (weight / food related revenue)		Metric tons / Million NTD of food related revenue		0.28	0.13	0.11	0.14
	Data coverage (Note 3)		%		98.39%	100.00%	100.00%	100.00%

Employees

Item for Disclosure	Sub-item for Disclosure		Unit	Description	2022	2023	2024	2025
Employees divided by gender and employment contract	Male	Indefinite contract	Person	-	3,821	3,777	3,920	4,066
		Term contract	Person	-	11	0	0	0
	Female	Indefinite contract	Person	-	4,776	4,874	5,266	5,661
		Term contract	Person	-	9	0	0	0
Employees divided by Gender and employment contract	Male	Full-time	Person	Note 1: Full-time employees receive a monthly salary. Part-time employees are paid by hour. Note 2: Employees without guaranteed hours follow the shift system, equivalent to the category of part-time employees.	1,819	1,902	1,942	2,076
		Part-time	Person		2,013	1,875	1,978	1,990
	Female	Full-time	Person		2,205	2,333	2,500	2,826
		Part-time	Person		2,580	2,541	2,766	2,835
Employees divided by region and employment contract	Northern Taiwan	Indefinite contract	Person	-	5,504	5,503	5,743	5,961
		Term contract	Person	-	17	0	0	0
	Central Taiwan	Indefinite contract	Person	-	1,122	1,177	1,294	1,403
		Term contract	Person	-	0	0	0	0
	Southern Taiwan	Indefinite contract	Person	-	1,971	1,971	2,149	2,363
		Term contract	Person	-	3	0	0	0
Employees divided by region and employment type	Northern Taiwan	Full-time	Person	Note: The distribution of employment types by region is a classification added in 2022, so there is only data for 2022 to 2024.	2,520	2,681	2,808	3,025
		Part-time	Person		3,001	2,822	2,935	2,936
	Central Taiwan	Full-time	Person		591	605	634	724
		Part-time	Person		531	572	660	679
	Southern Taiwan	Full-time	Person		913	949	1,000	1,153
		Part-time	Person		1,061	1,022	1,149	1,210

Item for Disclosure	Sub-item for Disclosure			Unit	Description	2022	2023	2024	2025
Employees divided by age	Store employees	Male	≦ 30	Person	Note: Management includes team managers, department heads and management above deputy managers. Nonmanagement personnel refer to other employees in the back office.	1,500	1,353	1,359	1,353
			31-50	Person		967	988	1,082	1,171
			＞ 50	Person		177	220	264	306
		Female	≦ 30	Person		1,575	1,474	1,460	1,525
			31-50	Person		1,683	1,751	1,923	2,111
			＞ 50	Person		316	390	504	608
	Management	Male	≦ 30	Person		0	0	1	1
			31-50	Person		119	116	119	127
			＞ 50	Person		88	87	91	93
		Female	≦ 30	Person		0	0	0	0
			31-50	Person		44	46	47	51
			＞ 50	Person		12	11	15	19
	Non-management	Male	≦ 30	Person		174	202	192	176
			31-50	Person		645	646	640	663
			＞ 50	Person		162	165	172	176
		Female	≦ 30	Person		230	226	246	217
			31-50	Person		756	783	848	884
			＞ 50	Person		169	193	223	246

Item for Disclosure	Sub-item for Disclosure			Unit	Description	2022	2023	2024	2025
Total number and proportion of new employees by age group and gender	Northern Taiwan	Male	≦ 30	Person	Note 1: The number of new recruits includes new recruits, reinstated employees and transfers from affiliated companies. Note 2: The annual ratio for new employees is 41.69%. Note 3: New recruit ratio (number of new recruits in this category in the year/number of employees in this category as of December 31, 2025). Note 4: If FTEs are used to calculate the number of new recruits, the number of new recruits in 2025 is 1,156 (FTEs, full-time equivalents = the total annual working hours of this type of employees / the annual working hours of a full-time employee. The total number of working hours here are employees (9,727) who are still with the company at the end of the year, tracing back to the total number of working hours in 2025).	980	937	780	732
				%		90.49	94.93	84.14	82.71
			31-50	Person		188	236	260	283
				%		16.77	20.81	21.89	22.23
			＞ 50	Person		28	46	39	61
				%		10.29	15.03	11.82	17.04
		Female	≦ 30	Person		893	827	689	693
				%		80.6	80.37	67.62	69.93
			31-50	Person		324	366	415	409
				%		19.83	21.68	22.58	21.25
			＞ 50	Person		85	79	118	127
				%		28.05	22.01	26.76	24.01
	Central Taiwan	Male	≦ 30	Person		221	237	242	202
				%		101.84	103.04	98.78	73.72
			31-50	Person		37	50	63	51
				%		16.82	21.83	25.71	20.24
			＞ 50	Person		0	6	15	8
				%		0	9.84	22.06	10.96
		Female	≦ 30	Person		217	209	227	227
				%		77.78	78.57	82.85	78.55
			31-50	Person		55	80	125	131
				%		18.97	25.56	34.44	32.43
			＞ 50	Person		6	15	20	11
				%		9.68	19.23	20.20	9.91
	Southern Taiwan	Male	≦ 30	Person		328	268	329	323
				%		87.7	79.29	86.58	87.06
			31-50	Person		65	74	86	105
				%		16.67	19.12	21.08	24.08
			＞ 50	Person		9	10	16	27
				%		8.91	9.52	12.40	18.75

Item for Disclosure	Sub-item for Disclosure			Unit	Description	2022	2023	2024	2025
Total number and proportion of new employees by age group and gender	Southern Taiwan	Female	≦ 30	Person		351	287	308	373
				%		83.97	70.86	74.58	80.74
			31-50	Person		138	159	163	219
				%		24.69	27.46	26.42	30.54
			> 50	Person		20	23	59	73
				%		15.15	14.65	29.21	31.33
Total number and proportion of employee turnover by age group and gender	Northern Taiwan	Male	≦ 30	Person	Note 1: The number of turnover excludes the number of people on unpaid leave. Note 2: The annual total turnover ratio is 35.17%. Note 3: The annual voluntary turnover (excluding turnover due to layoffs) is 35.12%.	884	968	766	683
				%		81.63	98.07	82.63	77.18
			31-50	Person		180	240	227	219
				%		16.06	21.16	19.11	17.20
			> 50	Person		53	58	65	77
				%		19.49	18.95	19.70	21.51
		Female	≦ 30	Person		876	836	614	614
				%		79.06	81.24	60.26	61.96
			31-50	Person		296	301	268	307
				%		18.12	17.83	14.58	15.95
			> 50	Person		73	76	99	113
				%		24.09	21.17	22.45	21.36
	Central Taiwan	Male	≦ 30	Person		176	211	207	160
				%		81.11	91.74	84.49	58.39
			31-50	Person		31	40	55	48
				%		14.09	17.47	22.45	19.05
			> 50	Person		9	8	16	12
				%		16.67	13.11	23.53	16.44
		Female	≦ 30	Person		195	194	188	192
				%		69.89	72.93	68.61	66.44
			31-50	Person		48	59	72	95
				%		16.55	18.85	19.83	23.51
			> 50	Person		8	14	20	11
				%		12.9	17.95	20.20	9.91

Item for Disclosure	Sub-item for Disclosure			Unit	Description	2022	2023	2024	2025
Total number and Rate of Employee Turnover by age group and gender	Southern Taiwan	Male	≦ 30	Person		278	276	247	300
				%		74.33	81.66	65.00	80.86
			31-50	Person		68	74	66	79
				%		17.44	19.12	16.18	18.12
			> 50	Person		22	21	16	37
				%		21.78	20.00	12.40	25.69
		Female	≦ 30	Person		322	278	257	280
				%		77.03	68.64	62.23	60.61
			31-50	Person		136	127	121	132
				%		24.33	21.93	19.61	18.41
			> 50	Person		26	32	44	62
				%		19.7	20.38	21.78	26.61
Ratio of female managers at all levels	TEAM managers, store managers, district consultants			%	-	51.31	55.11	55.21	55.68
	Department heads			%	-	14.58	16.07	15.79	18.33
	TEAM managers, store managers, district consultants, department heads			%	-	50.16	53.88	53.97	54.49
Ratio of female managers in revenue generating functions				%	Including store managers, district consultants, district managers, head of the Operations Department	52.79	56.04	55.79	56.40
Ratio of female employees in positions involving science, information engineering and math				%	Including AI Digital Group	55.07	56.92	62.16	55.00
Employee Nationalities	Taiwanese			%	-	99.62	99.55	99.43	99.06
	Mainland Chinese			%	-	0.3	0.3	0.37	0.34
	Malaysian			%	The third largest nationality in 2021 is Vietnamese, and the third largest nationality after 2022 is Malaysian	0.05	0.07	0.09	0.08
	Others			%	-	0.03	0.08	0.11	0.52

Item for Disclosure	Sub-item for Disclosure	Unit	Description	2022	2023	2024	2025
Average salary ratio between male and female (female/male)	Basic salary of non-management employees	Proportion	Including management and non management in the stores	0.94	0.99	0.99	0.98
	Basic salary of TEAM managers and department heads	Proportion	-	0.94	0.97	0.97	0.98
	Remuneration of TEAM managers and department heads	Proportion	Remuneration includes basic salary and year-end bonus	0.95	0.97	0.97	0.99
	Basic salary of executive managers (inclusive) and above	Proportion	-	1.21	0.83	1.36	1.38
	Remuneration of executive managers (inclusive) and above	Proportion	Remuneration includes basic salary and year-end bonus	1.24	0.84	1.39	1.41
Average training hours of employees by gender (per FTE)	Male	Hour	1. FTEs (full-time equivalents) = the total annual working hours of this type of employees/the annual working hours of a full-time employee. 2. The total working hours here is the number of employees (9,727 people) who were employed at the end of the year traced back to the total working hours in 2025. 3. The proportion is FTEs in this group/FTEs of all employees.	17.48	18.10	19.71	22.82
	Female	Hour		16.18	15.99	18.12	20.46
Average training hours of employees by management level (per FTE)	Store employees	Hour		9.19	8.13	10.30	13.58
	Management	Hour		37.13	40.58	47.75	50.55
	Non-management	Hour		30.95	33.14	33.74	35.74
Employee engagement survey	Percentage of employees with positive (engaged) responses	%	Note 1: Respondents before 2021 were all district consultants. In 2022, the survey included district consultants and district managers. In 2023, the survey covered all employees. No survey was conducted in 2024. Therefore, statistics from 2023 was carried over. Note 2: Survey coverage = FTEs who replied / FTEs of all employees in the survey year.	40.07	80.00	80.00	80.20
	Survey coverage	%		9.78	89.49	89.49	100.00
Average employee training expenses and hours (per FTE)		NT$	1. FTEs (full-time equivalents) = the total annual working hours of this type of employees/the annual working hours of a full-time employee. 2. The total working hours here is the number of employees (9,727 people) who were employed at the end of the year traced back to the total working hours in 2025. 3. The calculation is the total number of employee training costs in this category/FTEs in this category 4. The calculation is the total number of employee training hours in this category/FTEs in this category Note: The reason for the sharp increase in FTE per person is due to real-life training sessions no longer restricted by the pandemic.	2,576	8,938	12,136	11,178
		Hour		16.76	16.91	18.80	21.45
Disabling injury for employees (excluding statistics on traffic incidents during commute)	Total working hours (Note 1)	Hour	Note 1: Total working hours = the number of working days in the month * 8 hours * the number of full-time employees + the actual working hours of part-time employees. Note 2: Those who missed work for fewer than 180 days. Note 3: Those who missed work for fewer than 180 days, excluding the number of deaths.	15,822,222.00	15,883,259	22,336,239	26,246,072
	Number of people with general occupational injuries (Note 2)	Person		19	26	32	30
	Number of people with severe occupational injuries (Note 3)	Person		1	0	1	1
	Number of deaths	Person		0	0	0	0
	Number of people with recordable occupational injuries	Person		20	26	33	31

Item for Disclosure	Sub-item for Disclosure	Unit	Description	2022	2023	2024	2025
Occupational injury rate, Lost workday rate, Frequency Severity Indicator	Percentage of death caused by occupational injury (Note 1)	%	Note 1: Death rate due to occupational injury = number of deaths * 10^6 / total working hours Note 2: Rate of severe occupational injury = number of severe occupational injuries*10^6/total working hours Note 3: Lost workday rate= total lost days * 200,000/total working hours Note 4: Lost day rate (disabling frequency rate) = total lost days * 10^6/ total working hours Note 5: Percentage of recordable occupational injury (disabling frequency rate) = number of people with occupational injuries*10^6/total working hours Note 6: √(Disabling injury frequency FR × Disabling injury severity rate SR)÷1000. The total working hours here refer to the monthly statistics of the number of people and their working hours.	0	0	0	0
	Percentage of severe occupational injury (Note 2)	%		0.06	0	0.04	0.04
	Lost workday rate (Note 3)	%		7.27	3.63	8.18	4.63
	Lost day rate (disabling frequency rate) (Note 4)	%		36.34	18.13	40.88	23.17
	Percentage of recordable occupational injury (disabling frequency rate) (Note 5)	%		1.26	1.64	1.48	1.18
	Frequency-Severity Indicator (Note 6)	%		0.21	0.17	0.25	0.17
Disabling injury for contractors, OEMs and franchised stores (excluding statistics on traffic incidents during commute)	Total working hours	Hour	Note: Statistics of manufacturers and franchised stores was included from 2023	627,800	116,716,601	142,018,298	146,718,082
	Number of people with general occupational injuries	Person		1	10	18	16
	Number of people with severe occupational injuries	Person		0	0	0	2
	Number of deaths	Person		0	0	0	0
	Number of people with recordable occupational injuries	Person		1	10	18	18
Rate of occupational injuries and lost days for contractors, OEMs and franchised stores	Percentage of death caused by occupational injury (Note 1)	%	Note 1: Death rate due to occupational injury = number of deaths * 10^6 / total working hours Note 2: Rate of severe occupational injury = number of severe occupational injuries*10^6/total working hours Note 3: Percentage of recordable occupational injury (disabling frequency rate) = number of people with occupational injuries*10^6/total working hours Note 4: Lost day rate = total lost days * 10^6/total working hours Note 5: Lost day rate (disabling frequency rate) = total lost days * 10^6/ total working hours The total working hours here refer to the monthly statistics of the number of people and their working hours.	0	0	0	0
	Percentage of severe occupational injury (Note 2)	%		0	0	0	0.01
	Percentage of recordable occupational injury (disabling frequency rate) (Note 3)	%		1.59	0.09	0.13	0.12
	Lost day rate (Note 4)	%		28.67	1.21	4.05	6.73
	Lost day rate (disabling frequency rate) (Note 5)	%		143.36	6.07	0.81	1.346
Occupational disease		Person/times	-	0	0	0	0
The proportion of employees represented by independent unions		%	-	100%	100%	100%	100%

GRI content index

Statement of use	President Chain Store Corporation has reported in accordance with the GRI Standards for the period 2025/1/1~2025/12/31. The indicators related to material topics in the GRI index table have been verified by a third party, while other topics are not included within the scope of external assurance.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No sector standard applicable.

GRI standard / Other source	Disclosure	Location and Explanation		Omission Explana-tion
		Corresponding Section	Page	
General disclosures				
GRI 2: General Disclosures 2021	2-1 Organizational details	About This Report 2.1 Corporate Governance2.1 Corporate Governance	4-5 38	
	2-2 Entities included in the organization's sustainability reporting	About This Report	4-5	
	2-3 Reporting period, frequency and contact point	About This Report	4-5	
	2-4 Restatements of information	2.1 Tax Governance: The total amount of country-by-country payments to governments in 2024 was misstated due to differences in monetary units. This has been corrected. After correction, the reported amount of country-by-country payments to governments decreased by 2,321,527 compared with the amount previously reported.		
	2-5 External assurance	About This Report Appendix Limited Assurance Report Issued by the Accountant Appendix AA1000 Assurance Statement	4-5 221 224	
	2-6 Activities, value chain and other business relationships	About This Report 1.4 Materiality Assessment 3.3 Product and Service Innovation 4.1 Sustainable Supply Chain Management	4-5 25-33 68-73 76-86	
	2-7 Employees	Appendix: Historical Data	188-201	
	2-8 Workers who are not employees	6.2 Talent Attraction and Retention	136-150	
	2-9 Governance structure and composition	1.2 Sustainable Development Committee 2.1 Corporate Governance	18 38	
	2-10 Nomination and selection of the highest governance body	2.1 Corporate Governance	38	

GRI standard / Other source	Disclosure	Location and Explanation		Omission Explana-tion
		Corresponding Section	Page	
GRI 2: General Disclosures 2021	2-11 Chair of the highest governance body	2.1 Corporate Governance	38	
	2-12 Role of the highest governance body in overseeing the management of impacts	1.2 Sustainable Development Committee 2.2 Risk Management	18 38	
	2-13 Delegation of responsibility for managing impacts	1.2 Sustainable Development Committee 2.2 Risk Management	18 38	
	2-14 Role of the highest governance body in sustainability reporting	About This Report 1.4 Materiality Assessment	4-5 25-33	
	2-15 Conflicts of interest	2.1 Corporate Governance	38	
	2-16 Communication of critical concerns	1.2 Sustainable Development Committee	18	
	2-17 Collective knowledge of the highest governance body	2.1 Corporate Governance	38	
	2-18 Evaluation of the performance of the highest governance body	2.1 Corporate Governance	38	
	2-19 Remuneration policies	2.1 Corporate Governance	38	
	2-20 Process to determine remuneration	2.1 Corporate Governance	38	
	2-21 Annual total compensation ratio	2.1 Corporate Governance	38	
	2-22 Statement on sustainable development strategy	Message from Management	6-7	
	2-23 Policy commitments	2 Achieving Governance 3 Safeguarding Peace of Mind 4 Circular Supply Chain 5 Good for the Planet 7 Good for Communities President Chain Store Corporation' s policy commitments are simultaneously published on the official Sustainability website for the understanding of all stakeholders	36 56 74 90 158	
	2-24 Embedding policy commitments	2.1 Corporate Governance 4.1 Sustainable Supply Chain Management 6.3 Occupational Safety and Health President Chain Store Corporation Human Rights Due Diligence	38 76 151	

Appendix

GRI standard / Other source	Disclosure	Location and Explanation		Omission Explana-tion
		Corresponding Section	Page	
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	1.4 Materiality Assessment 2.1 Corporate Governance 2.3 Information Security and Privacy Protection 3.2 Customer Health and Safety 5.1 Environmental Management 6.1 Human Rights Management 6.2 Talent Attraction and Retention 6.3 Occupational Safety and Health	25-33 38 50 64 92-95 134 136 151	
	2-26 Mechanisms for seeking advice and raising concerns	2.1 Corporate Governance	38	
	2-27 Compliance with laws and regulations	2.4 Legal Compliance	54	
	2-28 Membership associations	Appendix: Historical Date	180	
	2-29 Approach to stakeholder engagement	1.3 Stakeholder Communication	20-25	
	2-30 Collective bargaining agreements	6.2 Talent Attraction and Retention	136	Not applicable. Not able to disclose since there is no collective bargaining agreement.
Material Topic				
GRI 3: General Disclosures 2021	3-1 Process to determine material topics	1.4 Materiality Assessment	25-33	
	3-2 List of material topics	1.4 Materiality Assessment	25-33	
Cybersecurity				
GRI 3: General Disclosures 2021	3-3 Material Topic Management	1.3 Stakeholder Communication 1.4 Materiality Assessment 2.3 Information Security and Privacy Protection 2 Achieving Governance	20-25 25-33 50 36	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.3 Information Security and Privacy Protection	50	
Customer Health and Safety				
GRI 3: General Disclosures 2021	3-3 Material Topic Management	1.3 Stakeholder Communication 1.4 Materiality Assessment 3.2 Customer Health and Safety 3 Safeguarding Peace of Mind	20-25 25-33 64-68 56	

GRI standard / Other source	Disclosure	Location and Explanation		Omission Explana-tion
		Corresponding Section	Page	
GRI 416：CUSTOMER HEALTH AND SAFETY 2016	416-1 Assessment of the health and safety impacts of product and service categories	3.2 Customer Health and Safety	64	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	2.4 Legal Compliance	54	
Product Labeling and Marketing Communication				
GRI 3: Material Topics 2021	3-3 Material Topic Management	1.3 Stakeholder Communication 1.4 Materiality Assessment 3.2 Customer Health and Safety 3 Safeguarding Peace of Mind	20-25 25-33 64-68 56	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	3.2 Customer Health and Safety	64	
	417-2 Incidents of non-compliance concerning product and service information and labeling	2.4 Legal Compliance	54	
	417-3 Incidents of non-compliance concerning marketing communication	2.4 Legal Compliance	54	
Sustainable Supply Chain Management				
GRI 3: Material Topics 2021	3-3 Material Topic Management	1.3 Stakeholder Communication 1.4 Materiality Assessment 4.1 Sustainable Supply Chain Management 4 Circular Supply Chain	20-25 25-33 76-86 74	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	4.1 Sustainable Supply Chain Management	76	
	308-2 Negative environmental impacts in the supply chain and actions taken	4.1 Sustainable Supply Chain Management	76	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	4.1 Sustainable Supply Chain Management	76	
	414-2 Negative social impacts in the supply chain and actions taken	4.1 Sustainable Supply Chain Management	76	
Sustainable Procurement				
GRI 3: Material Topics 2021	3-3 Material Topic Management	1.3 Stakeholder Communication 1.4 Materiality Assessment 4.2 Sustainable Procurement 4 Circular Supply Chain	20-25 25-33 86-89 74	
Packaging Material Management				
GRI 3: Material Topics 2021	3-3 Material Topic Management	1.3 Stakeholder Communication 1.4 Materiality Assessment 5.2 Packaging Material Management 5 Good for the Planet	20-25 25-33 97-103 90	

GRI standard / Other source	Disclosure	Location and Explanation		Omission Explana-tion
		Corresponding Section	Page	
Climate Change				
GRI 3: Material Topics 2021	3-3 Material Topic Management	1.3 Stakeholder Communication 1.4 Materiality Assessment 5.3 Climate Change Mitigation and Adaptation 5 Good for the Planet	20-25 25-33 104-123 90	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	5.3 Climate Change Mitigation and Adaptation	121	
	302-2 Energy consumption outside of the organization	5.3 Climate Change Mitigation and Adaptation	121	
	302-3 Energy intensity	5.3 Climate Change Mitigation and Adaptation	122	
	302-4 Reduction of energy consumption	5.3 Climate Change Mitigation and Adaptation	122-123	
	302-5 Reductions in energy requirements of products and services	5.3 Climate Change Mitigation and Adaptation	122-123	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	5.3 Climate Change Mitigation and Adaptation	119	
	305-2 Energy indirect (Scope 2) GHG emissions	5.3 Climate Change Mitigation and Adaptation	119-120	
	305-3 Other indirect (Scope 3) GHG emissions	5.3 Climate Change Mitigation and Adaptation	119-120	
	305-4 GHG emissions intensity	5.3 Climate Change Mitigation and Adaptation	120	
	305-5 Reduction of GHG emissions	5.3 Climate Change Mitigation and Adaptation	122-123	
Food Waste Management and Waste Management				
GRI 3: Material Topics 2021	3-3 Material Topic Management	1.3 Stakeholder Communication 1.4 Materiality Assessment 5.4 Food Waste and Waste Management 5 Good for the Planet	20-25 25-33 124-131 90	
GRI 306: Waste 2020	306-1 Waste generation and significant wasterelated impacts	5.4 Food Waste and Waste Management	124-125	
	306-2 Management of significant wasterelated impacts	5.4 Food Waste and Waste Management	124-131	
	306-3 Waste generated	5.4 Food Waste and Waste Management	129	
	306-4 Waste diverted from disposal	5.4 Food Waste and Waste Management	129-130	
	306-5 Waste directed to disposal	5.4 Food Waste and Waste Management	129-130	

GRI standard / Other source	Disclosure	Location and Explanation		Omission Explana-tion
		Corresponding Section	Page	
Talent Attraction and Retention				
GRI 3: Material Topics 2021	3-3 Material Topic Management	1.3 Stakeholder Communication 1.4 Materiality Assessment 6.2 Talent Attraction and Retention 6 Bringing Talent Together	20-25 25-33 136-150 132	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Appendix: Historical Date	192-197	
	401-2 Benefits provided to full-time employees that are not provided to temporary or parttime employees	6.2 Talent Attraction and Retention	138-141	
	401-3 Parental leave	6.2 Talent Attraction and Retention	140-141	
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	6.2 Talent Attraction and Retention	137	
Occupational Health and Safety				
GRI 3: Material Topics 2021	3-3 Material Topic Management	1.3 Stakeholder Communication 1.4 Materiality Assessment 6.3 Occupational Safety and Health 6 Bringing Talent Together	20-25 25-33 151-157 132	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	6.3 Occupational Safety and Health	155	
	403-2 Hazard identification, risk assessment, and incident investigation	6.3 Occupational Safety and Health	151-156	
	403-3 Occupational health services	6.3 Occupational Safety and Health	157	
	403-4 Worker participation, consultation, and communication on occupational health and safety	6.3 Occupational Safety and Health	151	
	403-5 Worker training on occupational health and safety	6.3 Occupational Safety and Health	154	
	403-6 Promotion of worker health	6.3 Occupational Safety and Health	157	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	6.3 Occupational Safety and Health	153-154	
	403-8 Workers covered by an occupational health and safety management system	6.3 Occupational Safety and Health	155	
	403-9 Work-related injuries	6.3 Occupational Safety and Health Appendix: Historical Date	156 200	
	403-10 Work-related ill health	Appendix: Historical Date	200	

GRI standard / Other source	Disclosure	Location and Explanation		Omission Explanation
		Corresponding Section	Page	
Human Rights				
GRI 3: Material Topics 2021	3-3 Material Topic Management	1.3 Stakeholder Communication 1.4 Materiality Assessment 6.1 Human Rights Management 6 Bringing Talent Together	20-25 25-33 134-136 132	
GRI 406: Nondiscrimination 2016	406-1 Incidents of discrimination and corrective actions taken	6.1 Human Rights Management 6.3 Occupational Safety and Health	135 153	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	6.1 Human Rights Management	134-135	
social welfare				
GRI 3: Material Topics 2021	Material Topic Management	1.3 Stakeholder Communication 1.4 Materiality Assessment 7 Good for Communities	20-25 25-33 158	

GRI standard / Other source	Disclosure	Location and Explanation		Omission Explanation
		Corresponding Section	Page	
Other Topics				
GRI 200:Economic				
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	2.1 Corporate Governance	38	
GRI 400:Social topics				
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	6.2 Talent Attraction and Retention	144	
	404-3 Percentage of employees receiving regular	6.2 Talent Attraction and Retention	149	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	6.2 Talent Attraction and Retention	136	
	405-2 Ratio of basic salary and remuneration of women to men	6.2 Talent Attraction and Retention	138	

Sustainability Accounting Standards Board (SASB) Index

Topic	Code	Category	Accounting Metric	Page	Description
Fleet Fuel Management	FB-FR-110a.1	Quantitative	Fleet fuel consumed (GJ), percentage renewable (%)	121	Fleet fuel consumed (GJ): 669,207.8081 GJ, Percentage renewable : 0.00%
Air Emissions from Refrigeration	FB-FR-110b.1	Quantitative	Gross global Scope 1 emissions from refrigerants (metric tons CO_2e)	120	34,908.2900
	FB-FR-110b.2	Quantitative	Percentage of refrigerants consumed with zero ozonedepleting potential (%)	120	100%
	FB-FR-110b.3	Quantitative	Average refrigerant emissions rate (%)	—	No relevant data
Energy Management	FB-FR-130a.1	Quantitative	(1) Operational energy consumed (GJ) (2) Percentage grid electricity (%) (3) Percentage renewable (%)	121	(1) 4,255,222.2044 GJ (2) 99.92% (3) 0.03%
Food Waste Management	FB-FR-150a.1	Quantitative	(1) Amount of food waste generated (metric tons) (2) percentage diverted from the waste stream (%)	127	Amount of food waste generated: 14,430.4292 metric tons Percentage diverted from the waste stream : 69.48%
Data Security	FB-FR-230a.1	Quantitative	(1) Number of data breaches (2) Percentage involving personally identifiable information (PII) (3) Description of approach to identifying and addressing data security risks	—	No data leak in 2025
	FB-FR-230a.2	Qualitative	Approach to identifying and addressing data security risks	50	Refer to 2.3 Information Security and Privacy Protection for details

Topic	Code	Category	Accounting Metric	Page	Description
Food Safety	FB-FR-250a.1	Quantitative	High-risk food safety violation rate	—	0.25%
	FB-FR-250a.2	Quantitative	(1) Number of recalls (2) Unit of recalls (3) Percentage of units recalled that are private-label products	–	There were no involuntary recalls this year, but there was 1 voluntary recall for non-private label products. However, the recall quantities cannot be completely compiled at present. In the future, we will optimize the product recall statistical mechanism and management processes to fully comply with the requirements for quantity disclosure.
Product Health & Nutrition	FB-FR-260a.1	Quantitative	Revenue from products labeled and/or marketed to promote health and nutrition attributes	63	NTD 30,344 million
	FB-FR-260a.2	Qualitative	How to identify and manage products and ingredients related to nutritional and health concerns among consumers	58	Refer to 3.2 Customer Health and Safety for details
Product Labeling & Marketing	FB-FR-270a.1	Quantitative	Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes	–	President Chain Store Corporation did not violate any regulations regarding product labeling or marketing in 2025
	FB-FR-270a.2	Quantitative	Total amount of monetary losses as a result of legal proceedings associated with marketing and/or labeling practices	–	President Chain Store Corporation did not violate any regulations regarding product labeling or marketing in 2025
	FB-FR-270a.3	Quantitative	(1) Revenue from products labeled as containing genetically modified organisms (GMOs) (2) Revenue from products labeled as not containing genetically modified organisms (non-GMO)	67	(1) President Chain Store Corporation does not have products containing GMO (2) NT$375,160,806
Labor Practices	FB-FR-310a.1	Quantitative	(1) Average hourly wage and (2) percentage of in-store and distribution center employees earning minimum wage, by region	–	No relevant data this year
	FB-FR-310a.2	Quantitative	Percentage of active workforce covered under collective bargaining agreements	137	We formulated Labor-Management Negotiation Regulations in accordance with the law and regularly hold labormanagement meetings, which are attended by 5 representatives from each side. Employee representatives are assigned by Labor Union and represent 100% of the employees.
	FB-FR-310a.3	Quantitative	(1) Number of work stoppages and (2) total days idle	137	There was no compliance incident regarding labor law violations in 2025
	FB-FR-310a.4	Quantitative	Total amount of monetary losses as a result of legal proceedings associated with labor law violations and employment discrimination	134	There was no compliance incident regarding labor law violations in 2025
Management of Environmental & Social Impacts in the Supply Chain	FB-FR-430a.1	Quantitative	Revenue from products third-party certified to environmental or social sustainability sourcing standard	88	NT$30,156.71 million
	FB-FR-430a.2	Quantitative	(1) Percentage of revenue from eggs that originated from a cage-free environment and (2) Percentage of revenue from pork produced without the use of gestation crates	–	(1) 4.4% (2) N/A in 2025
	FB-FR-430a.3	Qualitative	Manage environmental and social risks within the supply chain, including animal welfare	76-86 88-89	Refer to 4.1 Sustainable Supply Chain Management and 4.2 Sustainable Procurement for details
	FB-FR-430a.4	Qualitative	Discussion of strategies to reduce the environmental impact of packaging	97-103	Refer to the 5.2 Packaging Material Management for details
Activity Metrics	FB-FR-000.A	Quantitative	Number of stores	69	As of the 2025, President Chain Store Corporation has 7,077 stores (combo stores are counted as 1), covering an area of 1,284,128 square meters (the total includes combo stores).
	FB-FR-000.B	Quantitative	Total area of store space	–	

IFRS S2 and Information Related to Cross-Industry Metric Categories

Metrics	Sub-item	Corresponding Chapter	Page
Climate-related metrics concerning GHGs	Absolute Scope 1 GHG emissions	5.3 Climate Change Mitigation and Adaptation-Climate Metrics and Targets	121
	Absolute Scope 2 GHG emissions	5.3 Climate Change Mitigation and Adaptation-Climate Metrics and Targets	121
	Absolute Scope 3 GHG emissions	5.3 Climate Change Mitigation and Adaptation-Climate Metrics and Targets	121
	Disclosure of the approach used to measure GHGs	5.3 Climate Change Mitigation and Adaptation-Climate Metrics and Targets	121
Climate-related transition risks		5.3 Climate Change Mitigation and Adaptation-Climate Strategy	114-116
Climate-related physical risks		5.3 Climate Change Mitigation and Adaptation-Climate Strategy	112-114
Climate-related opportunities		5.3 Climate Change Mitigation and Adaptation-Climate Strategy	117-118
Capital allocation		5.3 Climate Change Mitigation and Adaptation-Climate Strategy	114,116,118
Internal carbon price	Decision-making and methodology for setting the carbon price	5.3 Climate Change Mitigation and Adaptation-Climate Metrics and Targets	121
	Price per metric ton of GHG emissions	5.3 Climate Change Mitigation and Adaptation-Climate Metrics and Targets	121
Remuneration	Description of how climate-related considerations are incorporated into executive remuneration	5.3 Climate Change Mitigation and Adaptation-Climate Governance	106
	Percentage of senior management remuneration recognized in the current period that is linked to climate-related considerations	5.3 Climate Change Mitigation and Adaptation-Climate Governance	106

Index of ESG Rating-Recommended Disclosures for IFRS S2, Task Force on Climate-Related Financial Disclosures (TCFD), and Climate-Related Information of TWSE/TPEx Listed Companies

Index of ESG Rating-Recommended Disclosures for IFRS S2		TCFD Recommended Disclosures		Climate-Related Information for Listed Companies	Corresponding Chapter	Page
Governance						
A	Role of the governance body in governing climate-related risks and opportunities	TCFD 1 (a)	Describe the Board of Directors' oversight of climate-related risks and opportunities.	1. Describe the Board of Directors' and management's oversight and governance of climate-related risks and opportunities.	5.3 Climate Change Mitigation and Adaptation	104-105
B	Role of the management in governing climate-related risks and opportunities	TCFD 1 (b)	Describe management's role in assessing and managing climate-related risks and opportunities.		1.2 Sustainable Development Committee	18-19
Strategy						
A	Climate-related risks and opportunities that could reasonably be expected to affect the entity's outlook	TCFD 2 (a)	Describe the short-, medium-, and long-term climate-related risks and opportunities identified by the organization.	2. Describe how the identified climate risks and opportunities affect the Company's business, strategy, and finances over the short, medium, and long term.	5.3 Climate Change Mitigation and Adaptation	108-109
B	Information on the current and expected impacts of climate-related risks and opportunities on the entity's business model and value chain	TCFD 2 (b)	Describe the impact of climate-related risks and opportunities on the organization's business, strategy, and financial planning	3. Describe the financial impact of extreme climate events and transition actions.	5.3 Climate Change Mitigation and Adaptation	109-111
C	Information on the impact of climate-related risks and opportunities on the entity's strategy and decision-making				5.3 Climate Change Mitigation and Adaptation	112,114,117
D	Impact of climate-related risks and opportunities on the entity's current and expected financial position, financial performance, and cash flows				5.3 Climate Change Mitigation and Adaptation	114,116,118
E	Climate-related scenario analysis and assessment of climate resilience	TCFD 2 (c)	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or harsher scenarios	5. If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and main financial impacts used.	5.3 Climate Change Mitigation and Adaptation	113,115,117

Index of ESG Rating-Recommended Disclosures for IFRS S2		TCFD Recommended Disclosures		Climate-Related Information for Listed Companies	Corresponding Chapter	Page
Risk Management						
A	Processes for identifying, assessing, prioritizing, and monitoring climate-related risks and opportunities, including whether and how those processes are integrated into and affect the entity's overall risk management process	TCFD3 (a)	Describe the organization's processes for identifying and assessing climate-related risks.	4. Describe how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system	5.3 Climate Change Mitigation and Adaptation	106-107
		TCFD3 (b)	Describe the organization's processes for managing climate-related risks		5.3 Climate Change Mitigation and Adaptation	107
		TCFD 3 (c)	Describe how the processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management system		2.2 Risk Management 5.3 Climate Change Mitigation and Adaptation	43-46 106-107
Metrics and Targets						
A	Information related to cross-industry metric categories (climate-related metrics)	TCFD4 (b)	Disclose Scope 1, Scope 2, and, if applicable, Scope 3 GHG emissions and related risks.	7. If Internal Carbon Pricing is used as a planning tool, describe the basis for setting the price. 9. GHG inventory and assurance status, reduction targets, strategies, and specific action plans	5.3 Climate Change Mitigation and Adaptation Appendix-Greenhouse Gas Inventory and Assurance Status	109-121 215
B	Information on industry-based metrics	TCFD4 (a)	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management processes	6. If there is a transition plan for managing climate-related risks, describe the plan and the metrics and targets used to identify and manage physical risks and transition risks	5.3 Climate Change Mitigation and Adaptation	119-123
C	Disclosure of information on climate-related risk or opportunity targets set by the entity (climate-related targets)	TCFD 4 (c)	Describe the targets used by the organization to manage climate-related risks and opportunities, and performance against those targets	8. If climate-related targets have been set, describe the activities covered, GHG emission scopes, planned timeline, and annual progress. If carbon offsets or Renewable Energy Certificates (RECs) are used to achieve the targets, describe the source and amount of emission reductions offset or the number of RECs used.	5.3 Climate Change Mitigation and Adaptation 5 Good for the Planet	120-122 90-91

Greenhouse Gas Inventory and Assurance Status

- The parent company should begin conducting its inventory in 2023.
- Subsidiaries included in the consolidated financial statements should begin conducting their inventories in 2024.

The consolidated companies have established a GHG inventory mechanism in accordance with the ISO 14064-1 Greenhouse Gas inventory standard issued by the International Organization for Standardization (ISO). In line with the requirements of the competent authorities, the Company and subsidiaries included in the consolidated financial statements conduct annual GHG emission inventories to fully understand GHG use and emissions, and to verify the effectiveness of reduction actions. In addition, the Greenhouse Gas inventory data for the most recent two years were compiled using the operational control approach, covering the Greenhouse Gas emissions of the Company and all subsidiaries included in the consolidated financial statements, as described below:

Greenhouse Gas Emissions		2024			2025		
		Greenhouse Gas Emissions (metric tons CO_2e)	Intensity (metric tons CO_2e / NT$ million in revenue)	Notes	Greenhouse Gas Emissions (metric tons CO_2e)	Intensity (metric tons CO_2e / NT$ million in revenue)	Notes
The Company	Scope 1 : Direct emissions	25,562.65	—	Assured by an assurance provider in accordance with ISO 14064-3; the assurance opinion was reasonable assurance	45,413.86	–	Assured by an assurance provider in accordance with ISO 14064-3; the assurance opinion was reasonable assurance
	Scope 2 : Indirect emissions	564,564.64			560,102.17		
	Subtotal	590,127.29			605,516.03		
Subsidiaries in consolidated financial statement	Scope 1 : Direct emissions	227,506.87		Subsidiaries conducted inventories only; no assurance was obtained.	229,406.62		Subsidiaries conducted inventories only; no assurance was obtained.
	Scope 2 : Indirect emissions	491,477.81			532,671.39		
	Subtotal	718,984.68			762,078.01		
Total		1,309,111.97	3.87		1,367,594.04	3.90	

Appendix 1

Table of enhanced disclosure items and assurance items according to Article 4, Paragraph 1 of the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Corporate Social Responsibility Reports by TWSE Listed Companies (hereinafter referred to as "the Rules")

No.	Subject Matter Information	Page	Applicable Criteria	Regulations
1	The Product Safety Committee focuses on safety and quality, and establishes a unified management system for its private-label products, with the scope of 100% of its private-label products. One meeting was convened in 2025, with the discussion focusing on reporting and tracking important business security information, planning and responding to changes in regulations.	64	2025 Product Safety Committee organization and operations management procedures and the total number of Product Safety Committee meetings in 2025 and the types and percentage of products under its influence. The percentage is calculated according to the Product Safety Committee's scope and results of its operation. If all of the Company's products are under its influence, the percentage is 100%.	Item 1
2	President Chain Store Corporation gathers and tracks information related to product safety in accordance with our "Product Safety Information Collection and Review Tracking Standards." The information is handled using layered management. The Standards apply to all President Chain Store Corporation privately labelled products. In 2025, the Company collected 363 product safety-related memos, including 2 A-level information, 303 B-level information and 58 L-level information. Note: A-, B-, and L-level information is based on the date that the information is announced in the format of the Company's internal message.	65	Product safety information collected in 2025 and the types and percentage of products under its influence, according to the definition of information in the Product Safety Information Gathering, Review and Tracking Standards. The percentage is calculated according to the Product Safety Information Collection and Inventory Tracking Standards' scope and results of its operation; if all of the Company's products are under its influence, the percentage is 100%.	Item 1
3	In 2025, the initial logistics mechanism was implemented on 100% exclusive selling and privately labelled products including rice, fresh noodles, salads, cooked food, refrigerated flavored breads and fresh foods.	67	In line with the Company's initial transport logistics distribution management mechanism, the initial transport incorporation reached 100% of the product categories in 2025. The percentage is based on the percentage of the Company's total sales of this product category in 2025 from the sales of the products supplied by the manufacturers that have signed the initial transportation logistics and distribution contracts in 2025.	Item 1
4	President Chain Store Corporation performs quality assurance audits through the engagement of an external management consulting company. In 2025, 99.35% of all stores underwent this audit.	68	The percentage of all retail locations (Note) that were audited by the management consulting company according to the retail mechanism for managing and examining expired products from shelves. Note: Calculated based on the total number of stores as of December 31, 2025.	Item 1
5	President Chain Store Corporation hired a management consulting company to audit the quality assurance training certification status of stores, with 99.18% of the stores audited in 2025.	68	The annual percentage of all retail locations (Note) that were audited by the management consulting company according to quality assurance training courses and exams formulated referencing the Regulations on Good Hygiene Practice for Food. Note: Calculated based on the total number of stores as of December 31, 2025.	Item 1
6	Food products sold through President Chain Store Corporation stores must all comply with the Act Governing Food Safety and Sanitation as well as its sub-laws. The sub-laws include "Regulations on Good Hygiene Practice for Food," "Food Sanitation Standards," as well as other relevant laws issued by the Ministry of Health and Welfare. In 2025, there were no product removal incidents resulting from notifications by competent authorities. In addition to complying with the competent authority to remove products from the shelves, President Chain Store Corporation also conducts independent reviews of product quality sold, as well as taking the initiative to remove irregular products from the shelves. In 2025, one directly operated President Chain Store Corporation stores received fines for violating Article 15-1 (8. expiry date) of the Act Governing Food Safety and Sanitation for selling expired products. The incident accounted for a total of NT$60,000 in fines. In 2025, President Chain Store Corporation headquarters received fines for 2 cases of franchise stores violating Article 15-1 (8. expiry date) of the Act Governing Food Safety and Sanitation. The amount of fines was NT$120,000.	55	The number of letters and amount of fine received from competent authorities notifying of fines for President Chain Store Corporation chain retail locations violating the Act Governing Food Safety and Sanitation and its subordinate legislations in 2025, as well as the number of products and the weight of products removed from the shelves.	Item 2
7	In 2025, 96.88% of the total procurement amount of paper food packaging materials such as paper cups, paper bags, cartons, paper bowls and cup sleeve/cup carrier used in the stores are produced by factories verified by FSC™/PEFC™.	87	The procurement amount of packaging materials printed with FSC™ and PEFC™ in 2025 is divided by the total procurement amount based on the items in the numerator.	Item 3
Not applicable as President Chain Store Corporation does not have any self-operated factories.				Item 4
8	In 2025, there were a total of 48 suppliers of private-label brand food products with whom President Chain Store Corporation had a cooperative relationship (Note 1) (including manufacturers, suppliers of raw materials through direct transactions and suppliers of egg products). 100% (Note 3) of those suppliers were audited (Note 2). A total of 77 audits were performed on the 48 suppliers (see P.82) with all 77 audits passing, with the compliance rate of 100%. Note 1: Defined as (1) Suppliers that passed the assessment prior to 2025 and passed internal submission. (2) New suppliers that successfully passed the introduction assessment during 2025. (3) Those eligible to halt assessment in 2025 are also included.	84	The number of suppliers, percentages, items evaluated, number of audits, and results for evaluations of own label product and food sup - pliers according to Rules for Onsite Appraisal of Manufacturers by Private-label Product Committee, Raw material supplier and Management rules, and Management and Operations Rules for Professional-use Egg Product Raw Materials.	Item 5

No.	Subject Matter Information	Page	Applicable Criteria	Regula-tions
9	In 2025, there were 14 suppliers of single-use products (Note), with 100% audited. A total of 18 audits on these 14 suppliers (see P.82), resulting in 18 passing audit results and a passing rate is 100%. Note: Refers to domestic suppliers of disposable paper cups, bowls and similar items which come into contact with food and are provided to the consumers.	84	The number of disposable merchandise supplier evaluated, percentage, items evaluated, times of evaluation and results are showed according to the "Management Rules for Site Assessment of Suppliers of Products Related to Store Safety."	Item 5
10	President Chain Store Corporation meets the definition of a vendor of box meals as set forth in Article 9 of the Act Governing Food Safety and Sanitation and set up a traceability system for the meal box category in accordance with the official document (Food and Drug Administration Document No.1071300516 authorized by the Ministry of Health and Welfare on 26 June, 2018), a total of 664 products in the meal box category (Note) have undergone traceability management (must be traceable) in 2025, taking up 100% of all box meal items in the current year. Note: Indicating the products which consist of grains (rice or noodles), processed grains, agriculture, livestock and seafood and which are processed to be served to groups or individuals. Those products are served with clear labels or pictures of the ingredients and are served in the way of boxes or large decorative containers. The products can be eaten after brief heating up. Those products do not include the baked items served in the box.	66	In 2025, the total number of box meal items logged by the company in the food traceability and tracking management information system (must be traceable), and its percentage in the number of all box meal items in the current year. The percentage is calculated by dividing the number of items registered in the must be traceable box meal items by the total number of all meals.	Item 6
11	As of the end of 2025, the laboratory conducted 640 test items per the announcements and requirements of the competent authority including CNS, the Taiwan Food and Drug Administration, etc.	66	The number of test items (Note) provided by the quality testing laboratory in accordance with the announcements and recommendations of CNS or the Taiwan Food and Drug Administration of the Ministry of Health and Welfare, Executive Yuan, and the number of test items for government-approved food additives as of the end of 2025. Note: These test items include standard methodologies and methodologies developed by President Chain Store Corporation.	Item 7
12	Another 125 test items of self-inspection that do not follow directives from the aforementioned announced methodologies were conducted.	66	The number of non-compulsory test items provided by the quality testing laboratory referencing regulations in other countries or international journals (not according to announcements and recommendations of CNS or the Taiwan Food and Drug Administration of the Ministry of Health and Welfare, Executive Yuan (Note), or not for government-approved food additives) as of the end of 2025. Note: These test items include standard methodologies and methodologies developed by President Chain Store Corporation.	Item 7

No.	Subject Matter Information	Page	Applicable Criteria	Regula-tions
13	President Chain Store Corporation's Quality Testing Laboratory obtained certifications following test items specified by TFDA and TAF (ISO/IEC 17025:2017).	67	Test items and the total number of test items certified by the Taiwan Accreditation Foundation (TAF).	Item 7
14	Taiwan Accreditation Foundation (TAF) certified test items: ISO/IEC 17025:2005 certified items: 1. Microorganisms: ：1 2. Caffeine: 1	67	Test items and the total number of test items certified by the Taiwan Accreditation Foundation (TAF).	Item 7
15	Taiwan Food and Drug Administration (TFDA) of the Ministry of Health and Welfare certified item: 1. Microorganisms: 1	67	Items and the total number of items certified by the Taiwan Food and Drug Administration (TFDA) of the Ministry of Health and Welfare.	Item 7
16	The quality testing laboratory resulted in costs of NT$42,860 thousand, including NT$25,650 thousand for entrusted laboratories (Note), accounting for 0.02% of the Company' operating revenue. Note: The quality testing laboratory costs include tests, salaries, depreciation, rentals, equipment repair and maintenance, as well as miscellaneous purchases.	67	The percentage of operating revenue on financial reports that is allotted to quality testing laboratory expenditures in 2025.	Item 7
17	In 2025, a total of 818 tests were run on products and raw materials, with 818 passing the test. The passing rate was 100.00%.	67	The number of test items (Note) provided by the quality testing laboratory in accordance with the announcements and recommendations of CNS or the Taiwan Food and Drug Administration of the Ministry of Health and Welfare, Executive Yuan, and the number of test items for government-approved food additives. Note: These test items include standard methodologies and methodologies developed by President Chain Store Corporation.	Item 7
18	During 2025, suppliers of private-label products (including manufacturers, suppliers of raw materials through direct transactions and suppliers of egg products) numbered 48 companies. If calculating using the number of the plants, there were a total of 96 manufacturing sites, among those 49 were manufacturers of private-label food products within Taiwan. Of these, 100% of manufacturers obtained international food safety management system ISO 22000 or FSSC 22000 certification.	85	The number of private-label product food suppliers, total number of factories, total number of original design manufacturers in Taiwan, ISO 22000 or FSSC 22000 certifications, and total number of original design manufacturers in Taiwan certified to ISO 22000 or FSSC 22000 in 2025.	Voluntary assurance

No.	Subject Matter Information	Page	Applicable Criteria	Regula-tions
19	In 2025, the total electricity consumption of all the inspected locations reached 118,165.01 MWh, with the total energy consumption of 4,255,222.20 GJ energy consumption. Purchased electricity accounts for 99.92%. 0.03% of renewable energy was consumed in 2025.	121	Total energy consumption (GJ) (Note 1) = purchased electricity (all stores in Taiwan (Note 2), shopping centers, headquarters, regional offices and training center) (Note 3) + gasoline (company vehicles) (Note 4) + diesel (company vehicles) (Note 5) Percentage of purchased electricity (%) = (power from purchased electricity (GJ) ÷ total energy consumption (GJ)) X 100% Note 1: Data for total energy consumption and purchased electricity are from the Greenhouse Gas Inventory Report verified by third party. 1GJ=1,000,000,000J Note 2 : The number of stores include the ones that have moved or closed. Note 3: Energy consumption of purchased electricity = electricity consumption (kWh) × calorific value 860 (kcal/kWh) × 0.000004184 (GJ/ kcal). Calorific value is taken from the unit calorific value table of energy products announced by the Energy Administration. Note 4: Energy consumption of gasoline = oil consumption (liter) × calorific value 7,800 (kcal/ liter) × 0.000004184 (GJ/ kcal). Calorific value is taken from the unit calorific value table of energy products announced by the Energy Administration. Note 5: Energy consumption of diesel = oil consumption (liter) × calorific value 8,400 (kcal/ liter) × 0.000004184 (GJ/ kcal). Calorific value is taken from the unit calorific value table of energy products announced by the Energy Administration.	Item 8
20	In 2025, the total water withdraw of President Chain Store Corporation was 3,779,783.43 cubic meters, and the total water consumption was 153,534.92 cubic meters. The scope covers stores, head office, shopping centers and regional offices.	93	Water withdraw: all operating locations (all stores in Taiwan (Note 1, 2), shopping centers, head office, regional offices and training center (Note 3), report the water withdraw in each period of the current year and the basis (water bill), as well as the amount of purchased ice cubes. Water consumption: report the sales volume of fresh-brewed beverages (coffee, tea, bubble tea, etc.) and relevant water consumption, the quantity of purchased ice cubes (Note 4) used and their water consumption, and statistical reports for the current year. Total water consumption (m^3) = [(total water consumption of fresh-brewed beverages (ml)) + (water consumption of purchased ice cubes (ml))] ÷ 1,000,000 Note 1: The number of stores include the ones that have moved or closed. Note 2: For stores without separate water meters, the calculation is based on the average value of all stores with independent water meters. Note 3: The regional offices and training center do not have independent water meters. Therefore, the statistics is calculated by multiplying the per capita water withdraw of headquarters by the total number of people in the regional offices. Reporting the number of stores and the area occupied by the stores in the current year. Note 4: Including the amount ice cubes purchased and made by the ice machines.	Item 9
21	As of the end of 2025, President Chain Store Corporation has 7,248 stores (combo stores are counted as one) covering an area of 1,284,128 square meters (the total includes combo stores).	211	Reporting the number of stores and the area occupied by the stores in the current year.	Item 10

Limited Assurance Report Issued by the Accountant

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會計師有限確信報告

資會綜字第 25013635 號

統一超商股份有限公司　公鑒：

本會計師受統一超商股份有限公司（以下簡稱「貴公司」）之委任，對　貴公司選定西元 2025 年度永續報告書所報導之關鍵績效指標（以下簡稱「所選定之關鍵績效指標」）執行確信程序。本會計師業已確信竣事，並依據結果出具有限確信報告。

標的資訊與適用基準

本確信案件之標的資訊係　貴公司上開所選定之關鍵績效指標，有關所選定之關鍵績效指標及其適用基準詳列於　貴公司西元 2025 年度永續報告書之「確信項目彙總表」。前述所選定之關鍵績效指標之報導範圍業於永續報告書之「報告書發行時間、邊界與數據」段落述明。

上開適用基準係為臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」與相關問答集及有關法令之規定，以及　貴公司依行業特性與其所選定之關鍵績效指標參採或自行設計其他基準。

管理階層之責任

貴公司管理階層之責任係依照適用基準編製永續報告書所選定之關鍵績效指標，且設計、付諸實行及維持與所選定之關鍵績效指標編製有關之內部控制，以確保所選定之關鍵績效指標未存有導因於舞弊或錯誤之重大不實表達。

先天限制

本案諸多確信項目涉及非財務資訊，相較於財務資訊之確信受有更多先天性之限制。對於資料之相關性、重大性及正確性等之質性解釋，則更取決於個別之假設與判斷。

會計師之獨立性及品質管理

本會計師及本事務所已遵循會計師職業道德規範有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。

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本事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

會計師之責任

本會計師之責任係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述 貴公司所選定之關鍵績效指標是否未存有重大不實表達取得有限確信，並作成有限確信之結論。

依確信準則 3000 號之規定，本有限確信案件工作包括評估　貴公司採用適用基準編製永續報告書所選定之關鍵績效指標之妥適性、評估所選定之關鍵績效指標導因於舞弊或錯誤之重大不實表達風險、依情況對所評估風險作出必要之因應，以及評估所選定之關鍵績效指標之整體表達。有關風險評估程序（包括對內部控制之瞭解）及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

本會計師對第一段所述　貴公司所選定之關鍵績效指標所執行之程序係基於專業判斷，該等程序包括查詢、對流程之觀察、文件之檢查是否適當之評估，以及與相關紀錄之核對或調節。

基於本案件情況，本會計師於執行上述程序時：

- 已對參與編製所選定之關鍵績效指標之相關人員進行訪談，以瞭解編製前述資訊之流程、所應用之資訊系統，以及攸關之內部控制，以辨認重大不實表達之領域。
- 基於對上述事項之瞭解及所辨認之領域，已對所選定之關鍵績效指標選取樣本進行包括查詢、觀察、檢查及重新執行等測試，以取得有限確信之證據。

相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。因此，本會計師不對 貴公司所選定之關鍵績效指標在所有重大方面，是否依照適用基準編製，表示合理確信之意見。

此報告不對西元 2025 年度永續報告書整體及其相關內部控制設計或執行之有效性提供任何確信。

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有限確信之結論

依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述　貴公司所選定之關鍵績效指標在所有重大方面有未依照適用基準編製之情事。

強調事項

如永續報告書之「2.4 法規遵循」段落所述，2026 年發生中聯油脂相關產品事件，貴公司因部分商品供應鏈與相關業者有所關聯，業已對相關產品進行處置。本會計師未因此而修正有限確信結論。

其它事項

貴公司網站之維護係　貴公司管理階層之責任，對於確信報告於　貴公司網站公告後任何所選定之關鍵績效指標或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

資 誠 聯 合 會 計 師 事 務 所

會計師　張瑞婷　張瑞婷

西 元 2 0 2 6 年 7 月 2 9 日

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附錄

AA1000 Assurance Statement

ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE PRESIDENT CHAIN STORE CORPORATION'S SUSTAINABILITY REPORT FOR 2025

NATURE AND SCOPE OF THE ASSURANCE

SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by President Chain Store Corporation to conduct an independent assurance of the Sustainability Report for 2025. The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standardv3 Type 2 High level during 2026/03/23 to 2026/05/18. The boundary of this report includes President Chain Store Corporation's operational and service sites in Taiwan as disclosed in the Sustainability Report of 2025. The boundary is not the same as President Chain Store Corporation's consolidated financial statements.

SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all President Chain Store Corporation's stakeholders stated in the Sustainability Report for 2025.

RESPONSIBILITIES

The sustainability information in the President Chain Store Corporation's Sustainability Report of 2025 and its presentation are the responsibility of the directors or governing body (as applicable) and management of President Chain Store Corporation. SGS has not been involved in the preparation of any of the material included in the Sustainability Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The assurance of this report has been conducted according to the AA1000 Assurance Standard (AA1000AS v3), a standard used globally to provide assurance on sustainability-related information across organizations of all types, including the evaluation of the nature and extent to which an organization adheres to the AccountAbility Principles (AA1000AP,2018).

Assurance has been conducted at a type 2 high level of scrutiny.

SCOPE OF ASSURANCE AND REPORTING CRITERIA

The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Reporting Criteria Options	
1	AA1000 Accountability Principles (2018)
2	GRI (In Accordance with)

- The evaluation of the reliability and quality of specified sustainability performance information in President Chain Store Corporation's Sustainability Report is limited to determined material topics or those clearly marked in the report as conducted in accordance with type 2 of AA1000AS v3 sustainability assurance engagement at a high level of scrutiny for President Chain Store Corporation and moderate level of scrutiny for its subsidiaries or joint ventures.
- The evaluation of the report against the requirements of GRI Standards, includes GRI 1, GRI 2, GRI 3, GRI 200, 300 and 400 series claimed in the GRI content index as material and is conducted in accordance with the standards.

SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

The specified performance information includes the following items:

1. The data for 2025, which is related to GRI 2, GRI 3, GRI 200, 300 and 400 series claimed in the GRI content index as material in President Chain Store Corporation's Sustainability Report
2. Statistics of Packaging Materials Consumption for Private-Label
3. Average salary ratio between men and women
4. KPIs for Supplier Screening & KPIs for Supplier Assessment and Development, including supplier screening program, supplier assessment program, corrective action plan and capacity building programs
5. Lost-Time Injuries Frequency Rate,LTIFR
6. Lost Workday Rate, LWR
7. Fatalities - Employees & Contractors

ASSURANCE METHODOLOGY

The assurance comprised a combination of desktop research, interviews with relevant employees, superintendents, Sustainability committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant.

LIMITATIONS

Financial data drawn directly from independently audited financial accounts, Task Force on Climate-related Financial Disclosures (TCFD), SASB and The Taskforce on Nature-related Financial Disclosures (TNFD) have not been checked back to source as part of this assurance process.

INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm our independence from President Chain Store Corporation, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with professional qualifications such as ISO 26000, ISO 20121, ISO 50001, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

FINDINGS AND CONCLUSIONS

ASSURANCE OPINION

On the basis of the methodology described and the assurance work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the AA1000 AccountAbility Principles (2018).

We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting.

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY

President Chain Store Corporation has demonstrated a good commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers, ESG experts, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns. For future reporting, President Chain Store Corporation may proactively consider having more direct two-ways involvement of stakeholders during future engagement.

MATERIALITY

President Chain Store Corporation has established effective processes for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the report addresses these at an appropriate level to reflect their importance and priority to these stakeholders.

RESPONSIVENESS

The report includes coverage given to stakeholder engagement and channels for stakeholder feedback.

IMPACT

President Chain Store Corporation has demonstrated a process on identify and fairly represented impacts that encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, programs, decisions and products and services, as well as any related performance. Measurement and evaluation of its impacts related to material topic were in place at target setting with combination of qualitative and quantitative measurements.

QUALITY AND RELIABILITY OF SPECIFIED PERFORMANCE INFORMATION

On the basis of the verification work performed, we checked minutes of meetings, management documents, internal system reports, second party audit reports, approval request and ISO certifications. We have confidence that the specified performance information included in the scope of assurance is reliable at a high level of scrutiny for President Chain Store Corporation and at a moderate level of scrutiny for its subsidiaries or joint ventures.

ADHERENCE TO GRI

The report, President Chain Store Corporation's Sustainability Report of 2025, is reporting in accordance with the GRI Universal Standards 2021. The significant impacts were assessed and disclosed in accordance with the guidance defined in GRI 3: Material Topic 2021 and the relevant 200/300/400 series Topic Standard related to the material topics claimed in the GRI content index. The report has properly disclosed information related to President Chain Store Corporation's contributions to sustainability development. For future reporting, it is recommended President Chain Store Corporation to improve its disclosure of GRI 2-21 by using calculation method in accordance with the standard. Moreover, it is encouraged to set more ambitious management goals for certain material topics.

Signed:
For and on behalf of SGS Taiwan Ltd.

AA1000
Licensed Report
000-8/V3-VPEJT

Stephen Pao
Business Assurance Director
Taipei, Taiwan
03 June, 2026
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