2025

President Chain Store Corporation

Sustainability Report

uniopen Open your life

Planet Sustainability in Our Everyday Life

CONTENT

Foreword

About This Report 04
Message from Management 06
Highlights of Sustainability Performance 08
Honors and Recognition 09
Sustainability Column 10
Smart Logistics 11
Store Energy Conservation 13
Green Products 14
Energy Transition 15

01 Setting the Vision 16

1.1 Blueprint for Sustainable Management 17
1.2 Sustainable Development Committee 18
1.3 Stakeholder Communication 20
1.4 Materiality Assessment 25
1.5 Sustainable Value Chain 34

02 Achieving Governance 36

2.1 Corporate Governance 38
2.2 Risk Management 43
2.3 Information Security and Privacy Protection 50
2.4 Legal Compliance 54

03 Safeguarding Peace of Mind 56

3.1 Healthy and Nutritious Products 58
3.2 Customer Health and Safety 64
3.3 Product and Service Innovation 68

04 Circular Supply Chain 74

4.1 Sustainable Supply Chain Management 76
4.2 Sustainable Procurement 86

Appendix

Historical Data 180
GRI content index 202
Sustainability Accounting Standards Board (SASB) Indexcccc 208
IFRS S2 & Information relevant to cross-industry metric categories 212
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 212
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") 216
Limited Assurance Report Issued by the Accountant 220
AA1000 Assurance Statement 224

05 Good for the Planet 90

5.1 Environmental Management 92
5.2 Packaging Material Management 97
5.3 Climate Change Mitigation and Adaptation 104
5.4 Food Loss and Waste Management 124

06 Bringing Talent Together 132

6.1 Human Rights Management 134
6.2 Talent Attraction and Retention 136
6.3 Occupational Safety and Health 151

07 Good for Communities 158

7.1 Philanthropic Participation & Fundraising 162
7.2 Environmental Protection 168
7.3 Good Health & Well-being 169
7.4 Zero Hunger 170
7.5 Sustainable Cities and Communities 171
7.6 Quality Education 173
7.7 ESG Advocacy Platform 177

Green-Powered Operations

About This Report

This report is the 17th Sustainability Report issued by President Chain Store Corporation (stock code: 2912). It has been prepared in accordance with the GRI Standards (2021) issued by the Global Reporting Initiative (GRI), the industry standards of the Sustainability Accounting Standards Board (SASB) for the Food Retailers & Distributors industry, and the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies.

This year's report presents President Chain Store Corporation's views and concrete practices in sustainable development, and explains the Company's achievements and future plans in 2025 across the areas of corporate governance, economy, environment, and society. Through the Materiality Assessment process (please refer to the Chapter 1 "Setting the Vision" section), President Chain Store Corporation identified the material topics applicable to its operations. Through disclosure, communication, and feedback via different channels, the Company hopes to create the greatest shared benefits for all stakeholders and move toward its goal of becoming the most outstanding retailer.

Period, Boundaries and Data Included in the Report

President Chain Store Corporation issues an annual sustainability report that is also disclosed on the Company's sustainable development website. The previous version was issued in August 2025, and the current version is issued in August 2026. This report details the Company's sustainability performance for the 2025 calendar year (January 1, 2025 to December 31, 2025), with some of the information on relevant performance before 2025.

This report focuses on President Chain Store Corporation, including its business headquarters, retail locations and shopping centers. In addition, five affiliated companies and the Good Neighbor Foundation have been incorporated in the report due to their relevance in the operations of this industry and the influence they have on material issues, including Uni-President Cold-Chain Corporation, Wisdom Distribution Service Corporation, Retail Support International, President Logistics International Corporation and Uni-President Superior Commissary Corp. Some of the quantified performance of aforementioned organizations is included while disclosing information on material topics include food waste and waste management, packaging material management, climate change, customer health and safety and social welfare. Future reports are expected to include data from other affiliated companies in order to present comprehensive information on President Chain Store Corporation's value chain.

In addition, for the disclosure of climate change-related GHG emissions, the inventory scope covers subsidiaries included in the consolidated financial statements. The relevant inventory results and third-party assurance status are disclosed in the "Greenhouse Gas Inventory and Assurance Status" appendix of this report.

Internal Audit

- The heads of each department of President Chain Store Corporation review the accuracy of the content in each chapter.
- The Sustainability Report is reviewed and approved by the Board of Directors and the Sustainable Development Committee of President Chain Store Corporation.
- The annual implementation results of corporate sustainable development are regularly reported to the Board of Directors of President Chain Store Corporation each year.
- An internal control system for sustainability information management has been established, and sustainability information management has been included in the annual audit plan since 2025.

External Certification

Information	Standards	Certification / Assurance Institution
Sustainability data	AA1000 Type Two High Level	SGS Taiwan
	Limited assurance on the selected sustainability performance information in accordance with TWSAE3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information	PwC Taiwan
Financial data	Unqualified audit report from PwC Taiwan	PwC Taiwan
Governance data	Taiwan Personal Information Protection and Administration System, TPIPAS)	TPIPAS, Institute for Information Industry
	ISO 27001	BSI Taiwan, British Standards Institution
Environmental data	ISO 14064-1：2018	SGS Taiwan
	ISO 14001 (2025/11/27-2028/11/27)	SGS Taiwan
	ISO 50001 (2024/06/08-2027/06/08)	SGS Taiwan
Occupational safety and health data	ISO 45001	SGS Taiwan

· Contact ·

Unit in charge: President Chain Store Corporation Sustainable Development Committee
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統一超商董事長

羅智先

統一超商總經理

黃琮豐

Message from Management

· Steady Progress amid Change: A Resilient Path Forward alongside Society ·

Looking back on the past year, President Chain Store Corporation continued to move forward steadily amid a rapidly changing business environment. As a 24/7-operator in the lifestyle industry, President Chain Store Corporation has always centered its operations on its role as a daily life brand, building a lifestyle service platform that stays close to consumers. At different moments in everyday life, what we provide is not only products and services, but also stable, convenient, and trustworthy support for daily life.

In terms of store operations, we continued to promote upgrades through retail experimentation, launching “OPEN! FUNLAND,” a recreational consumption space, for the first time. In terms of products and services, we continued to focus on improving the management of fresh food and ready-to-eat products. Through differentiated brands such as “Simple Fit ®,” “Veggie Selection ®,” and “Star Rated Cuisine,” we responded to consumers’ expectations for health, quality, and flavor. In digital retail, the number of members officially surpassed 19 million through diversified service channels, while the online-to-offline omnichannel strategy continued to deliver results.

While pursuing operational growth, we have continued to embed sustainable development into corporate governance and daily operations. President Chain Store Corporation was selected as a constituent of the Dow Jones Best-in-Class Indices (DJ BIC) World Index for the seventh consecutive year, making it the only retailer in Taiwan to be included. Meanwhile, we continues to receive positive recognition in the MSCI ESG rating and was selected as a constituent of international indices including the MSCI Index series and FTSE4Good Index Series. President Chain Store Corporation has also been recognized in multiple domestic and international sustainability assessments, demonstrating the results of its long-term ESG practices.

In corporate governance, all members of the Sustainable Development Committee and the Integrity, Risk, and Information Security Management Committee under the Board of Directors are independent directors, enhancing governance independence and raising the level of oversight requirements. At the same time, we optimized risk management processes and formulated an anti-corruption policy. Following the framework of the ISO 20400 Sustainable Procurement guidance, we optimized supplier management and continued to refine the ESG performance of the supply chain. In information security management, we continued to obtain ISO 27001 and TPIPAS certification, building social digital trust through retail channels.

On the environmental front, we continued to deepen efforts in plastic reduction, carbon reduction, food waste management, sustainable procurement, and biodiversity. We installed Intelligent Automatic Recycling Machines, which have cumulatively recycled large volumes of PET bottles and batteries. We also introduced smart tablets and AI ordering systems across stores in Taiwan to reduce paper consumption and improve operational efficiency. In addition, we expanded the Earth Hour campaign, linking stores in Taiwan and the Philippines in a joint response.

On the social front, we continued to support hundreds of charitable organizations through diversified fundraising channels. We also worked with charitable organizations to launch multiple emergency fundraising campaigns, including the “Myanmar Earthquake Relief Fundraising Campaign” and “Hualien Guangfu Flood Relief,” while dispatching the “OPEN! Mobile Shopping Cart” to support community reconstruction. In the meantime, we promoted Muslim-friendly stores and multilingual services, as well as continuing to optimize friendly workplace systems to put a corporate culture of diversity and inclusion into practice.

· Looking Ahead: Continuing Forward through Innovation and Integration ·

Corporate management is a long-term path that requires patience and discipline. In the face of global economic fluctuations and rapid changes in social structures, President Chain Store Corporation will continue to take innovation, professionalism, and integration as its core strategies. We will deepen our product structure, upgrade the digital experience, and expand the membership economy, using an integrated online-to-offline service network to respond to consumers’ needs across a wide range of daily life scenarios.

We will continue to “commit to becoming the most outstanding retailer, providing the most convenient services in everyday life, and fulfilling the responsibilities of a good citizen” by creating long-term and stable value for consumers, franchisees, employees, and shareholders. We will also move forward steadily toward the goal of shared benefits among four parties, including franchisees, employees, shareholders, and society.

Highlights of Sustainability Performance

· Highlights in 2025 ·

Environment

- The stores' overall energy-saving transition saved **95.7** million kWh of electricity, which is equivalent to **45,347** metric tons of carbon
- **2,528** President Chain Store Corporation stores adopted the OPEN iECO ® Recycled Cups Renting service, with **21.75%** of consumers bringing their own cups
- The Veggie Selection® brand reduced carbon emissions by approximately **127,831** metric tons by the end of 2025
- Revenue share from private-label products with voluntary health nutrition labeling **55.16%**
- iLove Food reduced food waste by **20,472.50** metric tons
- Food recycling rate reached **69.48%**
- Average waste generated by a single store was **6.56** metric tons, a **22.22%** decrease compared with the base year (2019)
- The purchase amount of sustainably-certified raw materials reached **NT$7,720** million (Note), accounting for about **30.14%** of procurement

Note: For the scope of sustainably-certified raw materials, please refer to section 4.2 Sustainable Procurement for the description of sustainable raw materials.

Social

- The Frequency-Severity Indicator was **0.16** , lower than the average value of the retail industry of 0.37 over the past three years published by the Occupational Safety and Health Administration of the Ministry of Labor
- The proportion of middle-aged and elderly employees employed in the Company (over 45 years old) reached **30.8%**
- **NT$759** million was raised for social welfare through stores and online APP donations
- Over **200,000** people took advantage of the DIY materials provided by the Good Neighbor Community Foundation

Governance

- The number of stores exceeded 7,000. President Chain Store Corporation ranks first in market share with a total of stores **7,248**
- The percentage of female managers in revenue-generating functions accounted for **56.40%**
- The annual consolidated total revenue reached a record high of **NT$350,734,591,000** with an increase of **3.79%** over last year
- Private-label products with voluntary nutrition labeling (Simple Fit ® and Veggie Selection ®) accounted for **11.46%** of the revenue

ESG Index and Rating Performance

- President Chain Store Corporation was listed for the 7th year on the Dow Jones Best-in-Class Indices, as well as being named as a global sustainability benchmark.
- Once again selected by many MSCI indexes, including:
  - MSCI ESG Leaders Index
  - MSCI ACWI Index
  - MSCI Emerging Markets Index
  - MSCI EM Low Carbon SRI Selection Index
  - MSCI ACWI Value Index
  - MSCI ACWI Growth Index
  - MSCI AC Asia ex Japan Index
  - MSCI Taiwan Index
- Once again selected by FTSE4Good Emerging Markets Index

- Continues to receive positive recognition in MSCI ESG ratings
- Once again selected by the FTSE4Good TIP Taiwan ESG Index and the Taiwan RAFI® EMP 99 Index
- Selected in the TWSE Corporate Governance 100 Index
- Once again ranked among Business Weekly's Top 100 in the Carbon Competitiveness

Recognition from Domestic and International Sustainability and ESG Awards

- ESG report won the TCSA Most Prestigious Sustainability Awards for the sixth consecutive year.
  Platinum Report Award in "Category 1 – Consumer Goods Industry"
- Won the TCSA Most Prestigious Sustainability Awards
  Top 100 Domestic Corporates
- Continued to be presented the ESG Award by the Global Views Monthly
  ESG Integrated Performance – Benchmark in the Service Industry
- Once again presented the Corporate Citizen Award by CommonWealth Magazine (in the large enterprise category)
  Ranking number 7 as a large enterprise in the service industry
  Awarded the Talent Sustainability Award as a large enterprise in the service industry
- Once again awarded the Asia Responsible Enterprise Awards (AREA)
  In social empowerment, green leadership and Investment in People categories
- Awarded the Taiwan Sustainable Retail Management Awards
  Retail ESG Integrated Performance Award - Benchmark
- Awarded the Commercial Times Taiwan Service Industry Evaluation: Gold Medal

Sustainability Achievements

- Won the "Buying Power Social Innovation Products and Services Procurement Incentive Mechanism" of the Small and Medium Enterprise and Startup Administration of the Ministry of Economic Affairs
  Procurement Award Grand Prize – Excellence Leadership Award
  Social Innovation Special Award (CITY CAFE ® Coffee Grounds – City Trend Point Collection Go Campaign)
- 2025 SDG Asia Exhibition Awards:
  Sustainable Exhibition Award – Platinum
  Excellence in Sustainable Guided Tours Award
- Qingshui Service Area received the Golden Thumb Awards for Private Participation in Infrastructure Projects:
  Excellent ratings received for "Government Team" and "Private Team"

Note: Please refer to the official website for other sustainability project awards (click here)

Sustainability Column — Green-Powered Operations

The retail industry is moving toward sustainability at an increasingly rapid pace, and President Chain Store Corporation has already stepped on the accelerator. Since 2021, President Chain Store Corporation has established four major sustainability project teams for “carbon reduction, plastic reduction, food waste reduction, and sustainable procurement,” promoting green operations through its core business. In recent years, the Company has further incorporated the concept of “Green-Powered Operations” into its corporate operations. It connects its supply chain and affiliated enterprises through more than 7,100 stores across Taiwan, actively investing in energy conservation and carbon reduction actions through comprehensive logistics and energy management. By reducing carbon emissions while improving work efficiency, President Chain Store Corporation is building a resilient retail ecosystem, allowing sustainability to reach consumers’ daily lives and expanding the Company’s corporate influence.

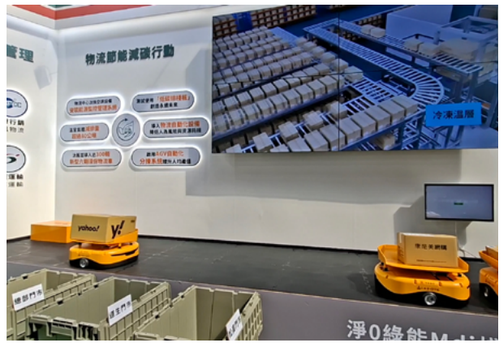
01 Smart Logistics

President Chain Store Corporation works with its affiliated enterprises, including Retail Support International, Uni-President Cold-Chain Corporation, Wisdom Distribution Service Corporation, and President Logistics International Corporation, to deliver high-quality products that consumers across Taiwan can trust through comprehensive logistics management. The Company also actively adopts various logistics energy conservation and carbon reduction strategies to improve energy use efficiency, reduce environmental impact, and promptly respond to the needs of low-carbon operations. In recent years, it has gradually introduced logistics vehicles compliant with newer environmental standards, same-time delivery of frozen and refrigerated goods, and automated distribution. It has also further deepened carbon reduction measures at logistics centers by introducing t-Sort sorting robots for automatic sorting and delivery; using low-carbon pallets made by compressing recycled and residual wood; and introducing electric collection and delivery vehicles focused on “direct delivery from farm to table” to make green logistics a reality.

President Chain Store Corporation showcased its t-Sort sorting robot solution at SDG Asia, which enables automatic transport and precise product allocation, ushering in a highly efficient logistics model. The Company also exhibited “low-carbon pallets” made by compressing recycled and residual wood, significantly reducing carbon emissions and demonstrating the carbon reduction momentum of its logistics operations.

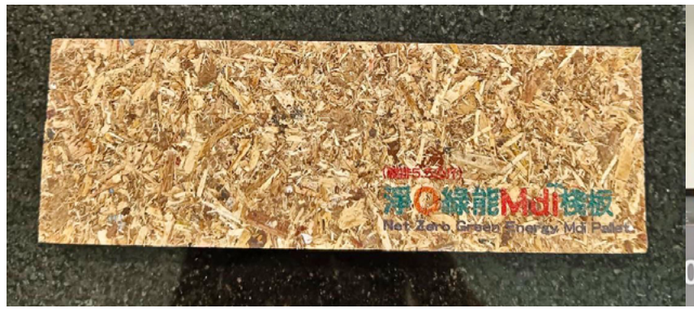
· t-Sort Sorting Robot ·

The robot automatically sorts and delivers products by simply scanning the barcode and placing the products on the machine, making the process fast and labor-saving. Work efficiency is greatly improved by automating “repetitive, labor-intensive, and error-prone” processes.



· Low-Carbon Pallet ·

Consumables once found in warehouse corners are made by compressing recycled and residual wood, significantly reducing carbon emissions.



· Electric Collection and Delivery Vehicle ·

The electric collection and delivery vehicles of President Transnet Corp. (T-cat) combine sustainable green energy, energy conservation and carbon reduction, and direct delivery to achieve green logistics from farm to table, realizing zero-carbon and low-noise delivery services. Through the transformation of transportation equipment, President Chain Store Corporation hopes to gradually build green logistics that are “carbon-reducing, energy-saving, and highly efficient,” enabling consumers to enjoy a high-quality home delivery experience while also leveraging the Company’s corporate influence to contribute to a sustainable green lifestyle.

02 Store Energy Conservation

Building Energy-Saving Stores

· New Stores ·

When entering a store, everything from the signboard, lighting, air conditioning, refrigerated and frozen display cabinets, fans, traffic flow, and even the size of the windows determines energy consumption. From the moment a new store is opened, President Chain Store Corporation makes “energy conservation” a basic requirement. Building insulation, energy-saving signboards, reduced lighting fixtures, smaller window areas, inverter systems and LED lighting, indoor lighting management, and energy-saving wind-break rooms all make energy conservation the default setting for store openings.

· Store Energy Conservation Self-Inspections ·

Existing stores also continue to evaluate feasibility and gradually replace equipment with high-efficiency models. In addition to the engineering department, President Chain Store Corporation provides training for all store employees, enabling them to regularly inspect air conditioning, return air fans, lighting, refrigerated and frozen display cabinets, signboards, display windows, and other equipment in accordance with “Store Energy Conservation Self-Inspection Procedures,” ensuring that these facilities maintain high-efficiency operation. In 2025, stores successfully saved 124,252,177 kWh of electricity through energy conservation projects, equivalent to a reduction of 61,380.58 metric tons CO_2e in indirect emissions.

· Low-Carbon Store Establishment ·

President Chain Store Corporation has actively invested in building low-carbon stores for many years. From the full replacement of lighting with LEDs and the replacement of old refrigerated and frozen equipment to the introduction of IoT energy management systems, the Company has continued to focus on “reducing energy consumption, improving efficiency, and maintaining service quality.” Stores continue to develop innovative construction methods and energy-saving equipment.

To prevent fogging caused by temperature differences between the inside and outside of traditional refrigerator glass doors, electric heating wires are often required to heat the glass surface. In addition to the high electricity consumption of the heating equipment itself, this also increases the compressor load, thereby raising overall energy consumption. For the side-panel glass of open display refrigerators, President Chain Store Corporation optimized the design by using Low-e glass and filling the glass layer with inert gas (argon). After replacing traditional anti-fog electric heating wires, no electricity is required. Each piece of glass reduces electricity expenses by approximately NT$56.3 per month. Based on approximately three pieces of glass per store, each store can save NT$169 per month. In 2025, a cumulative total of 2,600 pieces of glass had been introduced, saving NT$0.79 million in electricity expenses and reducing carbon emissions by 466 metric tons CO_2e.

03 Green Products

President Chain Store Corporation practices low-carbon product development in multiple ways, covering “plastic reduction × circularity × health.” Through the promotion of local ingredients, development of vegetarian and plant-based products, use of eco-friendly packaging, and Recycled Cups Renting Service, the Company enables consumers to choose products such as the Veggie Selection ® series, fresh food and beverages made with local rice and fruit, and paper-packaged meal boxes with ease, reducing carbon footprints and putting sustainable living into practice.

· Low-Carbon Diet ·

In response to the international trend of low-carbon diets, President Chain Store Corporation continues to promote “low-carbon lifestyle.” This includes the full adoption of paper cups with FSC forest management certification for CITY CAFÉ ®, local procurement of agricultural products accounting for 74% of total agricultural product procurement volume, and agricultural product procurement amounting to NT$8.958 billion, representing 68% of total procurement value. The Company also showcases a diverse range of low-carbon food and beverage products, such as carbon-reduced rice balls, Veggie Selection ®, and high-protein supplement series, demonstrating its dedicated practice of low-carbon diets.

The OPENPOINT APP has also launched a dedicated “Low-Carbon Products” section, featuring the low-carbon food and beverage items above, healthy meals, plant-based products, and more.

· Plastic-Reduced Products ·

We regard packaging material management as part of the product itself. While placing importance on appearance, we focus even more on complete lifecycle management. At the current stage, we are advancing two major strategies: “reduction” and “circularity.”

Reduction side	Fresh food packaging is gradually adopting alternative materials to reduce plastic use. Taking microwaveable bento boxes as an example, the use of sealing film, paper meal boxes, and thermal transfer printing in place of adhesive labels reduces plastic use by an average of 45% per item.
circularity side	We are actively exploring ways to “turn recyclables back into our packaging materials.” We have therefore promoted “internal recycling of recycled plastics”: PET beverage bottles recovered from stores are collected through logistics channels and remanufactured into rPET food containers. In 2025, this reduced the use of virgin plastic by 162.4 metric tons, and applications continue to expand, including packaging materials for salads, hand rolls, sushi, and other products.

From recycling and remanufacturing to products being placed back on shelves, resources are truly returned to the operating system. After proper waste sorting, President Chain Store Corporation looks ahead to how recycled resources can continue to generate value and comprehensively drive the Company’s green growth.

04 Energy Transition

PV Self-Generation and Self-Use, Energy Visualization, and Digital Twin Models

· Self-Generated and Self-Used Solar Power ·

President Chain Store Corporation worked with its logistics affiliate Uni-President Cold-Chain Corporation to install a 320 kW rooftop solar photovoltaic system at the Taichung ambient, refrigerated, and frozen logistics center, wheeling green electricity to business headquarters and certain stores. The wheeling officially began in March 2025. Over the year, the Company cumulatively used 335,000 kWh of green electricity and obtained 335 green electricity certificates issued for the period from March 1, 2025 to November 30, 2025. Going forward, the Company will continue to expand self-installed rooftop solar photovoltaic systems at logistics sites to wheel green electricity to stores, gradually increasing renewable energy use.

再生能源憑證
Renewable Energy Certificate

· Digital Twin ·

President Chain Store Corporation worked with President Information Corp. to promote green retail transformation, introducing smart IoT energy-saving systems at 32 standard stores and four supermarket-format stores. The core of the project lies in establishing a “Digital Twin” model. Through real-time monitoring of data from refrigerators, air conditioning, lighting, and foot traffic, the system achieves dynamic energy consumption optimization. It can automatically regulate refrigeration frequency and adjust lighting switches based on the intensity of natural daylight.

For supermarket-format stores, the project further integrates rainwater recycling systems to implement the circular use of water resources. Through IoT technology, this project achieves precise carbon reduction, not only improving energy operational efficiency but also building a replicable low-carbon retail business model, demonstrating the digital innovation capabilities of the retail industry as it moves toward net-zero emissions.

· Energy Visualization Dashboard ·

The “Energy Visualization Dashboard” uses sensors and monitoring systems to integrate signals originally scattered across equipment and the environment, enabling stores to turn “status” into “information.” Indicators such as water and electricity saving rates, carbon emissions, and the electricity consumption ratio by air-conditioning category can be displayed on the same dashboard, allowing energy management to be practiced in a more intuitive and efficient way. At present, ESG energy dashboards installed at four 7-Fresh supermarket-format stores can display real-time energy consumption by equipment type, as well as the store’s electricity saving rate and carbon reduction amount for the day, enabling consumers entering the store to clearly understand its energy use status.

In addition, the energy dashboard can also display real-time outdoor temperature, indoor comfort levels, and the operating temperature of air-conditioning equipment. This enables the public to further understand how stores, after introducing air-conditioning energy-saving controls, can effectively reduce unnecessary electricity consumption and carbon emissions while maintaining a comfortable indoor environment. Through the visual presentation of real-time energy data, the dashboard not only enhances store management and information transparency, but also helps raise public awareness of and attention to energy conservation and sustainable operations.

1

Setting the Vision

· 7-ELEVEN Global Sustainable Development Declaration ·

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

1.1 Blueprint for Sustainable Management

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

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

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

IFRS S1/S2 Implementation Schedule

2024

Established the IFRS S1/S2 Sustainability Disclosure Standards project team

2025

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

2026

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

2027 onward

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

Sustainability Impact Vision

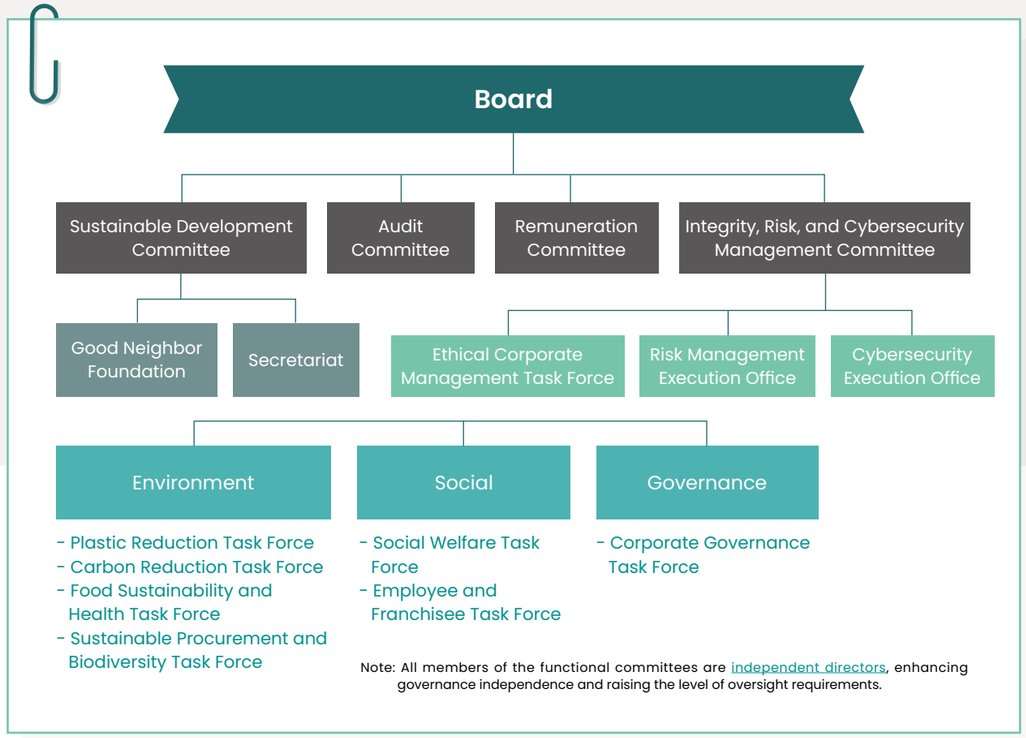
Committed to becoming the most outstanding retailer, providing the most convenient services in everyday life, and fulfilling the responsibilities of a good citizen

Sustainability Pillars	Goals
E Environment	Governance and information security protection to safeguard convenient retail
	Ensuring product quality and implementing sustainable production and sales
S Social	Strengthening supply chain management and enhancing operational resilience
	Implementing energy conservation and waste reduction to realize green operations
G Governance	Enhancing employee well-being and promoting social stability
	Participating in social welfare and caring for diverse groups

1.2 Sustainable Development Committee

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

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



Note: All members of the functional committees are independent directors, enhancing governance independence and raising the level of oversight requirements.

Confirmed Plans of the Sustainable Development Committee

↓

Report to the Board of Directors

↓

Concrete Actions from the Task Force

Results of the Current Year	Plans for the Following Year
▶ Aligned with IFRS S1/S2 and identified sustainability risks and opportunities from the perspective of the consolidated group. (Note)	▶ Prepare information for the sustainability chapter from the perspective of the consolidated group and integrate sustainability information with system platforms to establish information flows and connections across the consolidated group
▶ Carbon Reduction Task Force: formulated carbon reduction targets for subsidiaries in the consolidated financial statements, planned renewable energy, and introduced internal carbon pricing	▶ Promote sustainable supply chain actions across departments through assessment, recognition, empowerment, and communication. The Company connects the industry to promote green business opportunities and continues to advance internal recycling
▶ Sustainable supply chain management: expanded the scope of sustainable supply chain management, introduced supplier ESG self-assessment questionnaires in accordance with ISO 20400, and increased the proportion of sustainable procurement to over 30%	▶ Conduct performance management and tracking for the four major environmental task forces
▶ Promoted diversity and inclusion, and increased the proportion of foreign, middle-aged and senior employees	
▶ Sustainability incentive linked with senior executive KPIs	

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

1.3 Stakeholder Communication

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

Investors

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

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

Stakeholder Concerns	President Chain Store Corporation's Response
• Company development strategy and competitive advantages • Measures and opportunities in response to climate change • MSCI sharing and ESG exchange with Cathay Life Insurance's Responsible Investment Team	• Continued to communicate business development strategies, competitive advantages, profitability performance, and ESG actions to investors at quarterly investor conferences and more than 200 investor meetings. • Cash dividends were distributed steadily each year. In 2025, a cash dividend of NT$9 per share was distributed. • Introduced the Task Force on Climate-related Financial Disclosures (TCFD) framework and passed ISO 14064-1 GHG emissions verification. • Since 2023, carbon reduction-related performance indicators have been linked to senior executive performance KPIs, and the Company has assessed expanding the linkage to other material indicator KPIs. • Committed to achieving net-zero GHG emissions for Scope 1 and Scope 2 within its own operations by 2050. • Discussed with MSCI topics including individual disclosure of director remuneration, anti-corruption, the nomination committee, Scope 3 inventory, Taiwan's latest laws and regulations related to carbon inventory, carbon reduction targets and strategies, supply chain management, and long-term ESG planning.

Contact Information	■ Contact person: Investor Relations Team	■ E-MAIL：pcscir@mail.7-11.com.tw

Suppliers

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

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

Stakeholder Concerns	President Chain Store Corporation's Response
• Deficiencies in tier-1 supplier evaluation	• Assisted suppliers in improving deficiencies identified in evaluations, reviewed their improvements, and continued to confirm with the quality assurance unit that their corrective actions were effective

Contact Information	■ Contact person: Mr. Lin	■ E-MAIL：supplier@mail.7-11.com.tw

Customers

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

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

Stakeholder Concerns	President Chain Store Corporation's Response
• Convenient products and services that can promptly meet daily needs, as well as a smooth, efficient, and positive shopping experience.	• Continued to optimize service processes and improve efficiency and service quality in response to stakeholder expectations for convenience and service experience.

Contact Information	■ Contact person: Mr. Chen	■ E-MAIL：public@mail.7-11.com.tw

Note: The same-day response rate for customer feedback emails was 100% in 2025. The Company responded with processing progress within three working days, and the case closure rate for the year was 100%.

Employees

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

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

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

Contact Information ▪ Contact person: Ms. Zhuo ▪ E-MAIL：employee@mail.7-11.com.tw

Franchisees

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

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

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

Contact Information ▪ Contact person: Mr. Chen ▪ E-MAIL：call3666@mail.7-11.com.tw

NGOs

Social Welfare Organizations and Public Associations

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

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

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

Contact Information ▪ Contact person: Ms. Wu ▪ E-MAIL：csr@mail.7-11.com.tw

Government Agencies

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

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

Stakeholder Concerns	President Chain Store Corporation's Response
Key Amendments to the Tobacco Hazards Prevention Act • Strengthened the management responsibilities of Internet service providers, requiring them to immediately remove illegal information and establish monitoring mechanisms. Those who fail to do so will be subject to penalties. • Completely prohibited e-cigarettes and similar tobacco products, and restricted additives in flavored tobacco products. • Expanded the scope of health warning labels and smoking bans in public places to enhance public health protection.	1. The Company proactively submitted industry recommendations to the competent authority. With regard to penalties imposed on operators, the competent authority extended the advance notice period, allowing operators more time to prepare and avoid impacts during the transition period. 2. With respect to penalties imposed by the competent authority, the Company also follows relief procedures to defend its rights and interests, or seeks compensation from the actual actor, in order to protect the Company's rights and interests.
Key Amendments to the Occupational Safety and Health Act • Strengthened construction safety management by requiring projects above a certain scale to conduct hazard analyses and budget for occupational safety and health expenses, while also increasing the safety notification responsibilities of those who lease or lend workplaces and equipment. • Added a dedicated chapter on workplace bullying prevention, clearly defining workplace bullying, employers' prevention obligations, and handling mechanisms when the employer or the highest-ranking responsible person is involved, while raising the upper limit of relevant administrative fines.	• The amendments were passed in the third reading on December 2, 2025. For construction projects above a certain scale, the Company will carry out relevant operations in accordance with the law, while also reviewing its standard contracts with contractors to ensure compliance with legal requirements. • Regarding the dedicated chapter on bullying, the Company will revise the "Guidelines for the Prevention of Unlawful Infringement in the Performance of Duties," related operating procedures, and relevant system settings accordingly.

Contact Information	▪ Contact person: Ms. Ho	▪ E-MAIL：pcsclegal@mail.7-11.com.tw

Media

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

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

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

Contact Information	▪ Contact person: Ms. Liu	▪ E-MAIL：csr@mail.7-11.com.tw

Local Communities

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

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

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

Contact Information	▪ Contact person: Ms. Ho	▪ E-MAIL：711gnf@mail.7-11.com.tw

1.4 Materiality Assessment

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

1 Stakeholder confirmation

9 major stakeholders

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

2 Sustainability issue collection

24 issues

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

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

382 valid questionnaires

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

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

73 valid questionnaires

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

5 Stakeholders' degree of concern

382 valid questionnaires

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

Understanding the organizational context → Identifying actual and potential impacts → Assessing the significance of the impacts → Prioritizing the most significant impact for reporting

6 Analysis and Sorting

7 Confirmation

8 Disclosure

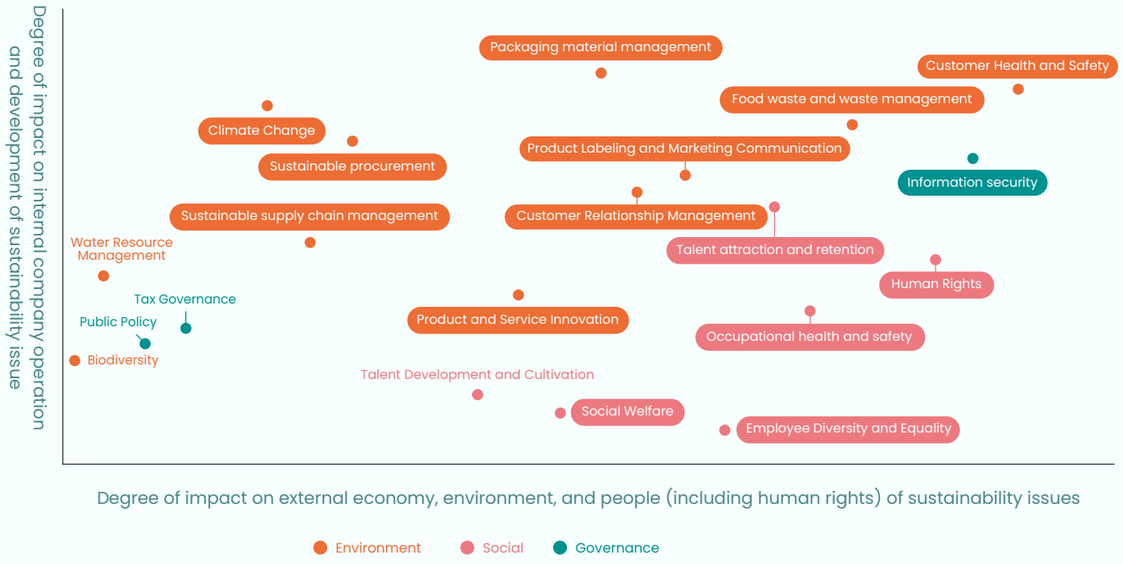
15 material topics

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

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

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

Matrix Diagram of Material Topics Impact Assessment



Note 1: The materiality threshold means the top 15 topics (highlighted topics in the matrix) among the total score of positive and negative impacts were calculated. In the initial impact assessment analysis, employee diversity and equality, and social welfare were not positioned as material topics in the matrix. However, after internal discussions and taking into account factors such as their impact on the Company's future development and financial impact, as well as the consolidation of certain topics[2], the Company ultimately resolved to list these two topics as material topics.

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

Description of Material Topics

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

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

↑ Ascending ↓ Descending — Unchanged ✳ New

Material Topic	Description of Impact	Corres-ponding GRI	Corresponding SASB Topics	Corresponding Chapter (Including	Change in Order
Customer Health and Safety	Safeguarding the health and safety of customers is the most important responsibility and the highest guiding principle of President Chain Store Corporation. To this end, President Chain Store Corporation strives to provide safe products that comply with labeling regulations to ensure the health and safety of customers through the implementation of various management mechanisms.	416-1 416-2	Food Safety, Product Health & Nutrition	3.2 Customer Health and Safety	—
Information security	President Chain Store Corporation continues to improve information security management and strengthen protection ability to comply with information security regulations with the wave of digitalization, avoiding information security incidents, as well as reducing the risk of personal data leakage of customers and employees to enhance trust in the brand.	418-1	Information Security	2.3 Information Security and Privacy Protection	—
Food waste and waste management	Food waste is not only a waste of food ingredients but also a loss of resources used in food production, including land, water, energy, etc. Food waste also emits greenhouse gases during decomposition in landfills. Reducing resource waste has therefore become an important part of President Chain Store Corporation's operating value chain. Proper waste management can reduce waste generation, improve resource use efficiency, and lower the Company's overall environmental impact.	306-1~ 306-5	Waste & Hazardous Materials Management	5.4 Food Waste and Waste Management	—
Packaging material management	The characteristics of plastic make it a common packaging material for retail goods. However, due to improper use and management, plastic waste has caused threat to land and marine ecology, and its disposal process has caused significant harm to human health. In response to the trend of plastic reduction, President Chain Store Corporation is committed to reducing plastic pollution in its own operations and the negative impact on the environment and human health.	NA	Management of Environmental & Social Impacts in the Supply Chain	5.2 Packaging Material Management	↑
Human Rights	Failure to properly safeguard the human rights of employees will not only damage their labor rights and interests, but will also affect the Company's reputation with an impact on employee engagement. President Chain Store Corporation formulates and improves human rights policies, conducts labor conditions inspections, and protects the rights and interests of employees and other relevant stakeholders.	406-1 409-1	Labor Practices	6.1 Implementing Human Rights Management	↓
Product Labeling and Marketing Communi-cation	Product labeling and marketing communications are important channels for President Chain Store Corporation to communicate with customers. Correct product labeling and marketing communications can help consumers make choices that meet their needs, foster trust and avoid illegal risks.	417-1~ 417-3	Product Labeling and Marketing Communication	3.2 Customer Health and Safety	—
Customer Relationship Management	Through customer satisfaction surveys and data analysis, the Company understands customer preferences and satisfaction, and further formulates product development directions and marketing strategies.	NA	Customer Welfare	3.3 Product and Service Innovation	✳
Occupa-tional health and safety	Creating a healthy and safe workplace, reducing the rate of occupational incidents and occupational safety risks, ensuring occupational health and safety of employees and improving employee engagement.	403-1~ 403-10	NA	6.3 Occupational Safety and Health	↑
Climate Change	Properly adjusting the operational strategy of climate change issues will effectively reduce the impact of such issues on the revenue, cost, asset value, goodwill and operations of President Chain Store Corporation, as well as enhancing corporate resilience. Although costs need to be invested in the short term to respond to climate change, energy conservation in its own operations/ value chain and development of low-carbon products/ services are expected to produce benefits for economy and environment in the long run with the trend of net-zero transition.	302-1~ 302-5 305-1~ 305-5	Fleet Fuel Management, Air Emissions from Refrigeration, Energy Management	5.3 Climate Change Mitigation and Adaptation	↑
Sustainable procurement	Consumers are increasingly aware of the production methods and sources of the products they buy. Only by continuing to increase the proportion of sustainable procurement can President Chain Store Corporation meet customers' expectations for products, as well as benefiting both the society and the Company while minimizing the impact on the environment. For example, support for local agricultural products can not only reduce carbon footprint to achieve environmental sustainability but also bring economic benefits to local farmers, thereby helping the society.	NA	Management of Environmental & Social Impacts in the Supply Chain	4.2 Sustainable Procurement	↑
Talent attraction and retention	By providing competitive talent retention measures, President Chain Store Corporation can attract and retain talents in order to improve employee satisfaction and sense of belonging to the Company. This ensures that President Chain Store Corporation can continue to attract and retain talents to facilitate stable growth of the enterprise.	401-1~ 401-3 402-1	NA	6.2 Talent Attraction and Retention	↓
Product and Service Innovation	Innovative services or products developed in response to changes in society, the environment, and consumer habits, including but not limited to services or products that address an aging society and low birth rate, sustainable products, smart retail, and affordable and accessible services or products.	NA	Customer Welfare	3.3 Product and Service Innovation	✳
Sustainable supply chain management	Consumers have developed an awareness of sustainability by attaching importance to the ESG performance of the companies they purchase from. President Chain Store Corporation champions the sustainable value of its overall supply chain with systematic management and review, as well as encouraging the suppliers to stay updated with issues such as human rights and environmental protection to avoid indirect negative impact on human rights and the environment caused by the supply chain.	308-1 308-2 414-1 414-2	Management of Environmental & Social Impacts in the Supply Chain	4.1 Sustainable Supply Chain Management	↑
Employee Diversity and Equality	Hiring people of diverse genders, ethnicities, and persons with disabilities; empowering women; assisting youth employment and senior employment; and providing equal remuneration.	NA	Employee Engagement, Diversity & Inclusion	6.2 Employee Diversity and Equality	✳
Social Welfare	President Chain Store Corporation takes advantage of its retail channels all over the country to make full use of corporate resources for social welfare, including issues such as elderly care, sustainable urban and rural development, environmental protection and reading education. President Chain Store Corporation works with social welfare groups, suppliers and other partners to achieve common good for the society	NA	NA	7 Good for Communities	↓

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

Sustainability Topic	Description of Negative Impact	Action / Mitigation Measures
Talent Attraction and Retention	1. If the Company fails to improve weak items identified in the employee engagement survey, employee job satisfaction may decline, potentially resulting in talent loss. 2. If Franchisees fail to pay wages in accordance with statutory salary requirements, this may damage the Company's image and may also result in talent loss.	1. To enhance trust between the organization and employees, the Company completed the employee engagement survey in 2025. For items with lower satisfaction, it assessed the "urgency" and "priority" of items requiring improvement, aligned with each responsible unit, and tracked improvements. 2. The Company regularly checks whether Franchisees operate in compliance with government regulations, enroll employees in labor and health insurance in accordance with government laws and regulations, and ensure that wages are not lower than the minimum wage standard.
Occupational Health and Safety	1. Improper occupational safety and health management or incomplete occupational safety risk mechanisms may lead to occupational injuries, occupational diseases, and industrial safety accidents among employees. 2. Failure to effectively prevent overwork may result in poor employee health.	1. The Company provides occupational safety and health education and training courses for new and existing employees, and promotes three occupational injury awareness courses covering falls, impact injuries, and work at heights. It continues to strengthen employees' awareness of occupational safety and health, and uses store self-inspections and re-inspections by district consultants to identify and improve problems, thereby reducing occupational injury risks. 2. The Company engages external audit units to regularly conduct labor condition audits at stores and inspect overtime hours to ensure legal compliance.

Impact Assessment of Material Topics

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

· Impact of Customer Health and Safety Issues ·

Issue management covers 100% of business activities (Note)

Stakeholder Type-Suppliers

Positive and Negative Impacts	Quantitative Outputs	Quantitative Impact
Positive impacts: 1. Working with suppliers to establish vegetarian and plant-based production lines creates new business opportunities for suppliers. 2. By assisting new suppliers and OEMs in complying with President Chain Store Corporation's food safety management standards, the Company guides new suppliers and OEMs in refining their food safety management.	1. In 2025, the Company developed vegetarian and plant-based production lines at nine suppliers. 2. In 2025, the Company introduced three new suppliers and OEMs.	1. In 2025, the Company increased the scale of economic support for suppliers working with Veggie Selection® by approximately NT$1,028.79 million. 2. In 2025, new suppliers and OEMs refined supplier food safety management and enhanced economic benefits through cooperation with President Chain Store Corporation, increasing supplier economic benefits by NT$1,491 million.

Stakeholder Type-Environment

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

Stakeholder Type-Consumers

Positive and Negative Impacts	Quantitative Outputs	Quantitative Impact
Positive impact: As a retailer closely connected to consumers' diets, President Chain Store Corporation provides healthier eating-out options through the launch of Veggie Selection® vegetarian and plant-based products, Simple Fit® products focused on high fiber and reduced carbohydrates, and other private-label products that comply with health and nutrition-related principles. These products also promote consumer awareness of healthy eating concepts.	1. As of the end of 2025, Veggie Selection® and Simple Fit® products were sold in 7,248 stores. Sales of Veggie Selection® and Simple Fit® products reached NT$5,672 million in 2025. 2. In 2025, sales of private-label products that complied with nutrition enhancement or low-additive principles reached NT$9,386 million.	The objective of promoting the Veggie Selection® series, Simple Fit® series, and other private-label food products that comply with health and nutrition principles is to enhance consumers' understanding and awareness of healthy diets, while encouraging consumers to choose healthier meals through communication and promotion. In 2025, compared with 2024, the number of purchases of private-label products that complied with nutrition enhancement or low-additive principles increased by 39,938,865 visits, representing a growth rate of 11%.

Stakeholder Type-Society

Positive and Negative Impacts	Quantitative Outputs	Quantitative Impact
Positive impacts: Through Good Neighbor Funfest activities themed around food safety and health, as well as publicly available free DIY teaching materials, President Chain Store Corporation transforms knowledge of food safety, health, and other topics into easy-to-understand content, enhancing parent-child awareness of health, nutrition, and food safety.	1. In 2025, President Chain Store Corporation invested NT$5.47 million to organize 9,155 Good Neighbor Funfest activities themed around health, nutrition, and food safety, with a total of 113,421 participants. 2. In 2025, President Chain Store Corporation invested NT$1.354 million in DIY materials themed around health, nutrition, and food safety, with 216,042 downloads of related materials.	In 2025, the positive impact value generated by increased public awareness of health, nutrition, and food safety through participation in President Chain Store Corporation's Good Neighbor Funfest activities themed around health, nutrition, and food safety was equivalent to NT$57,164,184. The positive impact value generated by increased awareness of health, nutrition, and food safety through the use of President Chain Store Corporation's DIY materials on these themes was equivalent to NT$4,320,840.

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

· Impact of Food Waste Management Issues ·

Issue management covers 100% of business activities (Note1)

Stakeholder Type-Suppliers

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

Stakeholder Type-Environment

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

Stakeholder Type-Consumers

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

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

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

Corresponding Value Chain Boundary of Material Topics

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

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

1.5 Sustainable Value Chain

President Chain Store Corporation is committed to creating an excellent retail experience. Through the input of six major capitals, the Company continues to optimize seven key elements of sustainable operations, including people, stores, products, systems, logistics, systems, and culture, as well as actively promoting its sustainability management mechanism. This enables the Company to assess and manage the value created for stakeholders across its overall value chain, while maximizing output benefits and jointly enhancing corporate sustainability value. In addition to calculating the sustainability value generated by the inputs and outputs of the six major capitals, President Chain Store Corporation also voluntarily follows the approach to sustainable economic activities under the EU Taxonomy Regulation. The Company has inventoried relevant operating items and financial data, including operating revenue, capital expenditures, and operating expenses, and explained item by item their alignment with the EU Taxonomy Regulation in response to international initiatives. Please refer to the official website for details.

Six Major Capitals Investment

Finance

Creating returns in economic value through sound financial and management systems
- Capital: NT$10.4 billion
- Consolidated operating costs: NT$230.2 billion

Manufacturing

Continuously upgrading and transforming store equipment and resources to develop sustainable operations
- Total annual equipment procurement amount: NT$11.19 billion

Innovation

Continuously investing in product and service innovation and R&D to provide services that meet customer needs
- Development and R&D expenses: NT$204,566 thousand

Manpower

Strengthening the ability to cultivate talent and placing the right people in the right roles to realize talent value
- Employee welfare expenses: NT$33,592 thousand
- Training expenses: NT$83,319 thousand

Nature

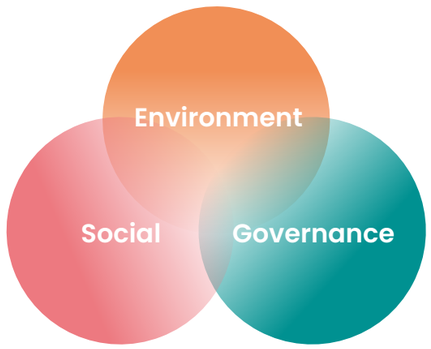
Practicing energy conservation, carbon reduction, and circular economy to mitigate natural resource consumption
- Total green procurement amount: NT$2.593 billion
- 42,951 store energy conservation action plans introduced

Society

Leveraging core business capabilities to exert social influence and move toward a society of common good
- Social welfare investment: NT$202,556 thousand

Sustainable Value Chain Management

3 Major Themes & Cores of Management



Support from senior executives	ESG governance organization	Organizational culture
The President participates in and promotes ESG, inviting senior executives to lead each functional organization in proposing sustainability solutions based on core operational capabilities	The Sustainable Development Committee convenes regular meetings to formulate long-term strategies, integrate cross-departmental resources, and supervise project implementation progress and performance	Short-, medium-, and long-term targets are established for sustainability topics, with regular reviews of effectiveness and improvements to drive continuous refinement and breakthroughs.

6 Major Aspects of Sustainable Development

- Implementing energy conservation and waste reduction to realize green operations
- Enhancing employee well-being and promoting social stability
- Participating in social welfare and caring for diverse groups
- Governance and information security protection to safeguard convenient retail
- Ensuring product quality and implementing sustainable production and sales
- Strengthening supply chain management and enhancing operational resilience

7 Major Capabilities of Sustainable Operations

Culture, Logistics, mecha-nisms, Stores, Systems, Products, People

15 Material Topics in Sustainability

1 Customer safety and health
2 Information security
3 Food waste and waste management
4 Human rights
5 Talent attraction and retention
6 Product labeling and marketing
7 Customer relationship management
8 Product and service innovation
9 Social welfare
10 Employee diversity and equality
11 Climate change
12 Packaging material management
13 Occupational health and safety
14 Sustainable supply chain management
15 Sustainable procurement

9 Stakeholder Groups

Customers, NGOs, Suppliers, Customers, Employees, Media, Government agencies, Franchisees, Local communities

Outputs and Sustainable Value

Finance
- Consolidated revenue: NT$350.7 billion
- Earnings per share: NT$10.78

Manufacturing
- A total of 7,248 stores
- Opened the 9th X STORE in the 7-ELEVEN smart retail landscape

Innovation
- 19.50 million OPENPOINT members
- 98 plastic-reduced products developed cumulatively to date
- Private-label products accounted for 26% of total revenue

Manpower
- 4,055 new employees
- 9,727 employees
- Average training hours per employee: 16.44 hours

Nature
- Total energy savings from store energy conservation measures reached 344,405.58 GJ
- Promoted iLove Food, reducing the generation of 20,472.50 metric tons of food waste
- Waste clearance volume per store decreased by 22.22% compared with the base year

Society
- Worked with more than 120 social welfare organizations, covering social welfare fundraising and social services
- Social welfare donations raised through stores and online APP donations totaled NT$759 million
- Held more than 14,000 Good Neighbor Funfest events

2

Achieving Governance

President Chain Store Corporation abides by the principle of ethical corporate management from its internal operations to its external value chain to ensure long-lasting and stable operations. In the meantime, President Chain Store Corporation identifies and stays updated with the trends in regulatory revisions, as well as ensuring all operations of the Company's organizations comply with government laws and regulations to uphold the rights and interests of consumers and the Company. Risk management is the key to sustainable operations. To this end, we have set up a dedicated unit for cross-departmental communications to avoid negative impacts and increase the value of the Company. In addition, we attach importance to the management and protection of customer privacy, as well as providing better services based on data generated from customer purchasing behavior.

Sustainable Development Goals & Management Policies

SDG 8
Decent Work and Economic Growth

- Annual consolidated revenue reached a record high of **NT$350,734,591** thousand

SDG 16
Peace, Justice and Strong Institutions

- The Integrity, Risk and Cybersecurity Management Committee operates at the Board level, comprehensively strengthening information security control

SDG 12
Responsible Consumption and Production

- Zero information security incidents occurred
- The invoice systems of all stores and uniopen membership passed ISO 27001 Information Security Management System certification

Corresponding Material Topics

- Information Security

Policies and Commitments

- Data Protection Management System and Policy
- President Chain Store Corporation Personal Information File Security Maintenance Plan (Personal Data Protection Handbook)
- President Chain Store Corporation Risk Management Policy
- Articles of Incorporation

Management Actions

- President Chain Store Corporation has set up a Personal Data Protection Task Force to ensure the safety of consumer data through internal audits and external verification of personal data (Taiwan Personal Data Protection and Administration System, TPIPAS), crisis prevention and education and training.
- In November 2023, President Chain Store Corporation's Board of Directors resolved to set up the Risk & Cybersecurity Management Committee. On July 30, 2025, the organization was renamed the Integrity, Risk and Cybersecurity Management Committee to strengthen information security control and manage risks more comprehensively.

Sustainable Goal Management Process

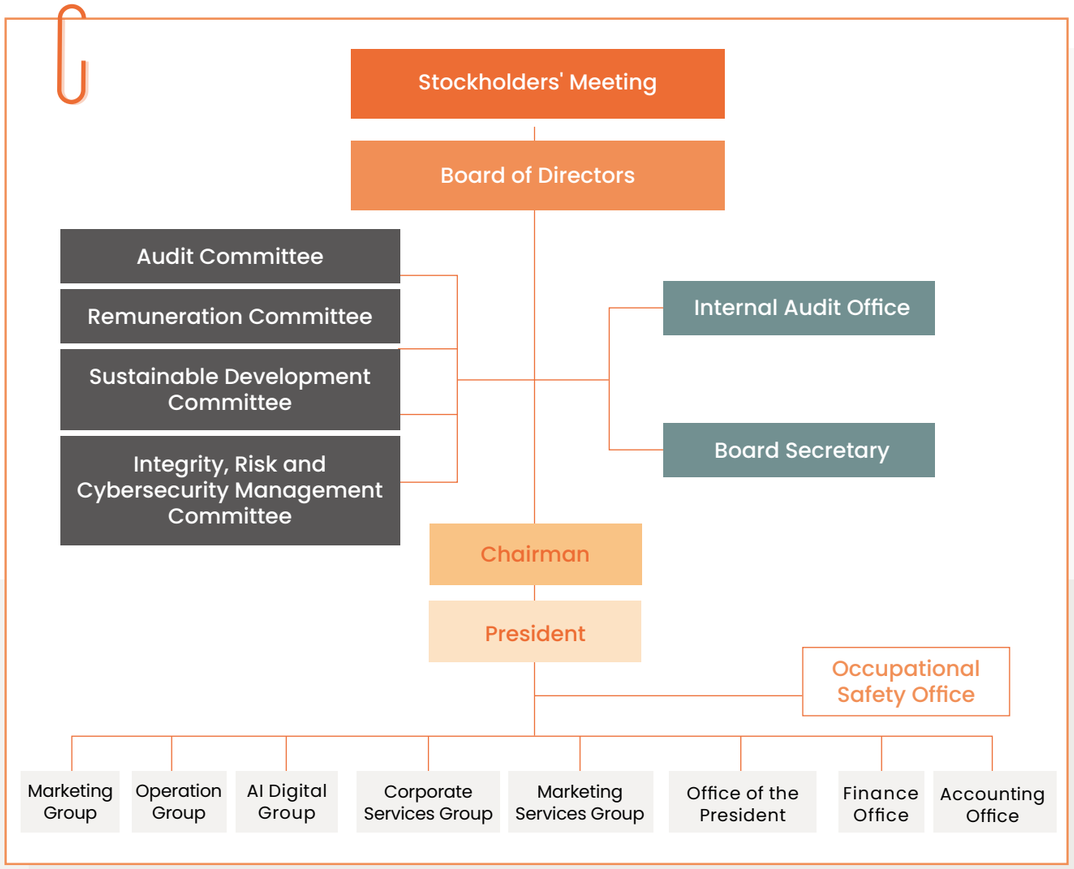
Material Topic	Management Metrics	Medium- and long-term Targets	2026 Targets	2025 Targets & Performance	
Information Security	(1) Number of information leakages (2) Proportion of information leakages containing identifiable personal information (3) Number of customers affected by information leakages (4) Number of violations that infringe on customer privacy and total fines paid due to information security incidents	By 2028 (1) ≦ 1 (2) ≦ 30% (3) ≦ 600 records (4) ≦ 700,000	(1) ≦ 2 (2) ≦ 40% (3) ≦ 800 records (4) ≦ 800,000	(1) ≦ 3 (2) ≦ 45% (3) ≦ 850 records (4) ≦ 850,000	No such incidents occurred	↑

↑ Exceeded ✓ Achieved — Not Achieved

2.1 Corporate Governance

Board of Directors

Sound corporate governance is crucial to the sustainable operations of a business. President Chain Store Corporation incorporates corporate governance into the Company's system of operations and with a sound and rigorous corporate governance structure. In addition to clear hierarchical management, it also sets up functional committees or task forces for specific issues to safeguard the rights and interests of stakeholders. To continuously strengthen corporate governance, the Company drafted the "President Chain Store Corporation Corporate Governance Best Practice Principles." In addition to complying with laws and regulations, the document also covers principles such as protecting shareholders' rights, strengthening the functions of the Board of Directors, acting as a supervisor, respecting the rights and interests of stakeholders and improving information transparency.



As the highest governing body of President Chain Store Corporation, the Audit Committee, Remuneration Committee, Sustainable Development Committee and Integrity, Risk and Cybersecurity Management Committee have been set up under the Board of Directors to enhance financial information disclosure, managerial performance and stability and the Company's sustainable development. To this end, it carries out top-down management and supervision to ensure the sound operations of the Company. President Chain Store Corporation's Board of Directors consists of 9 directors (including 3 independent directors). They are elected through a nomination system and serve a 3-year term, whereby shareholders select names from a list of candidates(Note 1). The Chairman serves as the Chairman of the Board to implement and supervise all company matters without taking up the role as the Company's President. The President Chain Store Corporation board is characterized by diversity. The average age of board members is 65 with 2 female directors included. Their backgrounds range from business administration, economy, marketing, accounting, law to information engineering. Their education, work experience, professional expertise and remuneration can be found on pages 21-26 of the 2025 Annual Report(Note 2). Moreover, education and training related to risk management and internal control are organized for Directors each year to enhance their judgment and capabilities on risk management events. In 2025, all Directors finished 2 sessions of risk management training course, covering topics such as economy, environment and society. In 2025, each Director received an average of 7.77 hours of training. For detailed information on director training, refer to page 37 of the annual report(Note 2).

Note 1 : The nomination and selection process of functional committee members can be downloaded from the Company's Investor Relations website.
Note 2 : The 2025 Annual Report can be downloaded from the Market Observation Post System and the Company's Investor Relations website.

In order to ensure the independence of the Board, per the regulations set forth in the "President Chain Store Corporation Procedures for Election of Directors," if Board members or the corporation they represent have interest in a matter before the Board which could adversely impact Company interests, they can state their opinions and provide consultations but are not permitted to participate in discussion or voting. They must recuse themselves during discussion and voting, and they are prohibited from serving as proxy for other directors (Note). The Board of Directors must convene at least once every quarter to discuss the Company's business performance and development strategies as well as major investment issues. In 2025, the Board convened 7 times with an average attendance rate of 100%.

Note : The independence of the Board can be found on page 20 of the 2025 Annual Report, downloadable from the Company's Investor Relations website.

· Functional Committees ·

In order to improve the supervisory function and strengthen the Company's management, the President Chain Store Corporation Board of Directors has set up the Audit Committee, Remuneration Committee, Sustainable Development Committee, and Integrity, Risk and Cybersecurity Management Committee. The Integrity, Risk and Cybersecurity Management Committee was set up with the Risk Management Execution Office, Cybersecurity Execution Office and Integrity Management Promotion Team underneath, functioning independently to formulate regulations for the organization. Functional committees are responsible for the discussions of the Company's major proposals and issues such as economy, environment, society, human rights, risks and cybersecurity. For the members of each committee, resolutions and relevant information, refer to President Chain Store Corporation's website.

· Performance Evaluation and Remuneration System for Directors ·

President Chain Store Corporation has set forth the "Rules of Procedure for Board of Directors Meetings" to implement corporate governance and enhance the functions of the Company's Board of Directors as well as setting performance targets to enhance operational efficiency. A number of indicators that have been selected are highly linked to corporate governance and corporate sustainable development so as to ensure the Company's sustainable operations. In 2025, it was assessed that the Board of Directors functioned well with the directors having a clear understanding of the Company's objectives and responsibilities, as well as actively participating in the supervision of operations and internal control. Each committee demonstrated stable and consistent performance in areas such as understanding of responsibilities and quality of decision-making, meeting corporate governance requirements and effectively promoting the Company's sustainable operations, social responsibility, risk management, and long-term strategic development.

Moreover, President Chain Store Corporation has set forth the remuneration policy for directors based on the Company's Articles of Incorporation. The standards and procedures for allocating Directors' remuneration are transparent and linked to the Company's profitability. The payment of Directors' remuneration takes into account individual performance, company operating conditions, governance and ESG performance, future risks and industry standards. The results are submitted to the shareholders'meeting after the resolution of the Remuneration Committee and the Board of Directors. The Company also adjusts the remuneration system in line with the actual conditions and laws to ensure a balance between the Company's sustainable operations and risk control.

Note: The remuneration of the Board of Directors can be found on page 24-26 of the 2025 Annual Report, downloadable from the Company's Investor Relations website.

Remuneration System for Senior Management

The salary of the Company's managers is based on personal performance, including financial indicators such as the Company's profitability and their contribution to the overall operations, while taking into consideration the market salary level 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.linkage, are expected to encourage senior executives to actively participate, pursue continuous improvement, and drive innovation, thereby promoting the Company's sustainable development.

As climate change is a core item in President Chain Store Corporation's promotion of sustainable development, carbon reduction is one of its key tasks. Since 2023, President Chain Store Corporation has taken the lead in incorporating carbon reduction indicators into the performance indicators of the senior management team, including the President and Associate Vice Presidents. In response to the Company's emphasis on ESG, President Chain Store Corporation continued to optimize the assessment mechanism linking sustainable development performance indicators with senior executive performance-based remuneration in 2025. From the Company's four major environmental task forces, including Carbon Reduction, Plastic Reduction, Food Sustainability and Health, and Sustainable Procurement and Biodiversity, as well as other material topics, President Chain Store Corporation selected sustainable development performance indicators for assessment, as shown in the table below. Among these, environmental performance indicators account for 10%, while food safety performance indicators account for 2%. These metrics not only promote the Company's advancement in sustainability, but also, through the design of indicator weighting and target linkage, are expected to encourage senior executives to actively participate, pursue continuous improvement, and drive innovation, thereby promoting the Company's sustainable development.

Assessment Item		Performance Indicator Weighting	Scoring Criteria
1. Environmental / Packaging Material Management	Proportion of single-use plastic among other plastics	2.5%	Scored according to target achievement. The score is linked to senior executive performance, accounting for 12% in total
2. Environmental / Climate Change	Year-on-year reduction rate in Scope 1 and Scope 2 GHG emissions	2.5%	
3. Environmental / Sustainable Procurement	Proportion of sustainable certified raw material procurement amount	2.5%	
4. Environmental / Food Waste Management	Annual food loss and waste discarded and reduction ratio	2.5%	
5. International Trends / Customer Health and Safety	Major food safety risk violation rate	2%	

In line with the Company's reward and remuneration system, the total performance score of senior executives is linked to the performance bonus of the current year, the calculation of salary increase and related benefits for the following year to support the progress of sustainable development with actual rewards and compensation. To implement the sustainable development strategy and promote its progress, these metrics not only promote the Company's sustainable development, but also motivate senior executives to actively participate in continuous improvement and innovation through the connection with environmental goals.

· Remuneration Payment for Senior Management ·

In 2025, the total amount of remuneration paid by President Chain Store Corporation to senior executives accounted for 0.49% of the Company's net profit after tax. For relevant information on remuneration, please refer to pages 24-26 of President Chain Store Corporation's 2025 Annual Report.

Annual Ratio of Total Remuneration	Difference in Annual Ratio of Total Remuneration
54.87~109.74	25.28

Note 1: Definition of denominator: The median salary of all employees is calculated based on the median disclosed by the Company in current the year in accordance with the provisions of "Taiwan Stock Exchange-Non-Supervisory Full-time Employee Salary Information," and is used as the denominator of the two indicators above.
Note 2: Definition of numerator: The annual total remuneration of the highest-paid individual in the organization is calculated based on the "Range of Remuneration for Directors" disclosed in the Company's annual report. The difference in the total annual remuneration of the individual is also estimated this way.

Ethical Corporate Management

Ethical corporate management is an operating principle to which President Chain Store Corporation attaches great importance. Under the Integrity, Risk and Cybersecurity Management Committee, President Chain Store Corporation has established the Integrity Management Promotion Team. In addition to fully disclosing the implementation results of ethical corporate management on the official website and in the annual report, the Company has formulated the Corporate Governance Best Practice Principles, Procedures for Ethical Management and Guidelines for Conduct, and President Chain Store Corporation Procedures for Ethical Management and Guidelines for Conduct to regulate internal standards of conduct for ethical corporate management. To further demonstrate President Chain Store Corporation's zero-tolerance principle toward corruption, the Company completed the formulation of the President Chain Store Corporation Anti-Corruption and Anti-Bribery Policy in 2025, facilitating compliance with relevant standards by all stakeholders. The policy has also been incorporated into employee performance evaluations and linked to remuneration. In the event of violations, employees' year-end bonuses, which form part of employee remuneration, may be reduced by 5% to 45% depending on the severity of disciplinary action for violations of corporate ethics. Such violations may even result in demotion or a reduction in grade, directly affecting employee remuneration. In 2025, President Chain Store Corporation had no violations related to ethical corporate management. The status over the past two years is shown below:

	Number of Cases in 2025	Amount in 2025 (NT$)	Number of Cases in 2024	Amount in 2024 (NT$)
Corruption and bribery	None	0	None	0
Violations of the Fair Trade Act	None	0	None	0
Conflicts of interest and money laundering	None	0	None	0
Insider trading	None	0	None	0
Political contributions	None	0	None	0

< The Results and Plans of Promoting Ethical Corporate Management >

President Chain Store Corporation implements monthly internal communications on ethical corporate management. The Integrity Management Promotion Team collects ethical corporate management cases or communication matters to promote ethical corporate management concepts and policies, covering topics such as labor safety, occupational safety and food safety regulations, the Fair Trade Act, and the Personal Data Protection Act. The Company has also established an Ethical Corporate Management section in the policy communication area of its internal website, where ethical corporate management standards and communication materials are made available, enabling all employees to review and familiarize themselves with the Company's ethical corporate management standards and communication materials. Education and training on ethical corporate management apply to all employees of President Chain Store Corporation, including full-time and part-time employees, store managers, and employees of franchised stores. Certain courses are also extended to managers of affiliated enterprises. To ensure that employees fully understand how to use ethical corporate management grievance channels, all employees receive training related to the use of grievance channels through new employee training or store quality assurance and ethical corporate management certification. This clearly informs employees of when they may use reporting channels, as well as the relevant contact information.

In addition, President Chain Store Corporation has also established an annual assessment and audit mechanism. In 2025, the Internal Audit Office conducted audits in accordance with the Ethical Corporate Management Policy and Code of Conduct and other relevant standards. The audits covered headquarters operations, represented by the Board Secretary, Human Resources Department, and Legal Department, and examined the implementation, execution, and compliance status of the ethical corporate management system. Audit items included the signing process for ethical corporate management clauses in marketing contracts, ethical corporate management education and training for new employees, disciplinary procedures for violations of ethical corporate management, and implementation of ethical corporate management communications. The audit results showed no abnormalities, and all operations were carried out in accordance with the relevant standards. President Chain Store Corporation also conducts regular annual ethical corporate management audits of all stores, covering cash receipts and payments as well as cash flows related to the membership system.

With regard to external cooperation with suppliers, we have formulated the Supplier Ethical Management Guidelines to communicate ethical corporate management to suppliers. The guidelines cover the Company's ethical corporate management policy, operating procedures and code of conduct, anti-corruption and anti-bribery standards, as well as grievance and feedback channels. These guidelines help business partners understand and comply with relevant standards. The Company also regulates suppliers' ethical corporate management through the establishment of ethical corporate management clauses. In 2025, there were 216 supplier contracts and raw material supply agreements, and 814 procurement contracts. The signing rate for ethical corporate management clauses and corporate social responsibility-related clauses in the aforementioned contracts reached 100%.

< Ethical Corporate Management Grievance Channels >

In the event of violations of ethical corporate management, employees can also offer feedback and suggestions to management through the Integrated Services Center, email, dedicated stakeholder section on the official website and the internal proposal system. If an incident violating ethical corporate management is discovered by external stakeholders, they can report the incident through the dedicated hotline set up by President Chain Store Corporation's Internal Audit Office and Integrated Services Center, or the hotline and stakeholder section of our website. Company personnel who handle relevant reports shall keep the identity of the whistleblower and the details confidential, as well as promising to protect the whistleblower from any mistreatment as a result of the act.
After stakeholders send their feedback by email through our website, messages are passed directly to the dedicated unit, which is then required to update the status of the case within a specified time frame. The flow chart for handling and investigating complaints is as follows. President Chain Store Corporation keeps track of the number of reports as well as the progress each month. In 2025, a total of 53 cases were reported regarding fraud or issues related to ethical corporate management practices, and all cases have been processed and closed.

1 Receiving Complaint	Whistleblowing Channel	Stakeholder section : https://www.7-11.com.tw/communication.aspx Internal Audit Office : audit01@mail.7-11.com.tw
2 Incident and Reporting	• The contact person must report the progress within the specified time. • Report to the supervisor, independent directors or audit committee according to the nature of the incident and level involved.	
3 Procedures for Handling Cases that Are Proven True	• If violations of the Ethical Corporate Management Policy are proven to be true, the respondent should be immediately required to stop relevant behavior and dealt with appropriately. • Seek damages through legal procedures when necessary to protect the Company's reputation and rights.	
4 Subsequent Improvement	• Review relevant internal control systems and operating procedures to propose improvement measures. • Regularly compile statistics and track case receipts and progress every month.	

Fiscal and Tax Governance

President Chain Store Corporation actively opened new stores in 2025 as an attempt to create sustainable economic value, driving growth through the integration of strategies for online and physical businesses to respond to rapidly changing market demands and consumer behaviors. The Company's operating performance grew by 3.79% compared to last year, and it continues to set new highs. Please refer to the President Chain Store Corporation individual financial statements and consolidated financial statements available on the Market Observation Post System.

Direct Economic Value Distribution

Item (Unit: NT$ thousand)	2024	2025
Operating costs	139,489,979	145,761,727
Employee wages and benefits	8,627,124	8,953,196
Payment to investors	10,150,751	10,300,035
Payment to government	1,881,847	1,904,158
Community investment	26,865	27,600

Note: Direct economic value distribution data comes from individual financial statements

2.2 Risk Management

The Company's ability to respond to and deal with risks has been an important key to its continued growth and stable operations. President Chain Store Corporation is committed to maintaining a comprehensive risk management system that includes the Group's organization and subsidiaries in the scope of risk management. The Company aims to control various risks that may affect corporate operations through the risk management mechanism, as well as the integration of such mechanism into operating activities and day-to-day management. To further ensure the effectiveness of corporate risk management and align with international standards, President Chain Store Corporation has introduced the ISO 31000:2018 risk management system in 2024. In May 2025, the Internal Audit Office conducted an internal audit of the overall risk management process in accordance with the internal audit system. The audit covered the risk assessment process, including risk review and exposure assessment, and an audit report was issued. The results showed that the risk management-related processes in 2024 operated effectively, with all operations carried out in accordance with relevant procedures, and no material deficiencies identified. Going forward, the Company will conduct such audits regularly, at least once every two years, to ensure the effectiveness of risk control. The Company also expects to engage a third party to conduct an external risk management audit in 2026. To foster a culture in which all employees participate in risk management, President Chain Store Corporation held both in-person and online risk management courses in 2025 to comprehensively enhance employees' risk management capabilities. Please refer to the official website for relevant training hours and information.

Risk Management Structure

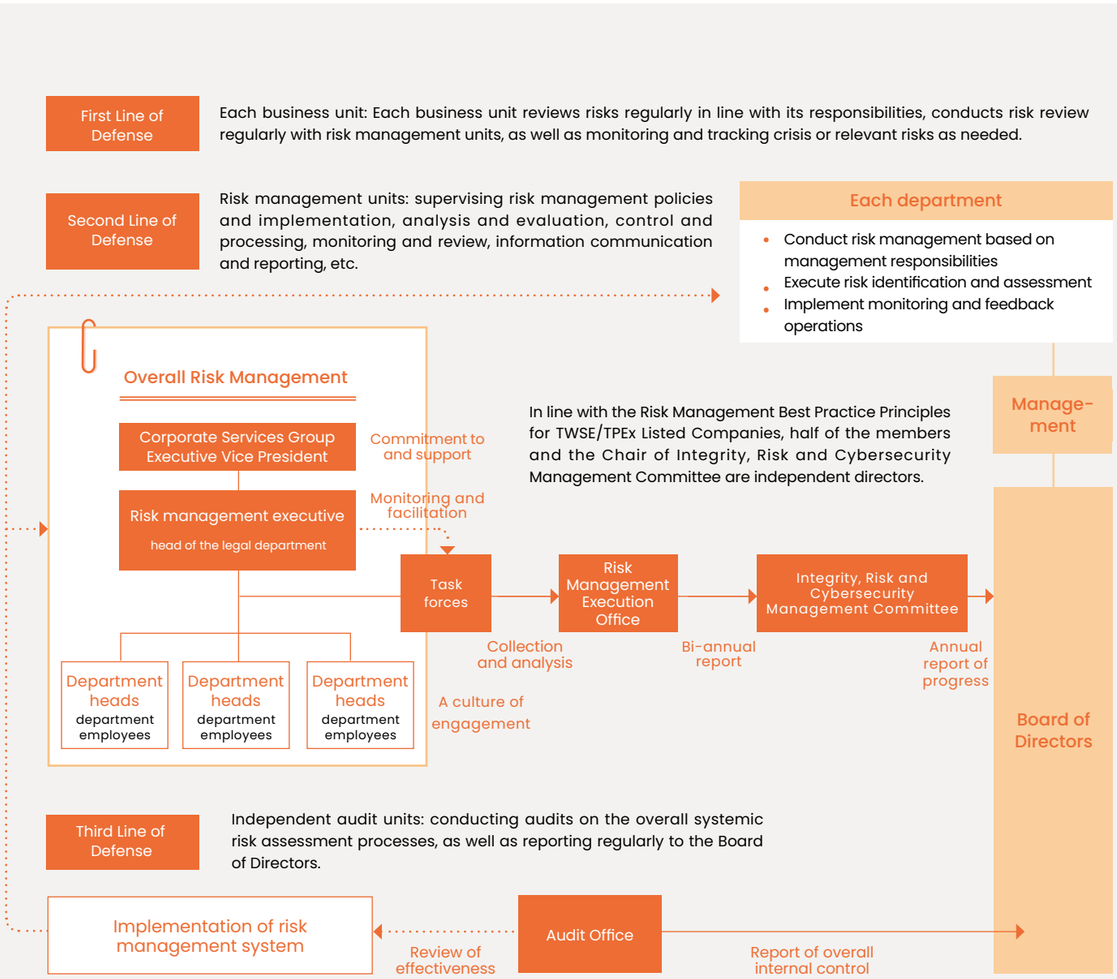
The Company's Board of Directors is the highest risk management unit that is responsible for approving risk management policies and structures to ensure the effectiveness of risk management. The Integrity, Risk and Cybersecurity Management Committee is affiliated to the Board of Directors with the"Risk Management Execution Office" underneath that is a cross-departmental risk management decision-making unit. It exercises its powers independently of other business functions and operating activities, with the Executive Vice President of the Corporate Services Group serving as the convenor. Task forces have been set up under the execution office for overall risk monitoring, assessment and measurement for President Chain Store Corporation, integrating and managing various strategic, operational, financial and other potential risks that may have an impact on the operations and profits, as well as regularly reporting to the Risk Management Execution Office. Annual plans and implementation results are submitted to the Board of Directors after discussion by the Integrity, Risk and Cybersecurity Management Committee.

· Three Lines of Defense Model for Risk Management ·

President Chain Store Corporation has developed its risk management system and control processes following the three lines of defense model. The first line of defense is for each business unit to review risks regularly (at least twice a year) with risk management units (including risk identification, monitoring and feedback), as well as monitoring and tracking crisis or relevant risks (see Crisis Management) to ensure effective risk control. The second line of defense consists of risk management units, including the "Integrity, Risk and Cybersecurity Management Committee" and the "Risk Management Execution Office." They are tasked with supervising risk management policies and implementation, coordinating and promoting cross-organizational risk management and control plans, as well as regularly reviewing and proposing suggestions for improvement (Note 1). The third line of defense are the internal audit units, including the Internal Audit Office and the Audit Committee. The former conducts audits on the overall systemic risk assessment processes, while the latter is responsible for reviewing internal audit reports and evaluating the effectiveness of the policies and procedures of the internal control system(Note 2). The three lines of defense work together to form a comprehensive risk management structure, ensuring that President Chain Store Corporation can effectively respond to various risks in a changing environment.

Note 1: The Risk Management Execution Office is responsible for reviewing the Company's risk exposure, reporting the status to the Integrity, Risk and Cybersecurity Management Committee through regular meetings, and reporting to the Board of Directors annually on the risks identified and assessed, as well as the monitoring and feedback of each unit.

Note 2: The Internal Audit Office conducted an internal audit of the overall risk management process in May 2025 in line with the internal audit system, and audited the risk assessment process (including risk review, exposure review, etc.), as well as issuing an audit report. It is expected to be conducted regularly (at least once every two years) in the future to ensure effective risk control.



To create a culture where all members of the Company are actively engaged in risk prevention, President Chain Store Corporation employees at all levels have their own roles and responsibilities: the Executive Vice President of the Corporate Services Group commits to and supports the Company's overall risk management policy, as well as serving as or appointing the CEO of Risk Management (head of the Legal Department) to be responsible for supervising and promoting the strategies from the Risk Management Task Force. The Risk Management Task Force is in turn composed of department heads and employees for risk assessment and identification, as well as reporting the results of the risk treatment plan.

Risk Management Processes

The Risk Management Execution Office identifies, analyzes, measures, monitors, responds to, and reports risks based on the risk characteristics and impact levels compiled by each task force, as well as improves response measures. The processes are as follows:

1 Risk Identification	2 Risk Analysis and Measurement	3 Risk Monitoring and Response	4 Risk Report
Each unit should identify risks associated with their tasks based on risk management policies and procedures, including strategic risks, operational risks, financial risks, legal compliance risks, integrity risks and other emerging risks (such as climate change or infectious diseases).	All risks that have been identified should be assessed based on the "Table of Impact Degree Judgment Criteria" to analyze the cause and negative impact on the Company, as a reference for formulating subsequent corresponding measures.	Based on the result of risk analysis, relevant personnel of each unit plan and implement risk response measures requiring prioritization. These measures and plans also serve as a reference for each operating unit to formulate and select improvement measures in the future.	Regularly summarizing the status of risk management and control to report to the Integrity, Risk and Cybersecurity Management Committee and the Board of Directors.

Risk Identification and Ranking

President Chain Store Corporation's scope of risk management includes but is not limited to operational risks, market risks, financial risks, compliance risks, climate risks and other risks that may cause significant losses to the Company. When identifying risks, each business unit analyzes the sources of risks (such as disasters/infectious diseases, contracts/laws, financial conditions, personnel behavior, asset losses, quality, supplier operating conditions, etc.) and their potential impacts (such as finance, production/products and services, personnel, reputation and image, etc.) to understand all potential types of risks.
Risk identification and ranking take into account the dual-axis risk matrix. The X axis represents the level of severity (I), and it is graded from 1 to 5 points. The Y-axis represents the risk likelihood (L), and it is graded from 1 to 5 points. The two are multiplied for risk level (R), which is used as the standard for finding out the scores of each financial, food safety, franchise, legal and other risks. The risks are then ranked in line with the impact and results to highlight the level of impact, likelihood and importance of each risk.

Risk Matrix

The risk acceptance value is 14 (can be adjusted if necessary)			Level of Severity				
			Extremely low	Low	Medium	high	Extremely high
			1	2	3	4	5
Likelihood	Extremely high	5	5	10	15	20	25
	High	4	4	8	12	16	20
	Medium	3	3	6	9	12	15
	Low	2	2	4	6	8	10
	Extremely low	1	1	2	3	4	5

Residual Risk Status :	Insignificant	Low	Moderate	High	Extreme High

Note 1 : Level of severity (I) indicates the impact of a risk event on the Company, with 1 being insignificant and 5 being extremely high.
Note 2 : Likelihood (L) indicates the probability the incident will occur, with 1 being extremely unlikely and 5 being extremely likely.
Note 3 : When conducting the assessment of the level of risk (R), the residual risk under the existing control measures is taken into consideration. If it is higher than 14 points (red block), it represents extremely high risks.

Relevant units will implement prevention and improvement measures for each level of risk. When the risk level (R) is higher than 14 points, the impact on the Company's operations will be more significant, so this score is adopted as the risk appetite. If risks above this level occur, relevant units should promptly respond and improve. None of the 46 risks assessed this year exceeded the risk appetite. Therefore, the top three risks were selected. After review and adjustment by the head of the Risk Management Execution Office, the top three risks in 2025 were carbon reduction, food waste and labor shortage. The relevant risk appetite and mitigation measures are explained as follows:

Risk	Risk Level (R)	Mitigating and Response Measures
Carbon Reduction Risk	12	In response to the international trend toward carbon reduction, increased regulatory requirements may raise the Company's operating costs and financial expenditures. Carbon reduction investments and carbon fee collection will both increase Company's costs, affecting net profit and corporate development. In particular, as the purchase cost of electric vehicles increases, profit margins may also be affected. If the pace of vehicle replacement does not keep up with the increase in carbon emissions, this mayalso affect the Company's carbon reduction performance. (1)Continuing to develop electricity-saving equipment and optimize store energy conservation management. (2)Developing renewable energy, and addressing the carbon reduction gap through self-built solar photovoltaic systems and the procurement of green electricity. (3) Monitoring policy changes and relevant subsidy measures for electric vehicles and other alternative-energy vehicles. (4)Replacing older environmentally friendly logistics vehicles and introducing new environmentally friendly logistics vehicles. (5)Improving transportation efficiency and reducing carbon emissions.
Food Waste Risk	9	As the number of stores increases, the generation of large volumes of food waste may expose the Company to public opinion pressure on sustainability, environmental protection, and other issues, resulting in a negative corporate image. Introducing a circular economy can reduce environmental impacts and operational risks, while attracting sustainability-minded consumers, enhancing brand image, and increasing revenue. Through iLove Food and food waste reuse, the Company can reduce waste clearance costs and increase fresh food revenue, achieving a win-win outcome in both environmental and financial benefits. A circular economy operating model can respond to regulatory trends and the rise of consumer sustainability awareness, creating new revenue opportunities. Its effectiveness is sensitive to consumer participation and project implementation efficiency. If participation is insufficient, short-term benefits may be affected by increased management, operation, and maintenance costs. However, as processes are optimized and participation increases, costs can still be gradually balanced and operational resilience maintained. (1)Reviewing the effectiveness of new products in each campaign period. (2)Relevant departments reviewing food waste disposal methods each month. (3)Carrying out iLove Food campaigns and developing products with longer shelf lives to reduce food waste generation. (4)Reviewing year-on-year increases or decreases in food waste data and adjusting the frequency of product delivery to stores.
Labor Shortage Risk	6	Due to the trend of declining birth rates, store operations, vendors, delivery, and other aspects are all affected to varying degrees. For example, labor shortages at stores may make recruitment difficult, leading to an increase in stores that do not operate during late-night hours and affecting store performance, which may in turn affect Franchisees' willingness to take on stores. A lack of personnel among store construction contractors may delay construction progress. Labor shortages at fresh food factories may result in insufficient production capacity. A shortage of delivery personnel may lead to a decline in on-time delivery rates. Response measures include: (1)Expanding industry-academia collaboration, campus recruitment, and recruitment of middle-aged and senior workers. (2)For certain stores that do not operate during late-night hours, reallocating manpower to other stores. (3)Encouraging franchisees to operate multiple stores, while reducing store-opening risks and Franchisees' financial pressure to increase their willingness to take on stores. (4)Regularly monitoring store construction status and product factory capacity. If abnormalities arise, vendor needs are raised in advance to ensure sufficient construction capacity. (5)Adopting modular construction, optimizing construction procedures, and formulating penalties for vendor delays. (6)In logistics, ensuring manpower by reducing vehicle purchase costs, increasing freight rates, and optimizing cooperation terms with vendors. (7)In recent years, the Company has planned to expand logistics parks and introduce automated equipment to increase logistics capacity and reduce personnel fatigue. Through diversified recruitment and cooperation channels, the Company will also increase the number of logistics personnel and delivery methods to avoid delivery delays, with the goal of keeping the impact of the Company's average annual delivery schedule delays below 5%.

· Emerging Risks ·

In order to stand firm in the fast-changing food retail industry, President Chain Store Corporation places great importance on significant social, economic, and environmental trends to better control risks that might affect the Company's profits and sustainable operations. President Chain Store Corporation has integrated the way we identify and respond to emerging risks into our risk management structure. Emerging risks that have been identified are as follows:

Social - Employment and Life Crisis

Emerging Risk	Future Impact
Changes in the demographic structure	The impact of different product structures and services required by the elderly consumer group
According to the statistics published by the Ministry of the Interior for 2025, only over 107,000 babies were born, hitting the all-time low with 27,000 fewer than 2024. The low birth rate and an aging population are expected to lead to a reduction in the working-age population and an aging consumer group in the next few years.	President Chain Store Corporation refers to the population estimation released by the National Development Council, and the information provided by government agencies such as the aging society and utilization of human resources to conduct scenario analysis, predict future population changes, and estimate the impact on the human resources and customer base of the stores in the medium and long term. As high labor input is vital for ensuring stable operations of the stores and high-quality logistics operations, President Chain Store Corporation will suffer from a decreasing workforce. In addition, an aging society will also lead to changes in the main consumer group. Therefore, President Chain Store Corporation may experience the impacts listed below as a result of this risk: 1. Impact on talent recruitment and personnel costs 2.The impact of different product structures and services required by the elderly consumer group

Countermeasures

1. Plan to collaborate with colleges to develop diverse employment channels, and establish a human resources recruitment platform to integrate resources for store/logistics personnel recruitment.
2. Create a local recruitment mechanism to increase the recruitment of middle-aged and elderly partners, and propose flexible work arrangements to rearrange the work processes for middle-aged and elderly partners.
3. Plan to introduce various AI intelligence and labor-saving tools in stores, such as AI ordering system, self-checkout machines and self-service coffee machines, to achieve the goal of saving labor and personal costs.
4. Focus on developing products for the elderly and introduce the Veggie Section® compound store.
5. Evaluate the adoption of age-friendly store design to provide a friendly environment for consumption.

Economy - Trend of Coexisting Economic Growth and Inflationary Pressure

Emerging Risk	Future Impact
Global economic uncertainty	
Amid continued volatility in the international political landscape, uncertainties such as geopolitical tensions, changes in trade and tariff policies, fluctuations in energy prices, and extreme climate events continue to pose challenges to the global trade market and overall economic environment. These factors may also give rise to risks such as inflationary pressure, labor shortages, and unstable supply chain deliveries. Driven by demand from the technology industry, Taiwan's economic growth rate in 2025 is estimated to reach 8.63%, indicating that the overall economy has growth momentum. However, fluctuations in international energy prices have pushed up adjustments to domestic public utility rates. Coupled with persistently high uncertainty in the global economy and geopolitical landscape, as well as related cost pressures, these factors will affect overall consumer confidence.	The product structure of President Chain Store Corporation mainly includes food, supplies and services. Under the global economic uncertainty, the following impacts may occur: 1. Labor shortage risk leads to supply chain uncertainties: Labor shortage may lead to reduced efficiency in supply chain production, processing or transportation with an impact on supply stability and product prices, operating costs, and thus reducing profits. 2. Decline in consumer confidence: The economic slowdown may have an impact on consumer behavior. Consumption may decrease with a direct impact on President Chain Store Corporation's operating income. It is crucial to developing innovative products and enhance brand management to maintain revenue, for example Star Rated Cuisine, Veggie Section® and Ohlala® and other fresh food products co-branded with star-rated hotels/well-known restaurants to create appeal. 3. Energy price increase: Rising energy prices may lead to increased electricity and logistics costs in stores, reducing operating profits

Countermeasures

1. Engage with multiple suppliers to improve bargaining power, ensuring supply chain stability and reducing the risk of product shortage.
2. Integrate companies in the Group for joint purchases that will lower the costs to maintain price competitiveness.
3. Replace store equipment with energy-saving equipment, such as energy-saving light bulbs, refrigerators, etc., to cope with the risk of electricity price hikes.
4. Continue to develop innovative products and new brands, such as Star Rated Cuisine, Veggie Section® and Ohlala®. Fresh food selections are launched in collaboration with star-rated hotels/well-known restaurants to enhance the sense of value and satisfy consumers' needs for eating out.

Technology – Online Transaction Security

Emerging Risk	Future Impact
As the scale of e-commerce continues to grow over the past few years, many e-commerce operators face information security challenges and prone to frauds and vulnerabilities if insufficient resources are invested in protection measures. Scammers may hack into their databases to steal personal information and transaction records. For example, they may call consumers with a fake number that looks like that of the e-commerce or bank customer service hotline. Scammers use fraudulent tactics such as "cancelling installment payment,", "repeated deductions" or "VIP upgrade""to con victims into transferring money from ATM machines. Moreover, consumers may fall victim to "one-page website scams." Scammers might also take advantage of social media to con consumers into providing bank information with excuses such as being unable to place orders. These tactics have an impact on consumers' trust in e-commerce platforms, ultimately changing their buying decisions and spending. This in turn puts pressure on the Company's image and revenue, affecting its ability to achieve its targets.	As scams evolve with each passing day, consumers have doubts about information security on e-commerce platforms with a direct impact on their consumption patterns and decision-making processes. Due to concerns about the safety of personal data, consumers may reduce the frequency of online shopping. This poses a fundamental challenge to President Chain Store Corporation, which has already expanded into the domain of e-commerce. President Chain Store Corporation's e-commerce platforms such as iOPEN Mall, 7-ELEVEN iPre-order (convenience store in e-commerce), iGroup-buying® and other digital services may suffer from the following potential impacts: 1. Consumers have doubts about information security protection of e-commerce platforms, which leads to a declining interest in making online purchases with a direct impact on the platform's sales and profits. 2. If an e-commerce platform suffers from a cybersecurity incident such as a hacking or data leak, the e-commerce platform will not only have to bear huge compensation and repair costs, but may also face severe penalties from the competent authorities, including fines, suspension of business, etc., with a serious impact on the corporate image and operations.

Countermeasures

To cope with the increasing number of online transactions and various new online scams, the Company will not only continue to actively prevent fraud but also prevent fraud crimes through public-private cooperation, building an anti-fraud safety net to effectively ensure the safety of people's property.
The Company's e-commerce platform has actively implemented a number of relevant measures, including but not limited to:

1. Adding clear anti-fraud slogans on the homepage, regularly sending anti-fraud messages and emails to remind consumers to be mindful of scam messages. If they can't place an order, they can instantly verify the contact information of the customer service department.
2. Anti-fraud notices and anti-scam messages are put in place when the product is put on the shelves with details of scam tactics.
3. Blocking the internal chat system from displaying QR codes or external links, as well as scam keywords.

Sustainability – Food Waste Risk

Emerging Risk	Future Impact
With the recent rise in environmental awareness, society has become more sensitive to food waste. In the retail and convenience store sectors, the continued expansion in store numbers, the growing proportion of ready-to-eat products with shorter shelf lives, and changes in store traffic and time-period distribution brought about by delivery platforms and online retail have increased the possibility of product disposal. In addition, the government has been gradually strengthening the management and regulation of organic waste, raising compliance thresholds for recycling, sorting, and reuse. At the same time, increasing attention and expectations from social media and civil society organizations have created substantive pressure on corporate image and reputation, further heightening external expectations for corporate sustainability actions. Overall, under the combined influence of increased production and sales uncertainty, stricter regulatory requirements, and rising external attention, emerging food waste risks have rapidly surfaced and intensified.	As large volumes of food waste are generated, or if adjustments to relevant government laws and regulations result in poor recycling rates, the following potential impacts may arise: 1. Increase in disposal volume: Product clearance and disposal costs may rise, increasing operating costs. 2. Stricter regulations: Higher requirements for recycling, sorting, and reuse will require the Company to invest more resources and management costs to ensure legal compliance and avoid fines. 3. Damage to brand and reputation: Negative feedback from stakeholders or public opinion may affect customer traffic and partner confidence, thereby impacting revenue performance.

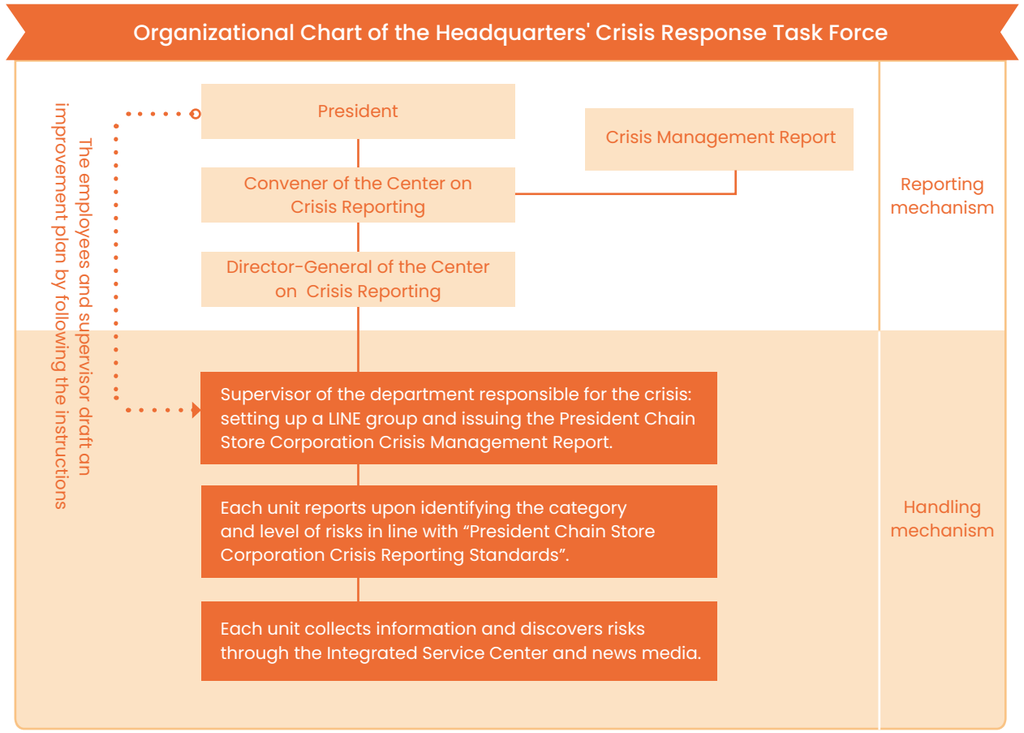
Countermeasures

1. Introducing circular economy can reduce environmental impacts and operational risks, while responding to regulatory trends and attracting consumers who pay attention to sustainability issues. This can enhance brand image and create new revenue opportunities. The effectiveness of the circular economy operating model is sensitive to consumer participation and project implementation efficiency. If participation is insufficient, short-term benefits may be affected by increased management, operation, and maintenance costs. However, as processes are optimized and participation increases, costs can still be gradually balanced and operational resilience maintained.
2. Through iLove Food and food waste reuse, the Company can reduce clearance costs and increase fresh food revenue, achieving a win-win outcome in both environmental and financial benefits.

Crisis Management

In addition to managing risks, President Chain Store Corporation has also set up a comprehensive dedicated risk management unit and SOP for dealing with crises to minimize potential losses. The Company drafted the "President Chain Store Corporation Crisis Management Mechanism" to minimize losses caused by crisis. The mechanism means that each unit receives and collects public opinions against President Chain Store Corporation through the Integrated Service Center, franchisee feedback app, news and other channels, as well as reporting based on the "President Chain Store Corporation Crisis Reporting Standards." The crisis report is headed by the President, who has the Crisis Reporting Center answering to him, and the Executive Vice President of the Corporate Services Group serves as the convener of the Crisis Reporting Center. The type and level of crisis is determined by employees of the department in charge and reported to the supervisor, who will then escalate through a crisis reporting sheet.

All departments involved will set up a review team (LINE group) for the crisis for prompt response and discussion. Subsequently, all departments involved will make improvements and provide responses to the crisis to avoid recurrence. We review the crisis management process with strict mechanisms to consolidate the operations of President Chain Store Corporation from occurrence, handling to external response to crisis events.



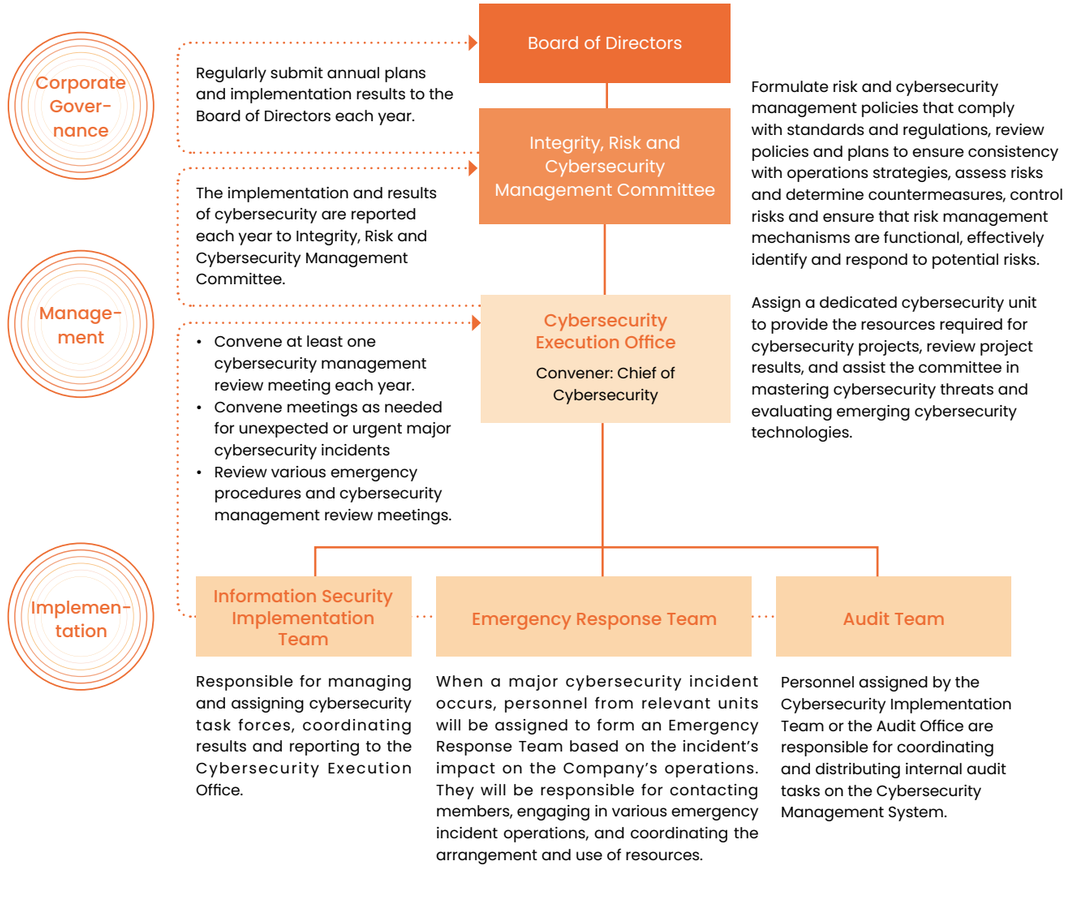
2.3 Information Security and Privacy Protection

President Chain Store Corporation takes advantage of the power of digital technology to make consumers' lives more convenient. To this end, it provides customers with cash flow, logistics and information flow services with digital tools such as the 7-ELEVEN online shopping site,uniopen, ibon, OPEN Wallet, icash Pay, icash 2.0, OPENPOINT app (including iGroupbuying® and iPre-order) and MyShip. This allows consumers to make the most of President Chain Store Corporation as the base and service center for everything in life.

· Cybersecurity Execution Office ·

The "Cybersecurity Execution Office" is the highest decision-making unit for President Chain Store Corporation's information security management. It was originally under the "Sustainable Development Committee," and moved under the "Integrity, Risk and Cybersecurity Management Committee" in 2023. Previously known as the Cybersecurity Committee, it was renamed as the Cybersecurity Execution Office in December 2024. Chaired by the Chief Information Security Officer, the Office oversees the "Information Security Implementation Team," "Emergency Response Team," and "Audit Team," and convenes at least one review meeting annually, with the convener regularly reporting the implementation and results of information security implementation to the Risk and Cybersecurity Management Committee (Note).

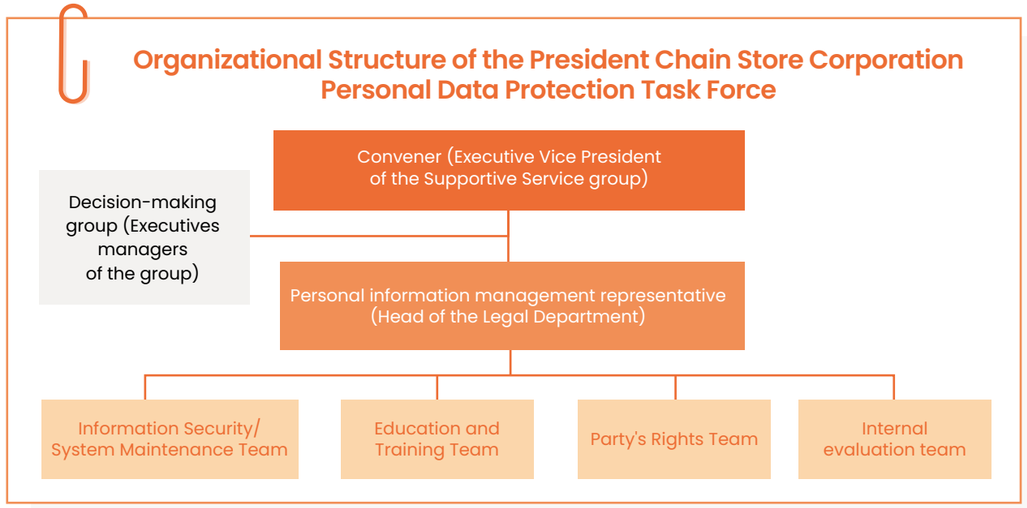
Note : The policies, specific management plans and resources invested by the Cybersecurity Execution Office can be obtained from the Company website.



· Personal Data Protection Task Force ·

President Chain Store Corporation uses customer data for non-primary collection purposes, which include marketing or communications with customers in compliance with laws and with the consent of customers. We comply with relevant government regulations and information management principles to ensure that the collection and use of data must be within the scope of authorized data established by the Company, adopt appropriate technical and organizational security measures, and preserve data strictly in highly secure and stable data storage systems to fulfill the confidentiality obligations of personal data of customers and investors. In 2025, the proportion of customer personal data used by the Company for marketing and communications accounted for 99.5%. Digital technologies involve a lot of customers' personal data. President Chain Store Corporation has established a special task force and reporting mechanism, and conducts training and internal audits to ensure the protection of consumers' personal data.

The "Personal Data Protection Task Force" is an cross-departmental task force that regularly performs personal data inventory, risk analysis, internal system review, notification and revision, data destruction, education and training. Education and training is systemized with courses and forums for new employees and personal data liaisons of each unit to complete via testing, achieving a 100% internal training completion rate. In order to enhance the awareness and expertise of all employees regarding cybersecurity, we regularly publish cybersecurity e-newsletters to share the latest trends in cybersecurity, information on threat and protective measures. In the meantime, all subsidiaries and system contractors' IT personnel are required to complete 3 hours of cybersecurity education and training every year. In addition to integrating personal data risk management into the overall risk management and audit mechanism of the Company, personal data protection management reports are formulated for each department, as well as adding personal data protection clauses to contracts when working with external suppliers to ensure that all operating units and suppliers comply with the Company's personal data protection policy. President Chain Store Corporation's internal evaluation plan and external verification system can effectively supervise and assist various departments in formulating corrective, preventive or improvement measures for non-conformities discovered during internal evaluations or audits. Records of improvement are equally made and kept. Corresponding penalties are also formulated for employees who violate the Company's personal data management rules. Any violation will be reported to the supervisor and included in the employee's personal performance evaluation and records.



The above figure presents the organizational structure for 2025. The working group adjusted the organizational structure effective April 1, 2026.

Internal Audit and External Certification

President Chain Store Corporation integrates information security management and control into the overall risk management and auditing mechanism of the enterprise, and further links the annual performance evaluation of employees. Through the internal assessment and external verification system, it can effectively identify risks and supervise various departments in formulating corrective and preventive measures for non-compliance matters to achieve continuous improvement. For critical information and communication systems, a business continuity plan or regular testing plan (Note) should be conducted at least once a year. In addition to checking the settings of operating systems and network services and evaluating account and password management principles, testing will also cover other related areas to identify vulnerabilities in the information and communication environment. For overall information and communication protection, red team drills are performed to identify the vulnerabilities, as well as immediately implementing management and technical strengthening measures based on the result to ensure that the security of the information and communication systems meets the requirements of international common standards and best practices.

Note: Business continuity/regular testing plan include vulnerability scanning and penetration testing, business continuity drills, social engineering drills and red team drills.

Note : Detailed cybersecurity test results can be accessed on President Chain Store Corporation's website.

Q1	Q2	Q3	Q4
• Vulnerability scanning • Penetration testing	• Business continuity • Planned drills	Red team drill	Social engineering drill

President Chain Store Corporation first obtained certification under the Taiwan Personal Information Protection and Administration System (TPIPAS) in 2014, and received renewed certification valid for two years in 2023. In addition to this personal data protection certification, the Company passed renewed certification for the ISO 27001:2022 Information Security Management System in 2025, covering the electronic invoice systems of all stores and uniopen membership, thereby strengthening its information security management mechanism. In addition, we undergo external audits each year. The 2025 audit was completed on November 7, 2025, with no nonconformities identified, and the certificate is valid until January 10, 2029. In accordance with ISO 27001:2022 requirements, we also conduct supplier audits twice a year. For high-risk contractors identified by the Company, we regularly assess preventive measures for potential risks such as information security vulnerabilities, data breaches, and privacy compliance.

Based on the above certifications, the Company further implements the principle of Privacy by Design in the development processes for products, services, and systems. This covers data minimization, restrictions on use for specified purposes, and default protection measures. Personal data review procedures are also established at each stage of development, including determination of personal data involvement at the requirements stage, data flow analysis at the design stage, and personal data and information security risk assessments before launch, ensuring that privacy protection runs through the entire development lifecycle.

Stage	Key Actions	Document Output
Applicability Determination	Confirm whether President Information Corp. is responsible for the entire process, from planning, design, and construction to operations and maintenance	
Requirements Stage	BIF Determine whether personal data is involved ▶ identify personal data and prepare the BIF	BIF Enterprise Information Flow Overview Diagram
Design Stage	Conduct data flow analysis and confirm the five major assessment items	Data Flow Analysis Document
Pre-launch Review	Major / controlled projects must complete personal data and information security risk assessments	Risk Assessment Report; PMP006 CheckList
Operations and Maintenance Management	regular spot checks ▶ improve deficiencies when identified ▶ continue the cycle	Spot Check Records; Improvement Reports

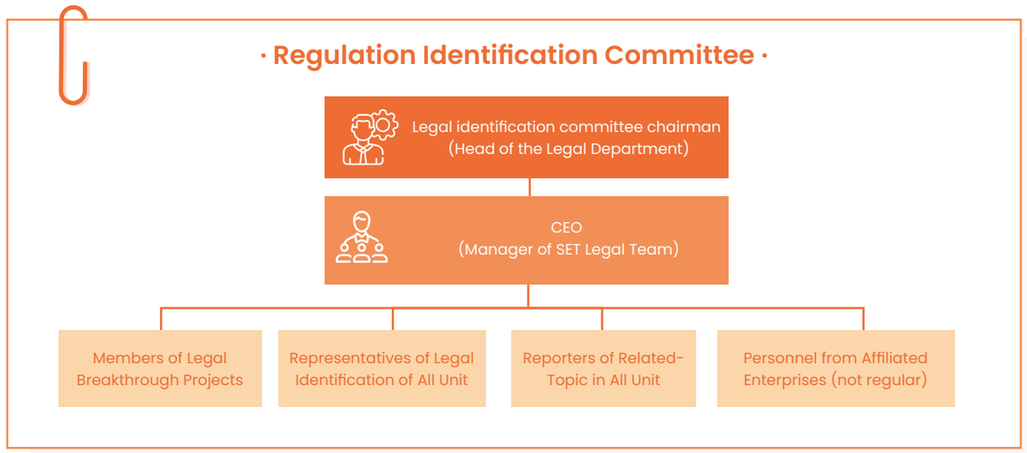
Grievance Mechanism

To provide customers with comprehensive personal data protection, President Chain Store Corporation has also set up personal data issue reporting and contacts that correspond to our various personal data collection channels. In 2025, no complaint was received regarding customer privacy infringement from the competent authority or external parties.

Personal Data Grievance and Contact	
Consumer	Integrated Services Center Tel：0800-008711 E-mail：public@mail.7-11.com.tw All President Chain Store Corporation departments have respective contact persons for reporting privacy issues.
Non-consumer	As there are many departments within President Chain Store Corporation, it is impossible to list every point of contact for reporting privacy issues. These points of contact are also responsible for handling and responding to privacy issues. The processed cases will be reported to the Personal Data Task Force for record-keeping.

2.4 Legal Compliance

President Chain Store Corporation has formulated the "President Chain Store Corporation Principles of Legal Control and Breakthrough", stating that the Legal Identification Committee as the guiding body on legal compliance. The legal identification contact is included in each unit to ensure legal compliance in order to stay updated with the trends in legal revision, as well as involving all employees in the identification and countermeasures of risks to ensure the operations of each company organization comply with government regulations.



Legal Compliance Mechanism

With the establishment of the Regulation Identification Committee, President Chain Store Corporation is committed to fulfilling the goals of "legal information reporting," "regulation identification" and "legal breakthrough." The Company also set up a cross-unit Regulation Identification Team. In addition to staying updated with legal trends, regular "regulation identification meetings" are held. In 2025, 4 regulation identification meetings were held with a total of 453 new regulations, amended bills or other major legal changes identified. The regulations mainly cover fire safety, labor conditions, fraud prevention, taxes and other relevant regulations, with countermeasures formulated and implemented by different departments.

Aspect	Legal Information Reporting	Regulation Identification	Legal Breakthrough
Target and Mechanism	1 Collect newly revised laws and draft amendments of various central and local government agencies 2 Provide each unit for identification based on its business relevance to the Company 3 Encourage all units to immediately respond to new amendments to laws and drafts	1 Each unit conducts an impact assessment on the Company's operations based on the laws and regulations collected within the scope of business 2 Information is provided to each unit in the legal identification meeting based on the assessment result 3 Facilitate legal breakthroughs based on bills with impact	1 Evaluate feasible projects for laws and regulations that have a significant impact on the Company's business, and plan for changes in draft laws and regulations that can be implemented in accordance with the Company's needs, including the formation of action units, assignment of tasks, scheduling, etc. 2 Set up a new system based on the final result

In 2025, President Chain Store Corporation actively communicated the importance of regulatory compliance to employees. To strengthen employees' awareness of regulatory compliance and ethical corporate management, President Chain Store Corporation planned education and training in 2025 for supervisors, all employees, and store personnel. The courses covered labor safety, ethical corporate management, food safety, and information security risk prevention. Through in-person, online, and external training courses, the Company has progressively built a friendly working environment that values the rule of law and occupational safety. Quantitative results, including the course structure, number of participants, and training hours for relevant education and training, are fully disclosed in Chapter 6, Employee Education and Training.

Legal Compliance in 2025

President Chain Store Corporation actively stays updated with various aspects of laws and regulations, as well as adjusting relevant internal systems and business operations accordingly. All 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 independently reviews the quality of products 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 total amount of fines was NT$120,000. The company is continuously improving its processes to ensure complete and accurate tracking of franchisee fines.
In 2025, President Chain Store Corporation had a total of two violations of laws and regulations, with total fines paid amounting to NT$260,000. This included one material violation (Note). The Company will continue to improve, regularly review, and optimize relevant measures to prevent similar incidents from recurring.
In June 2026, a food safety incident involving products supplied by Chung Lien Oils & Fats Co., Ltd. affected parts of the food industry supply chain. The Company complied with regulatory requirements and withdrew relevant products as a precautionary measure. As of the publication date of this Report, no information indicates that products within the 2025 reporting period were affected. The Company continues to monitor the investigation and take appropriate actions as necessary.

Note : The materiality of penalties for President Chain Store Corporation refers to the fines where the amount exceeds NT$100,000.
Note : Except for all cases involving violation of the Act Governing Food Safety and Sanitation, the rest are listed as major violations in the table below.

Regulation Violated	Violation	Number of cases	Total Amount of Fines	Measures for Improvement and Response
Subparagraph 1, Article 12 of the Tobacco Hazards Prevention Act	Users of the "MyShip" online platform posted several tobacco product transaction listings, violating the Tobacco Hazards Prevention Act.	1	$200,000	1. Strengthened communication: Prohibited and restricted product rules are clearly disclosed in the terms of service, login process, and listing process to strengthen sellers' regulatory compliance. 2. Keyword blocking: The platform has established a prohibited product keyword blocking mechanism to intercept suspected non-compliant products and reduce the risk of prohibited products being listed. 3. AI detection: AI image and text recognition technology has been introduced to detect product names, images, and content, improving the ability to identify non-compliant products. 4. Preventive delisting: For stores or products identified as risky through system scanning, preventive delisting measures are taken to reduce platform compliance risks.
Article 15-1 (8. expiry date) of the Act Governing Food Safety and Sanitation	Ming-an store violated the Act Governing Food Safety and Sanitation by selling expired products	1	$60,000	1. Joined Capital Consultant Corp.'s quality assurance project, with Capital Consultant Corp. assisting stores in quality assurance inspections. 2. Store quality assurance self-inspections were adjusted from checking products for the current month to checking products for the following three months. Photo albums and product time records are also established to ensure effective management. 3. For daily-delivered products, the morning shift first conducts self-inspections of D+1 products each day and establishes a product database in the store group. On Day D, morning and evening shifts conduct repeated checks.

3

Safeguarding Peace of Mind

Amid rapid social and environmental changes, consumers' expectations for healthy diets, environmental friendliness, and access to digital information continue to rise. Taking Customer Health and Safety as its highest guiding principle, President Chain Store Corporation continues to refine its products and services, while strengthening product labeling management to ensure that information disclosure is accurate, complete, and compliant with laws and regulations. This enables customers to clearly understand key information such as ingredients, nutrition, and consumption guidance. At the same time, through marketing communications across stores and digital channels, the Company communicates product information in a more consistent and easy-to-understand manner, helping customers make choices that provide peace of mind and meet their needs, while jointly creating a more transparent new everyday consumption experience.

Sustainable Development Goals & Management Policies

SDG 3
Good Health and Well-being

- Invested **NT$139,315** thousand in food safety management
- The private-label healthy eating brand Simple Fit® recorded revenue of **NT$4,643** million

SDG 8
Decent Work and Economic Growth

- The number of stores exceeded **7,000** and reached 7,248 with the highest market share
- Invested **NT$204,566** thousand in research and development
- uniopen reaching **19.5** million members

SDG 12
Responsible Consumption and Production

- Certified sustainable procurement of raw materials accounts for **NT$7,720** million (Note), taking up **30.14%**
- **100%** of private-label food suppliers with annual procurement amounts of **NT$30** million or above introduced ISO 45001

Corresponding Material Topics

- Customer Health and Safety
- Product Labeling and Marketing Communication
- Customer Relationship Management
- Product and Service Innovation

Policies and Commitments

- Product safety management regulations
- Store management regulations
- Product safety information collection and inventory tracking SOP
- Rules for Safety on Private-label Products
- Rules for Onsite Assessment of Private-label Product Manufacturers

Management Actions

- Control the raw materials through raw material management and quality assurance inspection to safeguard customer health and safety, ensure the quality of delivery through the cultivation and management of logistics personnel, service quality in the stores is optimized with service evaluation, quality assurance and ethical corporate management certification training to ensure the health and safety of consumers.
- The Product Safety Management Regulations clearly stipulate that product labeling of delivered shipment must comply with the regulations of the competent authority, and the logistics center must also check product labeling when receiving shipment to ensure the compliance of product labeling and marketing communications.

Sustainable Goal Management Process

Material Topic	Management Metrics	Medium- and long-term Targets	2026 Targets	2025 Targets & Performance	
Customer Health and Safety	Revenue share from private-label products with voluntary health nutrition labeling (Note 1)	60% by 2028	56%	48% ····· 55.16%	↑
	Revenue share from products with reduced saturated fat, trans fat, sodium or sugar (Note 2)	20% by 2028	15%	3% ····· 14.57%	↑
	Revenue share of products with enhanced nutritional content (Note 3)	16% by 2028	14%	12.5% ····· 13.62%	↑
	Rate of major food safety risk violations (Note 4)	0% by 2028	0%	0% ····· 0%	√
	The proportion of A+ and A level stores in the President Chain Store Corporation High-Quality service assessment (Note 5)	74% by 2028	72.00%	71.00% ····· 72.00%	↑
Product Labeling and Marketing Communication	Number of incidents involving private-label products violating the regulations on product labeling or marketing communications	0 case by 2028	0 case	0 case ····· 0 case	√
Customer Relationship Management	Online revenue share	No target set	6.5%	6.4% ····· 6.7%	√
	Customer satisfaction survey - Customer satisfaction rate	91.00%	90.50%	90.00% ····· 90.45%	√
Product and Service Innovation	Number of active OPENPOINT members	12.45 million people	12.35 million people	12.15 million people ····· 12.24 million people	√

↑ Exceeded √ Achieved — Not Achieved

Note 1 : The denominator is revenue from all private-label food products, and the numerator is revenue from private-label food products that comply with the "eight major product categories" under the Health and Nutrition Profiling Assessment System standards. Please refer to the definition of health and nutrition standards in this chapter for details.

Note 2: The denominator is revenue from all private-label food products, and the numerator is revenue from private-label food products that comply with the "reduced-sugar products," "reduced-oil/fat products," and "reduced-sodium products" under the Health and Nutrition Profiling System standards. Please refer to the definition of health and nutrition standards in this chapter for details.

Note 3: The denominator is revenue from all private-label food products, and the numerator is revenue from private-label food products that comply with the "nutritionally enhanced supplement products" under the Health and Nutrition Profiling Assessment System standards. Please refer to the definition of health and nutrition standards in this chapter for details.

Note 4 : Major food safety risk events refer to events determined to involve fines of NT$100,000 or above. The numerator for the major food safety violation rate is the number of stores and logistics centers where major food safety risk events occurred, and the denominator is the number of stores and logistics centers inspected by the competent authority for food safety issues.

Note 5 : The grading definitions were adjusted this year. Previously, Grade A referred to scores of 90–100. In 2024, this was adjusted to Grade A for scores of 80–89 and Grade A+ for scores of 90–100. The denominator is the total number of store audits, and the numerator is the number of audited stores rated Grade A+ and Grade A.

3.1 Healthy and Nutritious Products

As healthy eating becomes an issue of strong concern among today's consumers. As a food retailer, President Chain Store Corporation continues to provide diverse products with health concepts to meet consumers' daily nutritional intake needs, and regards this as its responsibility and obligation to consumers.

Health and Nutrition Principles

In 2025, President Chain Store Corporation continued to focus on reducing saturated fat, trans fat, sodium, and sugar content, while referencing the Daily Diet Manual issued by the Health Promotion Administration as the basis for product development. Fresh food products contain no added preservatives, do not use partially hydrogenated oils, and do not proactively add fructose. At the same time, by promoting plant-based diets as well as healthy eating concepts, the Company provides a diverse range of products such as lettuce salads, fruits, and oden vegetables, helping consumers increase their vegetable intake. The President Chain Store Corporation R&D Center also designs products in accordance with the recommended daily vegetable intake for adults under the Health Promotion Administration's Daily Diet Manual. Relevant information is also disclosed on the official website to strengthen consumer identification and choice.

In terms of information transparency and product labeling, President Chain Store Corporation continues to strengthen voluntary health and nutrition labeling for private-label food products. The labeling covers whether chemical additives are used, as well as low-fat, low-sodium, low-sugar, and other nutrient content information, as well as fully complying with the Ministry of Health and Welfare's Guidelines for "Nutrition Labeling of Packaged Foods" and "Nutritional Claims of Packaged Foods". In addition, the Company has gradually raised its standards for the use of product additives, and has introduced third-party certified Anti Additive Clean Label verification for certain products.

Health and Nutrition Standards

Note: For daily dietary recommendations, please refer to the Health Promotion Administration's Daily Diet Manual.

In addition, we are also committed to providing products with health or environmentally friendly concepts to meet evolving consumer needs. In terms of non-food products, President Chain Store Corporation places particular emphasis on product ingredients, quality, and labeling transparency, ensuring that the promotion of all products takes both feasibility and accuracy into account. The Company actively works to build a trusted platform where consumers can shop for health and nutrition products with peace of mind.

Health and Nutrition Product Strategies

Guideline	Action Plan
Develop products targeting priority populations	According to World of Statistics, Taiwan ranks third globally in the proportion of people following vegetarian diets, after India and Mexico, reflecting that vegetarian and plant-based diets have become an important dietary trend in Taiwan. Taiwan has approximately 3.2 million vegetarians, and the proportion of vegetarians among older adults aged 55 and above is also relatively stable, accounting for approximately 12%. President Chain Store Corporation has recognized consumer demand for vegetarian and plant-based foods. As vegetarian and plant-based consumers place considerable importance on ingredient labeling, we launched 13 vegetarian and plant-based food labels to facilitate product identification. These labels use green and orange tones to distinguish the categories suitable for different groups, and clearly indicate whether vegetarian and plant-based foods contain ingredients such as the five pungent spices, dairy, or eggs.
Healthy portion and packaging design	In addition to comprehensively reviewing labeling information for private-label products in accordance with the Packaging Internal Control Design System, ensuring that clear labeling information can be followed throughout manufacturing, transportation, and sales, President Chain Store Corporation is also committed to providing customers with clear and easy-to-understand food information to promote healthy eating. For private-label fresh food products, the Company actively displays detailed ingredient labels, enabling customers to clearly understand the nutritional content and portion size of each serving, thereby avoiding excessive intake and consumption. We launched brands such as Simple Fit® and Veggie Selection® with illustrations, symbols, and other markings on the front of packaging to help consumers better understand the nutritional value of foods. In addition, foods developed by President Chain Store Corporation are designed with single-serving portions in mind, with calories clearly labeled to make it easier for customers to choose.
R&D investment in improving nutrition	President Chain Store Corporation focuses on consumer health and safety, and is committed to providing high-quality products that are highly nutritious, safe, and traceable. The R&D Center refers to the Daily Diet Manual issued by the Health Promotion Administration to define one-third of the recommended daily vegetable intake, and develops products accordingly. The Simple Fit® brand further collaborates with the Millennium Health Foundation, with qualified dietitians evaluating and recommending products based on their nutritional content. In 2025, Simple Fit® recorded a revenue of NT$4,643 million.
R&D investment in improving the affordability or accessibility of healthy products	President Chain Store Corporation found that certain regions lack comprehensive logistics systems or transportation capacity. For stores in high mountain areas and offshore islands where access is less convenient, the Company launched the frozen-to-chilled program to extend shelf life. For specific product items, the Company conducts evaluations and packaging design to extend food shelf life, especially so that stores can switch products from frozen to chilled sales when natural disasters, transportation delays, or unexpected demand occur. This allows these regions to continue enjoying fresh food that is both nutritious and delicious even in unexpected situations. Our product strategy not only creates new products, but also continuously improves products to promote product accessibility. At present, a total of 10 products are applicable in 85 stores. In addition, air-chilled chicken breast has become an important choice for improving the quality of healthy diets due to its excellent texture and high nutritional value. We developed technology to extend the shelf life of air-chilled chicken breast products, as well as continuing to launch new flavors. In 2025, air-chilled meat products recorded revenue of NT$1,266 million, with sales reaching 22.7 million units, representing a year-on-year increase of 2.32%.

Development of Health and Nutrition Products

President Chain Store Corporation continues to promote the development of healthy food products through professional collaboration and institutionalized processes. President Chain Store Corporation takes market demand and consumers' health needs as the core, and has established a complete product development process in the development of healthy light meal products. First of all, the Company continuously observes overall market sales trends and monitors the investment made by specialty stores and convenience stores in light meal products through market trend analysis, in order to assess demand and development potential for healthy products. Second of all, in terms of customer group targeting, the Company analyzes the dietary pain points and lifestyles of different consumer groups. For example, office workers value convenience and balanced diets, while fitness and groups on dietary-control focus on protein intake and calorie management. The Company plans diverse and targeted product direction based on these insights. Last but not least, in menu design, products are developed based on the basic principle that each item should contain fewer than 500 calories, while also taking into account nutritional needs such as protein content, daily vegetable intake, and dietary fiber. Each year, the Company also works with professional dietitians on key products to design fresh food products such as meal boxes and salads, providing consumers with healthier dietary choices.

· Veggie Selection® ·

Due to the impact of the pandemic and climate change in recent years, we have noticed that citizens lay more emphasis on health and environmental protection. The local vegetarian population exceeds 3 million, accounting for 13–14% as the third highest in the world. To this end, President Chain Store Corporation took the lead as the first retail channel to launched its private-label brand, "Veggie Selection" with clear vegetarian labels and separate production lines, allowing consumers to know clearly what they are buying with peace of mind. In 2021, the first "Veggie Selection Compound Store" opened its doors with almost 300 vegetarian food items. In recent years, President Chain Store Corporation has been working with chefs from well-known green catering brands and Michelin Green Star restaurants to develop and launch a variety of vegetarian products. The products adopt all plant ingredients with whole foods for seasoning, such as truffle mushroom risotto, Yangming Spring mushroom and bamboo shoot porridge, as well as incorporating such as plant-based meat, soy milk and superfoods such as quinoa and chickpeas in dishes. Veggie Selection® products cover three meals a day to meet customer needs, such as Quinoa Rice with Basil Mushroom, Sweet Potato and Cheese Sandwich and Salted Egg Yolk Tofu Pasta. Besides frozen box meals and microwave fresh food, home-cooked vegetarian food products at different temperatures were introduced to satisfy the needs of different consumption situations.

Vegetarians and vegans attach great importance to the labeling of food ingredients. To help them identify product content, we have launched 13 vegetarian/plant-based labels. Categories are distinguished by green and orange for different groups by listing whether ingredients such as spices, milk and eggs are used in the products. Vegetarians and vegans also attach great importance to food production details. In the past, most production lines produced both vegetarian and non-vegetarian food with very few strictly vegetarian ones. As a result, President Chain Store Corporation dedicated a lot of effort and expenses to create special production lines for vegetarians by strictly controlling every step of the procedure from the production. With existing supply chain advantages, we have launched the first vegan production line with a CAS label, satisfying the needs of vegetarian/vegan consumers from ingredient selection to production line.

As of the end of 2025, 600 Veggie Selection® Compound Stores have been set up with over 300 vegetarian- and vegan-food options. Chain Store Corporation has built a vegetarian food industry chain together with its suppliers, giving consumers in all cities and counties access to vegetarian and vegan food as the top choice for vegan and vegetarian food products in convenience stores in consumer reviews. Since the launch of the brand, it has reduced carbon emissions by 127,831 metric tons (Note) as of 2025, equivalent to the annual carbon absorption of 332 Daan Forest Parks. In the future, President Chain Store Corporation will create a more professional vegan/vegetarian brand for consumers based on the three strategies of "co-branded green food," "expanding sales bases" and "optimizing vegan/vegetarian food labels." It also plans to launch a variety new products to attract vegan/vegetarian consumers, as well as providing accurate information on the labels as the most convenient kitchen for vegan and vegetarian consumers. More eco-friendly and sustainable production methods will be adopted in the future, including using local raw materials to reduce carbon footprint and incorporate whole food ingredients.

Note: According to a research by Oxford University, 2.03 kilos of carbon emissions can be reduced by replacing one meal with a vegetarian meal. When multiplied with the number of Veggie Selection products sold since the launch of the brand (63,074,603), it is equivalent to 128,041,444 kilograms of carbon emissions, approximately
128,041 metric tons. The average daily carbon emissions of meat eaters is 10.24 kilograms, while the average daily carbon emissions of vegetarians is 4.16 kilograms. 2.03=(10.24-4.16)/3 meals.

· Simple-Fit® ·

Since 2020, President Chain Store Corporation has been targeting the trend of a healthy lifestyle and diet with the Simple-Fit® lifestyle proposal. The Company has worked with the nutritionists and R&D team of the Taiwan Millennium Health Foundation to provide nearly 100 food and beverage options with a calorie content of less than 500 kcal. It also meets the functional diet needs of those who often eat out, are into fitness, and the elderly through
the two major strategies of "supplying nutrition and protein" and "enhanced product labeling." President Chain Store Corporation has observed the lifestyle of current consumers and realized that fitness buffs, young generations, and diversified combinations have become the main buying power of convenience stores. "Simple-Fit®" products features fresh food with a calorie content of less than 500 kcal and offers a recommended menu. The number of products launched for the first time in 2020 has grown exponentially compared to five years ago. It continues to launch innovative products that meet market demand, with hundreds of items including salads, meal boxes, fruits, soups, rice balls, sandwiches, bread, sweet potatoes and side dishes, etc. to meet customers' needs for healthy diets. We expect to work with nutritionists in the future to launch meals designed with the 2:1:1 plate concept (i.e. vegetables: protein: whole grains = 2:1:1) in order to better meet the health and nutrition needs of consumers.

· Anti Additive Clean Label ·

President Chain Store Corporation attaches great importance to the health and well-being of consumers. To this end, it actively improves the health standards of its products. In 2021, it introduced the "Anti Additive Clean Label" certified by a third party. Products that have obtained 100% Additive-Free certification do not contain any additives specified in the "Standards for Specification, Scope, Application and Limitation of Food Additives" from the Ministry of Health and Welfare. Products that have obtained 1-star certification do not contain flavor enhancers, bleaching agents and phosphates. Currently, 5 products have obtained 100% Additive-Free certification, including salads, sweet potatoes, etc., and 8 products have obtained 1-star certification, including mainly fruits, salad dressings, etc. Product certification will be expanded in the future.

Health and Nutrition Profiling System

President Chain Store Corporation complies with and references the announcements on nutrition and health standards under Article 22 of the Act Governing Food Safety and Sanitation to develop healthy and nutritional products. The Company has also established standards for food and beverage products regarded as healthy and nutritional ones. At the basic level, products are divided into eight categories. Products with calories below 500 kcal are further divided into six advanced categories with reference to the Daily Diet Manual and an adult daily requirement of 1,800 kcal.

Definition of Health and Nutrition Standards	
Products with reduced sugar	Products must currently meet one of the following standards: 1. Solid or semi-solid foods: sugar content must not exceed 5 g per 100 g 2. Liquid foods: sugar content must not exceed 2.5 g per 100 ml ※Refers to the total amount of monosaccharides and disaccharides
Products with reduced oil/fat	Products must meet one of the following standards: 1. Solid or semi-solid foods: fat content must not exceed 3 g per 100 g. 2. Liquid foods: fat content must not exceed 1.5 g per 100 ml
Products with reduced sodium	Products must meet one of the following standards: 1. Solid or semi-solid foods: sodium content must not exceed 120 mg per 100 g 2. Liquid foods: sodium content must not exceed 120 mg per 100 ml ※The sodium content must be indicated in the nutrition labeling.
Products with reduced fertilizer use	Products that reduce fertilizer use as proven by experiments or academic research through alternative methods such as adding soil probiotics, using organic rice-specific fertilizers, and other practices.
Products with reduced portion size	Products packaged in small portions, portable packs, and similar formats
Products with fewer artificial additives or controversial ingredients	Products that have obtained additive-free certification, depending on the certification level, such as AA certification from one to three stars; or products that appeal to minimally processed whole foods, plant-based foods, or vegetarian foods, including vegan, lacto-ovo vegetarian, and vegetarian products free of five pungent spices
Products with organic certification	Products that use organic raw materials or have obtained organic certification
Enhance or fortify products to address nutrient deficiencies	Products containing dietary fiber, high-quality protein, or nutrients such as vitamin A, vitamin B1, vitamin B2, vitamin B6, vitamin B12, vitamin C, vitamin D, vitamin E, vitamin K, niacin, folic acid, pantothenic acid, biotin, choline, calcium, iron, iodine, magnesium, zinc, fluoride, and selenium, or other ingredients that can help maintain digestive tract function or promote metabolism

Example: Mixed Vegetable Salad (fulfills half of the daily vegetable requirement)

一日野菜-活力彩蔬		
食材名稱	g/份	單位
1.高麗菜紅蘿蔔	72	g
2.美生菜蘿蔓	42	g
3.蘋果	10	g
4.牛蕃茄	10	g
5.葡萄乾	8	g
6.紫高麗菜	8	g
7.豆薯	8	g
8.小黃瓜	6	g
9.黃蘿蔔	6	g
10.紅蘿蔔	6	g
11.腰果	3	g
12.杏仁果	2	g
	181	g

Year	2022	2023	2024	2025
Total revenue from healthy products under President Chain Store Corporation's Health and Nutrition Profiling System Unit: NT$ million	17,616.98	25,663.04	28,594.19	30,344.33
Total revenue from food and beverage products Unit: NT$ million	52,502.26	60,738.68	67,933.00	55,013.21
Revenue share of healthy products (%)	33.55%	42.25%	42.09%	55.16%

Note: The statistical scope covers private-label food and beverage products

Product Category	Health and Nutrition Claims	Revenue Share in 2025
Meals and beverages, including food products	Products with reduced sugar	7.88%
	Products with reduced oil/fat	7.63%
	Products with reduced sodium	2.99%
	Products with fewer artificial additives or controversial	34.94%
	Nutritionally enhanced supplement products	13.62%

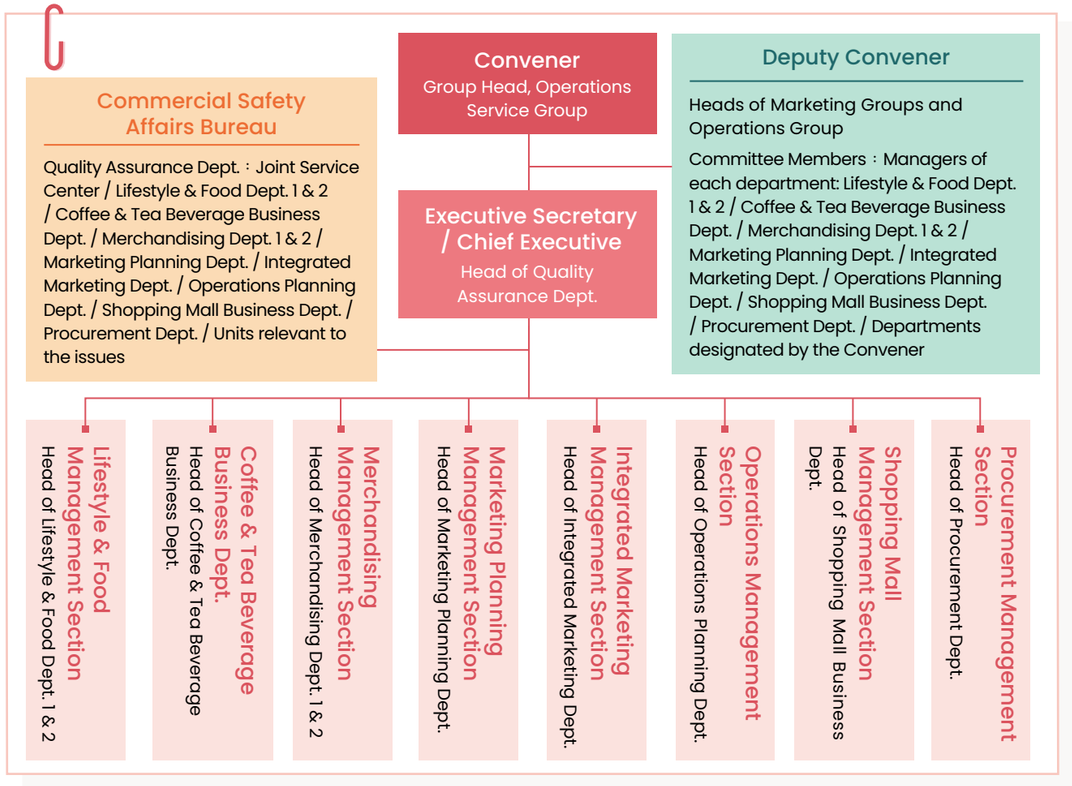
3.2 Customer Health and Safety

Product safety is the cornerstone of President Chain Store Corporation operations. To this end, it follows the internal "Private-label Product Policy" to stay on top of the value chain of products, from raw materials, logistics to stores with management mechanisms and continuous tracking. In the meantime, we fulfil our promise of product safety through product safety information and a comprehensive internal reporting mechanisms. In 2025, a total amount of NT$139,315 thousand was invested in food safety management.

No preservatives or partially hydrogenated oils are used from raw materials to product for private-label fresh food. Each product must be inspected by a third-party testing agency. Fructose is also not added. If the ingredient is contained in raw materials, it will be tracked and managed internally.
Based on statutory requirements, President Chain Store Corporation has established microbiological standards for fresh food products, and requires suppliers to provide qualified third-party inspection reports and conduct regular testing for all product categories.
For private-label products that may contain GMO materials approved by the Ministry of Health and Welfare, the information will be disclosed.

Product Safety Committee

The Product Safety Committee is divided into three main levels. The convener is appointed by the President, with the Marketing Group Vice President and Operation Group Vice President serving as deputy conveners. The Quality Assurance Department Manager serves as the Director-General on the second level. Under the Director-General, a separate Business Security Affairs Bureau is responsible for the integration and collection of issues related to product safety. The third level consists of 8 task forces with each department head as leader. Focusing on safety and quality, the Product Safety Committee set up a management system for private-label products with the scope covering 100% of private-label products. One meeting was convened in 2025, with discussions focusing on reporting and tracking important business security information, planning and responding to changes in regulations.



· Collection and Inventory for Product Safety Information ·

Staying abreast of the latest product safety information has been key to President Chain Store Corporation's making product quality management a reality. Product safety information is negative reports collected by President Chain Store Corporation on its private-label products and indirect investment business, information on unqualified products, and information on regulations promulgated by relevant authorities and issued in other countries. President Chain Store Corporation manages information in different levels in accordance with our "Product Safety Information Collection and Review Tracking Standards." The system applies to 100% of President Chain Store Corporation's private-label products. In 2025, the Company collected 363 product safety-related memos, including 2 A-level information, 302 B-level information and 58 L-level information.

Note: A-, B-, and L-level information is compiled based on the date of internal announcement. In 2025, there were 2 A-level incidents, all of which were negative business security information directly related to President Chain Store Corporation. Crisis notifications or follow-up actions were carried out for each case, including a review and proposal of improvement measures. All improvement actions have been completed and the cases have been closed.

A level information	Negative business safety information and non-conformance information directly related to President Chain Store Corporation, or information that may be classified as A-level information after evaluation by the Head of Quality Assurance Department or relevant supervisor of Quality Assurance Department.
B level information	Product safety information other than Level A.
L level information	Drafts of laws and regulations issued by the government and information on foreign laws and regulations.

· Internal Reporting System ·

President Chain Store Corporation has established an internal product supervision mechanism based on the "Rules for Safety on Private-label Products." This mechanism invites employees to come together to play a role in supervising product safety. In cases where employees in logistics, directly operated stores, or franchisees have doubts or questions about ads, labeling or ingredients, they can use this mechanism to provide feedback. Issues raised in this way are forwarded to the Product Safety Committee and the person making the report receives a reward based on the severity of risk involved with the safety issue. In 2025, no incident was reported.

President Chain Store Corporation Product Safety Incident Risk Categories

1	2	3	4	Not Graded
Addition of noncompliant ingredients or additives, as confirmed by a third-party laboratory, the short-term use or consumption of which would raise concerns of harm to human health.	Addition of noncompliant ingredients or additives, as confirmed by a third-party laboratory, the long-term use or consumption of which would raise concerns of harm to human health.	• Compliant ingredient exceeding the amount of listed quantity or added to a product to which it should not be added. • Fraudulent ingredients.	False or incomplete labeling or advertisements.	• Cases not meeting the above four standards but for which an opinion is offered, resulting in "major changes" to the system or scope after acceptance by the Company. • Cases not meeting the above four standards but have constructive or reference value.

· External Grievance Mechanism ·

President Chain Store Corporation established an "Integrated Services Center" to act as the internal and external channel for issues involving products and services. Consumers can voice their complaints or suggestions to the Integrated Services Center via hotline or email. The Center creates a file for each issue and in cases that require follow-up, cases are only closed after customers receive information on how President Chain Store Corporation responded to and handled the issue. In 2025, the Center handled 86% of the cases online in real time with 100% of the cases closed (Note). 100% of the stakeholder letters were answered.

Note: The online processing rate is the rate of giving consumers explanations online and successfully solving the problem afterwards. The case closing rate is the percentage of cases that cannot be effectively addressed online and require follow-up and settlement after being handled by the responsible unit.

Product Value Chain

Raw Material Management	Logistics Management	Store Management
• Tracking and traceability system • Product quality inspection	• Logistics management	• Product labeling • Service Quality Evaluation • Quality Assurance Inspection • Quality Assurance and Ethical Corporate • Management Certification Training Inspection

· Raw Material Management ·

< Tracking and Traceability >

To effectively monitor product safety and take up the responsibility of President Chain Store Corporation as a retail business, President Chain Store Corporation works with the ROC Fresh Foods Development Association to set up a Material and Quality Assurance System (MAS) for private-label products. This ensures that product raw materials and suppliers can be tracked and managed. The main document in the MAS system is the product specification document, which records the sources of raw materials and the suppliers. The Company confirms the system complies with relevant regulations through reviews and existing quality assurance mechanisms. As of the end of 2025, 100% of the Company's private-label food products had the corresponding product specification document in the MAS system.

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), 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, agricultural, livestock and seafood ingredients, 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 boxes or large containers. The products can be eaten after brief heating up. Those products do not include the baked items served in the box.

< Quality Certification >

To manage and stay on top of product quality, President Chain Store Corporation's Quality Testing Laboratory obtained ISO/IEC17025:2017 certification following items specified by TFDA and TAF (ISO/IEC 17025:2017). After a product is made, the laboratory first samples and tests it for microorganisms with chemical methods, ensuring product safety before it is put on the shelf. As of the end of 2025, the laboratory conducted tests on 640 items per requirements of CNS or the competent authority. Another 125 test items that follow directives from the aforementioned requirements were also conducted.

TAF Certification Items: ISO/IEC 17025:2017 certification items	
Microorganisms	1 item
Caffeine	1 item

TFDA certification items	
Microorganisms	1 item

In 2025, a total of 818 tests were run on products and raw materials, with 818 passing the test. Unqualified products were treated in line with the contract, on top of carrying out follow-up inspections and monitoring to ensure that the products we sell are safe. 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's operating revenue.

Note: The quality testing laboratory costs include tests, salaries, depreciation, rentals, equipment repair and maintenance, as well as miscellaneous purchases.

· Logistics Management ·

President Chain Store Corporation products are shipped to stores after production. Ensuring product quality during transportation is the key to stable product quality and safety. Therefore, even though the logistics company is not a main element in the scope of disclosure in this report, its operations are still disclosed due to its impact on product safety. After President Chain Store Corporation products and raw materials are manufactured by suppliers or contract manufacturers, they are shipped to stores by a logistics company. To ensure that the quality of products is maintained and guaranteed throughout the entire process of shipping, storage, and display and to reduce potential risk to products due to temperature, employees or sanitation, we partner with logistics companies on initial logistics and in-store product management and service audits. Initial logistics involves cooperation on shipping, taking product quality management processes from the store and pushing them upstream to the supplier end to set up a comprehensive quality control mechanism. In 2025, we continued to implement a logistics mechanism for 100% of the exclusive and private-label products including rice, fresh noodles, salads, cooked food, refrigerated flavored breads, sweet potatoes and fresh foods.

· Store Management ·

< Product Labeling >

Transparent product labeling is key to President Chain Store Corporation's promise to safeguard the rights and health of its customers. In addition to following MOHW' s "Guidelines for Nutrition Labeling of Packaged Foods" and "Nutritional Claims of Packaged Foods, our "Product Safety Management" rules stipulate that new suppliers' product labeling must conform to the Commodity Labeling Act, Act Governing Food Safety and Sanitation or relevant government laws and regulations. We also require suppliers to sign an agreement guaranteeing that the ingredients, manufacturing, labeling and advertisements for their products all conform to relevant laws and regulations. In addition to screening potential new suppliers, product labels are the items that the logistics center must check upon receiving a shipment (including bar codes, expiration dates and Chinese labeling). President Chain Store Corporation also uses its "Packaging Internal Control Design System" to keep abreast of the information on our own brand product labels. This ensures that all products have clearly labeled information from manufacturing to shipping to final sale in the store.

In the meantime, President Chain Store Corporation is also committed to obtaining relevant labels for its own products. In 2025, the raw materials for President Chain Store Corporation's private-label products were inspected by an external body to confirm no GMOs were adopted. To make it easier for consumers to make purchase decisions, President Chain Store Corporation is also committed to clearly displaying labels relevant to GMOs on the outer packaging in accordance with MOHW's "Guidelines for Labeling Packaged Food Containing GMO Raw Materials" and Guidelines for Labeling Bulk Food Containing GMO Raw Materials." Among private-label products, the ones whose outer packaging was marked with a label stating "Does Not Contain GMO" reached a revenue of NT$375,161 thousand in 2025.

＜President Chain Store Corporation High-Quality Service Qualification＞

President Chain Store Corporation conducts an annual President Chain Store Corporation High-Quality Service Qualification assessment on all its directly-operated stores and franchises, with items including basic service, professional service, comfort of the environment and appropriate responses. The results of the assessment are graded A+ and A(excellent), B (meets expectations) or C (needs improvement) (Note). In 2025, a total of 1,821 stores were graded A+ and 1,052 were graded A out of all the stores, accounting for 72% of all the stores that were audited, exceeding our high-standard target (71%). Operations specialists visit stores receiving a grade of C to provide guidance, and hold meetings to draft corrective action plans, conduct drills on the shortcomings as well as reevaluating to ensure improvement, providing the consumers with a great shopping environment. In addition to continuously improving service quality at individual stores through in-depth guidance provided by district consultants, President Chain Store Corporation publicly recognizes warm and thoughtful store services through internal channels. The Company has also received external recognition, including the Gold Award and Service Pioneer Award in the Commercial Times Service Industry Evaluation. Its public restrooms have also received the Gold Quality Award for Public Restrooms from Taitung County and New Taipei City, as well as the Outstanding Public Restroom Award from the Ministry of Environment.

2025 Annual Initial Assessment	Grade	Number of stores Audited	Percent-age
A+ (Excellent)	90~100	1,821	45.6%
A (Excellent)	80~89	1,052	26.4%
B (Meets expectations)	70~79	866	21.7%
C (Needs improvement)	＜ 70	251	6.3%

＜Quality Assurance Audit＞

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. A total of 31,444 stores were inspected with a pass rate of 92.97%. The stores were unqualified mainly due to expired products. President Chain Store Corporation provided concrete suggestions for the issue and followed up to ensure that improvements were made.

Note: The scope of inspected stores and the pass rate includes all inspected retail stores in 2025, and stores that close by the end of the year are not excluded.

＜QA and Ethical Corporate Management Certification Training and Audits＞

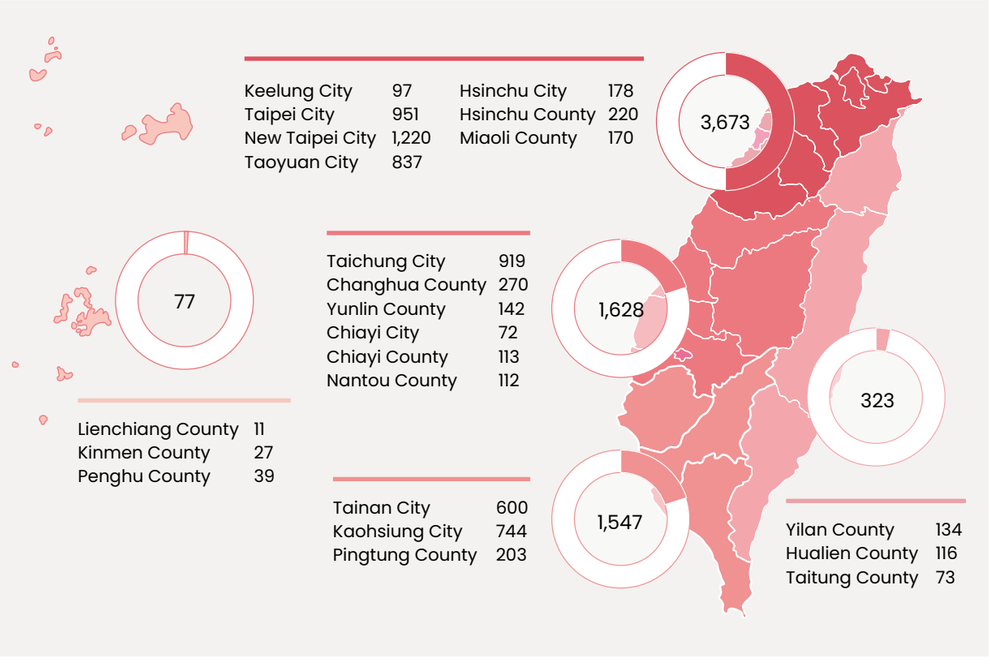
In addition to the store audits described above, President Chain Store Corporation continues to provide quality assurance and ethical corporate management education and training for all employees each year to strengthen overall personnel quality assurance capabilities. Course content covers the implementation of quality assurance operations, compliance with ethical corporate management standards, and maintenance of the Company's image. Professional quality assurance courses on different topics are arranged to strengthen employees' professional capabilities. In 2025, a total of 73,661 participants attended the training. President Chain Store Corporation also engages a management consulting firm to audit store quality assurance training certification. In 2025, 99.18% of all stores were audited.

3.3 Product and Service Innovation

President Chain Store Corporation's goal is to provide a variety of innovative and quality products that exceed customers' expectations. To this end, it integrates internal resources to promote product and service innovation. We launched a total of 9,333 products and 1,879 services in 2025. In 2025, private-label products accounted for 26% of total revenue. By continuing to provide consumers with more high-quality products and convenient services, President Chain Store Corporation will become a good partner in people's daily life.

Store Locations

President Chain Store Corporation focuses on providing customer services characterized by convenience and peace of mind with stores in Northern, Central, Southern parts of Taiwan as well as outlying islands. The Stores All over Taiwan project was launched in 2019 by inventorying districts out of the total of 368 towns and villages with gaps in services where making purchases remained inconvenient. As of 2025, we have a total of 7,248 stores, 171 more compared to 2024. With more than 7,000 stores connecting 368 towns and districts (with the exception of Wuqiu) to each location that needs services, we have reached a new milestone of "24/7 Services from Our Stores All over Taiwan." It is our hope that we can continue to expand the scope of services offered by President Chain Store Corporation, so we can meet the needs of customers in a timely manner with a variety of convenient and quality services and to become the service platform that customers depend on in their fast-paced lives.
In the coffee business, CITY PRIMA® surpassed 7,000 stores. Through interactive mechanisms such as the "Product Wishing Pool," the Company invited consumers to participate in product development, successfully creating buzzworthy products such as "Flipped Pudding." This not only increased the success rate of new products, but also strengthened brand engagement. In 2025, President Chain Store Corporation also launched OPEN! FUNLAND for the first time, integrating elements of character IP, animation, and trend culture to create a new recreational consumption space. In the meantime, the Company opened the first street-front flagship store for !+? CAFE RESERVE + TEA Bar, offering a higher-quality tea beverage experience with strong customization flexibility, further boosting the brand hierarchy and value positioning of its tea beverage series.



To this end, it provides customers with cash flow, logistics and information flow services with digital tools such as the 7-ELEVEN online shopping site, ibon, OPENPOINT app and MyShip. This allows consumers to make the most of President Chain Store Corporation as the base and service center for everything in life. The strategy that incorporates e-commerce and store transactions has been adopted to develop innovative services and trending products, connecting the OPENPOINT ecosystem to make the most of the membership economy and actively becoming a platform of life services in the eye of consumers. In 2025, the proportion of customers using online services and sales platforms reached 12.47% of the total number of transactions, and online revenue accounted for 6.7% of individual revenue.

OPENPOINT Ecosystem

President Chain Store Corporation has adopted the three strategies of membership, points and payment since 2020 to revolutionize business with smart technologies. Innovative services such as “points for mobile payment,” “points for cashin different channels,” “points for bill collection/packages from e-commerce platforms,” “APP raising funds and points,” “point collection during trips oversea,” as well as “uniopen PRIMA membership subscription” have been launched to break the single-channel membership model in the retail industry, establishing a cross-brand and cross-channel OPENPOINT ecosystem. In 2025, the “CTBC Bank uniopen co-branded card” was launched, integrating the OPENPOINT ecosystem to expand the applications of the points for members in various life scenarios. So far, the system has served more than 19.5 million members. In 2023, membership services were expanded overseas for the first time. In 2024, President Chain Store Corporation worked with 7-ELEVEN in the Philippines to launch a cross-border two-way point collection system, creating economic benefits for members and driving the number of active members to exceed 12.24 million. In the meantime, it combines the consumption data collected by POS machines in the stores as well as behavior and footprint in the app to gain insight of the profiles, consumption preferences and lifestyle of OPENPOINT members. We have further engaged in data projects such as attribute labeling and member grouping, applying labels to the NES model (new, existing and sleeping customers) and precision marketing, effectively increasing the proportion of member consumption and per capita contribution. The revenue from members in 2025 increased more than 5% compared to 2024.

The OPENPOINT ecosystem has won multiple awards from Taiwan and abroad since 2024, including the Golden Award of Taiwan Sustainability Action Awards in SDG8 Decent Work and Economic Growth, the Harvard Business Review Digital Transformation Revolution Award - Business Model Transformation Award for the Large Enterprise Category and Special ESG Award, and First Prize of the National Brand Yushan Award for Most Popular Brand. President Chain Store Corporation plans to further develop in areas such as food, clothing, housing, transport, education and entertainment to provide consumers with more diverse and convenient membership service experience as a “lifestyle service platform” that exceeds customer expectations.

Innovative Products and Services

Based on the core concept of a comprehensive lifestyle, President Chain Store Corporation continues to uphold the principle of providing consumers with products and consumer experience that are value for money. To this end, we continue to improve the technical R&D of software and facilities, as well as further combining a number of innovative products and services to maintain its competitiveness in sustainability. In 2025, President Chain Store Corporation invested NT$204,566 thousand in R&D to create a variety of new products and service models. Not only does President Chain Store Corporation actively build a smart retail landscape, it has launched one X-STORE, namely future convenience store each year, for a total of 8 stores as of now. In 2025, the third grab-and-go unmanned store named “X-STORE 9” opened its doors. In the meantime, we continue to apply and promote “FUN vending machines” to break the barrier of time and space when providing service, as well as expanding out-of-store business opportunities. We actively collaborate with e-commerce platforms and diversify our operations through providing the most dense and fast delivery and collection service local network, including pioneering the “7-ELEVEN MyShip Messenger Checkout System” in partnership with Meta to allow both the buyer and seller to conclude the deal with more peace of mind and convenience. The “Secure Package Pickup” service has also been launched for the same purpose. In terms of digital development, the iOPEN Mall e-commerce platform has been made available to provide the most complete and convenient services for buyers and sellers alike. In the meantime, digital services such as iPre-order (convenience store in the e-commerce) and iDiscount (group buying) have been put in place to meet customers’ Online merge Offline (OMO) needs for everyday consumption.

In terms of digital development and membership management, 2025 was an important year for boosting member value. Through diverse service channels such as iPre-order, iGroup-buying®, iOPEN Mall, FUN Vending Machines®, Delivery Service, MyShip, and delivery services, the number of members officially surpassed 19 million, while the online-to-offline omnichannel strategy continued to deliver results.

Among these developments, Taiwan’s first flagship store opened, namely Starbucks Reserve DREAM PLAZA Taipei. Books.com.tw established its first physical bookstore, providing readers with a new 24-hour gathering place. In 2025, the Xinshi Logistics Park was officially launched, becoming President Chain Store Corporation’s first 24-hour smart logistics park integrating ambient, refrigerated, and frozen multi-temperature-zone operations. This further enhanced the stability and flexibility of overall logistics scheduling, enabling products to be delivered more promptly and accurately, while providing solid support for frontline services and expansion.

· Smart Retail ·

< FUN Vending Machines >

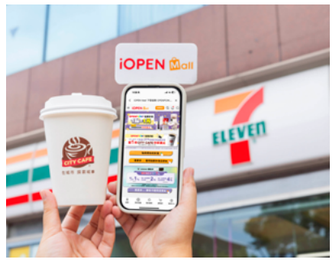
Facing the two major problems of an aging population and a low birthrate, there is no limit for saving manpower in the future. To this end, President Chain Store Corporation has been proactively creating a retail market with forward-looking technologies. Since 2018, it has led the industry in promoting an experimental field for smart retail, enhancing customer interactions with technologies. The “FUN Vending Machines” have been created based on the concepts of eXplore, eXperience and eXcellent to strategically fill retail gaps and establish a presence in underserved shopping areas. Four types of FUN Vending Machines have been introduced, including 4°C , 18°C , CITY CAFE and freshly-made hot boxed meals, as well as creating a variety of business models based on needs of the business district. In 2025, the number of service locations and machines increased to over 1,900, attracting more than 83 million people to try the smart, convenient and diverse digital consumption experiences. In order to seize IP sales opportunities, President Chain Store Corporation continued to develop the “Mystery Box FUN Vending Machine” in 2025. Consumers can choose the IP products they want to buy, such as Pokémon cards, TOMICA cars, licensed mystery boxes, etc. on the machine with mobile payment feature incorporated. In addition to providing different shopping options, we have created a smart lifestyle service platform that allows customers to buy nearby and pay safely.

< X-STORE 9 >

X-STORE 9 is the third future-oriented convenience store to introduce the “Grab and Go” model. It adopts ITRI’s composite AI pure image-based tracking and recognition technology, combining multi-angle cameras with shelf LiDAR to capture customer movement and product pick-up and return in real time. Customers can complete self-checkout by mobile phone, with payment completed upon leaving the store — no barcode scanning or queuing required, and no personal data collected. Compared with X-STORE 8, X-STORE 9 is built around pure image-based technology and does not require weight sensors, reducing construction and maintenance costs while improving replicability. It also places fewer restrictions on product displays, with approximately 6,000 products across the store, close to the range offered by regular stores. The Company also established Taiwan’s first micro-warehouse, introducing smart dispatching and robotic-arm automated inbound and outbound warehousing. Designed for “large capacity in a small space,” it enables consumers to complete self-service parcel pickup in an average of 2 to 5 minutes. In addition, President Chain Store Corporation launched Taiwan’s first LOFT SELECT hybrid store. Through its shopping centers business, the Company has continued to boost its presence in seven major commercial districts, including freeway service areas, transportation hubs, and technology factory offices, accumulating 66 locations. Among these, Qingshui Service Area underwent a comprehensive renovation to create a distinctive rest area, introducing well-known brands and making service scenarios more diverse and complete.

· Digital Services ·

< iOPEN Mall >



To build a shopping mall that focuses on the common good with local areas and stable operational quality, President Chain Store Corporation has taken advantage of resource sharing and joint creation of business opportunities based on over 45 years of experience running its business in Taiwan. The brand new iOPEN Mall was launched in 2023 as the first shopping mall created by a local enterprise. In addition to providing a digital platform that is easy to understand and accessible at all times for micro-enterprise entrepreneurs, the platform has developed an outstanding intelligent management system with features such as simple registration, quick listing, orders, members, merchandise, accounting, logistics, etc. The platform connects to the OPENPOINT Ecosystem and its 19 million members, the group's logistics and warehouses all over the country, and more than 7,000 7-ELEVEN stores to bring micro-enterprise entrepreneurs an influx of consumers, diversified marketing resources, and convenient delivery and pickup services. The service has so far attracted nearly 100,000 merchants to set up shop with more than 5 million items on the shelves, reducing the digital transformation risks of micro-enterprises as a strong backing for everyone who wants to run an online shopping business with ease. President Chain Store Corporation won the Silver Award of the 2024 Taiwan Sustainability Action Award for assisting micro-entrepreneurs.

· Operating Performance in 2025 ·

In terms of store operations, 7-ELEVEN in Taiwan continued to upgrade through retail experimentation. In 2025, President Chain Store Corporation launched OPEN! FUNLAND for the first time, integrating elements of character IP, animation, and trend culture to create a new recreational consumption space. In the meantime, the Company opened the first street-front flagship store for !+? CAFE RESERVE + TEA Bar, offering a higher-quality tea beverage experience with strong customization flexibility, further boosting the brand hierarchy and value positioning of its tea beverage series.

In terms of digital retail planning, X-STORE 9 opened its doors on the campus of National Central University, introducing the upgraded AI image recognition "Grab and Go" smart store solution. In addition, the first automated micro-warehouse for in-store pickup was launched in Taiwan, validating the application value of smart retail in campus settings and among younger consumers. The Company also continued to develop its hybrid retail model by launching Taiwan's first LOFT SELECT hybrid store. Through its shopping centers business, the Company has continued to boost its presence in seven major commercial districts, including freeway service areas, transportation hubs, and technology factory offices, accumulating 66 locations. Among these, Qingshui Service Area underwent a comprehensive renovation to create a distinctive rest area, introducing well-known brands and making service scenarios more diverse and complete.

In terms of products and services, we continued to focus on boosting the management of fresh food and ready-to-eat products. Through differentiated brands such as Simple Fit®, Veggie Selection®, and Star Cuisine, we responded to consumers' expectations for health, quality, and flavor. In 2025, 7-ELEVEN marked the 30th anniversary of its rice ball. Since the launch of its first triangular rice ball in the pork floss flavor, it has introduced hundreds of international and local-style flavors. The self-service hot food area also continued to expand its product offerings, from sweet potatoes, steamed corn, tea eggs, and animal welfare braised eggs to "steamed and roasted" potatoes available at selected stores, offering more convenient choices for three meals a day. In the coffee business, CITY PRIMA® surpassed 7,000 stores. Through interactive mechanisms such as the Product Wishing Pool, the Company created engaging and buzzworthy products such as "Flipped Pudding", allowing consumers to participate in product development while improving the success rate of products and strengthening brand engagement.

In terms of digital development and membership management, 2025 was an important year for boosting member value. Through differentiated membership management under the uniopen PRIMA membership subscription system, the Company continues to expand its lifestyle connection with members. The "CTBC Bank uniopen co-branded card" was launched with integrated the OPENPOINT ecosystem to expand the applications of the points for members in various life scenarios, enabling collaboration among various business units and connecting diverse service scenarios through a single entry point. Not only does this enhance the completeness of the customer experience, but it also allows the Company to gain a deeper understanding of customer needs, laying the foundation for the continuous optimization of lifestyle services. In the meantime, the number of members officially surpassed 19 million through diverse service channels such as iPre-order, iGroup-buying®, iOPEN Mall, FUN Vending Machines®, Delivery Service, MyShip and delivery services, while the online-to-offline omnichannel strategy continued to deliver results.

As of the end of 2025, President Chain Store Corporation and its subsidiaries had a total of 13,891 stores. In overseas markets, 7-ELEVEN Philippines continued to expand its store network, reaching 4,491 stores, while boosting its presence in regions such as Visayas and Mindanao. In Mainland China, stores in Shanghai and Zhejiang continued to expand steadily, exceeding 600 stores. In the local market, President Drugstore Business Corp. (COSMED) accelerated store expansion and improved store quality, staying on top of trends in health supplements, skincare, and cosmetics, while optimizing pharmacy operations and product structure. President Starbucks Coffee Corp. (Starbucks) focused on the core brand concept of the third place, continuing to create exclusive interactions with customers. Among these initiatives, Taiwan's first flagship store opened, namely Starbucks Reserve DREAM PLAZA Taipei. Books.com.tw established its first physical bookstore, providing readers with a new 24-hour gathering place. President Transnet Corp. (T-Cat) continued to boost its presence among cross-border, e-commerce, and store-opening platform customer groups, while expanding pharmaceutical logistics and warehousing businesses, continuously improving operating efficiency. The official opening of DREAM PLAZA created a new space for the Group that integrates retail, dining, and lifestyle services. It has also become an important platform for observing consumer trends and refining service design.

While the Group's businesses continue to advance steadily, we also continue to strengthen the back-end foundation that supports overall operations. In 2025, the Xinshi Logistics Park was officially launched, becoming President Chain Store Corporation's first 24-hour smart logistics park integrating ambient, refrigerated, and frozen multi-temperature-zone operations. This further enhanced the stability and flexibility of overall logistics scheduling, enabling products to be delivered more promptly and accurately, while providing solid support for frontline services and expansion.

Customer Relationship Management

· Consumer Questionnaire Survey ·

To understand consumer preferences and provide products and services that better meet their needs, President Chain Store Corporation conducted a Convenience Store Consumer Questionnaire Survey targeting members with consumption records. The survey was sent through the OPENPOINT APP to members who had recently made purchases and enabled push notifications, collecting a total of 7,028 valid responses. The questionnaire was designed based on the four operating principles of abundant products, excellent quality, hygiene assurance, and friendly service. For the question, "How satisfied were you overall with your most recent store visit?", 90.45% of respondents among all valid questionnaires gave a satisfaction rating of 4 points or above, representing a 1.4% increase in overall satisfaction compared with the previous period.

Year	2022	2023	2024	2025	2025 Target
Satisfaction	96.06	82.90	89.05	90.45	90.00
Coverage	55.40	100	100	100	

Going forward, we will continue to systematically collect and analyze consumer feedback through consumer surveys, enabling us to gain a deeper understanding of consumer preferences and actual needs. This will serve as an important basis for refining service quality and optimizing operational management. For the key issues identified through the survey results, the Company has planned and continues to promote the following concrete improvement actions:

1. Enhancing store environment and facility management standards: For key service facilities such as public restrooms, the Company has introduced a regular self-assessment mechanism and commissioned Capital Consultant Corp. to conduct third-party evaluations, with the goal of providing consumers with a satisfying and comfortable environment.
2. Strengthening service response quality management: Through the mystery shopper evaluation mechanism, the Company further focuses scoring criteria on the friendliness and appropriateness of frontline personnel when responding to customer needs, thereby enhancing the overall customer experience.
3. Establishing a store image improvement guidance mechanism: For stores whose performance in maintaining store image falls below standards, the Company has launched a guidance system in which operating supervisors are stationed at the store in person, assisting stores with on-site improvements and refinement of operational management.

4

Circular Supply Chain

Through the implementation of various supplier management and assessment mechanisms, we continue to enhance our supply chain audit processes to ensure product quality, food safety, and compliance with relevant labeling regulations. At the same time, we strengthen supply chain management resilience and reduce operational and ESG risks through supplier assessments, international food safety certification requirements, and third-party audits. We also continue to promote sustainable procurement by increasing the adoption of sustainably certified raw materials and sustainable products. Through education and training, workshops, and guidance measures, we encourage suppliers to address sustainability issues such as labor rights and interests, human rights, the circular economy, environmental protection, and carbon reduction, working together to build a more resilient supply chain with sustainable value.

Sustainable Development Goals & Management Policies

SDG 12 Responsible Consumption and Production

- Certified sustainable procurement of raw materials reached 7,720 million, accounting for 30.14%
- 100% of private-label food suppliers with annual procurement amounts of NT$30 million or above introduced ISO 45001

SDG 17 Partnerships for the Goals

- Local suppliers accounted for 74% of total agricultural product procurement volume
- Local agricultural product procurement amounted to NT$8.958 billion, accounting for 68% of total procurement value

Corresponding Material Topics

- Sustainable Supply Chain Management
- Sustainable Procurement

Policies and Commitments

- Rules for Safety on Private-label Products
- Rules for Onsite Assessment of Private-label Product Manufacturers
- Raw Material Supplier and Raw Materials Management Rules
- Management Measures for On-site Audit of Suppliers of Food Safety Products in Stores
- President Chain Store Corporation and President Chain Store Corporation's Subsidiaries' Code of Conduct for Suppliers
- Food Product Manufacturer Risk Grading and Assessment Guide

Management Actions

- Identify significant suppliers and implement Supplier Management Measures, require suppliers to sign a code of conduct, and implement desk sustainability assessments for significant suppliers and on-site assessment of specific categories of suppliers. Ensure supplier performance by identifying risks and implementing subsequent improvement plans, as well as actively building the capacity of sustainable development of the supply chain through training and ESG workshops.
- The Sustainable Procurement and Biodiversity Task Force incorporates the terms of supplier ethical corporate management and environmental sustainability into the contract, and continue to increase the proportion of sustainably-certified raw material procurement

Sustainable Goal Management Process

Material Topic	Management Metrics	Medium- and Long-term Targets	2026 Targets	2025 Targets & Performance	
Sustainable Supply Chain Management	Proportion of significant suppliers supported with development measures	40% by 2028	30%	New target ····· 31.91%	New target
	Proportion or number of significant suppliers receiving desk ESG assessments/ on-site assessments	100% by 2028	110 suppliers	110 suppliers ····· 102 suppliers	—
Sustainable Procurement	Proportion of sustainably certified raw material procurement amount	32% by 2030	30%	29.5% ····· 30.14%	↑
	Revenue share of cage-free eggs (Note)	6% by 2028	5.5%	0.00107% ····· 4.4%	↑
	Proportion of wood/paper materials using recycled/certified materials	45% by 2028	35%	30% ····· 60.28% of the weight was recycled/certified	↑

Note: The significant difference between the 2025 target and performance was mainly due to an adjustment in the calculation basis for the denominator: the target was set based on the Company's estimated total revenue, while performance was calculated based on actual revenue share from eggs. The numerators were estimated revenue and actual revenue from cage-free eggs, respectively. The short-, medium-, and long-term targets and 2025 performance are calculated using the same method.

↑ Exceeded ✓ Achieved — Not Achieved

4.1 Sustainable Supply Chain Management

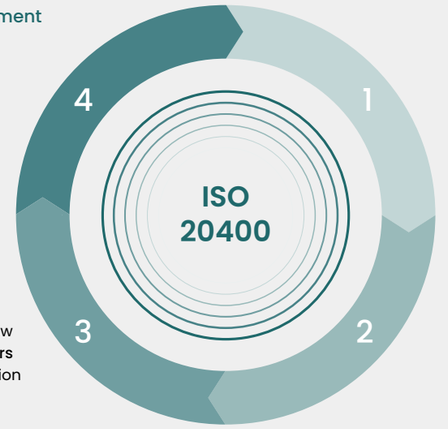
President Chain Store Corporation places a high priority on supply chain management to ensure that our partners can promote sustainable development together. Since the formulation of the Rules on Supplier Ethics Management in 2015, it has gradually increased the intensity and scale of management to carefully manage supply chain partners through regulations such as the Supplier Code of Conduct and the evaluation system. We have also implemented supplier guidance, capacity building training and other measures to create a sustainable value chain with suppliers.

In addition, as a founding member of Taiwan Delica Foods Development Association, President Chain Store Corporation has long been committed to promoting quality improvement and safety management across Taiwan's fresh food supply chain. In 2025, the Company played an important role in advancing the association's work, convening partners such as fresh food factories, raw material suppliers, and equipment suppliers to hold 126 supply chain integration and collaboration meetings, while facilitating multi-party communication with government agencies, research institutions, and industry participants. The Company also promoted concrete supply chain risk adaptation practices, including establishing a shared list of multiple raw material suppliers for members to stabilize supply, and working with domestic and international experts to research packaging materials with reduced plastic and low-carbon ingredients.

2001	• TDF, the Taiwan Delica Foods Development Association, was established
2012	• Established a quality inspection laboratory for distribution operators
2015	• Introduced the self-developed MAS Raw Material System and Laboratory Management System • Established third-party audit operating standards • Formulated the Rules on Supplier Ethics Management
2019	• Formulated the Supplier Code of Conduct with reference to domestic and international standards such as the United Nations Guiding Principles on Business and Human Rights (UNGPs), comprehensively raising ESG requirements for suppliers
2021	• Formulated operating standards for the introduction of new vendors
2022	• Promoted sustainable farms • Introduced intelligent automatic recycling machines
2023	• Held ESG workshops for suppliers to develop capacity on topics such as carbon reduction and the circular economy
2024	• Introduced the supplier sustainability self-assessment questionnaire to gain deeper understanding of suppliers' sustainability actions • 100% of private-label food product suppliers introduced ISO 45001
2025	• Participated in the CommonWealth Sustainability League's supply chain assessment • Held 126 supply chain integration and collaboration meetings • Worked with domestic and international experts to research packaging materials with reduced plastic and low-carbon ingredients

Supplier Management Structure

President Chain Store Corporation's supplier management structure follows the spirit of ISO 20400 Sustainable Procurement Guidance to formulate the overall management process as shown in the figure below. The organization sets up a comprehensive management structure from top to bottom, and implements grading, screening and assessment of suppliers and subsequent corrective action plans.



The highest decision-making unit of President Chain Store Corporation's implementation of supplier ESG plans is the Board of Directors. The Sustainable Procurement and Biodiversity Task Force is responsible for the management and tracking, as well as regularly reporting the progress of various supply chain assessments, management and ESG projects to senior management at quarterly sustainable procurement and biodiversity meetings. An integrated ESG report is compiled and submitted to the Board of Directors at the end of each year. At the end of 2025, the 2026 Supply Chain ESG Plan was submitted to the Board of Directors with details to improve supply chain management in accordance with the ISO 20400 framework, as well as further promoting carbon reduction in the supply chain. In addition, relevant content and actions are shared from time to time at internal meetings to let the Company's procurement and relevant staff members better understand the roles and values of supply chain ESG projects. In 2025, ISO 20400 Sustainable Procurement Guidance training was arranged for the procurement departments, totaling 46 man-hours. The Company also organized education and training related to supplier ESG management, with participation from a total of 129 suppliers, 183 on-site participants, and up to 250 online participants. In 2026, the Company will continue to arrange education and training related to supplier ESG management for internal personnel involved in supply chain management, including the Carbon Reduction Task Force.

Supplier Management Policy

· Supplier Sustainability Standards ·

President Chain Store Corporation hopes to make itself the benchmark in the local retail industry by encouraging suppliers to practice corporate social responsibility. We have revised the "President Chain Store Corporation and President Chain Store Corporation's Subsidiaries' Code of Conduct for Suppliers" based on the United Nations Global Compact (UNGC) and UN Guiding Principles (UNGPs), as well as taking ISO 20400 Sustainable Procurement Guidance into consideration with requirements for suppliers' performance in Environment, Social and Governance, covering issues such as environmental protection, occupational safety and health, labor and human rights, and information security. Suppliers are required to sign an "Agreement on Ethical Corporate Management and the Corporate Social Responsibility," and their compliance with the guidelines are taken into consideration when evaluating cooperation and contract renewal to ensure suppliers understand and commit to complying with our supply chain management requirements.

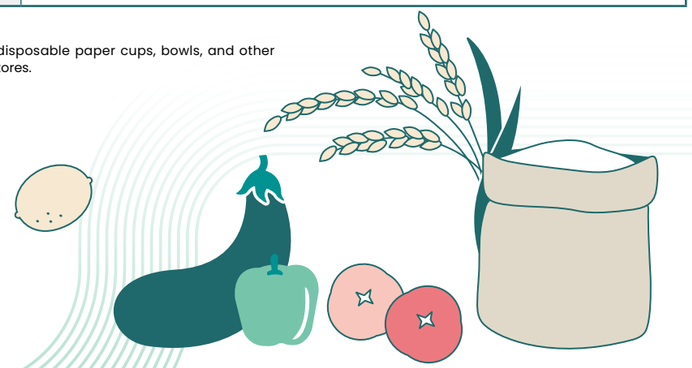
Document	Standards and Compliance for the Year
President Chain Store Corporation and President Chain Store Corporation's Subsidiaries' Code of Conduct for Suppliers	• All suppliers are required to sign with 100% signing in 2025. • E: Providing products that conform to environmental protection and food safety laws and regulations to reduce their impact on the environment and health. • S: Not violating labor laws or regulations (including hiring rules, hiring child labor, working conditions, salary and remuneration, occupational safety and health) ; ensuring labor equality, a non-discriminatory workplace, and fundamental human rights. • G: Not being involved in inappropriate gains or conflict of interest through bribery, corruption, monopoly, or the giving of gifts.
Agreement of the Ethical Corporate Management and the Corporate Social Responsibility	• For suppliers unwilling to sign the agreement, President Chain Store Corporation will examine their existing internal regulations and the scope of commitment. Additionally, they will be required to commit to certain important items. • If communication fails but it is still necessary to purchase from the supplier, the supplier will be asked to sign an "Affidavit on the Ethical Corporate Management."

· Quality Assurance Standards ·

In order to stay updated with and monitor supplier quality, we included a dedicated chapter on "Product Safety Management" to ensure all suppliers conform to laws and regulations and to President Chain Store Corporation's rules in terms of company incorporation, product quality and testing. President Chain Store Corporation requires all suppliers to sign a "Product Quality Guarantee Agreement." Among them, a number of the rules are set for suppliers and manufacturers of our private-label products based on the nature of each, since they have a more direct impact on our operations and brand. These rules clearly require that specific standards be adhered to for product manufacturing, packaging, testing and assessment.

Supplier Type	Measures
All suppliers	Product Quality Guarantee Agreement
Private-label brand product manufacturers	Rules for Onsite Assessment of Manufacturers for Private-label products
Suppliers of raw materials through direct transactions	Raw Material Supplier and Raw Materials Management Rules
Suppliers of store food safety supplies (Note)	Management Measures for On-site Evaluation of Suppliers of Food Safety Products in Stores

Note: This refers to domestic manufacturers of disposable paper cups, bowls, and other products that come in contact with food in stores.



Supplier Screening and Identification

· Supplier Categories and Grading ·

As a member of the retail industry that is close to the various consumer needs, President Chain Store Corporation engages with a large variety of suppliers. We divide suppliers into six categories based on the types of products and services they provide, including food products, non-food products, packaging materials, store maintenance and operations, logistics and others, as well as identifying sustainable topics that require attention for each category. Suppliers can be divided into "suppliers in Tier-1" and "non-Tier-1 suppliers" based on types of transaction. Tier-1 suppliers are defined as suppliers that President Chain Store Corporation directly trades with, and non-Tier-1 suppliers are defined as private-label product raw material suppliers that President Chain Store Corporation does not directly trade with.

In order to distinguish the level of priority for supplier management, we adjusted the definition in 2024 based on the total procurement amount of the previous year, transaction necessity and ESG risks, as well as taking the specific risks regarding countries, industries or products into consideration to identify significant suppliers, so as to enhance control of significant suppliers. The detailed definitions are as follows.

Definition of significant suppliers (if any of the following applies)	
Procurement Amount	Top 80% suppliers in terms of annual procurement amount of the previous year
Necessity of Transactions	• Long-term partners • Affiliated companies • Oligopoly or monopoly
ESG Risks	• Environmental risks (such as violations of environmental regulations) • Social risks (such as occupational safety and human rights incidents) • Governance risks (such as violations of business ethics)
	• Risks by country (such as the impact of local regulations on cross-border procurement of raw materials) • Industry risks (such as food safety) • Product risks (such as the use of resources such as packaging materials)

President Chain Store Corporation had a total of 1,529 unique suppliers, including 1,341 Tier-1 suppliers and 188 non-Tier-1 suppliers in 2025, out of which 235 were unique significant suppliers, including 228 Tier-1 significant suppliers, 10 significant non-Tier-1 suppliers, as well as 3 that were both Tier-1 and non-Tier-1 suppliers. In addition to significant suppliers, President Chain Store Corporation also extends its management to four specific types of suppliers, including manufacturers of private-label products, suppliers of raw materials through direct transactions, suppliers of egg products and store supplies. Please refer to the table below for the supplier categories.

Categories of Significant Suppliers	Number
Food products	109
Non-food products	46
Packaging materials	14
Store maintenance and operations	51
Logistics	4
Others	15

Categories of Suppliers under Special Management	Number
Manufacturers of private-label products	37
Suppliers of raw materials through direct transactions	7
Suppliers of egg products	3
Suppliers of store supplies	14

Note: There are 60 suppliers under special management, one of which is both a supplier of raw materials through direct transactions and a supplier of egg products.

· New Supplier Screening and Assessment ·

We set our standards based on the relevant legal conditions, quality certification, management systems, and traceability of materials of new suppliers. We also include sustainability indexes such as Environment, Social and Governance in the assessment system to evaluate and stay on top of supplier quality. For the moment, new suppliers are required to sign a self-assessment statement. The threshold for passing the assessment is 80 points, including 15 points of mandatory ESG items. If the ESG-related documents and supplier assessment do not meet the minimum requirements and fail to improve within the specified time, the supplier fails to meet the requirements and will be disqualified. To encourage suppliers to invest in ESG management actions, new suppliers with better ESG performance and concrete proof will be given priority, along with preferential processing fees, discounts, etc. to favor cooperation with high-quality suppliers.

A total of 3 new suppliers and manufacturers were introduced in 2025, all of which have passed the evaluation of this system. To ensure the rights and interests of consumers and the safety of product use, we continue to improve and raise the qualification standard for new overseas suppliers of food packaging materials for store supplies to 75 points in 2025, fulfilling our responsibilities of supplier selection and management.

Supplier Assessment System

President Chain Store Corporation follows the aforementioned rules to undertake periodic evaluations of significant suppliers, manufacturers of private-label products, suppliers of raw materials by direct transaction, suppliers of egg products and suppliers of store supplies, drafting different assessment criteria based on the characteristics and risks of each category of suppliers. This rigorous assessment allows us to provide safe and quality food for customers. Our stringent standards enable us to stay on top of product quality and safety on behalf of our customers. Significant supplier assessment points, standards, frequency and results are disclosed below.

2025 Targets and Performance	Value	Unit
Target number of unique significant suppliers receiving desk assessments /on-site assessments (second party)	110	Number of suppliers
Number of unique significant suppliers receiving desk assessment/on-site assessments (second party) (Note)	102	Number of suppliers
Ratio of unique significant suppliers receiving desk assessment/on-site assessments to all significant suppliers	43.4	%
Unique significant suppliers assessed to have significant actual/potential negative impact	50	Number of suppliers
Number of unique significant suppliers assessed to have significant actual/potential negative impact with agreed corrective/improvement action plans	40	Number of suppliers
Ratio of unique significant suppliers assessed to have significant actual/potential negative impact with agreed corrective/improvement action plans	80	%
Number of unique significant suppliers terminated due to significant actual/potential negative impact	0	Number of suppliers

Note: The data here is calculated by adding up the number of unique significant suppliers that have completed the supplier sustainability assessment questionnaire and received on-site assessments.

In 2025, President Chain Store Corporation reached the target of "100% completion of audits for PB (Note 1) joint procurement, direct suppliers, and egg producers" and the target of "100% completion of PB/PL (Note 2) on-site evaluations for manufacturers." We will continue to keep the high standards as a target in the future.

Note 1: Refers to contracts with manufacturers for large-quantity procurement of goods, or development of products with unique specifications, such as oden, rice, instant food, bread and other fresh food products, as well as CITY CAFE.

Note 2: Refers to private-label products designed by President Chain Store Corporation, such as i-seLect collection of frozen foods and snacks, etc.

· Desk Assessment ·

< Assessment Items >

To gain a deeper understanding of the sustainable development of significant suppliers, President Chain Store Corporation introduced the supplier sustainability assessment questionnaire in 2024, referencing sustainable rating and items for auditing such as the Dow Jones Best-in-Class Indices (DJ BIC) and amfori Business Social Compliance Initiative (amfori BSCI), and including ESG aspects in the scope of assessment for significant suppliers. It is hoped that the power of President Chain Store Corporation's supply chain can be combined to foster sustainable development through the assessment of sustainability metrics. The following table describes the common ESG assessment items for various categories of suppliers. In addition to the following common questions, the assessment also includes other related sustainability topics for the six major supplier categories.

Factors for Consideration for Significant Suppliers

The following three factors are taken into consideration (take the union)

1. **Procurement amount**
   80% suppliers in terms of annual procurement amount of the previous year
2. **Necessity of transactions**
   Long-term partners
   Affiliated company
   Oligopoly or monopoly
3. **ESG aspects**
   Environment/Social/Governance risks
   Risks regarding countries/industries/products

Supplier Assessment Questionnaire (SAQ)

Assess significant suppliers' management for the following topics (adjusted in line with the characteristics of the industry)

E
- GHG Emissions
- Energy Management
- Waste & Hazardous Materials Management
- Ecological Impacts
- Water & Wastewater Management
- Air Quality

S
- Human Rights & Community Relations
- Labor Practices
- Employee Health & Safety
- Product Quality & Safety
- Customer Welfare
- Selling Practices & Product Labeling
- Data Security

G
- Materials Sourcing & Efficiency
- Business Ethics
- Competitive Behaviour
- Product Design & Lifecycle Management
- Supply Chain Management
- Critical Incident Risk Management
- Physical Impacts of Climate Change
- Management of the Legal & Regulatory Environment

235 significant suppliers

96 significant suppliers took part in the assessment

13 high-risk suppliers

< Result of Assessment >

In reviewing suppliers' 2024 responses this year, President Chain Store Corporation found that suppliers were generally less familiar with, or had not yet adopted response measures for, topics such as GHG management, ecological impact, material procurement and efficiency, human rights, and community relations. Based on these findings, President Chain Store Corporation identified the top three sustainability risk topics: GHG management, sustainable procurement management, and labor and human rights management. In 2025, the Company held supplier education and training on GHG inventory, provided guidance to suppliers on introducing sustainable certified raw materials, and organized occupational safety and health-related lectures and training. Through these measures, President Chain Store Corporation aims to enhance suppliers' understanding of relevant topics. This year, a total of 96 significant suppliers were assessed. President Chain Store Corporation continues to strengthen communication with suppliers through supplier self-assessment actions in order to enhance supply chain management. The questionnaire adopts a weighted scoring method, assigning different weightings to each topic based on its importance to the supplier's industry, thereby calculating an overall score and conducting supplier risk classification accordingly. Supplier risk lev els are divided into high, medium, and low. Suppliers with an overall score below 50 points are classified as high risk (Note). In this assessment, 13 high-risk suppliers were identified. President Chain Store Corporation expects to hold workshops in 2026 based on the identified suppliers and sustainability risk topics, providing guidance to help suppliers refine their sustainability actions.

Note: This is the scoring standard for this year. The subsequent scoring standard will be adjusted based on the overall situation of the answers in the current year.

· On-site Assessment ·

< Assessment Items >

Supplier assessment items are based on the characteristics of the manufacturer, supplier of raw materials by direct transaction, egg product supplier or supplier of store supplies. Environment, social, and governance (ESG) are all included in the assessment, comprising management systems, environmental sanitation, process and quality assurance. The aforementioned items for inspection ensure that product safety and organizational operations are well-managed. Assessment items for different suppliers are as follows:

Assessment Items

- Process product control
- Facilities and equipment
- Pathogen control
- Plant facilities and environmental hygiene management
- Establishing environmental protection standards
- Plant environment
- Social responsibilities

- Worker health and hygiene
- Operator hygiene management
- Sanitation management
- Health, safety and working conditions

- Management and regulations
- Control and traceability of non-compliant products
- Food safety emergency handling
- Inspection and measurement
- Warehousing and transportation
- Quality assurance
- Customer complaints and continuous improvement
- Product sampling results
- Quality management
- Process control
- Raw material control
- Storage and transportation control

< Passing Standards >

Assessment results are scored into four categories, including A (≧ 90 points), B (90 > score ≧ 80 points), C (80 > score ≧ 70 points), D (< 70 points). For food manufacturers and direct-trade raw material suppliers, the assessment grading system was changed to Excellent and Good for evaluations conducted after June 2025. The passing standards are as follows:

Type of Suppliers	Passing Standards	Passing Standards (New)
Food manufacturers	B or above (80 points or above)	Good and above (70 points or above)
Suppliers of single-use food packaging materials used in stores	C or above (75 points or above)	-
Non-food manufacturers	C or above (70 points or above)	-
Suppliers of raw materials through direct transactions		Good and above (60 points or above)
Suppliers of egg products		-
Suppliers of other store supplies		-

The rules state that existing suppliers failing to qualify in the overall evaluation must submit a review report. In addition to requiring suppliers to provide feedback on improvement actions after the evaluation, knowledge-sharing and case-by-case response will be given through raw material sub-committee or production quality control meetings, with the hope of reducing and avoiding recurrence of such deficiencies. Meetings, discussions during unspecified site visits or video and other communications targeting the issues will be held to focus on the improvement, ensuring the factories can improve defects within a specific timeframe. Subsequent meetings/site visits will be held. Alternatively, the improvement will be verified during the next audit.

In compliance with "Supplier Code of Conduct," "Product Quality Guarantee Agreement" or "Supplier Assessment Agreement," those who fail the assessment and fail to improve within the specified time will be given a penalty or excluded (Note).

Note: The supplier contract and code of conduct state that any violation of ESG standards will be deemed as a major violation of the aforementioned contract or agreement. President Chain Store Corporation reserves the right to terminate the contract or impose a fine accordingly.

Among private-label suppliers, President Chain Store Corporation views food manufacturers with grades of C or below and non-food manufacturers with grades of D or below as "suppliers with high sustainability risks." Among the suppliers assessed in 2025, no supplier was considered having high sustainability risks.

< Frequency of Assessment >

The frequency of assessment differs based on the results of the previous on-site assessment.

1. Food manufacturers

Manufacturers are divided into food product, non-food product, domestic and overseas categories with different assessment frequency. President Chain Store Corporation formulated the "Food Product Manufacturer Risk Grading and Assessment Guide" to serve as a basis for assessing the risk levels of domestic food product manufacturers. We also completed the risk grading for private-label brand food product manufacturers as reference for determining on-site assessment frequency the following year.

Comparison Table of On-site Assessment Frequency for Domestic Food Product Manufacturers

Grading, Result, Risk Level	A ≧ 90 points	B 90 > points ≧ 80	C 80 > points ≧ 70	D < 70 points
	Pass		Fail	
Low-risk	12 months	6 months	Suppliers will be assessed once a month for three consecutive months and must pass during consecutive months. Suppliers not passing two months in a row are to halt production. For those passing assessment, the most recent passing assessment serves as the benchmark for determining when the next assessment takes place.	Suppliers are to immediately stop producing for President Chain Store Corporation or be assessed once a month and must pass three months in a row. Suppliers not passing two months in a row are to halt production. For those passing assessment, the most recent passing assessment serves as the benchmark for determining when the next assessment is to take place.
Medium-risk	6 months	4 months		

Reference Table of On-site Assessment Frequency for Overseas Food Product Manufacturing Sites

Grade	A ≧ 90 points	B 90 > points ≧ 80	C 80 > points ≧ 70	D < 70 points
	Pass		Fail	
Assessment Frequency/Follow-up in Case of Failure to Pass	Assessment must be completed within the same year		Manufacturer must immediately halt production arrangements and pass a reassessment within 6 months before resuming production. Otherwise manufacturing on behalf of President Chain Store Corporation must be terminated.	

For Taiwan and overseas food manufacturers, assessment conducted from June 2025 onward follow the adjusted assessment frequency standards based on the Excellent / Good grading system as follows:

Grading	Excellent ＞ 90 points	Good 90 ≧ score ≧ 70, or with major deficiencies	Watchlist ＜ 70 points, or with severe deficiencies	Not listed as pass Result after re-assessment
Assessment Frequency / Handling of Nonconformity	Once every 2 years	Once every year	Production may be suspended immediately, or the requesting unit shall track the status of deficiency improvements and, after confirming completion, notify the Quality Assurance Department within three months to arrange a re-assessment	After approval by the group-level supervisor through submission of an official approval request by the requesting unit or report to the Product Safety Committee, the supplier shall be classified as not listed as pass. The requesting unit shall then formulate a phase-out plan and suspend production

2. Non-food manufacturers

For domestic manufacturers of non-food products, an on-site assessment grade of C or above constitutes a pass. Assessment frequency is once every 12 months and assessment must be completed within the same year. If the assessment result indicates a failure to meet our standards, the case is handled as a failure on the part of domestic food product manufacturers. For overseas manufacturers of non-food products, an on-site assessment grade of C or above constitutes a pass. Assessment frequency is once every 24 months and assessment must be completed within the same year. If the assessment result indicates a failure, the manufacturer must immediately halt production arrangements and pass a re-assessment within 6 months before resuming production. Otherwise manufacturing on behalf of President Chain Store Corporation must be terminated.

3. Others (raw materials suppliers through direct transactions, egg product suppliers, suppliers of in-store supplies)

In addition to manufacturers, suppliers of raw materials through direct transactions, suppliers of egg products, and suppliers of in-store supplies are slated for assessment every 3 months to 2 years, depending on their assessment grade. If an organization fails, a re-assessment is to be performed until it reaches a passing result. Follow-up action is to be taken as per relevant rules (such as the "Supplier Assessment Agreement" or the "Product Quality Guarantee Agreement").

＜ Assessment Results ＞

In 2025, there were a total of 48 suppliers of private-label 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 assessed(Note 2). A total of 77 assessments were performed on the 48 suppliers (see P.82) with 77 passing, and 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 which passed the assessment in 2025.
(3) Those eligible to halt assessment in 2025 are also included.

Note 2: Assessment items are those listed in the "Assessment Items."

Note 3: One manufacturer and 5 suppliers of raw materials through direct transactions ended their transactions and cooperation with President Chain Store Corporation based on the result of the last supplier assessments. Therefore, assessments were not necessary in 2025 according to the corresponding rules.

In 2025, there were 14 suppliers of single-use products (Note), with 100% assessed. A total of 18 assessments were performed on these 14 suppliers (see P.82), resulting in 18 passing assessment and a passing rate of 100%.

Note: Refers to domestic suppliers of single-use paper cups, bowls and similar items which come into contact with food and are provided to the consumers.

	Number of Suppliers	Percentage of assessment Completed	Number of assessments	Number of Passing Results	Passing Rate
Suppliers of private-label brand food products with whom President Chain Store Corporation had a cooperative relationship (including manufacturers, suppliers of raw materials through direct transactions and suppliers of egg products)	48	100%	77	77	100%
Domestic suppliers of in-store single-use products	14	100%	18	18	100%

Additionally, we do our utmost to ask that suppliers of private-label food products to obtain Food Safety Sanitation Management System ISO 22000 or FSSC 22000 certification to improve supplier quality. During 2025, suppliers of private-label food products (including manufacturers, suppliers of raw materials through direct transactions and suppliers of egg products) numbered 48 companies. If calculated using the number of the plants, there were a total of 96 manufacturing sites, among those 49 were domestic private-label food product manufacturers all of which obtained international Food Safety Management System ISO 22000 or FSSC 22000 certification.

Note: Verified by independent third-party verification agencies that comply with ISO 17021.

2025 ISO 22000 or FSSC 22000 Certification

Type of supplier	Number of suppliers for private-label food products	Number of domestic manufacturers of private-label food products	Number of ISO 22000 or FSSC 22000 obtained by domestic suppliers for private-label food products	
			Number	Percentage
Suppliers for private-label food products	48	49	49	100%

Note: The number in the denominator does not include factories run by suppliers abroad.

President Chain Store Corporation hopes to work together with its suppliers to realize corporate social responsibility. We monitor whether they comply with occupational health and hygiene requirements requested by the Labor Standards Act and related regulations through our supplier assessments, as well as creating a positive social impact to protect supply chain workers' labor rights.

Supplier Development and Capacity Building

In order to effectively reduce ESG risks for supply chain as a whole and raise suppliers' awareness of sustainability issues, President Chain Store Corporation has set a long-term goal of increasing the proportion of suppliers with access to the campaign on the importance of sustainability. In 2025, we communicated with Tier-1 suppliers to understand the feasibility of implementing the ESG risk assessment, as well as further coached private-label suppliers to obtain third-party certification, achieving the annual target of 100% introduction of ISO 45001 for suppliers of private-label food products with a procurement value exceeding NT$30 million. Moreover, we compiled promotional materials on sustainability trends and importance to raise awareness of the importance of sustainability to non-Tier-1 suppliers.
To strengthen supply chain management, we engaged SGS, an accredited independent third party, to conduct on-site supplier audits in accordance with the provisions of international SMETA standards. In 2025, the audit of the Taipei plant of Uni-President Superior Commissary Corp. was completed. Going forward, the Company will prudently promote continued improvements year by year and continue to expand the scope of implementation.

· Supplier Training ·

President Chain Store Corporation's Marketing Department communicates regularly each year with significant suppliers of raw materials for its private-label products on the concepts of sustainable procurement and traceability management, as well as asking them to provide us with raw materials that meet President Chain Store Corporation's sustainable procurement standards. In addition to the signing of contracts, President Chain Store Corporation actively conducts supplier training and capacity building programs by providing suppliers with ESG forums, guidance for management system incorporation such as ISO 45001, introduction of certified sustainable raw materials, examples of peers with excellent ESG performance for benchmarking, as well as working with suppliers on promoting ESG services with key technologies. For details on supplier training and capacity building programs, please refer to our sustainable development website.

In addition, in April 2025, President Chain Store Corporation worked with the CommonWealth Sustainability League to hold the "Sustainable Value Chain ESG Enhancement Action" workshop. In addition to explaining CommonWealth Magazine's CommonWealth Sustainable Citizenship Award and relevant assessment criteria to suppliers, the Company invited suppliers to participate in ESG assessments, using this long-term program to advance supplier sustainability performance. Experts were also invited to explain important supply chain sustainability topics such as GHG inventory and circular economy case studies, in order to build suppliers' sustainability capacity.

The targets and performance of President Chain Store Corporation's implementation of development measures for unique significant suppliers this year are as follows:

Performance & Targets		Value	Unit
2025 Performance	Number of unique significant suppliers supported with development measures (Note 1)	75	Number of suppliers
	Proportion of unique significant suppliers supported with development measures (Note 2)	31.91	%
2026 Targets	Proportion of unique significant suppliers supported with development measures	30	%

Note 1: Development measures include corrective / improvement plans, capacity building programs, and other activities that help suppliers enhance ESG performance.

Note 2: The numerator is the number of unique significant suppliers participating in development measures, and the denominator is the number of unique significant suppliers.

4.2 Sustainable Procurement

To stay updated with international trends and maximize President Chain Store Corporation's external impact in sustainability, we set up a Sustainable Procurement Task Force in 2021 to prioritize the purchase of equipment with eco-friendly or energy-saving labels. We set and review the annual procurement amount and actively increase the percentage of raw materials with sustainability certifications to enhance the benefits of sustainability for the overall supply chain in terms of environmental protection, animal welfare, energy saving and carbon reduction. The manufacturers that produce private-label products choose PB joint-purchase materials to stay in line with the principle of prioritizing the procurement of agricultural products that value environmental protection, animal welfare and traceability based on the Responsible Sourcing Policy for Priority Raw Materials. We also help raw material suppliers develop the philosophy of sustainable operations to ensure effective management of the source of private-label products. This policy identifies priority raw materials, currently including seafood, wood/paper, beef, and dairy products, with reference to international trends in the food retail industry and the level of market concern, and establishes sustainable procurement principles and requirements accordingly. Other raw materials are subject to the Company's Supplier Code of Conduct, general procurement standards, and relevant quality and safety management requirements. The scope of this policy will be reviewed regularly based on regulatory requirements, management practices, and international trends.

Green Procurement and Sustainable Raw Materials

· Green Procurement ·

President Chain Store Corporation actively manages equipment, consumables and building materials by promoting green procurement. Green building materials are chosen for store renovations, and equipment and consumables that have obtained energy labels, environmental labels or certifications, or have actual environmental protection benefits are purchased for use in stores with the hopes of reducing the consumption of natural resources and negative impact on the environment while maintaining smooth operations and service quality. The total amount for green procurement in 2025 reached NT$2.593 billion, accounting for 22.43% of the total annual procurement amount of President Chain Store Corporation and reaching the 18% annual target. The target for 2026 has been increased to 20%.

Categories of Green Procurement		Items for Procurement	Amount (NT$ thousand)
Energy Star	Meets the requirements of the United States' Energy Star product energy efficiency	LCD screens, laser printers	124,365
RoHS	Verifying that electrical and electronic products comply with the EU's RoHS Directive (Restriction of Hazardous Substances Directive)	Uninterruptible power supplies, coffee machines, ST, Switch, WAP, POS cash registers/back-office computers	1,164,498
Energy-saving Label	Air Conditioner Efficiency Label - Cooling Seasonal Performance Factor (CSPF) Level 1 Energy Label, Bureau of Energy, Ministry of Economic Affairs	Inverter air conditioners, circulation fans, LED lamps	272,956
Green Building Material Label	Obtaining the Green Building Material Label of the Taiwan Architecture & Building Center or adopting patented eco-friendly construction methods	Green building materials	66,964
Actual environmental protection benefits	• Plastic replacement • Customized equipment that has been tested by President Chain Store Corporation and proven to have energy-saving benefits	Eco-friendly packaging materials used in stores: PLA coffee cups, ice cream/ slushy cups, PLA/paper straws, energy-saving devices	195,585
FSC, PEFC certification	The manufacturing process of wood products is in compliance with FSC and PEFC requirements for sustainable operations	Coffee cups, paper bags, stirrers, disposable chopsticks for boxed meals, Paper Star copy paper	768,419
Total amount of green procurement			2,592,787

In 2025, the total procurement amount of paper food packaging materials such as paper cups, paper bags, paper boxes, paper bowls, cup sleeve/cup carrier, etc. produced by FSC™/PEFC™ certified manufacturers used in the stores accounted for 96.88% of the procurement amount of paper packaging materials such as paper cups, paper bags, paper boxes, paper bowls, cup sleeve/cup carrier, etc. that year.

· Sustainable Raw Materials ·

President Chain Store Corporation prioritizes the procurement of raw materials with environmental protection, animal welfare, energy-saving or carbon reduction labels, food safety certification, as well as working with suppliers to provide customers with more sustainable choices. Joint-purchase raw materials are mostly used for private-label products with sustainability certification, including boxed meals, rice balls, cold noodles, sandwiches, coffee and freshly brewed tea. In 2025, the procurement amount for sustainably certified raw materials reached NT$7,720 million (Note), reaching 30.14%. Many products with third-party certifications are also sold in the stores, including Health Food Certification, the AA Anti Additive Clean Label, Carbon Footprint Label, Traceable Agricultural Products (TAP), Rainforest Alliance Certification, and FSC certification. Revenue from the aforementioned products reached NT$30,156.71 million.

Note: This includes the amount for sustainable procurement with international and local certifications. In addition to the relevant category certifications listed in the table below, processed products derived from them are included (for example, directly processed products of raw materials such as fried pork ribs, roasted beef, or processed condiments using soy from certified sources are included in the calculation).

Category	Certification	Certification/Label
Soy	U.S. Soy Sustainability Assurance Protocol	
Coffee beans	Rainforest Alliance incl. UTZ	
Vegetables and rice	TGAP	
Aquaculture	ASC (Aquaculture Stewardship Council)	
Beef	AAWCS（The Australian Livestock Processing Industry Animal Welfare Certification System）、NAMI（North American Meat Institute）	
Wild fish	MSC（Marine Stewardship Council）	
Poultry	PAACO（Professional Animal Auditor Certification Organization）、Humane Animal Husbandry Certification	
Pork	IAWS (Interporc Animal Welfare Spain)、Humane Animal Slaughter System、NAMI (North American Meat Institute)	
Dairy products	ISO 14067 Greenhouse gases — Carbon footprint of products、Cared for Cows Standard、Foqus planet programme、Animal Welfare Policy	
Packaging materials	FSC、PEFC	

Note: For detailed procurement ratio of each category, please refer to the Sustainable Procurement page of the official website.

Local Procurement

President Chain Store Corporation supports local agriculture, fishery, vegetables and fruits with three strategies of "stable procurement," "sustainability" and "planned support." We believe that supporting local products not only reduces carbon footprint to realize environmental sustainability, but also brings economic benefits to local farmers as a way to help the society. In 2025, all private-label products use local rice, including Tainan 11 rice, Taiken 9, long grain sweet rice certified with a "Taiwan Rice Label." We also work with the Agriculture and Food Agency, Ministry of Agriculture, Executive Yuan to ensure the supply of high-quality fresh vegetable and fruit by cooperating with production and marketing groups through the traceability system and organic certification. We further integrated online and offline sales platforms to expand cooperation with farmers' associations, fishermen's associations and small farmers to launch localized brands or seasonal products. President Chain Store Corporation also launched the Youth Deep Roots Program together with the Good Neighbor Foundation to turn the stores into a platform for young local entrepreneurs by helping them put great products on the shelves.

In 2025, President Chain Store Corporation procured and used a total of 124,000 metric tons of special agricultural products worth NT$13.225 billion, including rice, chicken, pork, eggs, vegetables and fruits. The percentage of agricultural products procured by suppliers in Taiwan accounted for 74% of the total at NT$8.958 billion, which was 68% of the overall procurement amount. In the future, we will continue to increase the proportion of local procurement, actively cooperate with stakeholders, and maximize our sustainability impact as a retail business by providing consumers with more benign choices that are friendly to the environment and society.

Area	Procurement quantity (tonnes)	Percentage of suppliers by area (%)	Procurement amount (NT$100 million)	Proportion of procurement amount (%)
Locally sourced agricultural products (local)	91,852	74%	89.58	68%
Non-locally sourced agricultural products (foreign origin)	31,957	26%	42.67	32%
Total	123,809	100%	132.25	100%

5

Good for the Planet

At present, various environmental issues such as climate change, plastic pollution, food loss and waste, and waste management are closely related to sustainable corporate operations. Effectively adopting sustainable operations, optimizing resource efficiency and practicing sustainability are important elements in President Chain Store Corporation's overall operating value chain. As the leader in convenience stores, we hope to strike a balance between convenience and environmental impact by being committed to reducing the negative impact of plastics, food loss and waste in our operations, as well as actively improving our ability to address climate change issues.

Sustainable Development Goals & Management Policies

SDG 2
Zero Hunger

- In 2025, the"iLove Food" program reduced food waste by 20,472.50 metric tons.

SDG 12
Responsible Consumption and Production

- The OPEN iECO® Recycled Cups Renting Service has been adopted by 2,528 stores with 21.75% of consumers bringing their own cups.

SDG 13
Climate Action

- Store energy-saving actions saved the equivalent of 45,346.74 metric tons of CO_2e in 2025.

SDG 15
Life on Land

- The procurement amount for certified raw materials for paper in 2025 was NT$ 768,419 thousand.

Corresponding Material Topic

- Food Waste and Waste Management
- Climate Change
- Packaging Material Management

Policies and Commitments

- Environmental policy
- GHG policy
- Energy policy
- Packaging material management
- Waste and food waste management

Management Actions

- Inventory and management of environmental information (greenhouse gas emissions, packaging material consumption, waste removal and food waste production in the stores, water withdrawal and consumption)
- Low-carbon transition plan for own operations and value chain
- Adaptation strategies for climate-related physical and transition risks, continuing to increase the percentage of green electricity
- Food waste management (reducing the scrap rate of fresh food, improving the management mechanism of the OEMs, improving the recovery rate of food waste, order-to-delivery system)
- Waste management (setting up a convenient eco-friendly recycling platform in stores, refurbishment and reuse of store equipment, waste reduction for all operating locations, managing waste flows with suppliers)

Sustainable Goal Management Process

Material Topic	Management Metrics	Medium- and long-term Targets	2026 Targets	2025 Targets & Performance		
Climate Change	Percentage reduction in store electricity use intensity (EUI) compared with the previous year	Store electricity use intensity (EUI) reduced by 0.5% compared with the previous year	Store electricity use intensity (EUI) reduced by 0.5% compared with the previous year	Store electricity use intensity (EUI) reduced by 0.5% compared with the previous year	Store electricity use intensity (EUI) reduced by 2.65% compared with the previous year	↑
	Proportion of direct (Scope 1) and indirect (Scope 2) GHG emission intensity (carbon emission intensity per NT$ million of revenue) reduction compared with the previous year	Reduced by 60% compared to 2020	Reduced by 1.5% compared with the previous year	Reduced by 1.5% compared with the previous year	Reduced by 1.75% compared with the previous year	↑
Packaging Material Management	Proportion of consumers bringing their own cups (Note 1)	24% by 2028	22%	21%	21.75%	↑
	Number of stores adopting the Recycled Cups Renting Service (Note 1)	Following regulations regarding single-use beverage cups	2,530	2,500	2,528	↑
	Proportion of other single-use plastic for private-label products and materials	10% of other single-use plastic by 2028, completely eliminating plastic shopping bags and plastic straws Completely eliminating other single-use plastic by 2050	17%	18%	16.25%	↑
Food Waste and Waste Management	Total weight of food loss and waste discarded (with 2019 as base year)	4,461 metric tons by 2030 50% reduction by 2030	5,064 metric tons with a 43.24% reduction compared to the base year	5,366 metric tons with a 39.9% reduction compared to the base year	4,404 metric tons with a 76% reduction compared to the base year	↑
	Total weight of all food loss and waste	11,605 metric tons by 2030 Halving by 2030 (with 2019 as base year)	11,282 metric tons	11,241 metric tons	14,430 metric tons	—
	Total weight of food loss and waste volumes used for alternative purposes	7,144 metric tons by 2030	6,218 metric tons	5,875 metric tons	10,026 metric tons	↑
	Proportion of volume for waste removal reduction in each store (base year 2019) (Note 2)	45% of reduction by 2028	25%	20%	22.22% of reduction from the base year	↑

Note 1 : The online processing rate is the rate of giving consumers explanations online and successfully solving the problem afterwards. The case closing rate is the percentage of cases that cannot be effectively addressed online and require follow-up and settlement after being handled by the responsible unit.

Note 2 : Targets for the current year and 2025 for store waste reduction have been adjusted in line with current operations. Please refer to the description of Waste Generation and Process Flow Management section in 5.4 Food Waste and Waste Management.

↑ Exceeded √ Achieved — Not Achieved

5.1 Environmental Management

Policies and Commitments

President Chain Store Corporation promotes environmental management in accordance with its sustainability governance structure. The Company has established management policies covering issues such as environment and energy, net-zero carbon reduction, packaging materials, food loss and waste, water resources, and biodiversity, and has set short-, medium-, and long-term targets accordingly, integrating sustainability governance into operations and value chain processes. Since naming 2021 as "Year One of Sustainability," the Company has continued to enhance its management strategies for plastic reduction, carbon reduction, food loss and waste reduction, sustainable procurement, and biodiversity. It also strengthens stakeholder communication through the Joint Service Center hotline (0800-008-711) and email (public@mail.7-11.com.tw), in order to enhance information transparency and response efficiency.

In accordance with the "President Chain Store Corporation Corporate Sustainability Development Code of Practice" , the Sustainable Development Committee under the Board of Directors and its Environmental Task Forces coordinate relevant issues and report regularly to the Board of Directors. The Company also follows the "President Chain Store Corporation Environmental Policy" to ensure regulatory compliance in environmental management measures, clearly define governance responsibilities, and encourage the Company, its affiliated enterprises, and key suppliers to jointly implement environmental regulations, improve resource efficiency, reduce operational impacts, and support environmental education. In the meantime, the Company responds to the 1.5° C climate target of the Paris Agreement and is committed to achieving net-zero emissions in Taiwan store operations by 2050.

In addition, President Chain Store Corporation regards energy conservation and carbon reduction as core items of operational management. In accordance with energy regulations, the Company promotes energy-saving design, improves energy efficiency in stores, and develops sustainable products and services to strengthen the resilience of sustainable operations. The Company also promotes carbon reduction measures based on GHG inventory results, and has publicly committed to achieving net-zero emissions for Scope 1 and Scope 2 by 2050, in line with regulatory trends and international climate governance requirements, fulfilling its corporate responsibility for environmental sustainability.

· Environmental Management System Verification ·

The environmental management processes of President Chain Store Corporation's operating sites are established based on the framework of the international standard ISO 14001, ensuring that environmental management from headquarters to stores complies with the Company's Environmental Policy and relevant regulations. In 2025, the headquarters building continued to obtain ISO 50001 Energy Management System verification and also obtained ISO 14001 Environmental Management System (EMS) verification, setting a benchmark for the Company's environmental management processes. Since 2025, President Chain Store Corporation has further launched an internal audit process for store environmental management, actively managing the energy and resources used at operating sites. The Operation Planning Department coordinates the distribution of store self-assessment checklists, which are completed by each store and returned to headquarters. Relevant units then manage stores based on the self-assessment results. The self-assessment questionnaire covers issues such as store food loss and waste management and flow, implementation of environmental issue communications, equipment inspection and maintenance, and water quality testing. In 2025, internal audit management was completed for 1,043 operating sites. In addition, headquarters also commissions district consultants to conduct planned store visits and inspections. These inspections cover six major environmental management themes. After inspection, store personnel and franchisees sign to confirm the results, which are also reviewed and signed off by the district manager.

Environmental Management Verification and Internal Audit Coverage in 2025

Environmental Management	2025	Proportion
Obtained International ISO 14001 Environmental Management System Verification	1	0.01%
Number of sites obtained other Third-Party Verification (ISO 50001)	3	0.04%
Number of sites completing internal audits	1,043	13.97%
Total number of sites	7,468	14.02%

Communication and Training

Through various campaigns, online courses, and education and training, President Chain Store Corporation connects policies with practice and conveys them to store partners, embedding environmental management into the daily work of every partner. In 2025, a total of 25,870 participants completed environmental-related communications and courses. Participants included all employees, directly operated store employees, and franchisees.

Environmental Topics Communication and Training Courses in 2025

Topics	Target	Person-Hours
Plastic reduction online course	All employees / Franchisees	1,477
In-store recycling and coffee grounds reuse	Store employees / Franchisees	4
In-store energy-saving and carbon reduction measures	Store employees / Franchisees	220
Trends in carbon reduction and sustainability in the retail industry	Store employees / Franchisees	651
Total person-hours		2,352
Participants		25,870

Water Resource Management

Water supply and quality have a direct or indirect impact on the business model of chain stores regarding the products and services we can provide to the consumers. Especially in areas with tight water resources, reducing the impact of the Company's own operations on local water resources is an important part of President Chain Store Corporation's overall operating value chain. The Company's water use policy is based on the management principles of its Environmental Management System and is covered under "President Chain Store Corporation's Environmental Policy", which emphasizes making the best use of resources, improving resource recycling and reuse, and being mindful of resources. All operating sites of President Chain Store Corporation use tap water. Apart from water used for freshly prepared beverages, the majority of overall water use is for cleaning the stores. At present, water-saving faucets and water-saving toilets have been introduced for water-using equipment in stores. In addition, pilot measures for RO reverse osmosis water reuse and rainwater collection have been carried out at stores, with reclaimed water reused for store cleaning.

In 2025, the total water withdrawal 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 includes stores, headquarters, shopping malls, and regional offices. The average water consumption per store was 476.89 cubic meters, representing an increase of 4.55% compared to the base year. After analyzing the correlation between operating activities and water consumption in stores, water used for freshly prepared beverages was excluded as the basis for managing store water consumption. President Chain Store Corporation commits to using 2019 as the base year and, after excluding water used for freshly prepared beverages, reducing actual water consumption per store by 1% annually compared with the base year. By 2025, water consumption per store is expected to be reduced by 5% compared to the base year. Nevertheless, actual water consumption per store in 2025 increased by 3.68% compared to the base year. The company will continue to monitor changes in water consumption to inform future target setting and water management, with a goal for 2026 to maintain a 5% reduction per store compared to the base year. Concurrent with these efforts, proactive water-saving measures have been adopted. These include the installation of water-saving devices in restroom taps and pantries at headquarters, equipping urinals with water-saving devices, adjusting the optimal water output of toilets, and reducing the frequency of sprinkler irrigation for landscaping.

Biodiversity Management

· Biodiversity Policy and Risk Management ·

President Chain Store Corporation understands that, amid rapid globalization and urbanization, chain convenience stores have become deeply integrated into people's daily lives. Store operations and the value chain not only affect natural ecosystems but also rely heavily on the sustainability of natural resources. Since 2022, President Chain Store Corporation has formally issued its "Biodiversity Policy and No Deforestation Commitment", clearly requiring all operating sites and supply chains to follow relevant principles and fulfill the Company's responsibility for biodiversity conservation.

In response to the increasing importance of biodiversity issues, President Chain Store Corporation has incorporated biodiversity into the Sustainable Procurement and Biodiversity Task Force, and manages biodiversity as an inherent risk, with progress tracked at quarterly meetings. In terms of its own operations, the Franchise and Development Department coordinates the management of biodiversity issues related to store operations, assessing the dependence and impact of existing and new stores on regional natural resources, and managing these issues based on the risk assessment results. In addition, we have incorporated biodiversity and ecological impact into the supplier management process. Through the supplier self-assessment questionnaire, we review suppliers' dependence on and impact on the ecological environment in their operating activities, as well as whether their operations involve ecologically sensitive areas. For suppliers with potential risks, we require them to explain relevant management or response measures as part of sustainable supply chain risk control.

· Biodiversity Risk Assessment and Mitigation Actions ·

To effectively carry out biodiversity conservation and mitigation actions, President Chain Store Corporation has established a biodiversity risk assessment process for its own operations and surrounding areas, and has also incorporated biodiversity issues into supplier risk assessments. To achieve net positive impact on biodiversity across all 7-ELEVEN operating sites and continue reducing the impact of operating activities on the ecological environment, 7-ELEVEN has incorporated ecological self-assessment into the new store opening process. This is intended to identify areas with high biodiversity risks and adopt corresponding friendly measures to mitigate the impact of operations on the natural environment.

Since 2024, the Company has worked with an external environmental consulting firm to design the store ecological self-assessment process, and has referenced the concept of the Taskforce on Nature-related Financial Disclosures (TNFD) to conduct ecological impact assessments. Based on the LEAP approach, the Company has proposed a series of ecological conservation and biodiversity-friendly strategies for store operations across Taiwan, facilitating the future implementation of diverse ecology-friendly measures.

To identify operating sites of different risk levels, President Chain Store Corporation classifies its operating sites into low-, medium-, and high-risk areas according to the risk grading definitions, and prioritizes actions for medium- and high-risk operating sites.

Biodiversity Risk Level Definitions and Action Plans

Level	Definition	Action Plans
A High Risk	Stores located in areas such as nature reserves, wildlife refuges, major wildlife habitats, nature protected areas, national parks and national nature parks, and the conservation corridors of the Taiwan Ecological Network (TEN), and involving important habitats of protected species or species classified as Vulnerable or above in the Taiwan Red List.	If the store is located in an area of high commercial value and may affect biodiversity, it is recommended that the scale be reduced and ecological experts and consulting firms be invited to develop countermeasures, such as relocation or abandoning store expansion, to reduce ecological impact. High risk indicates that there are local species vulnerable to the impacts of convenience store operations. Professional assessment is required to evaluate ecological negative impacts, positive community benefits, and the store' s operational feasibility. If all three conditions are met, the store may be upgraded to A+, for example, operating as an ecological concept store.
B Medium Risk	Stores located in areas such as nature reserves, wildlife refuges, major wildlife habitats, nature protected areas, national parks and national nature parks, and the conservation corridors of the Taiwan Ecological Network (TEN), but not involving important habitats of protected species or species classified as Vulnerable or above in the Taiwan Red List.	Implement eco-friendly store design or operational measures, ecological education, and communication measures, and regularly organize related awareness campaigns or activities to raise environmental awareness among employees and customers.
C Low Risk	Stores not located in any of the areas of concern mentioned above, such as independent or street-front stores in commercial or non-ecologically sensitive areas, are considered to have relatively minor environmental impacts.	These stores may follow standard store expansion procedures.

In 2025, President Chain Store Corporation conducted on-site assessments of all operating stores, covering a total of 7,248 stores. The assessment identified 617 stores located in operating sites with potential biodiversity impacts, and 2 stores in operating sites where biodiversity impact management and monitoring measures have been implemented. As these areas are rich in biodiversity, the assessment indicated that the relevant stores should strengthen environmental management measures to reduce potential impacts on ecosystems and promote sustainable operations.

Item	Number of Operating Sites	Area of Operating Sites (hectares)
Total number of operating sites	7,248	116.57 hectares
Operating sites subjected to biodiversity impact assessments	7,248	116.57 hectares
Operating sites with high potential for biodiversity impact	617	11.026 hectares
Operating sites affecting biodiversity with implementation biodiversity impact managing and monitoring systems	2	0.054 hectares

In view of the assessment results, President Chain Store Corporation selected Youyu Store and Maolin Store in 2025 for management and monitoring, prioritizing avoidance and mitigation measures for these two stores classified as medium risk. The areas surrounding the stores are important overwintering and migration habitats for purple crow butterflies. To enhance public awareness of purple crow butterfly conservation, the Company has collaborated with the Taiwan Purple Crow Butterfly Conservation Association. The stores serve as ecological demonstration sites for purple crow butterflies, and action plans along with effectiveness tracking will be carried out.

Youyu Store

Table stickers have been placed. Customers can scan to access information authorized and provided by the Taiwan Purple Crow Butterfly Conservation Association. The store operating space also incorporates purple crow butterfly imagery, with knowledge murals and themed visual designs planned, transforming the store into a demonstration site that connects environmental education with community exchange.

Maolin Store

Located near the internationally renowned "Purple Butterfly Valley," one of only two major overwintering valleys for milkweed butterflies in the world, the area welcomes the spectacular migration of purple crow butterflies from November to March each year. The store uses purple crow butterflies and mountain forest colors as its main visual theme, incorporating local Indigenous cultural elements. OPEN-Chan appears in traditional clothing, symbolizing visitors'entry into a land rich in both cultural and ecological value. The store plans ecological window stickers, nectar plant cultivation, and ecological displays to provide purple crow butterflies with resting and foraging spaces. Through bird-safe glass design and environmental adjustments, the store also reduces the risks of window strikes and roadkill.

President Chain Store Corporation will continue to stay updated with biodiversity issues, protect the ecological environment, and operate sustainably. Going forward, the Company will continue to assess investment in other ecology-friendly measures and care for more biological groups. These measures include reducing nighttime light intensity, adjusting light wavelengths, and using curtains to reduce disturbance to phototactic organisms; using bird-strike prevention illustrated stickers or other visible markings to help birds identify glass walls and reduce collision incidents; optimizing store and surrounding environmental management, as well as waste sorting and recycling, to reduce impacts on the ecological environment; using permeable bricks to reduce rainwater runoff, promote soil and water conservation, and provide shelter for small animals; and planting native plants to enhance biodiversity and the environment. The Company will also hold regular campaigns in the future to raise environmental protection awareness among employees and customers.

· Biodiversity Mitigation Hierarchy ·

We adopt the mitigation hierarchy to reduce impacts on biodiversity, avoiding the establishment of new stores in ecologically sensitive areas, reducing the impacts caused by existing store operations, and committing to regeneration, restoration, and transformation in order to achieve harmonious coexistence with the natural environment.

Avoidance

The ecological self-assessment system has been formally incorporated into the store expansion governance framework. This year, the Company conducted ecological assessments of stores and also included potential 2026 store sites in the assessment. Even if these sites are not ultimately selected, they are considered in advance. Before new stores are approved, the Company completes location sensitivity identification and risk review to confirm whether the site involves nature reserves, wildlife refuges, national parks, the Taiwan Ecological Network (TEN), or important habitats of protected species or species listed in the Taiwan Red List. Avoiding operations in high-risk areas has become a principle for preliminary decision-making, excluding potential biodiversity impacts from the source rather than remedying them afterward, thereby embedding the avoidance principle into the store expansion decision-making process.

Reduction

President Chain Store Corporation has established a store biodiversity risk classification management framework, completed risk identification for existing stores, and incorporated nighttime lighting, transparent glass, waste handling, vehicle gathering, and crowd gathering into the management scope of major operational impact factors. Current measures include bird-strike prevention design, glass stickers with patterns that can be recognized by the birds, automatic nighttime dimming or lights-off mechanisms, warm-colored low color-temperature downward-facing lighting, and strengthened waste management, in order to reduce disturbance to species activity and environmental quality. Going forward, the Company will gradually optimize mitigating mechanisms based on site conditions, keeping operational impacts within a manageable scope.

Regeneration

The Company promotes the "Sustainable Farm" project, converting coffee grounds and food waste recovered from stores into organic fertilizer for application to crops. This establishes a circular mechanism and enhances productivity of soil ecosystems. In addition to reducing the burden caused by waste, this approach strengthens the ecological resilience of agricultural landscapes. Going forward, the Company will gradually promote greening and microhabitat creation at store sites, supporting pollinator habitats and strengthening ecosystem service functions, so that operations can move beyond impact reduction toward improving the environment.

Restoration

Through the introduction of sustainable procurement mechanisms, such as the procurement of FSC- and PEFC-certified paper packaging materials and Rainforest Alliance-certified coffee raw materials, the Company reduces the pressure that raw material sourcing places on forests and natural resources, while supporting the maintenance and restoration of ecosystems in places of origin. Going forward, the Company will gradually expand the procurement of products with low chemical input, ecological or organic certification, and participation in ecological payment mechanisms, linking supply chain decisions with the maintenance of ecosystem services, strengthening producer-side responsibility for natural resource management, and forming a long-term mechanism to support ecological restoration.

Transformation

With reference to TNFD and the LEAP approach, the Company has established an identification framework for nature-related dependencies and impacts, elevating biodiversity issues from site management to institutional-level decision-making logic. Going forward, the Company will gradually extend this management framework to supply chain and product portfolio optimization. By incorporating the Satoyama Initiative's concept of linking production, ecology, and living landscapes, the Company will use sustainable procurement and product structure adjustments to guide consumption behavior with lower GHG emissions and lower land and water resource use intensity, forming a systematic transformation pathway extending from operations to the value chain.

5.2 Packaging Material Management

Policies and Commitments

As plastic is one of the most common choices among packaging materials in retail industry with its durability and low costs, it is often adopted by supermarkets, convenience stores and hypermarkets that are closely related to everyday lives, with an impact from consumer habits and choices.

In response to plastic reduction trends, the Ministry of Environment's plastic reduction policies, and external stakeholders' expectations regarding packaging material issues, President Chain Store Corporation continues to pay close attention to the Global Plastics Treaty. Although no progress was made after the sixth round of negotiations in 2025, President Chain Store Corporation has already made advance preparations. The Company has established a Plastic Reduction Task Force responsible for management, and has taken proactive action to ensure compliance with the Ministry of Environment's plastic reduction regulations. Together with consumers and suppliers, the Company is gradually reducing plastic use. President Chain Store Corporation has established a comprehensive management policy for the packaging materials of private-label products. The goal is to reduce virgin plastic use in private-label product packaging and materials by 30% by 2030 compared with the 2019 baseline, and to transition 50% of private-label product packaging and materials to eco-friendly materials. President Chain Store Corporation is also actively adopting plastic reduction management actions, integrating operating strategies across private-label products and services, logistics, e-commerce, and other aspects. Through these actions, the Company aims to achieve the vision of reducing the proportion of other single-use plastics to 10% by 2028, fully phase out plastic shopping bags and plastic straws, and eliminate all other single-use plastics by 2050. For the detailed plastic reduction schedule and progress toward 2025 targets, please refer to Sustainable Goal Management Process.

Taking environmental, ecological protection and sustainable operations into consideration, the Company gives priority in raw material procurement to suppliers that offer eco-friendly materials, certified packaging materials, and lightweight or weight-reduced packaging designs. It has also formulated targets for the packaging materials of private-label products.

01 To achieve source reduction and lower plastic consumption, the Company aims to reduce the share of other single-use plastics to below 10% by 2028:

- Ice makers were introduced to reduce the use of plastic packaging bags for ice. In 2025, they had been introduced in a total of 4,604 stores, reducing plastic use by 305.70 metric tons.
- Sealing machines were introduced to reduce the use of single-use cup lids. In 2025, a cumulative total of 5,200 machines had been introduced, reducing plastic use by 294.85 metric tons.

02 President Chain Store Corporation worked with its affiliated enterprise, President Packaging Industrial Corp., to jointly establish and develop a reusable container service, responding to the appeal to "transform from manufacturing single-use containers to developing reusable options":

- In response to regulations, the Company introduced the Recycled Cups Renting Service. In 2025, the service was introduced in 2,528 stores, exceeding the target of 2,500 stores. The proportion of consumers bringing their own cups reached 21.75%, achieving the annual target of 21.00%.
- To encourage consumers to make greater use of reusable packaging materials or containers, the Company implements a bring-your-own-cup incentive mechanism for freshly prepared beverages. For example, it continues to respond to Ministry of Environment regulations by offering NT$5 off for consumers who bring their own cups, with additional promotions such as NT$7 off CITY series beverages on the first day of each month when consumers bring their own cups.

03 In 2025, the paper cups used in stores introduced FSC-certified paper packaging materials.

04 President Chain Store Corporation has established a cross-departmental Plastic Reduction Task Force(Note), bringing together the efforts of internal employees and external suppliers to promote packaging material reduction strategies, targets, and action plans, and to track implementation performance. Quarterly meetings are held to track the implementation of each action plan. The manpower and testing resources required, including the task force, R&D, testing personnel, and raw material testing costs, amount to approximately NT$2.5 million each year. The Plastic Reduction Task Force also works with a consulting firm to accurately understand external competition and industry information.

Note: For details on the responsibilities of each unit within the Plastic Reduction Taskforce, please refer to Section 4.2 Packaging Material Management – Plastic Reduction Taskforce and Responsibilities in the 2024 Sustainability Report (p. 93).

Statistics of Packaging Material Consumption

· Plastic Packaging Materials ·

To enhance the efficiency of packaging material management, President Chain Store Corporation has redefined the classification of plastic packaging materials. Plastic consumption in each stage is inventoried for private-label products and services according to "use," "material" and "source." The performance and goal achievement is reviewed every quarter with corresponding plastic reduction action plans formulated.

Classification of Plastic Packaging Materials of President Chain Store Corporation

Plastic Classification		Description
Use	Reusable plastic	Packaging that can be refilled or reused for the same purpose without ancillary products. They can circulate on the market to make the packaging refillable
	Single-use plastic	Plastic packaging that is single-use or for short-term use. Not reusable
Material	Recyclable plastic	Recyclable plastics as defined by the EPA
	Compostable/ decomposable plastic	Compostable and technically recyclable plastic packaging has been developed
	Plastic with recycled content	Plastic products containing plastic that is recycled for reuse
	Other plastic	Plastics that cannot be recycled, composted/decomposed or reused
Source	Virgin fossil-based plastic	Plastic produced directly using natural gas or crude oil and do not contain any recycled content
	Virgin renewable plastic	Made from plant sources such as soy, corn, potato and wood fiber, does not contain any recycled materials
	Post-consumer recycled plastic	Material recovered from materials generated by households or commercial, industrial and institutional facilities as the end user of a product, which can no longer be used for its intended purpose

Note 1: Even if the garbage bags in the stores and plastic straws are made of recycled materials, they are still considered as single-use.
Note 2: The Ministry of Environment defines recyclable plastics as PET, PVC, PE, PP, PS, unexpansible PS and others. If the material itself is recyclable without having obtained the recycling label from the EPA, or if it cannot be properly recycled in the current waste disposal system, it is not considered as recyclable.
Note 3: According to the definition of the Ellen MacArthur Foundation, virgin materials are limited materials, such as iron ore mined from the ground. Recycled materials are materials that are continuously replenished at a rate equal to or greater than that of consumption, such as cotton, hemp, corn, wood, wool, leather, agricultural byproducts, nitrogen, carbon dioxide and sea salt.

In 2025, President Chain Store Corporation's total use of plastic packaging materials was 12,218.15 metric tons, an increase of 3.89% compared with 2024. The overall increase in plastic packaging material use was mainly due to the continued growth of store operations, which affected packaging material use. President Chain Store Corporation has publicly announced phased reduction targets: the proportion of other single-use plastics shall be lower than 18% in 2025, lower than 10% in 2028, and completely phased out by 2050. In 2025, other single-use plastics accounted for 16.25% of total plastic use, achieving the plastic reduction target set for the year. We continue to monitor consumption and implement improvement measures to reduce other single-use plastics. We also continued to increase the use of plastic with recycled content, which grew by 175.31% compared with 2024. In addition to the continued use of 100% recycled plastic for store garbage bags, President Chain Store Corporation continues to promote shopping bags made with recycled plastic materials, namely 100% recycled PE plastic shopping bags. The Company also continues to promote food containers made with recycled plastic, or Recycled PET (rPET). Packaging containing 30% recycled plastic has been adopted for selected products, including mixed vegetable salad, mixed seaweed salad, Japanese Inari sushi, as well as tuna and pork floss. For detailed management measures, please refer to the section on Plastic Reduction Management Actions.

Changes in Plastic Usage of President Chain Store Corporation's Private-Label Product Packaging and Materials, 2024–2025.

Plastic Classification		Weight (Metric Tons)		Differences between the Two Years
		2024	2025	
Total Weight of Plastic		11,760.67	12,218.15	3.89%
Use	Reusable plastic	19.33	14.18	-26.66%
	Single-use plastic	11,741.34	12,203.97	3.94%
Material	Recyclable plastic	9,276.04	10,217.99	10.15%
	Compostable/decomposable plastic	0.00	0.00	0.00%
	Other plastic	2,484.63	2,000.16	-19.50%
Source	Virgin fossil-based plastic	11,111.54	10,431.07	-6.12%
	Virgin renewable plastic	0.00	0.00	0.00%
	Post-consumer recycled plastic (Plastic with recycled content)	649.12	1,787.08	175.31%

· Non-plastic Packaging Materials ·

President Chain Store Corporation strives to reduce the consumption of plastic packaging materials for private-label products and services, as well as looking to incorporate non-plastic packaging materials with sustainability certification. In line with President Chain Store Corporation's Sustainable Procurement Policy, the targets for private-label products packaging by paper materials with sustainability certification have been set for 2030 and 2050 to reach 70% and 100%, respectively. We also continue to work towards getting sustainably-certified materials for paper bowls and cup sleeves used in the stores. In 2025, overall use of non-plastic packaging materials, including paper/wood and metal, decreased by 8.04% compared with the previous year. The reduction in paper packaging was mainly attributable to increased use of consumers' own cups and the Recycled Cups Renting Service for coffee products, while the use of metal packaging materials was mainly affected by the outer packaging used for coffee beans and freshly extracted tea products for beverages.

Statistics of Plastic and Non-plastic Packaging Material Consumption for Private-label Products and Materials in 2025.

The Life Cycle Stage of Private-label Products and Services		Manufacturing and Production	Supplier/ Manufacturer	Logistics Delivery to Stores	Store Sales and Services	Total of Each Category (Metric Tons)	Total weight (Metric Tons)
Packaging Material		○ Fresh food packaging, freshly prepared beverage supplies, cutlery ▲ Packaging for coffee beans Packaging for tea leaves	○ -Fresh food sealing film ■ -Box packaging -Paper container for fresh food -Coffee cup holders and cup sleeves -Paper bags for reheated food -Packaging for disposable chopsticks	■ Delivery cartons ○ Shipping film	○ Shopping bags and trash bags Cutlery and sauce packaging Delivery and e-commercial-packaging Buffer materials and tape Cup sealing films ■ Online shopping center iPre-order delivery cartons, MyShip boxes, fresh food cartons, paper bowls and store supplies		
Classification		Weight (Metric Tons)					12,218.15
Use (plastic)	Reusable plastic	0.00	0.00	0.00	14.18	14.18	12,218.15
	Single-use plastic	7,509.29	0.00	17.38	4,677.30	12,203.97	
Material (plastic)	Recyclable plastic	6,831.83	0.00	0.00	3,386.17	10,217.99	12,218.15
	Compostable/ decomposable plastic	0.00	0.00	0.00	0.00	0.00	
	Other plastic	677.46	0.00	17.38	1,305.32	2,000.16	
Source (plastic)	Virgin fossil-based plastic	7,346.89	0.00	17.38	3,066.80	10,431.07	12,218.15
	Virgin renewable plastic	0.00	0.00	0.00	0.00	0.00	
	Post-consumer recycled plastic (Plastic with recycled content)	162.40	0.00	0.00	1,624.69	1,787.08	
Non-plastic-paper/ wood	Paper/wood (total weight)	1,300.75	977.15	92.22	9,955.91	12,326.02	12,326.02
	Paper/Wood (FSC certified weight)	0.00	0.00	0.00	6,822.24	6,822.24	
	Paper/Wood (PEFC certified weight)	303.40	0.00	0.00	255.33	558.72	
	Paper/Wood (recycled paper weight)	0.00	0.00	0.00	0.00	0.00	
Non-plastic-metal	Metal (total weight)	310.11	0.00	0.00	0.00	310.11	310.11
	Metal (ASI certified weight)	310.11	0.00	0.00	0.00	310.11	

○ Plastic ■ Paper/wood ▲ Metal (compound material)

Note 1: The scope of statistics includes the packaging of private-label products of President Chain Store Corporation and the items sold and serviced in the store (in addition to the outer packaging of the items, the materials used for the items and the packaging used for logistics and distribution are also included). The statistics of plastic and non-plastic packaging materials cover 100% of private-label products.

Note 2 : The inventory of paper/wood includes the statistics of general cartons, paper containers with coating, as well as materials for cutlery packaging and content for store supplies.

Plastic Reduction Management Actions

President Chain Store Corporation has engaged in three aspects to reduce plastic, including "reduction at the source," "innovative packaging" and "encouraging customers to bring their own containers" since 2019. The Plastic Reduction Task Force was set up in 2020 to integrate strategies related to plastic reduction. We have started with the reduction of single-use plastics in private-label products and services, redesigned product packaging to reduce plastic consumption, introduced certified paper materials and recycled plastics, as well as reducing single-use containers by offering discounts and rewards. In addition, President Chain Store Corporation integrated Group resources to set up the "OPEN iECO® Recycled Cups Renting Service" in 2022. By the end of 2025, a total of 2,528 stores have been incorporated with the hope of providing convenient services while working towards environmental protection.

· Single-use Plastic Reduction ·

＜ Reducing Single-Use Containers — Bring-Your-Own-Cup and Recycled Cups Renting Service ＞

Through the bring-your-own-cup discount and the OPEN iECO® Recycled Cups Renting Service, President Chain Store Corporation continues to make reusable containers part of everyday consumption and reduce the environmental burden of single-use beverage cups. In 2025, the Company maintained the scale of its Recycled Cups Renting Service on the foundation already established. The service was available at approximately 2,528 stores, accounting for around 35% of all stores in Taiwan and exceeding the regulatory requirement of 30%. Since 2022, President Chain Store Corporation has integrated Group logistics and cup-cleaning partners to establish an operating process that complies with the Ministry of Environment's Good Service Guidelines for Recycled (Renting) Cups. Through regular self-inspections, cleaning records, and outsourced testing, the Company continues to ensure that every recycled cup meets food safety requirements for cleanliness and hygiene. Going forward, President Chain Store Corporation will combine Group channels and its digital membership system to improve the borrowing and return experience, making it easier and more reassuring for consumers to choose the Recycled Cups Renting Service when purchasing beverages.

Through the OPEN iECO® Recycled Cups Renting Service and incentives such as NT$5 off when bringing your own beverage cup, President Chain Store Corporation continues to encourage consumers to replace single-use beverage cups with reusable containers. In 2025, the Company set a combined usage target of 21% for bring-your-own cups and recycled cups. Actual usage reached approximately 21.75%, up around 1.51% from the same period last year, steadily reducing the use of single-use containers. Based on the PE coating weight of the cup body (approximately 1.1 g per cup), plastic reduction in 2025 reached approximately 120.83 metric tons, with an overall plastic reduction benefit of approximately 100.73 metric tons. The cup lid portion is estimated to have reduced plastic use by approximately 516.27 metric tons. This shows that consumers are gradually developing the habit of replacing single-use containers with their own cups and recycled cups with no impact on their purchase or consumption experience. Looking ahead, President Chain Store Corporation will continue to connect these efforts with environmental occasions such as Earth Day, World Environment Day, and DJ BIC-related activities. The Company will actively communicate with stores through marketing initiatives, business training, and online learning courses, strengthening store sales personnel's ability to communicate the value of recycled cups and bring-your-own cups, so that reusable containers become a natural choice in everyday consumption.

＜ Store Service Plastic Reduction — Introduction of Ice Makers and Sealing Machines ＞

Since 2022, President Chain Store Corporation has gradually introduced ice makers at stores to replace bagged ice used for freshly prepared beverages, reducing the environmental burden of single-use plastic packaging. Building on the expanded capacity achieved in 2024, the Company set a 2025 target to reduce the use of 160 million bags of ice and achieve 280 metric tons of plastic reduction. This year, ice makers were installed in approximately 4,604 stores, reducing the use of around 152.8 million ice bags and delivering an estimated plastic reduction benefit of approximately 305.70 metric tons. Going forward, the Company will continue to review stores with suitable installation conditions, with plans to complete installation at approximately 1,260 stores before 2026. It will also develop compact ice makers less than 40 centimeters wide to support stores with more limited space. The Company aims to make the replacement of bagged ice with ice makers a standard practice for freshly prepared beverages across all channels, while maintaining beverage quality and operating efficiency.

Since 2023, President Chain Store Corporation has gradually introduced sealing machines at stores to reduce the use of single-use cup lids for coffee and tea beverages. In 2025, the Company continued to expand capacity on the existing foundation, making sealing machines standard equipment for newly opened and renovated stores. This year, sealing machines were installed in approximately 5,200 stores, a significant increase from the previous year. Each cup reduces plastic use by approximately 2.52 grams, calculated as cup lid weight minus sealing film and straw. In total, this reduced the use of approximately 117.00 million single-use cup lids, corresponding to a plastic reduction benefit of approximately 294.85 metric tons, exceeding the original annual reduction target of approximately 214 metric tons. The Company will continue to identify stores meeting the conditions for equipment installation (approximately 1,384 stores have been planned for installation) and optimize the allocation of sealing machines based on beverage categories and sales momentum. This aims to make "using sealing films instead of cup lids" the mainstream option for freshly prepared beverages in stores. By maintaining drinking convenience and quality, this approach steadily expands the reduction of single-use cup lids.

＜ Product Packaging Plastic Reduction — Recycled Plastic Shopping Bags and Fresh Food Packaging ＞

President Chain Store Corporation is committed to reducing the environmental burden of product packaging. Since 2019, the Company has expanded the use of recyclable plastic and continued to reduce packaging weight to lower environmental impact. President Chain Store Corporation continued the 100% recycled PE plastic shopping bags launched in 2024. These shopping bags are made from 95% recycled plastic and 5% recycled plastic from empty milk bottles. In 2025, the Company continued to replace single-use virgin plastic shopping bags with shopping bags containing a high proportion of recycled materials, reducing the use of virgin plastic by approximately 753.2 metric tons. Among these, sales of large bags reached approximately 54.36 million units, reducing the use of virgin plastic by an estimated monthly average of approximately 52.1 metric tons. Extra-large bags were launched in July, with sales reaching approximately 5.43 million units, reducing the use of virgin plastic by a monthly average of approximately 21.3 metric tons.

President Chain Store Corporation continues to promote food containers made with Recycled PET (rPET). In 2025, the Company further worked with affiliated enterprises to introduce an internal recycled plastic loop model, turning recycled PET bottles into fresh food packaging containing 30% recycled plastic. This packaging has been applied to selected products such as mixed vegetable salad, mixed seaweed salad, Japanese Inari sushi, and tuna and pork floss. Since its introduction in May, annual rPET use has reached 162.4 metric tons. The Company continues to reduce its reliance on single-use plastics and virgin plastic while ensuring product quality and stable supply. Going forward, applicable product categories and usage ratios will be reviewed and adjusted continuously according to changes in recycling volume and packaging development results.

To further expand the benefits of fresh food packaging reduction, President Chain Store Corporation introduced sealing film design for selected salad products in 2025, replacing the original thick plastic lids with recycled plastic sealing film. This measure reduces the amount of plastic used per product without compromising product freshness or the consumer experience. The original annual plastic reduction target was 25 metric tons. Packaging adjustments were introduced for 10 salad products, reducing plastic use by approximately 38.41 metric tons, slightly exceeding the original plan. Going forward, the Company will continue to assess more fresh food categories suitable for sealing film technology, and combine this with the internal recycled plastic loop program to gradually expand the application of new technologies and enhance the overall benefits of packaging reduction and resource circularity.

＜ Plastic Reduction in Online Shopping Packaging — Recycled Mailing Bags and Biodegradable Mailing Bags ＞

In response to regulatory requirements for an average packaging weight reduction rate of at least 30% for online shopping packaging by 2025, President Chain Store Corporation has continued to reduce and optimize materials for MyShip mailing packaging since 2022, gradually introducing biodegradable mailing bags to reduce virgin plastic use. In 2025, the Company continued this direction, adopting monthly communication and free biodegradable mailing bag promotions for senders as its main strategy. Through explanations from store personnel and prompts during the parcel-sending process, customers are encouraged to choose packaging materials with a lower environmental impact without compromising the parcel-sending experience. In 2025, biodegradable mailing bags reduced plastic use by 7.19 metric tons, demonstrating that, even as parcel volume continued to grow, the Company was able to balance service convenience with environmental responsibility. Going forward, President Chain Store Corporation will continue to prioritize promotion at stores with stronger online shopping demand, based on parcel volume and customer characteristics. It will also combine packaging design optimization with customer education and communication to steadily increase the proportion of biodegradable mailing bags.

In addition to reducing the weight of mailing bags and introducing biodegradable materials, President Chain Store Corporation is also actively replacing virgin plastic with recycled plastic to reduce the overall environmental impact of MyShip mailing packaging. In 2025, MyShip mailing bags were further adjusted to include approximately 60% recycled material, directly reducing virgin plastic use with no impact on parcel safety, durability, or visual identification. In 2025, this reduced virgin plastic use by approximately 14.61 metric tons, showing that the increased proportion of recycled material has generated measurable plastic reduction benefits in actual operations. In the meantime, the Company continued to use the ibon shipping label printer introduced in the previous year. Adhesive labels can now be attached directly to packaging, which has continued to reduce, and in April 2024 eliminated, the need for dedicated service form bags and other additional packaging materials. This further lowers unnecessary paper and plastic resource consumption in the parcel-sending process, making each delivery action better aligned with the goal of balancing service convenience and environmental responsibility.

＜ Plastic Reduction Approach across the Value Chain ＞

Global plastic waste has become a risk that can no longer be ignored. In addition to continuously managing the use of packaging materials in its own operating services and products, President Chain Store Corporation recognizes that greater impact can only be achieved through the joint participation of the value chain. Starting in 2025, President Chain Store Corporation began proactively monitoring plastic reduction results among suppliers of non-private-label products. Supplier plastic reduction actions include lowering the proportion of plastic used in product packaging and replacing plastic containers with paper containers. In 2025, these efforts reduced plastic use by 154.61 metric tons. President Chain Store Corporation will continue to monitor supplier plastic reduction performance and set internal tracking targets. Through the supplier sustainability self-assessment questionnaire, the Company also seeks to understand whether food suppliers have adopted measures to reduce product packaging waste, and whether they have related recycling or reuse plans. Regular supplier education and training are also used to raise supplier awareness and encourage suppliers to pay closer attention to the global plastic waste issue, with the aim of expanding sustainability impact across the value chain.

5.3 Climate Change Mitigation and Adaptation

Facing the global challenges brought by climate change, President Chain Store Corporation actively monitors climate-related issues, responds to international climate initiatives, and is committed to following the Paris Agreement by limiting the global temperature rise to no more than 1.5°C above pre-industrial levels. The Company also supports the Ministry of Environment's goal of achieving net-zero emissions by 2050. Since 2020, the Company has managed climate risks and opportunities in accordance with the Task Force on Climate-related Financial Disclosures (TCFD) framework, continuously strengthening climate governance and ensuring that climate action is closely integrated with corporate governance. To promote the net-zero transition, President Chain Store Corporation has developed a comprehensive climate strategy based on the PDCA cycle, gradually putting its sustainable development blueprint into practice. In response to the Financial Supervisory Commission's Plan for Introducing IFRS Sustainability Disclosure Standards, President Chain Store Corporation will apply the International Financial Reporting Standards (IFRS) for the first time in 2026. The Company began preparation ahead of schedule in 2025, identifying and managing climate-related risks and opportunities in accordance with IFRS S2. President Chain Store Corporation is actively integrating cross-departmental resources and aligning with regulatory requirements to enhance financial information transparency and climate risk management capabilities.

Climate Governance

· Climate-related Monitoring Mechanisms and Actions ·

President Chain Store Corporation's governance structure for climate change uses the Board of Directors as the highest oversight body. The Board authorizes the Sustainable Development Committee under its supervision to oversee and review climate-related issues. Composed of independent directors, the Sustainable Development Committee ensures diversified planning and effective execution of sustainability strategies. It is also responsible for formulating and promoting sustainable development strategies, and for managing climate transition actions and target performance. All members of the Sustainable Development Committee are independent directors. The Committee convenes twice a year to oversee the implementation of annual sustainability projects and reports quarterly to the Board of Directors on overall climate strategy progress.

Under the Sustainable Development Committee, the Carbon Reduction Task Force was formally established in 2021 as a dedicated unit for climate-related issues. The task force is convened by the CFO, with task groups set up according to the business scope of each department to ensure cross-departmental coordination and execution. Its core responsibilities include conducting preliminary assessments of major climate change risks and opportunities, incorporating the assessment results into comprehensive discussion, and formulating response strategies. In the meantime, the Carbon Reduction Task Force has three major execution strategies, including energy transition for introducing energy conservation and carbon reduction measures and equipment, and promoting logistics energy conservation programs; industrial transition, for procuring and developing low-carbon products and services; and lifestyle transition, for strengthening communication with internal and external stakeholders and enhancing awareness of climate-related issues. Each task group formulates execution strategies, medium- and long-term targets, and action plans based on its respective responsibilities, and tracks progress through quarterly meetings to ensure that all plans are carried out smoothly. For the overall committee structure, please refer to Section 1.2, Sustainable Development Committee.

Core Responsibilities

Board of Director	Sustainable Development Committee	Carbon Reduction Task Force
The Board of Directors serves as the Company's highest regulatory and governance body in terms of climate governance and sustainable development, responsible for supervising, reviewing and guiding the Company on climate issues, ensuring the effective advancement of sustainable development goals, and evaluating various plans and results.	The Sustainable Development Committee is a special committee under the Board of Directors that oversees and reviews President Chain Store Corporation's climate-related efforts, including risk assessment, carbon reduction performance progress, budget review, and participation in promotion of external climate actions and initiatives. Two meetings are held each year to monitor and evaluate performance on climate-related issues, as well as ensuring the effective advancement of various goals.	As the task force responsible for climate change-related issues under the Sustainable Development Committee, the Carbon Reduction Task Force integrates the progress and plans of various climate-related efforts of President Chain Store Corporation and submits them to the Committee.

Responsibilities on Climate-related Issues

Board of Director	Sustainable Development Committee	Carbon Reduction Task Force
• Annual budget and capital expenditure review related to sustainable development and climate change • Supervise the main axis and development directions of Company's sustainable development blueprint • Monitor the achievement of major sustainable development performance metrics • Supervise the results of climate risks and opportunities identified for the company • Oversee the implementation results of Comapny's climate transition plan • Review and guide climate-related performance reward plans for employees and senior executives	• Regulatory strategy setting and budgeting • Overseeing transition programs and innovation management • Supervising risk management and scenario analysis • Target monitoring and performance evaluation • External cooperation and policy participation	• Financial planning and sustainable investment • Development and implementation of Climate Transition Strategy • Target setting and progress monitoring • Employee motivation and policy participation • Risk management and supply chain cooperation

· Climate-related Management Incentive Mechanism and Results ·

In response to the Company's focus on managing climate-related issues, President Chain Store Corporation continues to refine the mechanism linking sustainable development performance metrics with performance-based remuneration for senior executives. The mechanism applies to the President, senior executive managers, group heads, and deputy group heads. Climate- and environment-related metrics include climate change, measured by the reduction performance of GHG emissions intensity; food waste management, measured by the annual reduction ratio of food waste disposal volume; packaging materials, measured by the reduction ratio of single-use plastics; and sustainable procurement, measured by the procurement amount of certified raw materials. Together, these four metrics account for 10%, while metrics related to other material topics account for 2%. In 2025, the actual remuneration ratio linked to climate- and environment-related performance was 10%. The remuneration structure of senior management in 2025 was closely linked to performance, with sustainability-related metrics included in performance evaluations, accounting for approximately 12%. These metrics are reflected in the issuance of various forms of variable remuneration through the overall performance rating mechanism. By incorporating sustainability performance into key assessment metrics, the Company strengthens management's responsibility for and execution of sustainable development.

The performance incentive implemented in 2025 applied to the President, senior management team, and units related to Carbon Reduction Task Force. The Company expects management to exercise its decision-making influence to advance climate and environmental performance. Climate-related management metrics include year-on-year reduction in carbon emissions intensity per NT$1 million in revenue, in line with the Company's annual carbon reduction target; completion of the ISO 14064-1 GHG verification statement; and passing ISO 50001 Energy Management System verification. If all KPIs are achieved, one additional point is added to the total performance score. This performance evaluation is used to calculate the proportion of monetary incentives related to environmental performance.

In addition, to reward employees for actively managing store energy use, President Chain Store Corporation has formulated the Store Energy Saving Incentive Program. The measures incorporate the management performance of basic electricity fees for newly opened and renovated stores, electricity use management at existing stores, and energy-saving improvements into the performance evaluation for individuals, stores, and regional engineering teams. Cash incentives are also provided to those who identify abnormal store electricity charges. The incentive methods are shown in the table below. In 2025, bonuses paid after the recovery of abnormal store electricity charges totaled NT$30,013. From 2022 to 2025, cumulative bonuses paid after the recovery of abnormal store electricity charges reached NT$94,259.

President Chain Store Corporation Energy Saving Incentive Program

Energy saving performance incentive	Incentive for recovering abnormal electricity charges in stores
Engineering employees in each district are responsible for minimizing the electricity consumption and costs of their stores. In each quarter's engineering evaluation, the top three districts will be awarded a group bonus of NT$1,000 each.	If engineering employees can successfully trace and recover overpaid electricity fees due to meter misreading, they can receive a bonus of up to 5% of the total refund.

Climate Risk and Opportunity Management

In terms of climate change management, President Chain Store Corporation identified 15 issues in 2025 through a systematic climate risk and opportunity assessment process. Based on the assessment principles used by the Carbon Reduction Task Force and each business unit to evaluate substantive financial and strategic impacts, the Company selected three material climate risk and opportunity topics.

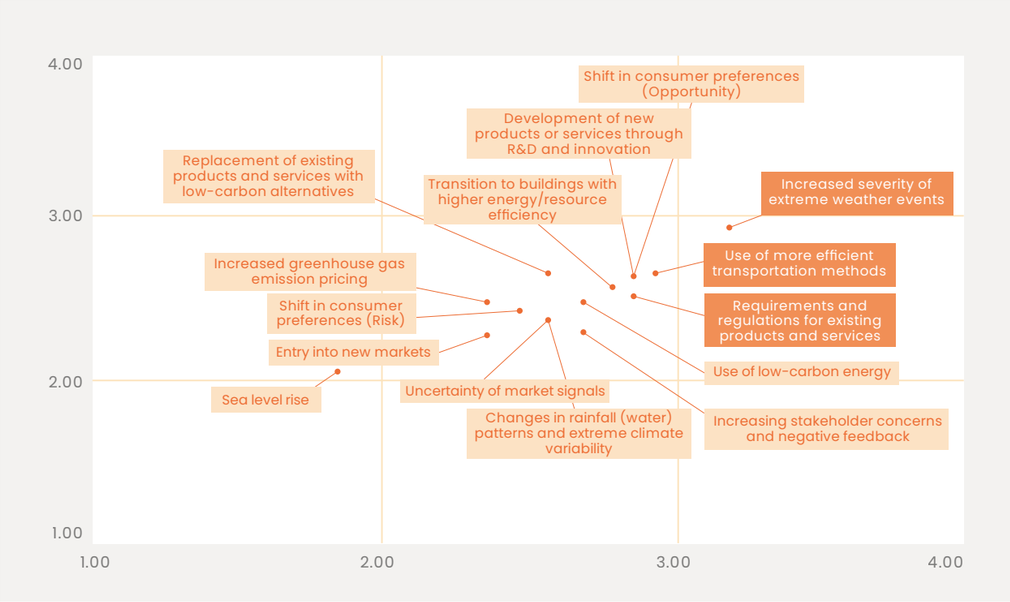
The assessment covered climate-related risks and topics in the Group's industry, with reference to SASB industry standards, CDP questionnaires from domestic and international benchmark companies, and sustainability reports. After screening based on current operations, the Company compiled a total of nine risks and six opportunities. Next, through questionnaire surveys and collaboration with the IFRS task force and each business unit, the assessment considered the likelihood of impact and degree of impact of each climate issue, rating each item on a scale of 1 to 5. Based on the assessment results, the Company ranked materiality and prepared a matrix of topics. Taking into account issue diversity and comprehensive management, the highest-scoring topic was selected from each of the three categories — physical risks, transition risks, and opportunities — resulting in the identification of three material climate risk and opportunity topics. These were incorporated into subsequent discussions on financial impacts and strategies. The Company has also clearly defined the timeline for assessing the impacts of these topics: short term from 2026 to 2029, medium term from 2030 to 2035, and long term from 2032 to 2050. The assessment scope also covers the upstream value chain, the Company's own operations, and the downstream value chain. As climate-related issues continue to evolve, the identification of related risks and opportunities must also be adjusted in a timely manner. Therefore, the Company will conduct a comprehensive review once every two years to ensure that its response measures remain up to date. Climate issues will also be incorporated into management in accordance with the Company's risk management procedures, strengthening corporate resilience and sustainable development. The expected timeline for climate-related risks and opportunities are divided into short term, medium term, and long term, as described below:

Period	Definition	Connection with Strategic Decision-Making and Planning Timeline
Short-term	2026-2029	The timeline identified by the Group for the possible occurrence of climate-related risks and opportunities are aligned with the Group's existing internal target management timelines, including governance targets and sustainability-related targets.
Medium-term	2030-2035	
Long-term	2032-2050	

Climate-related Risk and Opportunity Assessment and Management Process

Risk Identification	Collect climate-related risks and opportunities in the industry	• Screen and compile climate-related risks and opportunities in the food retail industry • Inventory CDP questionnaires and sustainability reports of domestic and international benchmark companies
Risk Analysis and Measurement	Inventory and assess climate-related risks and opportunities	• The IFRS task group and each business unit assess the likelihood and degree of impact of each issue through questionnaires
Risk Monitoring and Response	Rank and confirm material climate-related risks and opportunities	• Compile questionnaire assessment results and rank topics by materiality • Identify three material climate-related topics
	Financial impact and scenario analysis of material climate-related risks and opportunities	• Conduct scenario analysis based on topic category • Enhance disclosure of financial impact information
Risk Reporting	Regularly track major climate-related risks and opportunities	• Regularly compile risk management information • Report regularly to the Board of Directors

Climate-related Risk and Opportunities Matrix



Climate Strategy

Results of Impact Assessment of Major Climate-related Risks and Opportunities

According to its management procedures for climate-related risks and opportunities, President Chain Store Corporation identified the following sustainability- and climate-related risks and opportunities that could reasonably be expected to affect the Company's outlook. Climate risks are further divided into: (1) Transition risks: risks arising from the increasing complexity and resulting impacts on markets due to climate change, which require adjustments to supply and demand structures to mitigate impacts. These adjustments may include changes in policies, laws, technologies, and market conditions. (2) Physical risks: physical risks arising from long-term climate change and immediate extreme weather events, which may cause direct impacts on the Company and disruptions to the supply chain. (3) Opportunities: potential new market development and revenue growth brought by the provision of low-carbon services and products, while also avoiding market and regulatory risks. For each issue, President Chain Store Corporation assesses the potential impacts on the Company's business model, upstream value chain, and downstream value chain, as well as the expected timeline in which the issue may occur.

Risk / Opportunity Category	Climate Topic	Topic Description	Location of Impact	Expected Timeline
Acute Physical Risks	Increased severity of extreme weather events	Fires or flooding caused by extreme climate events, such as wildfires, typhoons / hurricanes, floods, and heavy rainfall, resulting in damage to store equipment and business interruption	Own operating sites, upstream supply chain, and downstream customers	Short, medium, and long term
Transition Risk - Policy and Legal Risks	Requirements and regulation of existing products and services	As environmental regulations become stricter worldwide, governments and international organizations are promoting policies related to plastic reduction, carbon emission control, stronger food safety management, and other areas. These developments create long-term regulatory challenges for products and services across industries. Taiwan’s current plastic restriction policies require companies to reduce the use of single-use plastic products, such as banning single-use straws and increasing the proportion of reusable cups, while encouraging consumers to choose environmentally friendly alternatives	Own operating sites, upstream supply chain, and downstream customers	Short, medium, and long term
Opportunity	Adoption of highly efficient transportation models	By improving the energy efficiency of transportation and logistics, companies can reduce fuel consumption and carbon emissions, thereby lowering operating costs and enhancing their environmental image. This may be achieved by adopting new energy-efficient vehicles, optimizing delivery routes, improving loading efficiency, or working with other companies to share transportation resources and improve overall logistics efficiency	Upstream (logistics affiliated enterprises)	Short, medium, and long term

Impact of Material Climate-related Topics on Business Model and Value Chain

President Chain Store Corporation assesses the current and expected impacts that climate-related risks and opportunities may have on its business model and value chain. The relevant details are as follows:

< Acute Physical Risks >

Increased Severity of Extreme Weather Events				
Impact	Impact on Business Model		Impact on Value Chain	
	Current	Anticipated	Current	Anticipated
Positive Impact	Stores have established disaster recovery mechanisms, improving the speed of operational recovery and crisis response capabilities	Climate resilience will be incorporated into store operating strategies, such as site selection, building specifications, and flexible delivery arrangements, to strengthen risk resistance	1. Introduce emergency response SOPs and regular disaster prevention drills to improve the ability to respond to short-term business interruptions and reduce the scale of losses from extreme events. 2. Business continuity: Iinvest in emergency response facilities, such as backup generators or disaster prevention infrastructure 3. Supplier risk management: work with suppliers equipped with emergency response capabilities to ensure diversified sources of material procurement and improve supply stability	Supplier risk management: Incorporating climate risks into supplier assessments and supplier selection mechanisms will strengthen the resilience of the overall supply chain in responding to risks
Negative Impact	1. Disaster prevention management measures will increase operating costs 2. Frequent disasters may interrupt store operations, causing property losses and temporary store closures	1. Increased operational costs: intensified climate risks lead to equipment damage, transportation disruptions, and elevated disaster prevention and operational costs as the number of stores expands. 2. Climate change may lead to shifts in consumer demand 3. The current operating model may not be able to respond to recurring climate risks	1. Product supply interruptions: revenue may decline and logistics costs may rise 2. Damage to stores and warehousing equipment: Equipment damage may increase capital expenditures and repair costs 3. Employee attendance: transportation disruptions may delay employees or prevent them from reporting to work, affecting operations 4. Frequent disasters may interrupt store operations, causing property losses and temporary store closures 5. Food safety and logistics impacts: Logistics delays during post-disaster recovery may affect delivery efficiency and food safety control. Power outages may cause perishable products to spoil, increasing operating costs	1. Product supply chain interruptions: Disasters may prevent OEMs from operating normally and disrupt logistics transportation, affecting product delivery and sales 2. Higher equipment energy consumption: Rising temperatures may increase energy use by air conditioning and refrigerators, raising operating costs 3. Higher insurance costs: More intense and frequent extreme weather events may increase insurance costs 4. Disaster prevention management measures will increase operating costs 5. Frequent disasters may interrupt store operations, causing property losses and temporary store closures

< Transition Risk - Policy and Legal Risks >

Requirements and Regulation of Existing Products and Services				
Impact	Impact on Business Model		Impact on Value Chain	
	Current	Anticipated	Current	Anticipated
Positive Impact	1. Establishing operating models in response to regulations and launching environmentally friendly products and services can enhance brand image and stakeholder confidence 2. Improved regulatory SOPs and internal information management processes can enhance service consistency and reliability 3. Regulatory changes may create transformation opportunities and potentially reduce costs, such as by reducing the use of single-use packaging materials	1. As regulations become stricter, increasing sales of environmentally friendly products may increase revenue 2. Optimizing processes and integrating regulatory requirements can establish a highly adaptive product development mechanism and strengthen competitive resilience during the climate transition	1. As consumer awareness of product sustainability increases, greater use of non-plastic and recycled materials can enhance brand reputation 2. Establishing sustainable cooperation terms with suppliers, using recycled materials, and obtaining environmental labels can strengthen value chain sustainability	1. Rapid and proactive responses ahead of regulatory requirements can create a competitive advantage over peers 2. Using regulations to guide compliant suppliers into the supply chain can improve supplier quality and sustainable management, helping build a resilient supply network
Negative Impact	1. To comply with Taiwan's plastic restriction regulations, the Company must increase operating costs for the R&D and management of alternative materials 2. To comply with Taiwan's expanded GHG inventory regulations, the Company must conduct inventories and reporting, increasing operating costs 3. New materials may make product design more difficult, potentially leading to packaging defects 4. Changes to business model in response to regulations may negatively affect consumer perceptions 5. Rapidly changing regulatory requirements require operating units to adjust operating procedures frequently, increasing costs for operating units 6. To comply with regulatory requirements and reduce the use of plastic packaging materials, such as replacing plastic cup lids with sealing film, store electricity consumption may increase	1. As environmental regulations become stricter, companies must continuously adjust products and operating processes 2. Investment pressure may increase from introducing alternative materials and new technologies 3. In response to Taiwan's carbon fee regulations, and considering operational growth, additional operating expenses may arise in the future	1. To comply with regulations such as those related to plastic restrictions, packaging, and environmental protection, supply chain adjustment and compliance costs may increase 2. Compliance training and internal audits must be established. Internal monitoring mechanisms are needed to prevent violation risks, increasing operating costs 3. The higher cost of material substitution may increase raw material procurement costs 4. If suppliers do not meet sustainability standards, alternative suppliers must be found, increasing supply chain uncertainty and cost pressure	1. If technology and information systems cannot respond in a timely manner, compliance transparency may be affected 2. Investment pressure may increase from introducing alternative materials and new technologies 3. If mandatory disclosure of product carbon footprints or source traceability is required, suppliers without a data foundation may affect internal compliance and the speed of product launches

< Opportunity >

Adoption of Highly Efficient Transportation Models				
Impact	Impact on Business Model		Impact on Value Chain	
	Current	Anticipated	Current	Anticipated
Positive Impact	1. Introduction of low-carbon vehicles: Reduces operational carbon emissions and fuel costs, and improves operating efficiency 2. Shift in consumer value proposition: Consumers see green transportation as added value for products 3. Development of differentiated services: Carbon-neutral delivery options and transportation services with carbon emissions tracking create business models for transportation platforms 4. Reorganization of key resources and partners: the frequency of cross-company collaboration increases through shared transportation and collaborative delivery	1. Enhanced sustainable competitiveness: The transformation of transportation models establishes a traceable carbon management mechanism and strengthens climate information disclosure capabilities 2. New revenue opportunities created by green logistics and digitalization: Value-added logistics services, such as green logistics, carbon-neutral delivery, and carbon disclosure reports, open up new sources of revenue 3. Optimized cost structure: smart scheduling, fewer empty runs, fewer mis-deliveries and returns, and optimized transportation processes lower operating costs 4. Improved supply chain resilience and compliance capabilities: stronger resilience to transportation disruptions and future carbon fee regulations enhances overall supply chain stability	1. Lower transportation costs and energy consumption: Energy-efficient transportation methods, such as electric trucks or hybrid vehicles, reduce transportation energy use and operating costs, lower the carbon footprint, and strengthen the brand's sustainable image 2. Consolidated transportation and improved delivery efficiency: Centralized transportation arrangements for different orders reduce transportation costs and carbon emissions, while also reducing delivery delays and inbound warehousing pressure, helping improve supply stability 3. Data integration and scheduling optimization: digital tools are used to integrate delivery schedules and shipment volume information, avoid idle vehicles, and improve timeliness and collaboration efficiency 4. With improved transportation efficiency, replenishment speed and inventory management efficiency are also improved	1. Establish long-term partnerships with suppliers to develop energy-efficient delivery technologies and carbon reduction solutions 2. Adopt electric transportation fleets to reduce GHG emissions, promote low-carbon store and community logistics models, build a competitive green supply system, and increase consumers' recognition of the brand
Negative Impact	1. Strategies such as consolidated delivery, route optimization, and low-carbon vehicle adoption require short-term investment in equipment, including electric fleets, carbon monitoring systems, and AI-powered smart logistics platforms, as well as personnel training, information systems, and additional workflows, such as carbon emissions monitoring, carbon data disclosure, and carbon credit management. These needs may create pressure on operating capital 2. Existing delivery partners may lack transformation capabilities, resulting in inconsistent overall logistics performance and unstable operations 3. Information and equipment security risks increase	1. If climate policies, such as carbon fees or fuel regulations, become stricter and the Company is unable to transition in a timely manner, it may face pressure from rising costs and reduced operational flexibility 2. Increased demand for sustainable logistics may accelerate the phase-out of some low-efficiency but low-cost modes of operation	1. To reduce carbon emissions in the supply chain, suppliers are required to report carbon emissions data, requiring manpower to review data quality 2. The implementation of low-carbon delivery time slots or vehicle restrictions may affect delivery flexibility, resulting in insufficient replenishment during certain time periods and lower operating efficiency 3. Stores must adjust receiving times and cold chain storage requirements accordingly, leading to additional manpower and energy expenses 4. Promoting efficient transportation models requires upstream suppliers and downstream logistics operators, such as the subsidiaries Wisdom Distribution Service Corporation and UPCC, to update equipment and make capital investments	1. If carbon pricing or fuel regulations become stricter, suppliers that fail to improve efficiency in time may lose opportunities for further cooperation 2. Transportation decarbonization requires significant investment in vehicle replacement, charging facilities, and smart logistics systems 3. In the early stages of implementing new transportation models, delivery delays, unstable efficiency, and technical errors may occur 4. Information and equipment security risks increase: after the introduction of digital and smart transportation systems, cybersecurity risks and possible system failures may arise

· Net-Zero Transition Plan ·

President Chain Store Corporation conducts in-depth analysis of critical climate risks and opportunities. Based on the impact of these topics on the Company's strategies and decision-making, the Company analyzes their current and expected effects on financial position, financial performance, and cash flows, and uses climate-related scenario analysis to develop resilience strategies for current and expected conditions. In alignment with the global climate goal of limiting warming to 1.5°C under the Paris Agreement, as well as Taiwan's Pathway to Net-Zero Emissions in 2050 announced by the National Development Council in 2022, President Chain Store Corporation has publicly committed to its key climate strategy of achieving net-zero Scope 1 and Scope 2 GHG emissions within its own operations by 2050. Using 2020 as the base year, the Company also aims to reduce Scope 1 and Scope 2 GHG emissions intensity by 60% by 2035 compared with the base year, which was 2.99 metric tons CO_2e per NT$1 million in revenue. President Chain Store Corporation expects to invest NT$72,847,414 in its net-zero transition plan in 2026. Through continuous management and dynamic adjustments, the Company will integrate internal and external resources to respond to and reduce the operational impacts brought by various material climate risks and opportunities. It will also prudently monitor risks and strengthen preventive management as it gradually advances toward a net-zero lifestyle transition by 2050.

· Climate Adaptation and Mitigation ·

According to "Taiwan Climate Change Analysis Series Report 2025: Severe Precipitation and Impacts in Taiwan under Global Warming", the frequency of severe precipitation from typhoons in Taiwan is expected to increase overall as global warming intensifies. The results of climate issue identification show that increased severity of extreme weather events is a material physical climate risk faced by President Chain Store Corporation. President Chain Store Corporation operates more than 7,000 stores across Taiwan. An increase in the severity of short-term extreme weather events, such as typhoons, torrential rain, floods, heat waves, droughts, and strong winds, may cause sudden and short-term impacts on operations, and affect supply chain stability, facility safety, and product quality management. Extreme weather such as windstorms, torrential rain, or floods may increase the likelihood of store equipment damage, road disruptions affecting product transportation, and supply interruptions. Taking Typhoon Morakot in Taiwan in 2009 as an example, 187 stores were affected by the storm, with total disaster losses exceeding NT$13 million. Some stores had to suspend operations for up to two weeks for repairs. In addition, rising temperatures may also affect sales of seasonal products and operating sales models. By focusing on the following response strategies, President Chain Store Corporation aims to strengthen operational resilience and reduce losses caused by extreme weather, starting with improved disaster prevention equipment in stores, climate risk response, and management systems.

Risk / Opportunity Category	Risk / Opportunity Description	Timeline	Changes to Business Model and Resource Allocation	Method of Resource Provision
Acute Physical Risks	Increased severity of extreme weather events	Current	1. Introduce disaster prevention equipment 2. Activate the "Weather Information Distribution" system to monitor and release climate information 3. Cloud backup and distributed data storage 4. Establish occupational safety / response groups and response procedures 5. Systematically incorporate climate risks into the enterprise risk management (ERM) or ESG framework 6. Incorporate climate risk simulation, risk transfer, such as insurance, and resilience design into the standard operating procedures (SOPs) for logistics strategy decision-making 7. Evaluate expected disaster conditions and adopt strategies or standards for preventive measures 8. Adopt supply chain flexibility measures, including temporary changes to delivery routes or requests for partner support	Increase in internal operating expenses or capital expenditures
		Anticipated	Incorporate climate risk simulation, risk transfer, such as insurance, and resilience design into the standard operating procedures (SOPs) for logistics strategy decision-making	Increase in internal operating expenses or capital expenditures

Scenario Analysis and Results

Category	Increased severity of extreme weather events
Key Assumptions	1. With store operations at the core, the analysis considers the characteristics of President Chain Store Corporation's operations, including high-frequency daily logistics and delivery, a large number of shift-based employees, and heavy reliance on refrigeration and warehousing equipment. Given Taiwan's high exposure to severe climate events such as typhoons, torrential rain, and floods, the following financal impacts were selected for analysis. These impacts are directly linked to the Company's daily revenue, cash flow, operating costs, and asset maintenance. They are highly financially material and can effectively reflect the potential impact of intensified climate change on day-to-day retail operations 2. The number of days affected by natural disasters, such as disaster leave, is determined in accordance with the Operation Regulations on the "Suspension of Offices and Classes because of Natural Disasters". When a disaster causes work or classes to be suspended, business entities shall suspend work or classes in accordance with the law, and the period is deemed disaster leave. According to the "Guidelines on Attendance Management and Wage Payment for Laborers in Business Entities Affected by Natural Disasters ",employees who do not report to work during this period are not considered absent without leave, and employers shall pay wages in full or on a daily basis. Employers may also provide compensatory leave, flexible working hour arrangements, disaster allowances, or other support measures 3. WRI Aqueduct Water Risk Assessment Tool: used to identify the exposure level of operating sites in Taiwan's high-risk inundation / flood areas under current and future warming scenarios. This source mainly supports the analysis of business interruption losses, equipment damage losses, and equipment repair costs 4. According to the study "NCDR 112-T24 Analysis of Estimated Differences in Taiwan Typhoons under Different Climate Change Periods": Provides scientific projections of the number of intense typhoons under the current baseline linear projection and future 1° C / 2° C / 4° C scenarios. This source mainly supports the analysis of operating costs during disasters and logistics interruption losses
Selected Scenario	Global Warming Levels, or GWLs: 1° C, 2° C, and 4° C scenarios
Timeline	2025、2030、2050
Scope of Analysis	Major operating sites (Taiwan)
Assessed Impact and Resilience Capacity	The analysis assesses the financial impact of store business interruption losses, operating costs during disasters, and equipment damage losses caused by extreme weather events under different global warming scenarios over specific time horizons. The financial assessment results represent the potential financial impact on high-risk stores under different scenarios, and do not represent actual conditions in the reporting year or future years Reporting year (2025) • Potential financial impact from business interruption losses, disaster operating costs, and equipment losses was assessed at NT$4,285.77 million in total 1°C scenario： • In 2030, potential financial impact from business interruption losses, disaster operating costs, and equipment damage was assessed at NT$4,536.66 million in total • In 2050, potential financial impact from business interruption losses, disaster operating costs, and equipment damage was assessed at NT$5,121.72 million in total 2°C scenario： • In 2030, potential financial impact from business interruption losses, disaster operating costs, and equipment damage was assessed at NT$15,108.81 million in total • In 2050, potential financial impact from business interruption losses, disaster operating costs, and equipment damage was assessed at NT$17,058.58 million in total 4°C scenario： • In 2030, potential financial impact from business interruption losses, disaster operating costs, and equipment damage was assessed at NT$15,235.21 million in total • In 2050, potential financial impact from business interruption losses, disaster operating costs, and equipment damage was assessed at NT$17,201.76 million in total For detailed strategies, please refer to the column on Business Model and Resource Allocation.

Impact on Financial Position, Financial Performance, and Cash Flows (Vulnerable Assets or Operating Activities, Capital Allocation)

Sustainability / Climate-Related Risk	Financial Impact	
Risk Description	Reporting Period	Anticipated
Increased severity of extreme weather events	Internal management: This year, measures included establishing an occupational safety group to facilitate disaster reporting and response measures, evaluating expected disaster-related standards such as the Construction Specifications for Flood Control Gates and Dwarf Walls in the Stores Located in Low-lying Areas, and systematically incorporating climate risks into the Company's overall enterprise risk management, or ERM, or ESG framework. These measures increased operating costs and cash outflows from operating activities by NT$314.11 million in the current period. The quantified strategic impact only discloses strategic impacts with a quantifiable basis. Some strategies are not reflected in the disclosed quantified amount because the required information is not yet available for quantification or because they do not involve actual financial expenditure.	Short-, medium-, and long-term strategies are not reflected in the disclosed quantified amount because the required information is not yet available for quantification or because they do not involve actual financial expenditure

· Industrial Transition ·

Amid the global push toward net-zero carbon emissions, countries are strengthening the formulation of environmental regulations, and companies are facing increasingly stringent regulatory requirements. In addition to GHG emissions from energy use, existing products and services are also exposed to regulatory risks. For the food retail industry, governments continue to promote plastic reduction measures and restrict single-use plastic products. In the future, regulations may also further strengthen requirements on the circularity of plastic packaging materials and the transparency of information disclosure. These external compliance requirements may create potential pressure on President Chain Store Corporation's supply chain management and operating processes. As relevant policies become increasingly stringent, President Chain Store Corporation must proactively adjust its product strategies and service offerings to ensure regulatory compliance, reduce potential compliance risks, and maintain market competitiveness.

Risk / Opportunity Category	Risk / Opportunity Description	Timeline	Changes to Business Model and Resource Allocation	Method of Resource Provision
Transition Risk - Policy and Legal Risks	Requirements and regulation of existing products and services	Current	1. Engage external consultants to support and introduce carbon inventory operations, preliminary work for IFRS S1 / S2 indicator disclosure, and carbon reduction projects 2. Introduce store equipment to reduce plastic use, including Intelligent automatic recycling machines, coffee sealing machines, and ice makers 3. Introduce sustainable product packaging materials and containers, including fresh food products with rPET packaging, OPEN iECO® recycled cups, and 100% recycled plastic shopping bags 4. Gradually replace high-energy-consuming equipment, including transportation vehicles, air-conditioning equipment, chillers, refrigerators, and lighting, and introduce renewable energy equipment 5. Design consumer incentives for plastic reduction, including discounts for consumers who bring their own beverage cups, and plan long-term campaigns to promote recycled cup rentals	Internal operating expenses or capital expenditures
		Anticipated	1. Introduce GHG inventories 2. Introduce fresh food products with rPET packaging 3. Identify practical ways to improve the sustainability of operations, such as sustainable packaging, expanded supply of alternative materials, and collaboration with suppliers to improve environmental practices 4. Fully phase out plastic shopping bags and plastic straws 5. Increase the use of recycled plastic products, with recycled cups and Intelligent automatic recycling machines as the main focus 6. Procure renewable energy	Internal operating expenses or capital expenditures

Scenario Analysis and Results

Category	Requirements and Regulation of Existing Products and Services
Key Assumptions	1. Taiwan has promulgated the Climate Change Response Act, under which carbon fees are charged to companies whose GHG emissions exceed certain thresholds, with fee rates adjusted year by year 2. In addition to continuing to develop renewable energy for self-generation and self-use, the Company is still expected to purchase green electricity to reduce market-based GHG emissions
Selected Scenario	Net Zero scenario: According to IEA WEO 2025, the NZE scenario assumes that the global energy sector achieves net-zero CO_2 emissions by 2050, without relying on emissions reductions outside the energy sector Stated Policies Scenario (STEPS): • According to IEA WEO 2025, the STEPS scenario reflects current policy settings, incorporating policies already implemented and announced by countries. Under this scenario, the global average temperature is projected to rise by approximately 2.5° C by 2100 • Based on the recommendations on international carbon price levels for 2030 referenced by the 5th Carbon Fee Rate Review Committee in 2024, carbon fee rates after 2030 may be considered within the range of NT$1,200–1,800 / tCO_2
Timeline	2025、2030、2050
Scope of Analysis	Major operating sites (Taiwan)
Assessed Impact and Resilience Capacity	Based on relevant laws and policy scenarios in Taiwan, the Company assesses the potential financial impact in the reporting year, 2025, from factors such as non-compliant implementation of GHG inventories, IFRS Sustainability Disclosure Standards, and product raw material regulations. It also conducts carbon fee financial impact analysis under future scenarios Reporting year (2025) • President Chain Store Corporation conducted GHG inventories in accordance with the Ministry of Environment's administrative guidance. No related fines were incurred in the reporting year. IFRS Sustainability Disclosure Standards are expected to be reported starting in 2027, and therefore no related fines were incurred in the reporting year. Current product raw materials comply with environmental regulations, and no related fines were incurred Net-Zero scenario • President Chain Store Corporation's estimated carbon fee expenditure is expected to be NT$2,441.04 million in 2030 and NT$8,862.67 million in 2050 Stated Policies Scenario (STEPS) • President Chain Store Corporation's estimated carbon fee expenditure is expected to be NT$672.09 million in 2030 and NT$3,625.70 million in 2050. For detailed strategies, please refer to the column on Business Model and Resource Allocation.

Impact on Financial Position, Financial Performance, and Cash Flows

Sustainability / Climate-Related Risk	Financial Impact	
Risk Description	Reporting Period	Anticipated
Requirements and Regulation of Existing Products and Services	Equipment purchase and replacement: Strategies adopted this year included the introduction of intelligent automatic recycling machines and plastic film recycling equipment, the addition of coffee sealing machines and ice makers to reduce single-use plastic, the promotion of recycled material circulation, and the gradual replacement of high-energy-consuming equipment, such as transportation vehicles, air-conditioning systems, chillers, refrigerators, and lighting, to reduce energy use. The Company also introduced renewable energy equipment and built a digital mobile monitoring center to improve fuel consumption management and transportation monitoring. These measures mainly increased property, plant, and equipment by NT$3,408.48 million in the current period, and were reflected in operating costs of approximately NT$572.05 million and cash outflows from investing activities of approximately NT$927.92 million Raw material procurement: Measures this year included introducing rPET packaging for fresh food products to reduce plastic use, promoting online shopping packaging reduction and circular packaging materials to increase the proportion of recycled materials, fully introducing OPEN iECO® recycled cups, and adopting 100% recycled plastic shopping bags. These measures increased operating costs and cash outflows from operating activities by a combined NT$233.08 million in the current period Addition of intangible assets: This year, the Company adopted a strategy centered on the addition of intangible assets, introducing an energy management system to monitor operational energy consumption and strengthen the identification and management of energy use. Expenditures related to system establishment and implementation increased intangible assets in the current period, and were reflected in operating expenses and cash outflows from operating activities totaling NT$0.55 million. Third-party cooperation and engagement: Strategies adopted this year included engaging external consultants to support and introduce carbon inventory operations, assist with preliminary work for IFRS S1 / S2 indicator disclosure, pay monthly usage fees related to in-vehicle systems, and engage professional consultants to introduce carbon reduction projects. These cooperation and outsourcing expenses increased operating expenses and were reflected in cash outflows from operating activities totaling NT$5.38 million Sales plan-related measures: This year, the Company promoted consumer return visits through OPEN iECO® recycled cups reward incentives, launched long-term promotions for recycled cup rentals, and provided indirect plastic reduction incentives for consumers who bring their own beverage cups. These indirect strategies further help mitigate GHG emissions in response to future GHG regulatory requirements. These measures increased operating costs and were reflected in cash outflows from operating activities totaling NT$521.40 million The quantified strategic impact only discloses strategic impacts with a quantifiable basis. Some strategies are not reflected in the disclosed quantified amount because the required information is not yet available for quantification or because they do not involve actual financial expenditure.	Third-party cooperation and engagement: Short-term strategies will include the introduction of carbon inventory operations. These cooperation and outsourcing expenses increased operating expenses and were reflected in cash outflows from operating activities totaling NT$2.60 million. The quantified strategic impact only discloses the impact of strategies with a quantifiable basis. Some strategies are not reflected in the disclosed quantified amount because the information required for quantification is not yet available or because they do not involve actual financial expenditure.

· Energy Transition ·

According to the Ministry of Environment's "Phase II Greenhouse Gas Reduction Promotion Plan (2021–2025)", the transportation sector should improve the energy efficiency of transportation systems and vehicles. For President Chain Store Corporation, with its extensive store network, logistics and transportation are critical to operations. Through a robust logistics management system, President Chain Store Corporation is advancing a low-carbon logistics transition, including the introduction of eco-friendly vehicles, efficient distribution processes, and carbon reduction measures at logistics centers. By adopting new energy-efficient vehicles, optimizing delivery routes and loading efficiency, and sharing resources, the Company aims to improve overall logistics efficiency, reduce fuel consumption and carbon emissions, and achieve the dual goals of lowering costs and enhancing its eco-friendly image.

Risk / Opportunity Category	Risk / Opportunity Description	Timeline	Changes to Business Model and Resource Allocation	Method of Resource Provision
Opportunity	Adoption of more efficient transportation methods	Current	1. Adoption of more efficient transportation methods 2. Introduction of dual-temperature logistics vehicles 3. Distribution automation equipment 4. Adjustment of warehousing locations	Internal operating expenses, capital expenditures, and external financing
		Anticipated	1. Purchase of Phase VI vehicles 2. Maintenance and repairs 3. Distribution automation equipment 4. Adjustment of warehousing locations 5. Introduction of an Internal Carbon Pricing system: internalizing carbon emission costs in investment and operating decisions 6. Providing "green delivery options" and encouraging consumers to support low-carbon logistics through pricing or membership mechanisms	Internal operating expenses, capital expenditures, and external financing

Scenario Analysis and Results

Category	Adoption of more efficient transportation methods
Key Assumptions	1. The updated national 2030 carbon reduction target set in the draft Phase III Greenhouse Gas Periodic Regulatory Goals is to reduce emissions by 28±2% compared with the base year. Periodic regulatory goals have also been set for six sectors: energy, manufacturing, residential and commercial, transportation, agriculture, and environment. 2. Electric light trucks are expected to enter a demonstration phase from 2026 to 2027. During the 2028–2030 promotion phase, the promotion program will be expanded depending on the maturity of domestic 5-ton electric light truck technology, followed by stable implementation after 2031. For electric heavy trucks, the Ministry of Economic Affairs has assessed that domestically produced electric heavy trucks will only be launched after 2027. A demonstration program is therefore expected to be promoted during the 2028–2030 demonstration phase.
Selected Scenario	Custom scenario, based on the Ministry of Transportation and Communications' Phase III Greenhouse Gas Periodic Regulatory Goals for Transportation Sector
Timeline	2025、2030、2050
Scope of Analysis	Major operating sites (Taiwan)
Assessed Impact and Resilience Capacity	Based on national policy development and the Company's own strategic development, the Company statistically assessed the fuel costs saved from replacing vehicles with eco-friendly models and the manpower costs reduced through green warehousing. Reporting year(2025) • The introduction of eco-friendly vehicles, or Phase VI vehicles, reduced fuel costs by NT$11.15 million. In addition, centralized order transportation reduced warehousing operating costs by NT$2.81 million compared with the previous year, while revenue from green logistics services amounted to NT$0.14 million. Custom scenario: • The Company will continue replacing vehicles with eco-friendly models. By 2030, estimated fuel cost savings are expected to reach approximately NT$9.53 million. • The Company will introduce green logistics smart warehouses. By 2030, estimated manpower cost reductions are expected to reach approximately NT$115.29 million. • The Company will continue providing green logistics services. Related service revenue in 2030 and 2050 is expected to be NT$0.14 million. For detailed strategies, please refer to the column on Business Model and Resource Allocation.

Impact on Financial Position, Financial Performance, and Cash Flows

Sustainability / Climate-Related Risk	Financial Impact	
Risk Description	Reporting Period	Anticipated
Requirements and Regulation of Existing Products and Services	Equipment purchase and replacement: Strategies adopted this year included the purchase of Phase VI vehicles and distribution automation equipment, such as high-efficiency automated guided electric pallet trucks and electronic picking and sorting systems. These measures mainly increased property, plant, and equipment by NT$984.36 million in the current period, and were reflected in an increase in operating costs of NT$16.16 million and cash outflows from investing activities of approximately NT$99.70 million.	Equipment purchase and replacement: Short-term strategies include the purchase of Phase VI vehicles and distribution automation equipment, such as high-efficiency automated guided electric pallet trucks and electronic picking and sorting systems. These measures mainly increased property, plant, and equipment by NT$492.16 million in the current period, and were reflected in an increase in operating costs of NT$139.91 million and cash outflows from investing activities of approximately NT$492.16 million. Internal management: • Short-term strategies include adjusting warehousing locations, including equipment procurement. This is expected to increase short-term property, plant, and equipment by NT$87.68 million, and be reflected in an increase in operating costs of NT$4.38 million and cash outflows from investing activities of NT$87.68 million. • Medium-term strategies include applying for a logistics carbon reduction label, with estimated operating costs and cash outflows from operating activities of NT$500 • Long-term strategies include introducing an Internal Carbon Pricing system. Logistics personnel who achieve carbon reduction measures may receive bonuses, with estimated operating costs and cash outflows from operating activities of NT$9.50 million.

· Lifestyle Transition ·

Amid the global transition toward net-zero emissions, companies must not only actively improve the environmental performance of their own operations, but also work with consumers, supply chains, government agencies, and other partners to advance sustainable transformation together. President Chain Store Corporation regards lifestyle transition as one of its key concepts. Through two major approaches— strengthening communication and education for consumers and stakeholders, and enhancing advocacy and cooperation with supply chains and partners— the Company continues to listen to and gather views from internal and external stakeholders. In advancing its net-zero transition plan, President Chain Store Corporation incorporates the concept of a just transition. Through internal training on various sustainability issues, the Company enhances employees' ESG awareness and job skills, while taking social impacts into account throughout the net-zero transition process. It is committed to creating a low-carbon circular ecosystem covering the upstream, midstream, and downstream value chain, and to helping society as a whole move toward a net-zero future.

< Consumer and Stakeholder Communication and Education >

President Chain Store Corporation actively serves as a life partner for the public and is committed to raising consumer and stakeholder awareness of sustainability and climate change issues. Starting from its own operations, the Company promotes the concepts of carbon reduction, plastic reduction, and food cherishing through activities such as the Good Neighbor Funfest, bringing together store personnel, consumers, and partners. In 2025, more than 14,000 events were held, reaching over 130,000 participants and embedding awareness of sustainable living. The Company also values interactive communication with consumers. For example, by promoting OPEN iECO® Recycled Cups renting service and intelligent automatic recycling machines, and by using reward mechanisms, President Chain Store Corporation encourages consumers to actively participate in the circular economy and strengthens their sustainability awareness.

< Supply Chain and Partner Advocacy and Cooperation >

President Chain Store Corporation strictly follows the goals of the Paris Agreement, participates in and reviews relevant industry associations and lobbying activities, ensures that policy directions are aligned with net-zero goals, and transparently discloses participation results to strengthen stakeholder trust. Through cross-sector cooperation, the Company also maintains close communication with government agencies and NGOs to carry out climate education and policy promotion, creating a diverse platform for public dialogue and jointly building social consensus and action toward a low-carbon transition. In terms of supply chain management, President Chain Store Corporation continues to manage and track energy use and carbon emissions matters for all contract manufacturers, and to understand the planning and implementation status of their energy conservation and carbon reduction actions, in order to improve the overall environmental performance of the supply chain. In 2025, contract manufacturers implemented a total of 27 energy conservation and carbon reduction measures, including the replacement of air-conditioning systems, chillers, and lighting. These measures reduced carbon emissions by approximately 360.73 metric tons CO_2e and saved approximately 761,037.73 kWh of electricity. President Chain Store Corporation also encourages suppliers to provide products with low-carbon labels, such as dairy products with the ISO 14067 carbon reduction label, and promotes the brand's sustainability philosophy through regular supplier conferences, with the aim of improving the environmental performance of the overall supply chain.

Climate Metrics and Targets

· Greenhouse Gas Emissions ·

President Chain Store Corporation's main operating sites include stores such as retail stores and shopping centers, as well as administrative facilities such as head office, regional offices and training centers around Taiwan and on outlying islands. We have conducted greenhouse gas inventory in line with ISO 14064-1:2006 since 2017, as well as adopting the updated version of ISO 14064-1:2018 in 2020. We have passed independent third-party certification to ensure the data complies with international standards. Moreover, we have continued to expand the scope of sites on inspection. The scope of the greenhouse gas inspections in 2025 covered 7,468 sites, with the coverage rate of 99.36% for the greenhouse gas inspection boundary.

Operating Sites with ISO 14064-1:2018 Certification in 2025	
Stores (convenience stores and shopping centers)	Offices and training center
7,455	13
7,468 operating sites in total	

Note: The 7,434 stores inventoried in 2025 include the 205 stores that have moved or closed in 2025.

Greenhouse Gas Emissions in 2025

GHG Emissions	Main Source of Emissions	Total Emissions
Scope 1	Refrigerant, marsh gas, company vehicles, CO_2 for beer on tap	45,413.86
Scope 2	Electricity consumed by stores, the headquarters, shopping centers and regional offices, training center	560,102.17
Scope 3	Including emissions from product procurement, capital goods, upstream electricity emissions, upstream transportation, waste disposal, business travel, employee commuting, and waste disposal of products sold	5,969,764.43
Total Greenhouse Gas Emissions		6,575,280.46

Unit: metric tons CO_2e

Note 1: The GHG inventory was conducted in accordance with the ISO 14064-1:2018 methodology. The organizational boundary was set using the operational control approach. GHG emission factors were based on USEEIO; the electricity emission factor was based on the latest electricity carbon emission factor announced by the Ministry of Economic Affairs at the time of the inventory; the GHG emission factors announced by the Ministry of Environment on February 5, 2024; and the Ministry of Environment's Product Carbon Footprint Information Platform. Global warming potential (GWP) values were sourced from the Sixth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC). These inputs and assumptions did not change during the reporting period.

Note 2: For indirect emissions from purchased electricity, the calculation was location-based, using the 2024 emission factor of 0.474 metric tons CO_2e per MWh announced by the Bureau of Energy, Ministry of Economic Affairs, as the parameter for GHG emissions calculation.

Note 3: The GHG inventory covered the following types of gases: carbon dioxide, or CO_2; methane, or CH_4; nitrous oxide, or N_2O; hydrofluorocarbons, or HFCs; perfluorocarbons, or PFCs; sulfur hexafluoride, or SF_6 and nitrogen trifluoride, or NF_3.

Note 4: Biogenic CO_2 emissions amounted to 0.

· Direct Emissions ·

The main source of direct emissions from President Chain Store Corporation is the refrigerant leaked from store freezing, refrigeration and air-conditioning equipment. The emissions are calculated based on the refrigerant refill of the equipment warranty system for the refrigerant equipment failure maintenance. The result accounted for 76.90% of the direct emissions, with the proportion of refrigerant not containing ozone-depleting refrigerant as 100%.

· Indirect Emissions ·

For the 2025 indirect emissions survey, President Chain Store Corporation conducted an assessment based on the principle of materiality. Material indirect GHG emission sources include emissions from purchased electricity and upstream emissions, purchased goods, capital goods, goods distribution, and waste treatment. Among these, emissions from purchased electricity are the main source of indirect GHG emissions.

The greenhouse gas inventory shows total purchased electricity used by all the inventoried operating locations in 2025 was 118,165.01 MWh, resulting in indirect greenhouse gas emissions of 560,102.17 metric tons of CO_2e, a decrease of 0.8% compared to 2024 emissions. The amount of purchased electricity increased by 3.40% compared to 2024, mainly due to additional freezers, electronic displays, and ice makers in response to changes in the customers' shopping habits during COVID-19 pandemic. President Chain Store Corporation will continue to promote energy saving in stores and offices, carbon reduction in logistics and transportation, as well as evaluating the expansion of photovoltaics or the purchase of renewable energy so as to gradually achieve the reduction target.

Indirect Emission Source		Indirect Emissions (Metric Tons of CO_2e)	Percentage of Indirect Emissions (%)
Electricity	Emissions from purchased electricity	560,102.17	8.58%
Purchased products	Emissions from purchased products	5,694,335.58	87.20%
	Capital goods	37,695.45	0.58%
	Upstream emissions from purchased fuel	130,967.10	2.01%
Emissions from upstream transportation and distribution of goods	Diesel used for transportation from the logistics center to the stores	63,151.96	0.97%
Emissions from solid and liquid waste disposal	Waste disposal in the stores	37,058.61	0.57%
Emissions from business travel	Emissions from transportation during employee business trips	1,161.71	0.02%
Emissions from employee commuting	Emissions from transportation during employee commutes	4,057.32	0.06%
Emissions from product end-of-life treatment	Disposal of packaging materials	1,336.69	0.02%
Total		6,529,866.59	100%

· Greenhouse Gas Emission Intensity Metrics and Targets ·

Since President Chain Store Corporation's GHG emissions mainly come from electricity use at stores, they are closely related to store size, equipment configuration, and business model, which are ultimately reflected in overall operating revenue. Therefore, President Chain Store Corporation uses emissions per NT$1 million in revenue as the measure of GHG emissions intensity, and has set its carbon reduction management targets accordingly. For its own operations, the Company uses the Scope 1 and Scope 2 GHG emissions intensity from its 2020 GHG inventory, 2.99 metric tons CO_2e per NT$1 million in revenue, as the baseline, and has set a medium- to long-term reduction target of 60% by 2035. In 2025, GHG emissions intensity was 2.75 metric tons CO_2e per NT$1 million in revenue, down 1.75% from the previous year. The Company achieved its 2025 target of reducing GHG emissions intensity by 1.5% compared with the previous year. Going forward, President Chain Store Corporation will continue to improve energy efficiency and optimize operations as it works toward its long-term carbon reduction target.

In terms of value chain management, we are actively improving the inventory items and inventory methods for Scope 3 emissions. In 2025, the Company added the inventory of emissions from capital goods. Going forward, President Chain Store Corporation expects to introduce Science-Based Targets (SBT), strengthen carbon management across the overall value chain, and update its medium- and long-term reduction targets, with the aim of leveraging its influence in the industry to help achieve the net-zero emissions goal.

· Internal Carbon Pricing ·

To strengthen carbon reduction management in its own operations, President Chain Store Corporation introduced an Internal Carbon Pricing mechanism in 2024. Using a shadow price to prioritize the management of Scope 2 GHG emissions, and following the carbon fee rate currently announced by the Ministry of Environment, the Company has set its internal carbon price at NT$300 (USD $10) per metric ton CO_2e. President Chain Store Corporation takes Internal Carbon Pricing into account for major investments and procurement projects, and conducts cost-benefit analysis accordingly. For example, when assessing the payback period of equipment investments, the Company incorporates Internal Carbon Pricing into the total cost for comprehensive comparison. To ensure that investment projects align with carbon reduction management targets, the Company plans to include Internal Carbon Pricing in management reports going forward to track changes in GHG emissions. Implementing Internal Carbon Pricing also helps the Company consider climate issues in its business strategy and affects key financial planning. Although President Chain Store Corporation is currently not subject to carbon fee collection, implementing Internal Carbon Pricing allows the Company to prepare in advance for potential financial impacts from future regulations.

· Energy Use ·

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. Given the operating characteristics of convenience stores, energy consumption includes fuel use by company vehicles and electricity use at operating sites within the Company's own operations, while upstream transportation also accounts for an important share. In 2025, energy consumed by diesel fuel for delivery from logistics centers to stores was mainly diesel-based, totaling 18,980,747.64 liters of diesel, equivalent to 667,089.76 GJ of energy consumption.

In 2025, President Chain Store Corporation installed a 320 kW rooftop solar photovoltaic system at a logistics center to wheel green electricity to the convenience store headquarters building and selected stores. The system officially began wheeling electricity in March 2025, and the Company obtained 335,000 kWh of Renewable Energy Certificates from the Bureau of Standards, Metrology and Inspection, Ministry of Economic Affairs. We are gradually introducing renewable energy and incorporating it into store design. President Chain Store Corporation has already introduced a solar photovoltaic system at the Yawan Store for direct store use. In 2025, the Company further introduced renewable energy use at the Daosheng, Songgao, and Hongtai Stores. Going forward, President Chain Store Corporation will continue to expand the development and use of renewable energy.

Location	Headquarters	Daosheng, Songgao, and Hongtai Stores	Yawan Store
Renewable energy consumption (kWh)	186,401	174,520	3,255

Energy-consuming Equipment	Source of Energy	Unit of Consumption	Consumption	Energy Consumption (GJ)	Percentage of Energy Use (%)
Gas used for company cars	Gas	Thousand liters	60.65	1,979.33	0.05%
Gas used for company cars	Diesel	Thousand liters	3.95	138.71	0.003%
Emergency generator	Diesel	Thousand liters	1.06	37.19	0.0009%
Lawn mower	Diesel	Thousand liters	0.02	0.73	0.00002%
Electricity consumed by operating sites	Purchased electricity	kWh	118,165.01	4,251,860.84	99.95%
Total Energy Consumption[Note]				4,254,016.79	100.00%

Note :Total energy consumption does not include self-generated and wheeled renewable energy.

· Energy Efficiency Metrics and Targets ·

Since most stores are open around the clock, their electricity consumption pattern is different from that of the headquarters, regional offices and training center. To effectively monitor the electricity consumption of stores and gradually improve their energy efficiency, we set up EUI and reduction targets for stores as well as tracking the progress each month. The electricity intensity reduction target for stores in 2025 was 896.6 kWh/m^2, a decrease of 0.5% compared to 2024. The actual energy intensity of our stores was 850.82 kWh/m^2 in 2025, showing an 2.65% decrease from 2024. The main reasons are effective control of electricity consumption and gradual improvement of electricity efficiency, continuous replacement of high-efficiency equipment, and monthly progress tracking.

EUI (Note)								
Year	2018	2019	2020	2021	2022	2023	2024	2025
EUI	1,008	962	919	891	833	826	874	851
Percentage of Decrease	-0.30%	-4.56%	-2.96%	-3.05%	-6.46%	-0.81%	5.75%	-2.65%

Note: The EUI of stores is calculated as the electricity consumption per square meter based on the data provided by Taiwan Power Company each month. The EUI for stores in areas without any data from Taiwan Power Company is estimated on the same basis. The two are added to produce the total electricity consumption that month, which is then divided by total floor area before adding up the EUI value of 12 months.

In order to effectively improve the energy efficiency of stores, President Chain Store Corporation has formulated basic requirements for equipment and store environment management for new stores by incorporating energy-saving measures such as heat insulation, energy-saving signboards, lamp reduction, reduction of window area, frequency conversion system and LED lamps, and indoor lighting management, as well as introducing the energy-saving windbreak room depending on the stores. Existing stores actively evaluate the feasibility of introducing various energy-saving measures and gradually replace high-efficiency equipment.

In 2025, President Chain Store Corporation stores successfully saved 95,668,216 kWh of electricity through the energy-saving program, the equivalent of 45,346.74 metric tons of CO^2e indirect emissions. In addition to the replacement of energy-saving equipment, all store employees have been trained to conduct regular inspections on air-conditioning, circulation fans, lighting, refrigerators and freezers, signboard windows and other equipment in accordance with the "Self-Inspections on Store Energy-Saving" to ensure that the equipment can maintain efficiency. We also cooperate with the government and relevant academic institutions to improve the energy efficiency of our stores.

Store Energy-saving and Carbon Reduction Measures and Strategies (Note)

- Inverter system: Introducing refrigerators, air conditioners and freezers to improve energy efficiency with an inverter system
- Store building insulation: Taking advantage of each store's geographical environment and architectural design concepts to reduce solar exposure
- LED lamps: The introduction of LED lamps saves 43% energy compared to T5 lamps
- Store lighting management: Changing the configuration of store lamps to reduce the total number of lamps
- Signboard energy saving: Reducing unnecessary lamps through the intelligent lighting system and the improvement of signboard materials and designs
- Reducing the window area in the stores: Maintaining energy efficiency by reducing the window area of the store
- Improving the heat exchange environment: Preventing cold air from leaking by introducing energy-saving windbreak rooms and improving the efficiency of air conditioning

Note: The "Store Energy-saving and Carbon Reduction Measures and Strategies" applies to all stores to gradually improve overall energy efficiency.

Store Energy-saving and Carbon Reduction Actions

Store Energy-saving Actions		Quantity in 2025	Greenhouse Gas Emission Reduction (Metric tons of CO_2e)	kWh Energy Saved(kWh)	GJ Energy Saved (GJ)	Contribution to Energy-Saving Program Results
Inverter system	Inverter air-conditioning	1,666	14,670.94	30,951,350	111,424.86	32.35%
	Third-generation combination refrigerator	4,076	25,635.13	54,082,559	194,697.21	56.53%
	New energy-saving freezer	142	175.38	370,000	1,332.00	0.39%
Energy saving of refrigerators	OSC non-heated glass	2,594	466.15	983,439	3,540.38	1.03%
Reduction in lamp number, LED lamps and indoor lighting management	Arcade lighting energy-saving upgrade	3,811	279.69	590,063	2,124.23	0.62%
Reduction in lamp number, LED lamps and indoor lighting management	Lighting upgrade in stores	20,724	3,077.21	6,491,994	23,371.18	6.79%
Energy saving for signboards	Energy-saving improvement of horizontal signboard	9,831	724.21	1,527,871	5,500.34	1.60%
Improve heat exchange	Energy-saving windbreak room	107	318.03	670,940	2,415.38	0.70%
Total		42,951	45,346.74	95,668,216	344,405.58	100%

Note 1: Since the grid emission coefficient for 2025 had not been published at the time of the greenhouse gas verification, the coefficient of 0.474 kg CO_2e/kWh announced in 2024 was adopted as the greenhouse gas emission parameter to calculate the amount of carbon reduction.

Note 2: The energy saved from the store energy saving action plan is calculated based on the measured value before and after the improvement of a single equipment for lightinga equipment, and the energy saving of non-lighting equipment is estimated by the average cost saving benefit of dynamic tests done in the stores. The annual energy saving is estimated by multiplying the energy saving of each program by the number of equipment replacements per month.

President Chain Store Corporation's commitment to energy conservation and carbon reduction extends beyond its operations. In order to take advantage of opportunities brought by the climate and low carbon, we also actively influence long-term affiliated logistics partners to gradually invest in corresponding management plans or actions. Various energy saving and carbon-reduction methods have been adopted to improve energy efficiency and reduce environmental impact, as well as continuously adapting operations strategies so as to respond to the needs of low-carbon operations and increasing the positive benefits brought about by addressing climate change issues in a timely manner.

Logistics Energy-saving and Carbon Reduction Measures and Strategies

- Introduction of new environmentally friendly logistics vehicles: President Chain store Corporation's affiliated logistics companies plan to phase out 222 phase 4 and phase 5 logistics vehicles from 2024 to 2026, and purchase 279 phase 6 logistics vehicles.
- Same-time delivery of frozen and refrigerated goods: Since 2021, President Chain Store Corporation's affiliated logistics companies has transform single-temperature layer logistics vehicles into logistics vehicles with two layers of different temperature settings (refrigerated and frozen) to improve loading efficiency
- Distribution automation: Incorporating automatic distribution equipment to the internal operating environment and equipment of the logistics center, such as efficient automatically guided electric trailers, electronic picking and sorting systems, labor-saving lifting tailgates into vehicles, etc. Not only does this significantly reduce the personnel costs of logistics distribution, but also reduces the workload of personnel picking goods.
- Energy saving and carbon reduction measures for logistics centers: Introducing carbon reduction measures to affiliated logistics companies to continuously improve the energy consumption of daily operations

Energy-saving and Carbon Reduction Actions for Logistics Companies

Logistics Company	Energy-saving Action	Greenhouse Gas Emission Reduction (tons of CO_2e)	Amount of Energy Saved (kwh)	Amount of Energy Saved (GJ)
UPCC	1. LED replacement: Each light is expected to reduce electricity consumption by 25–26 W after replacement. The calculation is based on the daily operating hours of the replacement location and 365 days of use per year 2. Air-conditioning equipment replacement: In 2025, a total of 10 air-conditioning units were purchased. Based on energy savings statistics, the replacement is expected to save 4,624 kWh	6.82	14,383.00	51.78
Retail Support International	Air-conditioning equipment replacement: Old air-conditioning equipment was replaced at the Zhongli Plant. Total energy savings were calculated based on the number of units replaced, utilization rate, proportion of months after replacement, and energy savings	18.83	39,723.52	143.00
Wisdom Distribution Service Corp.	Replacement of industrial fans with magnetic levitation fans: A total of 26 magnetic levitation fans were added, and 72 one-horsepower industrial fans were removed. Total energy savings were calculated based on the difference in hourly energy consumption between the fans, assuming approximately 240 days of use per year	51.22	108,057.00	389.00
Total		76.87	162,163.52	583.78

Note 1: UPCC and Retail Support International replaced old air-conditioning equipment and calculated the energy saved based on the difference in energy consumption before and after the replacement and decommissioning of the air-conditioning equipment. The formula for calculating energy consumption is the number of equipment (unit) * hours of use * use rate * number of months.

Note 2: Since the grid emission coefficient for 2025 had not been published at the time of the greenhouse gas verification, the coefficient of 0.474 kg CO_2e/kWh announced in 2024 was adopted as the greenhouse gas emission parameter to calculate the amount of carbon reduction.

5.4 Food Waste and Waste Management

Food Waste and Waste Management

The busy pace of modern life gives rise to the services of compound retail stores such as convenience stores, making life easier for consumers through continuous product and service innovations. However, increased convenience also leads to an increase in single-use products and packaging materials, bringing challenges to resource consumption and waste management. With a large number of stores and a wide distribution, President Chain Store Corporation is fully aware of its responsibilities in managing food waste and other waste. To this end, it actively promotes relevant management measures to reduce environmental impact. The waste generated by the service model of convenience stores is mainly domestic waste and food waste. In 2023, President Chain Store Corporation formulated the "President Chain Store Corporation Waste and Food Waste Management Policy" and planned medium- and long-term goals, management strategies and reduction actions to effectively manage the waste generated by operations and implement its commitment to sustainable development.

· Food Loss and Waste Management Strategy ·

The lifecycle of food loss and waste generated by President Chain Store Corporation operations can be divided into three phases according to the supply chain process, including food loss produced by upstream manufacturers, waste in logistics and transportation operations, scrapped fresh food, and food waste from store operations. Food loss and waste that cannot be properly disposed of is not only a waste in food ingredients but will also lead to food security problems. Furthermore, it will also emit greenhouse gas while decomposing in landfills, aggravating the greenhouse effect. After announcing the target of halving food waste by 2030 in 2020 (with 2019 as the base year), President Chain Store Corporation took a detailed inventory to find out where food waste went and started implementing four metrics in 2021, including reducing the amount of scrapped fresh food year by year, reducing production loss at the manufacturers, reducing loss during logistics operations, and increasing the recovery of food loss and waste in the stores. Executives of the highest level from the Fresh Food Division, Marketing Division, Logistics Division and divisions related to operations hold monthly food waste management meetings, regularly tracking performance through these four metrics and continuing to reduce food loss and waste at the source in the three stages of production, logistics and distribution, as well as retail.

· Waste Management Strategy ·

The waste produced by President Chain Store Corporation is mainly domestic waste, which belongs to the general waste and general industrial waste as categorized by the Ministry of Environment with no hazardous industrial waste. The generation of bulk waste is closely related to store operations, including operational waste from upstream fresh food manufacturers, general waste (food waste, general household waste, etc.) generated by store services, and recyclables materials from the stores' reverse logistics mechanism, etc. To this end, President Chain Store Corporation has set clear targets for waste reduction while tracking the performance on an annual basis. The target is to reduce the waste collection volume of each store by 45% By 2028. The 2025 target is to reduce the waste collection volume of each store by 20% (with 2019 as the base year).

In 2025, the non-recyclable waste generated by the stores and headquarters activities reached 44,360.80metric tons, accounting for 1.00% of the national waste for incineration. If President Chain Store Corporation fails to properly handle and reduce waste, not only will it put a heavy burden on the incineration plants, but it will also exacerbate the subsequent environmental impact caused by waste incineration. President Chain Store Corporation follows the 3R principles in the overall waste management strategy to reduce, recycle, reuse, as well as minimizing non-recyclable waste. In terms of our own operations, we are concerned about the impact of plastic on the environment that is difficult to decompose and fulfill our corporate social responsibilities. To this end, President Chain Store Corporation engages in three aspects to reduce plastic, including "reduction at the source," "innovative packaging" and "encouraging customers to bring their own containers," as well as expanding the recycling mechanism in the stores to gradually decrease the dependence on other single-use plastic and ensure proper treatment of waste from our operations. We are also actively concerned with waste from the downstream waste of the value chain by combining "convenience" and "recycling" through our many bases. To this end, we recycle PET bottles with Intelligent Automatic Recycling Machines, help people recycle electronic waste, and turn waste into resources to fulfill our social responsibilities (for detailed packaging material management measures, please refer to 5.2 Packaging Material Management).

Food Loss and Waste Generation and Process Flow Management

President Chain Store Corporation has long focused on food waste management. According to the 2025 Global Report on Food Crises , around 295 million people worldwide face severe hunger, with more than 45% of the population affected by food crises unable to reliably access sufficient, safe, and nutritious food. Women, children, rural households, and conflict-affected communities are among the most severely impacted. Taiwan's Ministry of Environment has also pointed out that household and business food waste generates an average of approximately 2,115 metric tons of kitchen waste per day. Food loss and waste is not only a waste of ingredients, but also a loss of the resources used in food production, including land, water, energy, and labor. In addition, food loss and waste emits GHGs as it decomposes in landfills, accounting for 8-10% of global annual GHG emissions. From a public health perspective, factors such as air pollution and vector breeding may affect air quality and respiratory health among nearby residents. This not only worsens climate change and threatens community environments, but also creates food security and health concerns. As the impacts of food waste span multiple dimensions, the urgency of reducing food waste is clear.

President Chain Store Corporation is closely connected to consumers' everyday diets and consumption. The Company reduces food waste across the overall supply chain, focusing on three stages: production, logistics and distribution, and retail. It monitors, records, and manages food loss and waste that may occur at each stage of operations, fulfilling the retail industry's responsibility and obligations in addressing food waste. In 2021, President Chain Store Corporation further established the Food Waste Reduction Task Force under the Sustainable Development Committee. In 2025, it was officially renamed the Food Health Sustainability Task Force. In addition to food loss and waste issues, the group also covers product health and nutrition, and regularly reports program implementation progress to the Sustainable Development Committee.

Raw materials → Production → Logistics and distribution → Retail → Consumer Use

	Production of fresh food products	Logistics center	Stores
Source of food loss and waste	Food loss in fresh food production	Food loss during transportation	Food waste caused by scrapping
Measuring mechanism	Record the weight of food loss generated by the manufacturers each month, including loss caused by an overestimation of production	After each delivery, the store records the food loss caused during transportation	Tracking the stores' scrapping and recycling rates every month, as well as commissioning a third party to collect and inventory the stores' food waste recycling methods
Management Actions	• Sharing or diversion of semi-finished products • Repurpose as employee meals or resell finished products to employees	• Assess the cause of damage and determine whether the damaged goods should be accountable by the logistics company	• Reducing food waste with the iLove Food program • Transforming food waste removal to increase recycling of food waste

Production: Reducing Food Loss and Waste from the Production of Fresh Food Products

To effectively manage the amount of food loss and waste generated by production, 12 exclusive contract manufacturers of President Chain Store Corporation are required to report the weight of food loss and waste, revenue and other information regarding their production by e-mail every month. The food loss and waste generated by the manufacturers includes loss during production, daily loss and other scrapped products. Starting from 2024, in order to ensure the accuracy of the food loss and waste data provided (such as weight of food waste, amount of scrap, etc.), we added clauses about forgery and false reporting as major breach of contract to the contract clauses to ensure that the manufacturers provide correct data. In addition, we have introduced an information verification mechanism in 2025 and entrusted an impartial third-party to spot check the accuracy of the data provided to President Chain Store Corporation.

President Chain Store Corporation reduces food loss and waste from production process through three major changes. First of all, production is now initiated upon order receipt instead of estimation to better control the production volume. The second is reducing the loss and waste of raw materials through the centralized production of various items. Last but not least, two adjustments of raw material estimates are performed prior to production to avoid excessive material in stock caused by weather changes or order fluctuations. The surplus after production is provided as employee meals. Finished and semifinished products are also resold to employees to reduce food waste. In 2025, the food waste reuse rate of contract manufacturers reached 82.88%. The decrease compared with the previous year was mainly due to the African swine fever outbreak in 2025, which prevented part of the food waste from being reused.

Logistics and Distribution: Food Loss and Waste during Transportation

President Chain Store Corporation has set up a monitoring mechanism for food loss and waste during distribution to track and manage potential waste during transportation. Since the distance between stores and contract manufacturers is relatively short, they are mainly delivered by logistics vehicles without requiring long-distance transportation. Therefore, there is no food loss and waste from exceeding the shelf life caused by long transportation time. Losses during distribution mainly come from collisions, squeezing or deformation, making the products unsaleable. If this situation occurs, store employees will accurately document the products and hand over to the logistics personnel for collection, the logistics personnel or logistics company will take responsibility for any losses incurred.

Retail: Food Loss and Waste caused by Scrapping

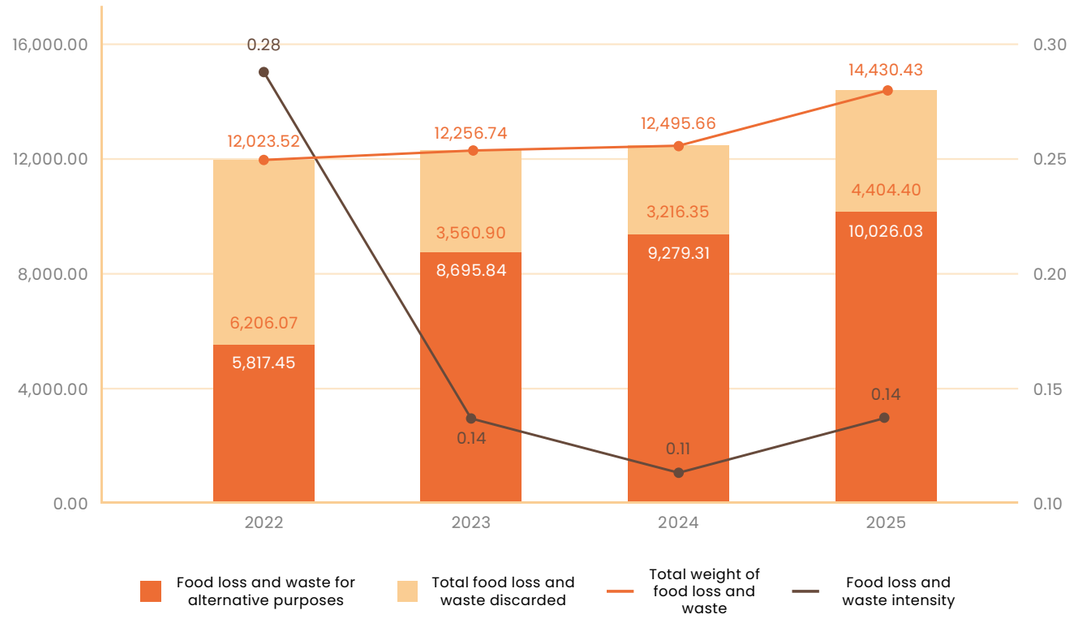
President Chain Store Corporation actively reduces the amount of scrapped food and food waste at the store through a comprehensive monitoring mechanism and the implementation of reduction actions. Store scrap data is tracked on a monthly basis, and the total amount of scrapped food of various types (such as salad, cooked food, noodles, boxed meals, baked goods, etc.) is recorded. In addition, President Chain Store Corporation has commissioned a third party to collect and inventory the recycling methods of store food waste to ensure the transparency and effectiveness of the waste management mechanism and continue to optimize the food waste management strategy.

In terms of specific reduction actions, President Chain Store Corporation introduced the "iLove Food" program that takes advantage of the "smart labeling system" that was originally used for flagging expired products to prevent expiration. Besides managing the shelf life of food, this allows for better control over the "best before" time (8 hours prior to expiration). A 35% discount is given 8 hours prior to expiration on over 100 products. The "iLove Food Map" was also launched on the OPEN POINT APP to check on the stock as well as subscribing for product availability notifications. In 2025, the "iLove Food" program reduced the generation of leftover food by approximately 20,472.50 metric tons, with a 14.58% growth compared to last year. In the future, President Chain Store Corporation also plans outsource cleaning and transportation to certain stores, all of which will join the food waste recycling process. President Chain Store Corporation continues to improve the food waste recycling rate at stores through the following three actions, including reviewing food waste treatment methods for newly opened stores and stores with low recycling rates; encouraging stores to join the Company' s waste clearance mechanism to ensure food waste is treated legally; and communicating regularly with operating units on a quarterly basis to emphasize outsourced dedicated collection and regulatory compliance, ensuring that food waste is properly recycled.

· Food Loss and Waste Management Performance ·

In addition, President Chain Store Corporation inventories the production and sales of private-label products from manufacturing to retail to understand the amount of food loss and waste at each stage, to better organize more appropriate measures for reducing food waste. Total weight of food loss and waste generated in 2025 was 14,430.43 metric tons, with a 15.48% increase from 2024. The reasons include the increase in number of stores and continuous growth in fresh food sales. The food used for alternative purposes ratio was 69.48% (mainly for animal feed/compost), a decrease compared to 74.26% in 2024. The main reason is that an outbreak of African swine fever occurred in Taiwan in October 2025, which led to 1,645.83 metric tons of food waste that could have been reused as animal feed being disposed of by incineration. The actual weight of food waste in 2025 was 4,404.40 metric tons, an increase of 36.94% compared to 2024. In the future, President Chain Store Corporation will continue to strive to lower food loss and waste, increase the food waste recovery rate at stores, optimize our collaboration with outsourced cleaning companies, as well as encouraging all stores to follow our lead in making an effort towards food waste management.

Food Loss and Waste Management Performance from 2022-2025



To actively reduce food loss and waste, President Chain Store Corporation analyzes the categories of food waste in addition to understanding its weight distribution through the value chain. Food loss and waste is divided into 10 categories, with the proportion estimated and ranked based on the weight of private-label products to propose management actions targeting commonly seen categories of food waste. In terms of food waste categories in 2025, the highest proportion is 17.93% of noodles, as the sales volume and figures are both high. The second highest is rice balls, taking up 13.55%, as the sales volume is high due to the product has a close expiration date. Therefore, it is easy to be scrapped. Noodles, rice balls and other fresh food products with rice constitute the top three categories of food waste. President Chain Store Corporation aims at reducing food waste with advanced orders, centralized production and processing plant stocking accuracy, and two iLove Food discount time slots to increase product sales opportunities. We worked on three aspects including production, order and delivery and retail, as well as convening with different divisions to formulate measures for managing food waste.

Proportion of Weight by Categories of Food Loss and Waste

Category of Food Loss and Waste (Note 1)		Proportion of Weight
Store	Cooked food	7.17%
	Noodles	17.93%
	Salad	4.16%
	Hot dogs	3.77%
	Tea eggs	3.99%
	Boxed meals	4.86%
	Rice	12.07%
	Rice ball	13.55%
	Freshly-prepared warm food	3.25%
	Refrigerated conditioned bread	5.82%
Manufacturers		21.33%
Logistics (Note 2)		1.97%
Headquarters		0.13%
Total Proportion		100.00%

Note 1: The proportion of food loss and waste categories is estimated based on the weight of private-label products. Braised food was launched in 2024 and listed as "freshly -prepared warm food" together with oden.

Note 2: Starting in 2025, the scope of food waste statistics includes food waste generated during the logistics phase.

Reusing and Reducing Food Loss and Waste

· Upgraded iLove Food Program and Reducing Food Waste with Technology ·

As the leading company in the retail industry, President Chain Store Corporation is committed to reducing food waste. President Chain Store Corporation launched the iLove Food Map in the app in 2022 for consumers' easy access to the iLove Food availability in each store, allowing them to take advantage of the convenient program. In 2025, iLove Food prevented the generation of 20,472.50 metric tons of food waste with an increase of 2,605.56 metric tons from 2024. In addition to working together with consumers to reduce food waste, we extended the shelf life of food in 2023 by taking advantage of new technologies, such as the high-temperature sterilization equipment and special sealing film to reduce food waste from overstock.

· Xinhu Farm Aquaponics: Circular Flavor from Farm to Table ·

President Chain Store Corporation supports eco-agriculture that balances environmental sustainability with innovation. Working with Xinhu Cooperative Farm in Yunlin County, the Company pioneered the cultivation of strawberries using Taiwan's only fishpond-based modified aquaponics system, creating a circular agricultural ecosystem in which "vegetables feed the fish, fish nourish the water, and water nurtures the strawberries." By building greenhouses beside abandoned fishponds, the farm uses leftover trimmed vegetable leaves to feed fish, then recirculates fishpond water for strawberry cultivation. Combined with organic pest management materials and a production approach that uses no chemicals throughout the process and does not force ripening, the strawberries are allowed to ripen naturally and develop layered aromas, acidity, and sweetness. The result is Fresh Meiji Strawberries that are plump, flavorful, and safe to enjoy.

In addition, we also work with suppliers at the production stage to incorporate discarded outer leaves generated during the cultivation of two salad products under the One-Day Vegetable series, which sells 6 million boxes annually, into the aquaponics system as fish feed. The aquaponics system is also used to grow red sorrel, which is featured in the Smoked Salmon and Scallop Salad under the premium salad brand Salad Mood, bringing consumers freshness and flavor.

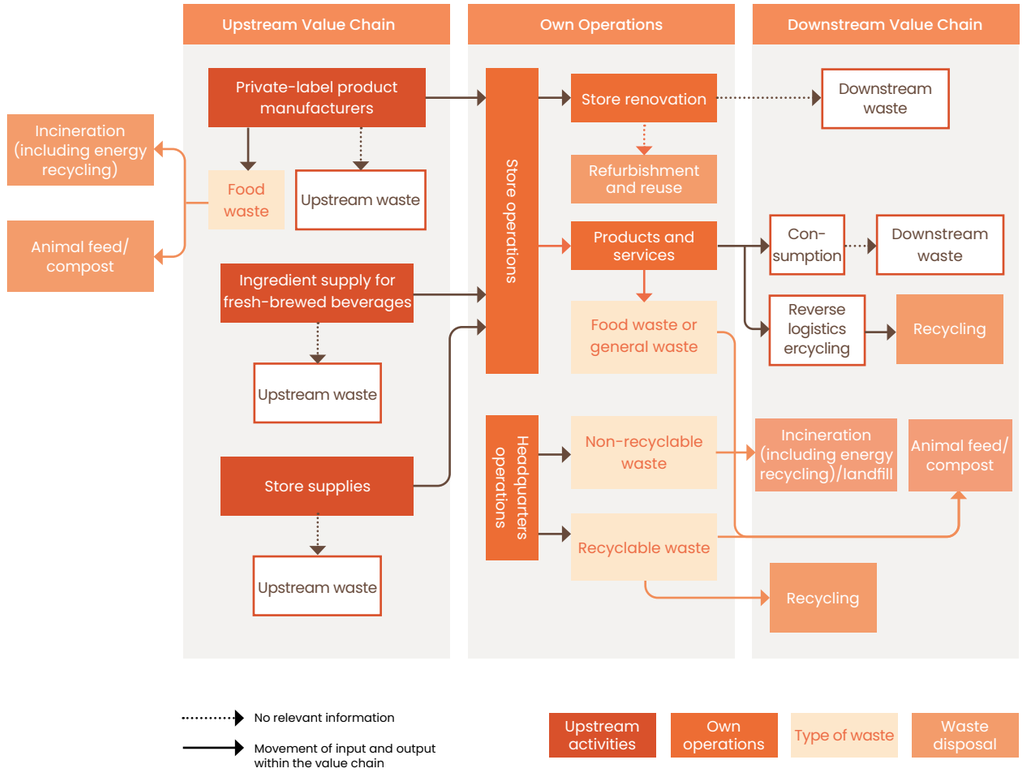
· Coffee Grounds Recycling Program Promotes Circularity ·

To continue advancing a sustainable circular economy, President Chain Store Corporation launched the Sustainable Farm circular regeneration project in 2023. Through systematic recovery of near-expiry products, opened or defective scrapped products, and coffee grounds from stores, the Company works with an agricultural biotechnology team that uses automated black soldier fly farming technology to turn recovered materials into safe, non-toxic organic fertilizer for use on contract farms. This fertilizer is rich in organic matter, helping improve soil fertility and ecological health while supporting the development of low-carbon agriculture. Fruits and vegetables grown using these reused agricultural resources are then supplied back to stores as fresh food side ingredients or for sale, creating a green cycle from production to consumption.

Since May 2025, President Chain Store Corporation has continued to promote its coffee grounds recycling project. Coffee grounds were collected from 100 stores in central Taiwan, with total recovery reaching 4.3 metric tons. These were successfully converted into 6.4 metric tons of organic fertilizer, all of which was distributed to six contract sustainable farms working with President Chain Store Corporation to grow crops such as lettuce, carrots, bananas, and corn. These crops are then supplied back to stores, allowing more consumers to take part in and support sustainable diets while putting resource circulation and environmentally friendly goals into practice. Going forward, the Company will evaluate expansion to other operating stores based on pilot results, continuing to advance circular economy-oriented practices and generate more quantifiable environmental benefits.

Waste Generation and Process Flow Management

· Waste Generation Flow ·



To understand the amount and process flow of waste, President Chain Store Corporation collects and calculates the amount of waste at each operating site on a yearly basis. The headquarters building signs an agreement with a waste management company, which calculates the amount of waste generated and treats various types of waste in a manner that complies with the laws. Non-recyclable waste from stores is collected by outsourced waste clearance providers in areas including Taipei City, New Taipei City, Taoyuan City, Hsinchu City, Tainan City, and Kaohsiung City. Stores in other counties and cities dispose of such waste through local municipal household waste collection systems. President Chain Store Corporation has established a cooperation program with outsourced waste clearance providers. In addition to stores that are required by law to arrange separate waste clearance, the Company added communications on outsourced waste clearance in 2025, encouraging stores in other counties and cities to participate as well. This helps improve the Company's practical understanding of the amount of waste generated by stores. In addition to waste from its own operations, President Chain Store Corporation also places importance on waste management among upstream fresh food OEMs. We regularly compile statistics on the amount of food waste generated by OEMs and track their treatment methods. In 2025, the Company introduced a third-party review mechanism to improve information accuracy and ensure a clearer understanding of food waste conditions. For recyclable waste from stores, this mainly consists of information-related waste collected from the public with store assistance, as well as outer packaging cartons. For details, please refer to the section on the Convenient Recycling Platform.

· Waste Management Performance ·

In 2025, a total of 1,503 stores and the headquarters building have entrusted waste management to dedicated companies, a 28.79% increase in the number of stores with outsourced disposal. The companies reported the amount of waste collected and disposed as well as removal and treatment methods for different kinds of waste, including food waste and general household waste, whereas waste produced by other stores and offices (general household waste) with no waste removal company on contract is harder to measure. Therefore, the amount of waste produced by a single store or per capita is used for estimation. Moreover, scrap items are estimated based on the date of expiration, and the disposal method of waste that was not outsourced to cleaning companies is speculated based on national waste disposal announced by the Ministry of Environment for the current year.

In 2025, the total amount of non-recyclable waste cleared from store operations and headquarters activities was 44,360.80 metric tons. To strengthen management of non-recyclable waste from stores (excluding food waste), President Chain Store Corporation uses 2019 as the base year and manages performance based on the average amount of waste generated per store. The target is to reduce waste clearance volume per store by 20% compared with the base year by 2025, and by 45% by 2028. In 2025, waste clearance volume per store was 6.56 metric tons, down 22.22% from the base year, achieving the 2025 target. As consumer demand continues to grow, fresh food categories and other services will also continue to expand. We must therefore continue introducing various waste reduction measures. Going forward, the Company will continue to improve data quality, promote resource recycling, resource reuse, and plastic reduction actions, and strengthen the management of non-recyclable waste from stores.

President Chain Store Corporation Waste Generation and Disposal in 2025

Waste Disposal (Note 1)		Waste Composition	Location of Waste Generation (Note 2)	
			Upstream (Metric Tons)	Own Operations (Metric Tons)
Off-site	Animal feed/compost(Note 3)	Food waste	2,835.40	7,171.98
	Incineration (including energy recovery)	Food waste	-	3,432.44
	Landfill	Food waste	-	444.97
	Recycling	Recycled plastics	-	1,361.34
		Paper	-	10,988.59
		Metal	-	29.00
		Batteries	-	598.25
		Optical discs	-	84.25
		Electronic appliances	-	88.98
	Landfill	General household waste	-	4,134.67
	Incineration (including energy recovery)	General household waste	-	38,439.52

Note 1: Waste disposal data at the headquarters building and the stores that outsource waste management was collected from the outsourced cleaning companies. The proportion of waste incineration and landfill at other stores and operating bases was considered as 88.52% based on 2025's National General Waste Disposal published by the Ministry of Environment.

Note 2: The scope of data for our own operations includes the headquarters, regional offices and stores. The scope of data from the upstream covers 12 OEMs.

Note 3: The data before 2021 only covers Taipei City, New Taipei City and Taoyuan City. The data from 2022 covered all stores.

Waste Reduction Actions

· Waste Reduction in Headquarters ·

To encourage employees to save resources, the President Chain Store Corporation head office set "paper-saving" as an internal management metric to review the performance of paper reduction. The paper consumption per capita in 2025 decreased by 5.22% compared with the previous year. We will continue to optimize administrative processes by replacing paper with electronic files, increasing utilization of digital documents, as well as implementing double-sided printing to reduce the amount of paper used in office and administrative processes. In addition, the headquarters building has also continued the recycling program. In 2025, the weight of recycling reached a total of 16,876 kilograms. President Chain Store Corporation continues to promote waste reduction and sorting every quarter, encouraging employees to participate more actively in recycling and improving the recycling efficiency of its headquarters building.

· Store Equipment Reuse ·

In order to provide the most convenient products and services, President Chain Store Corporation relies on a large number and variety of machines. As the wear and tear as well as out-of-service machines cause a great burden on the environment, we have made good use of our flexible dispatch system and a great number of stores to set up the Equipment Refurbishment Center. The recycling system works on existing equipment from renovated and shut down stores, such as air conditioners, refrigerators, oden cooking machines, microwave ovens and so on. It is returned and put to use after inspecting, cleaning and repairing to reduce waste of resources and waste generation, while also saving on equipment procurement costs. In 2025, 31 types of equipment were refurbished and put to use, with the total number of 3,207 machines and saving a total amount of equipment procurement costs of NT$103,870,524.

· Convenient Recycling Platform ·

By taking advantage of the multiple bases, President Chain Store Corporation effectively combines "convenience" with "recycling" in helping people recycle electronic waste, including batteries, laptops, optical discs, mobile phones and chargers. To encourage people to recycle through convenience stores, President Chain Store Corporation provides NT$3 to NT$120 of credit as reward. To realize the vision of circular economy, President Chain Store launched the Intelligent Automatic Recycling Machine after a year of research with President Packaging Ind. Corp. It was the first smart recycling system in Taiwan that offers a more efficient and convenient recycling method. With a patented AI optical imaging and material recognition technology, the machine can recycle PET bottles and batteries in a simple and timely manner. The unique "shredding" function can shred PET bottles into pieces, reducing the volume by 75%, improving recycling efficiency and reducing carbon footprint. Plastic from recycled PET bottles is turned into recycled materials by professional manufacturers from President Packaging Ind. Corp. The materials can be made into store uniforms or products for sale. Meanwhile, President Chain Store Corporation also collaborates with PET bottle manufacturers to develop a "bottle to bottle" recycling system in central and southern Taiwan as well as outlaying islands, and the recycled PET bottles will be remade into new PET bottles through professional technology to create a sustainable supply chain.

In 2025, President Chain Store Corporation continued to expand the deployment of intelligent automatic recycling machines, with cumulative installations reaching 290 units in total, including 284 units on Taiwan's main island and 6 units on offshore islands. This further improved the convenience of consumer participation in resource recycling. In addition, to improve equipment utilization, the Company promoted a relocation mechanism for low-performing stores. For stores where recycling volume fell short of expectations, equipment allocation was adjusted in a timely manner, and machines were relocated more quickly to maximize their benefits. Overall, in 2025, intelligent automatic recycling machines collected a cumulative total of 28.61 million PET bottles and 5.21 million waste batteries. Through a well-developed logistics distribution and reverse logistics system, these materials were centrally processed to ensure that recovered resources were put to optimal use.

6

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 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.

Sustainable Goal Management Process

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)	ower than the average SR in the retail industry over the past three years according to the Ministry of Labor	ower 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 Offic, 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 (Note2). Female employees account for 58.20% (Note3) 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, overtimepay, 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, 21Plus, 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.

· 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-Developmen	Internal Traine
	IDP Course	Marketing Skills Training	Department-Specific Training (D)			
Junior Management (D)	New Team Leader Training (Basic/ Advanced)	Sales Skills Training	Department-Specific Training (C)			
Junior Staff (B, C)	Goal Setting	Department Training Department Newcomer Training	General Skills			
	New Hire Training (Store Basic Training + Logistics New Hire Basic/Advanced Training)					

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.

· 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.

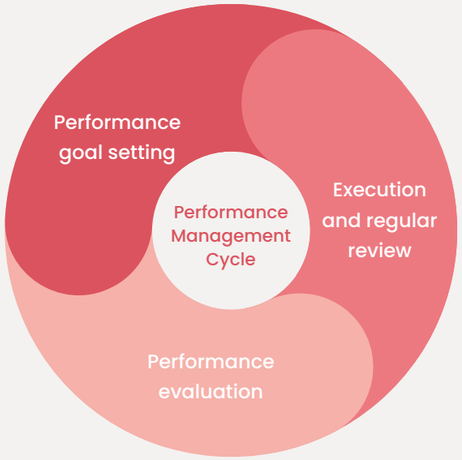
· Franchisee Education and Training ·

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.

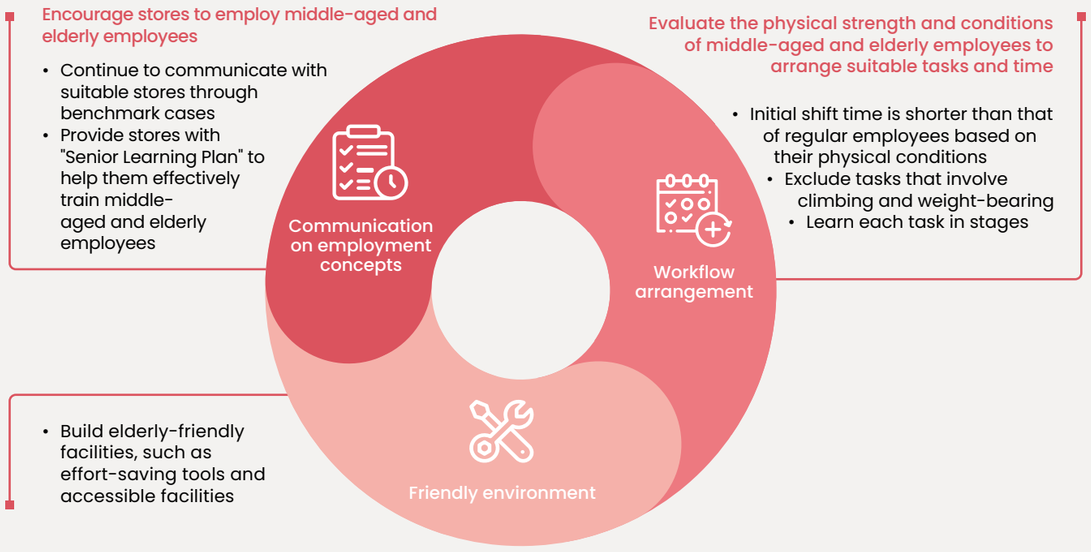
＜ Performance Management System ＞

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.

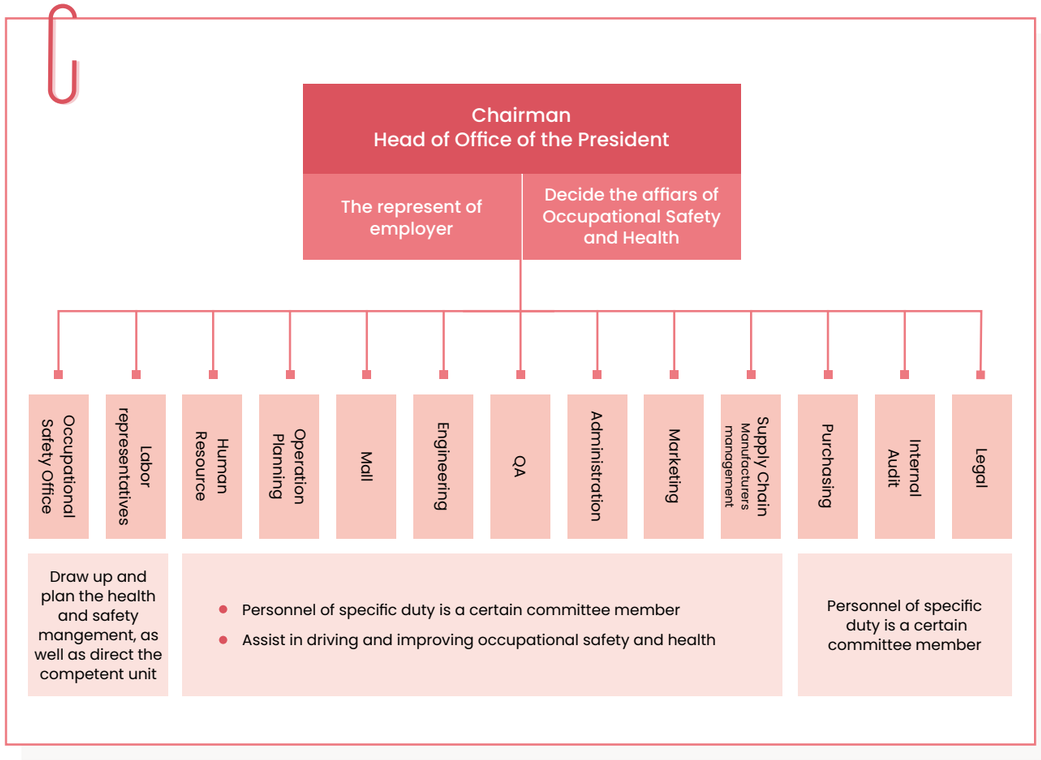
Note: Click here to watch the video.

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 ·

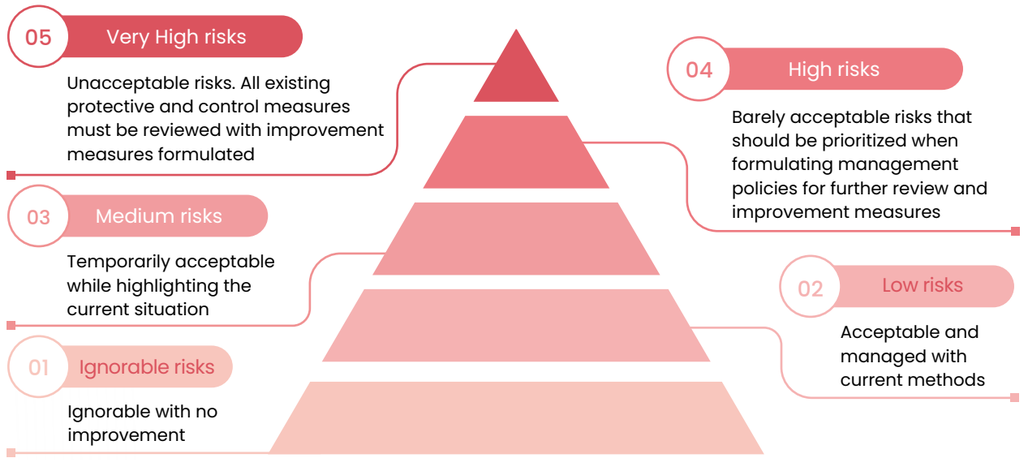


Occupational Safety and Health Policy

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 eliminate and lower the risks to prevent similar incidents, safeguard work safety and create a friendly workplace.

· Flow of Incident Occurrence ·

General occupational injury

After receiving the notification, the supervisor will send a letter to President Chain Store Corporation's Occupational Accident Mailbox for the Labor Safety Office to track the result of the investigation from the unit, as well as for human resources to record and track the application for labor insurance injury and illness payment.

Major occupational injury

The supervisor will notify the corresponding contact within 4 hours after receiving the notification. The contact will notify the labor safety inspection authority within 8 hours of notifying the Occupational Safety Office.

Traffic accident during commute

After receiving the notification, the supervisor will send a letter to President Chain Store Corporation's Occupational Accident Mailbox for human resources to record as well as tracking the application for labor insurance injury and illness payment.

· 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 (Note2). 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.

7

Good for Communities

Building upon our core operations, President Chain Store Corporation fosters connections within the community to better understand our consumers' needs, build trust and confidence. We use our resources to implement goals such as promoting health & well-being, eliminating hunger, developing sustainable communities, fostering education, protecting the environment, circular economy, etc. - building a better, more sustainable future with our consumers and the 7,000+ stores across the local area. Our mission is to become the indispensable neighbor that spreads love and ensures safety in the community.

Sustainable Development Goals & Management Policies

SDG 2 Zero Hunger

- President Chain Store Corporation integrated its resources to form the Good Neighbor Meal Delivery Team, providing nearly 140,000 meals in 2025 with over 76,000 digital pickups to help the elderly in different towns

SDG 3 Good Health and Well-being

- What Time Is It ? Café Project connects 20 welfare groups for the elderly, hospitals and nursing homes, and has helped more than 6,000 elderly people with dementia integrate into the community.
- Organized a total of 884 Good Neighbor Healthcare Funfest with over 13,000 participants.

SDG 4 Quality Education

- A total of over 200,000 people took advantage of the Sustainable DIY materials
- A total of over 1,000,000 books have been read since 2014

SDG 11 Sustainable Cities and Communities

- The Youth Deep Roots Program has worked on a total of 51 projects with youth organizations

Corresponding Material Topics

- Social Welfare

Policies and Commitment

- Philanthropic Strategy

Management Actions

- Good Health and Well-being: What Time is it? Café, Millennium Blood Pressure Monitoring Station, Good Neighbor Healthcare Funfest
- Zero Hunger: Good Neighbors Meal Delivery Team
- Sustainable Cities and Communities: Youth Deep Roots Program
- Quality Education: Sustainable Funfests, Deep Roots in Sustainability Project, Reading Encouragement Program
- Environmental Protection: Sustainable Circular Economy Project
- Charity fundraising: monetary, points and goods donations

Sustainable Goal Management Process

Material Topic	Management Metrics	Medium- and long-term Targets	2026 Targets	2025 Targets & Performance & Achievement		
Social Welfare	donation/amount of goods donated(Note)	NT$274 million by 2028	In-store change donation: NT$203 million Goods donated: NT$51 million	NT$244 million	Total donation: NT$296 million In-store change donation: NT$241 million Goods donated: NT$55 million	↑
	Sessions of Good Neighbor Funfest organized and number of participants	2030 Total number of sessions: 20,000 Total number of participants: 300,000 Session with a social welfare theme (Memory Café, Good Neighbor Classroom, etc.): 5,000 sessions	Total number of sessions: 15,000 Session with a social welfare theme (Memory Café, Good Neighbor Classroom, etc.): 5,000 sessions	Total number of sessions: 15,000 Total number of participants: 200,000 Session with a social welfare theme (Memory Café, Good Neighbor Classroom, etc.): 5,000 sessions	Total number of sessions: 14,096 Total number of participants: 130,264 Session with a social welfare theme (Memory Café, Good Neighbor Classroom, etc.): 7,573 sessions	—

Note : The fundraising schedule is adjusted each year according to the needs of external groups and society. Therefore, it is difficult to set targets based on the performance of the previous year. The target is achieving continuous and stable growth instead.

↑ Exceeded √ Achieved — Not Achieved

Structure of Philanthropic Strategies

President Chain Store Corporation prioritizes the promotion of health and well-being, nutritional and food needs, and sustainable cities & communities, which will achieve the SDG 2 Zero Hunger, SDG 3 Good Health and Well-being, SDG 11 Sustainable Cities and Communities, respectively. Furthermore, we are also concerned with SDG 4 Quality Education, SDG 12 Responsible Consumption and Production and environmental protection, therefore we continue to utilize our wide network of channels to create platforms for charity donations. The vision of President Chain Store Corporation's influence: Creating a charity-friendly store with the densest local service network, building a bridge between social welfare groups and the public to share goodwill, continuing to promote sustainable mutual benefits, and striving to become an irreplaceable good neighbor in the community that delivers warmth and peace of mind.

President Chain Store Corporation integrates its store network, manpower, logistics, products, digital platforms, and social welfare fundraising mechanisms to translate its channel advantages into action that supports community sustainability and social welfare services. Working with local residents, social welfare organizations, affiliated companies, and suppliers, the Company responds to issues such as care for vulnerable groups, health promotion, educational outreach, and environmental protection through needs assessment, resource matching, and service collaboration, thereby expanding its sustainability impact.

Major Aspects	Strategies	Topics	Actions	SDGs
Zero Hunger	In response to an aging society, President Chain Store Corporation cares for elders in town and rural communities, with improving meal access for vulnerable groups as a core objective. By organizing volunteer meal delivery teams and connecting store resources with social welfare partners, the Company helps address manpower and logistics gaps faced by social welfare organizations, providing day-to-day care and support. In the meantime, based on a broader assessment of the dietary needs of vulnerable groups, the scope of service has been expanded to include people experiencing homelessness, single-parent families, and other economically disadvantaged groups, responding to SDG 2: Zero Hunger.	Neighborhood care, sufficient meals	President Chain Store Corporation works with six social welfare organizations to advocate the goal of "sufficient meals." The initiative supports meal needs among elders living alone and those in areas where grocery shopping is less convenient. The Company has further expanded its support to people experiencing homelessness and disadvantaged individuals through the icash 2.0 card, while also expanding store-based meal delivery and communal dining care. In addition, by combining the Good Neighbor Health Classroom with the in-store meal pickup system, the Company encourages beneficiaries to enter stores and engage with the community, creating a more inclusive and friendly environment. —Good Neighbor Meal Delivery Team, In-store change donation	2 ZERO HUNGER 3 GOOD HEALTH AND WELL-BEING
Good Health and Well-being	Raising awareness of liver diseases which are the most common in Taiwan through fundraising and charity health checkup services, calling on people to "take the initiative to screen, actively seek medical treatment and treat early" to protect their health.	Healthcare	7-ELEVEN works with the Liver Disease Prevention & Treatment Research Foundation to launch fundraising campaigns. By connecting stores near public health centers, the initiative provides free liver health blood tests, abdominal ultrasound examinations, and other health check services, with registered nurses offering follow-up consultation. Through this initiative, selected 7-ELEVEN stores have become consultation stations for liver health education. —In-store change donation	3 GOOD HEALTH AND WELL-BEING 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
	In response to population aging and the rising prevalence of dementia, President Chain Store Corporation continues to care for the health of elders	Elderly care	The Company promotes initiatives such as What Time Is It? Café and Age-friendly Stores, which support employment for middle-aged and elderly adults, while helping build an age-friendly environment.	8 DECENT WORK AND ECONOMIC GROWTH 3 GOOD HEALTH AND WELL-BEING
Good Health and Well-being	Preventing from common diseases the perspective of preventive medicine	Community care, Good Neighbor	Health education, care for the disadvantaged and elderly in stores, blood pressure and waist circumference measurement, as well as dementia prevention. -Good Neighbor Health Funfest	3 GOOD HEALTH AND WELL-BEING
Sustainable Cities and Communitie	President Chain Store Corporation supports youths in returning to their hometowns to develop a variety of local industries with the "Youth Deep Roots Program"	Local industry development, Youth Deep Root Program	acing issues such as overall population decline, excessive concentration of people in cities, and uneven urban-rural development, the government has introduced local revitalization programs, while the private sector is also responding from different perspectives. President Chain Store Corporation's Good Neighbor Foundation has observed problems for young people who want to stay in or return to their hometowns. To this end, it supported 10 local youth teams from different cities and counties in 2025, enabling them to connect directly with a major retail channel.	8 DECENT WORK AND ECONOMIC GROWTH 11 SUSTAINABLE CITIES AND COMMUNITIES 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
Quality Education	Working with the Good Neighbor Foundation to organize "Good Neighbor Funfest" with a large variety of experience activities to turn 7-ELEVEN into a community activity platform.	Foundation in Sustainability, Good	Organizing Good Neighbors Funfest with the stores to launch activities with themes including environmental protection, education, health and social welfare to make Good Neighbor Funfest more educational. —Good Neighbor Funfest	4 QUALITY EDUCATION
Environmental Protection	Working towards a sustainable earth and common good for the society through recycling to reduce plastic and carbon emissions, making a sustainable lifestyle and green consumption a reality.	Circular economy	PET bottles collected from 7-ELEVEN stores are spun into recycled PET yarn. Working respectively with the Trust in Nature Foundation and the Zenan Homeless Social Welfare Foundation, and in collaboration with social enterprises, the Company transforms these materials into practical eco-friendly products such as low-elevation mountain animal eco-friendly tote bags and picnic mats. Through resource regeneration and cross-sector collaboration, PET bottles continue to create value after transformation, extending the life of resources and carrying forward the weight of goodwill for a more sustainable environment. —In-store change donation	3 GOOD HEALTH AND WELL-BEING 12 RESPONSIBLE CONSUMPTION AND PRODUCTION
	Promote environmental protection to connect the public with the environment and care for the environment.	Environmental protection promotion, strength from the crowd, carbon reduction, habitat protection	Through the 7-ELEVEN Bring Back the Love in-store change fundraising platform, President Chain Store Corporation works with the Trust in Nature Foundation to care for and protect Taiwan's mountains, oceans, and wetlands. The initiative uses diverse environmental education as a tool to raise environmental awareness for the general public. By advocating harmonious coexistence between people and nature, and communicating the importance of protecting low-elevation mountain animals, the Company promotes environmental stewardship and encourages the public to become good neighbors to animals. —In-store change donation	6 CLEAN WATER AND SANITATION 7 AFFORDABLE AND CLEAN ENERGY 15 LIFE ON LAND

By engaging in community services, donations (money & goods), points donations, and other social welfare fundraising, we not only fulfill our goals for promoting health, eliminating hunger, developing communities and education quality, as well as protecting the environment, but also better understand the needs of the community (e.g. nutritional health or local economic development) through our interactions with the public. These can then be transformed into future business opportunities to promote sales of healthy, ready-to-eat food products, achieving sustainable development for both social welfare and economy.

7.1 Philanthropic Participation & Fundraising

Philanthropic Participation

President Chain Store Corporation brought its corporate influence into full play in social welfare and charity events. The monetary equivalent of the amount of time and other contributions that President Chain Store Corporation invested in social welfare and charity in 2025 is as follows.

Item	Amount	%
Cash donations (excluding marketing expenses)	27,600,000	13.63
Time cost (voluntary services done during paid working hours(Note1)	21,425,920(Note2)	10.58
In-kind donations (products or services, programs, partnerships or similar)	147,734,395	72.94
Management overhead	5,795,384	2.86
Total	202,555,699	100.00

Note 1 : Calculations are based on factors such as the number of hours individuals contributed, salary, operational and management costs for fundraising platforms and the number of events held. Cash contributions include social welfare donations of NT$27,600,000, including donations to Good Neighbor Foundation and Millennium Health Foundation.

Note 2 : Number of Sustainable Funfest * 4 people * number of hours * hourly wage.

· Integrating Internal Resources to Expand Social Welfare Impact ·

President Chain Store Corporation promotes social welfare initiatives through collaboration across diverse internal units. Employee participation, in-kind donations, communication resources, and financial support are incorporated into overall planning, while external partners are engaged in joint implementation to expand the scope of social impact.

Results of Overall Social Welfare Investment and Impact

Aspect	Statistics	Annual Results
Manpower	Total annual participants	287,486 participants
Collaboration network	Number of partner organizations	588 organizations
	Number of collaborations	617 collaborations
Scope of impact	Total annual beneficiaries	1,792,470 beneficiaries

Charity Donation

President Chain Store Corporation has long hoped to utilize our vast and convenient network to maximize our influence on philanthropy, and “Bring Back the Love” charity fundraising platform is one of the biggest all-round channels for donation in Taiwan. Moreover, we have created several different platforms for social welfare donations, including OPENPOINT app online donations, in-store cash donations, ibon machine donations, membership point donations and pledge donations of goods to enhance the general public’s awareness of social welfare issues. In 2025, a total of NT$759 million was raised for social welfare donations, allowing corporate resources to be invested in health and well-being, hunger eradication, urban and rural sustainability, education and empowerment and environmental protection, creating a wonderful and sustainable society together with everyone through over 7,000 stores.Online donations through the OPENPOINT APP demonstrate the strong potential of digital channels. When emergency fundraising campaigns are launched, the platform plays an important role by providing the public with a fast and convenient way to donate. Advocacy themes and donation appeals across different issues attract supporters with diverse interests and areas of concern, inviting the public to do good together. In this way, the fundraising platform fulfills its role in supporting vulnerable groups and sets a positive cycle of kindness in motion across society.

· App Online Donation ·

In 2025, President Chain Store Corporation helped more than 110 social welfare organizations launch fundraising campaigns, addressing gaps in the donation journey. Traditional physical donations, such as in-store change donation and ibon, are still limited by physical locations. With online donation channels, consumers no longer need to enter a store to respond immediately to emergency fundraising campaigns or social welfare needs across different issues. In 2025, total donations raised exceeded NT$85 million, with more than 110,000 transactions and nearly 300 fundraising campaigns covering a wide range of causes. Emergency fundraising accounted for approximately NT$43 million. Donation campaigns were launched every quarter for recurring fixed-amount donations, and more than five themed campaigns were organized around specific commemorative days or current events, such as International Day of Charity, International Day of Forests, the universal NT$10,000 cash payment in support of Hualien, and Weekly Fresh Milk. President Chain Store Corporation also offered additional incentives such as bonus points and coffee vouchers to increase public awareness of different causes and encourage donations, demonstrating the strong potential and scalability of digital channels.

President Chain Store Corporation APP Online Fundraising Milestones

- 2021 — Launched the OPENPOINT APP online donation service
- 2022 — Launched the subscription-based donation feature
- 2023 — Recurring donations exceeded 20% of total donations
- 2024 — Launched the Coin Purse donation feature
- Launched International Month of Charity fundraising activities, connecting social welfare communities to encourage donations
- 2025 — Became the first in the industry to launch a social welfare subscription model through a recurring fixed-amount fresh milk donation campaign

Weekly Fresh Milk

This initiative created a new model by integrating in-kind donations with online donations. Working with the World Peace Association, the campaign collected more than 320 recurring fixed-amount donations in its first month. Over the full campaign period, nearly NT$700,000 was raised, which could be exchanged for nearly 7,500 bottles of 930 ml bottles of Uni-President Rui Sui Fresh Milk. The initiative helps schoolchildren in remote mountain areas with limited access to groceriesdrink fresh milk every week, supporting calcium intake and healthy growth.

· In-store Change Donation ·

A total of approximately NT$241 million raised through In-store Change Donation in 2025. As Taiwan gradually becomes a super-aged society, President Chain Store Corporation has focused its social welfare efforts on senior care through the change donation mechanism since 2014, providing long-term support to older adults in townships and areas with relatively limited resources for more than 11 years. As social needs have evolved, the Company expanded its public welfare focus in 2021 to include environmental issues, promoting two main themes including green living and age-friendly support. In 2025, President Chain Store Corporation continued to work with social welfare organizations serving elders, advancing care for elders while focusing on meal delivery services to address basic meal needs among vulnerable groups in areas with fewer resources. In the meantime, the Company also worked with social welfare organizations focusing on environmental issues to promote environmental stewardship, encourage people to get closer to nature by raising environmental awareness. In 2025, in-store change donations raised approximately NT$241 million.

	Partner Organizations	Program Details	Amount raised
1st Quarter	Pingtung Christian Hospital, the Sisters of Our Lady of China Catholic Charity Social Welfare Foundation, A Kernel of Wheat Foundation, amd Hondao Senior Citizens Welfare Foundation	7-ELEVEN is committed to becoming a good neighbor who provides services for the community. To this end, we joined hands with A Kernel of Wheat Foundation, the Sisters of Our Lady of China Catholic Charity Social Welfare Foundation, Hondao Senior Citizens Welfare Foundation, Pingtung Christian Hospital in raising funds to provide consistent support for vulnerable elders in rural areas as well as areas with insufficient resources. In the meantime, we expanded the scale of our dementia-friendly action dramas and connections on campus to optimize existing charity services offered by the stores. For example, the Good Neighbor meal delivery Team was combined with iCash2.0 mobile pickup and meal sharing services to alleviate the pressure of meal preparations for elders living alone or families where elders take care of those who are even older. The Good Neighbor Classroom has organized a series of lectures to share the concept of good nutrition and meal options to the elderly, helping them eat well and live well. 	NT$60.77 million
2nd Quarter	Trust in Nature Foundation	Facing growing environmental damage and resource consumption, 7-ELEVEN worked with Trust in Nature Foundation to protect Taiwan's mountains, oceans, and wetlands. Through lectures, environmental trusts, low-elevation mountain ecology tours, fun personality quizzes, and other forms of environmental education, the initiative also connected with stores to hold Good Neighbor Funfest events. Through palm-sized picture books, parents and children were invited to read together on biodiversity themes, allowing environmental education to take root through reading and daily life. By advocating the importance of harmonious coexistence between people and nature, the initiative promotes concrete action to protect habitats and encourages the public to become good neighbors to animals. In the meantime, President Chain Store Corporation joined the Circular Economy Program to promote circular economy, recycling PET bottles collected from 7-ELEVEN stores and spinning them into yarn, which was then made into eco-friendly tote bags featuring low-elevation mountain animals. This demonstrates the practical results of resource reuse and environmental sustainability. 	NT$80.81 million
3rd Quarter	Zenan Homeless Social Welfare Foundation	7-ELEVEN is committed to becoming a good neighbor that cares for vulnerable groups in the community. Working with Zenan Homeless Social Welfare Foundation, the Company carries out social welfare actions that combine meal support with environmental sustainability. With improving meal access for vulnerable groups as its core objective, the initiative responds to the daily meal needs of homeless and economically disadvantaged people. By integrating existing social welfare service capacity, the initiative combines the Good Neighbor Meal Delivery Team, the in-store meal pickup mechanism, and the OPENPOINT Mobile Pickup feature to create the first mobile suspended meals social welfare model. A dedicated online marketplace for social welfare organizations allows beneficiaries to redeem the meals they need each day with autonomy and dignity. In the meantime, PET bottles collected from 7-ELEVEN stores are remade into "A Place to Sit" picnic mats for disadvantaged individuals through the Circular Economy Program. This extends the value of resource circulation and turns every recycled PET bottle into a meaningful source of support for vulnerable groups. 	NT$79.79 million
4th Quarter	Liver Disease Prevention & Treatment Research Foundation	In Taiwan, liver disease is the most prevalent endemic disease. According to data from the Ministry of Health and Welfare, there are approximately 1.6 million hepatitis B carriers and approximately 400,000 to 600,000 chronic hepatitis C patients in Taiwan. Abdominal ultrasound is one of the best tools for early detection of liver disease. In December 2025, 7-ELEVEN worked with the Liver Disease Prevention & Treatment Research Foundation to launch the "Have You Had Your Ultrasound This Year?" social welfare fundraising campaign. By connecting stores near public health centers, the initiative provided free liver health blood tests, abdominal ultrasound examinations, and other health check services, with registered nurses offering follow-up consultation. Selected 7-ELEVEN stores became liver health education and consultation stations, encouraging the public to take screening seriously, seek medical care actively, and receive early treatment, helping safeguard health and move closer to eliminating liver disease. For certain areas where shopping is less convenient, the initiative also incorporated the OPEN! Mobile Shopping Cart to provide meals after health checks that require prior fasting and essential daily supplies for people in areas with limited access to transportation, helping reduce the urban-rural gap in medical care and promote diverse localized healthcare services. 	NT$20.44 million

· ibon Charity Fundraising ·

Over 120 social welfare groups were supported in 2025, with over NT$689 million raised, of which over NT$230 million was emergency funding.

To help more social welfare organizations provide social services and support more groups in need, President Chain Store Corporation has enabled the public to make donations through ibon since 2008. This instant and convenient donation channel keeps kindness available around the clock. In 2025, the Company worked with 120 social welfare organizations, allowing the public to choose organizations based on causes they care about. Donations start from NT$100, making social welfare part of everyday life and turning "donating" into an easy, casual act. This has successfully cultivated the habit of making small-amount donations among the public. President Chain Store Corporation also actively supports emergency fundraising initiated by the central government. As social infrastructure, ibon makes a solid partner in real-time disaster relief, with a stable user base and a high level of public trust, making it a preferred donation channel for the public. In 2025, the Company helped government departments and Taiwan Foundation for Disaster Relief launch three emergency fundraising campaigns for the Myanmar earthquake, Typhoon Danas, and the Guangfu flooding in Hualien. Through its accessible convenience store network, the Company enabled the public to make immediate and convenient donations to help disaster victims rebuild their homes.

Points Donation

· OPENPOINT Digital Donation ·

Over 25 million points were raised in 2025, equivalent to NT$17.02 million

Low-touch economy is the way in the digital age. President Chain Store Corporation continued to construct charity-friendly platforms with the most dense network of local services, leading way to digital transformation in digital charity. Donations are made faster and more convenient with more options by providing two platforms for people to donate points, including OPENPOINTs within the OPENPOINT APP, and points from 7-ELEVEN charity events, allowing more options for people to do good. President Chain Store Corporation assisted social welfare organizations in exchanging for everyday supplies through point donations, helping families in need, elderly people living alone and children in dysfunctional families. A total of 25 million points were collected in 2025, of which 4.55 million were OPENPOINTs, and over 20.5 million points were from various promotional events, equivalent to NT$12.47 million. A total of over 44 organizations received our donation.

In-Kind Donation

The amount of in-kind donations reached NT$55 million in 2025, with nearly 130,000 sets of supplies, helping tens of thousands of families.

Since 2018, President Chain Store Corporation has assisted social welfare organizations by encouraging the public and suppliers to contribute in-kind donations for those in need, such as people with financial difficulties, elders living alone, children from dysfunctional families, homeless people and stray animals. The program is now in its 8th year, with the number of donations having helped over a million families and elderly living alone so far. In 2025, in-kind donations reached NT$55 million, totaling nearly 130,000 sets of supplies. Throughout the year, President Chain Store Corporation helped the Chinese Christian Relief Association raise 1919 Relief Meal Sets, and also launched seasonal in-kind donation campaigns for Mother's Day, Dragon Boat Festival, Mid-Autumn Festival, and Lunar New Year meal sets. Other campaigns focused on specific groups, including fresh milk pledges, charity lunch boxes for people experiencing homelessness, and Christmas gifts. Through donation channels such as store pre-orders, ibon, iPre-order, and iGroup-buying, the Company helped tens of thousands of families in emergencies, elders living alone, underprivileged schoolchildren, homeless people, and other groups throughout the year, putting diversity, inclusion, and all-age care into practice.

The Charity Meal Boxes for Homeless People havehelped people experiencing homelessness enjoy a full meal before Lunar New Year for three consecutive years. In 2025, a total of 7,000 charity meal box sets were raised, each including two Lunar New Year-themed hot meal boxes, two Uni-President toast products, and two Original Brand 8 treasure congee products. The initiative connected consumers with upstream and downstream suppliers to support the donations, and further brought together social welfare bureaus in six cities and counties and two social welfare organizations. The meals were distributed to 35 service locations for homeless people across different cities and counties, and social workers then provided them to beneficiaries. This is more than a meal box. It is a meaningful and heartfelt form of care. Before Lunar New Year, it not only brings a sense of the festive season, but also lets beneficiaries know that many people in society care about and support them, giving them a sense of companionship and participation.

< Stakeholder Feedback >

CatPool

- Since President Chain Store Corporation introduced ibon kiosks, donors who have long supported us have had more ways to donate. ibon and the OPENPOINT APP work side by side, allowing more people to learn about the fundraising initiatives of CatPool. President Chain Store Corporation has also increased transparency and trust in our association for donors. These donations not only help stray cats through monthly food donations to foster caregivers across Taiwan, but also support our efforts to protect stray cats, improve their living environments, help cats find suitable families, and create more happiness and well-being between people and cats.
- Charitable donations are not only about giving stray cats a meal. They also let donors know that they can contribute to stray cats and see the real impact of their support. Everyone can make a charitable donation and help create peaceful coexistence between people and stray animals. Thank you to President Chain Store Corporation for providing such a meaningful platform.

Chinese Christian Relief Association

- President Chain Store Corporation's ibon, as well as iPre-order and iGroup-buying on the OPENPOINT APP, make donations and in-kind giving more convenient and secure, earning strong public trust. Many supporters of the Chinese Christian Relief Association can confidently donate money and supplies through ibon and iPre-order / iGroup-buying on the OPENPOINT APP. The 1919 Relief Meal Sets and festive gift boxes raised through these channels provide tremendous help to beneficiaries of the 1919 Food Bank, after-school tutoring programs, and families affected by major disasters.
- President Chain Store Corporation effectively brings together the public through fundraising, in-kind donations, and point donations to support the Chinese Christian Relief Association's 1919 Food Bank, after-school tutoring programs, and emergency family relief programs, helping vulnerable groups receive timely assistance. We thank all employees and partners of President Chain Store Corporation.

< Stakeholder Feedback >

Boyo Social Welfare Foundation

- Through ibon and OPENPOINT APP platforms, President Chain Store Corporation provides long-term support for underprivileged children in remote areas served by the Boyo Social Welfare Foundation. The ibon platform is convenient and secure, bringing together social support for Boyo's ongoing educational tutoring, social work assistance, and nutrition support services. It is an important donation channel for Boyo. Charitable giving through the OPENPOINT APP provides support in the form of stationery and daily supplies, improving the learning and living needs of underprivileged children in remote areas.
- President Chain Store Corporation promotes public welfare through an innovative and sustainable model, maximizing the value of donations. This support is not only material assistance, but also a warm source of encouragement that gives underprivileged children motivation to learn. President Chain Store Corporation's care brings positive energy to education in remote areas and lights up the future for children in need.

Dener Children Foundation

- Through 7-ELEVEN's official and credible channels, many members of the public can confidently use ibon and the OPENPOINT APP to donate in support of education for children in remote areas. As a result, Dener Children Foundation's donor base increased by 30% compared with the previous year. 7-ELEVEN also invited us to become a recipient organization for social welfare point donations and Mid-Autumn stationery sets, enabling Dener to provide reading guidance and learning materials for children in remote areas with these resources. 7-ELEVEN is a reliable partner for social welfare organizations. It makes every effort to understand the real needs of those served, and works with the public to create unlimited value. Thank you, 7-ELEVEN, for the impact you have brought to education in remote areas.

7.2 Environmental Protection

Low-carbon Economy

· Reducing Carbon Emissions through Supporting Local Produce ·

To help business owners maintain good relations with neighbors and reduce carbon emissions with local ingredients, President Chain Store Corporation manages cafeterias on AUO's plants (Taichung/Houli/Longtan). We have been ordering rice from local farmers' associations for many years, including Houli Farmers' Association, Da'an Farmers' Association, Longtan Farmers' Association and Xinpu Farmers' Association, etc. Each bag of rice is equipped with a QR code for traceability. The total volume procured in 2025 reached 118,318 kilograms, allowing employees to enjoy the high-quality rice produced locally in the cafeteria.

7.3 Good Health & Well-being

Care for Elders

· What Time Is It? Café ·

Serving a total of over 6,000 elders with dementia so far

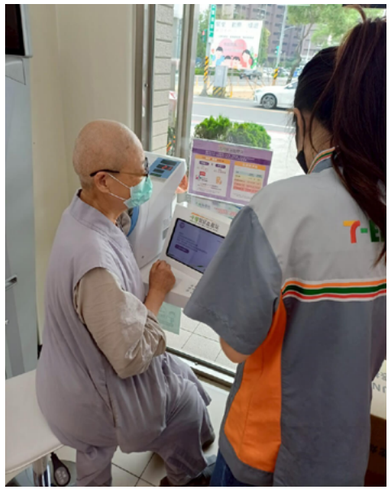
Since 2017, 7 ELEVEN's "What Time Is It?" Café has been the first of its kind in the industry that provides social welfare services for elders with dementia to experience and learn, connecting with 20 social welfare organizations and serving a total of 6,000 people so far. Approximately 1,000 elders benefited from the program in 2025. In the meantime, we have carried on with the innovative "Memory Café" event that was launched in 2024. We opened single registrations to social welfare groups across Taiwan, so that elders with dementia can experience a variety of store activities. A total of over 40 events were held in 2025, serving about 200 elders, allowing them to regain their confidence and happiness.In response to the International Dementia Month in September, the "What Time Is It?" Café also launched a limited-time stamp collection event in September, inviting people to enjoy a cup of coffee while doing good deeds, helping the elderly with dementia to regain confidence, as well as raising awareness of dementia.

Community Outreach

· Good Neighbor Health Funfest ·

Organized a total of 884 "healthcare events" in 2025 with approximately 13,000 participants

President Chain Store Corporation has long been concerned about the health and well-being of people. Since 2008, the Good Neighbor Foundation has partnered with the Millennium Health Foundation to set up the "Millennium Blood Pressure Monitoring Stations" in selected stores. In the meantime, President Chain Store Corporation organizes health events such as the Good Neighbor Health Funfest and Care for the Disadvantaged to raise public health awareness. The "Millennium Blood Pressure Monitoring Station" provides self-service blood pressure and waist circumference measurement for the public. A "National Day of Health" is hosted at our stores each year, with medical staff and volunteers recruited to measure waist circumference and blood pressure for the public. This is the largest private metabolic syndrome health checkup initiative in Taiwan. We hosted the 16th edition in 2025 on August 9th with a total of 217 events and over 8,700 participants.In 2025, a total of 884 "Good Neighbor Healthcare Funfests" were organized with blood donation, blood pressure measurement, waist measurement, health seminar, health education for people with disabilities, healthcare for elders and the disadvantaged, OPEN! CARES, etc. for over 13,000 participants. The goal is hosting 2,000 sessions in 2025 and 2026.



7.4 Zero Hunger

Caring for the Neighborhood

· Good Neighbor Meal Delivery Team ·

President Chain Store Corporation integrated its resources with nearly 65,000 meals delivered and picked up in 2025, as well as over 76,000 digital pickups through OPENPOINT with a total of nearly 140,000 meals.

President Chain Store Corporation has long focused on meal access for elders. According to statistics from the Ministry of the Interior, Taiwan officially became a super-aged society in 2025, with people aged 65 and above accounting for more than 20% of the population. Among them, elders in areas where grocery-shopping is less convenient require long-term and stable support from social welfare organizations to meet their daily meal needs. Since 2014, 7-ELEVEN has established the Good Neighbor Meal Delivery Team, working with five social welfare organizations, including Mennonite Social Welfare Foundation, the Sisters of Our Lady of China Catholic Charity Social Welfare Foundation, A Kernel of Wheat Foundation, Hondao Senior Citizens Welfare Foundation, and Pingtung Christian Hospital. Over more than a decade, the initiative has delivered more than 430,000 meals. Since 2024, 7-ELEVEN has also piloted digital pickup for nutritional supplements by incorporating the OPENPOINT APP Mobile Pickup service, providing healthy supplements such as fresh milk and oat milk. Over the past two years, more than 95,000 meals have been provided, benefiting over 50,000 people. However, gaps remain in holiday meal delivery and pickup, as well as nutritional support for beneficiaries' main meals.Therefore, starting in August 2025, 7-ELEVEN worked with the Zenan Homeless Social Welfare Foundation to launch an innovative Mobile Suspended Meals social welfare model. A dedicated social welfare organization marketplace was set up under OPENPOINT Mobile Pickup, offering more than 20 meal options, including rice dishes, noodles, baked goods, and soy milk. This allows homeless people, low-income families, and other beneficiaries to pick up meals with dignity. The scope of service was also expanded from elders to disadvantaged individuals, including homeless people, single-parent families, and students from low-income households, improving both coverage and convenience in meeting the meal needs of vulnerable groups. This substantively responds to SDG 2: Zero Hunger, supports shared prosperity in local communities, and helps build an age-friendly local platform.

Meal Delivery Service	Every Saturday and Sunday, nutritionists from social welfare organizations select meals from 7-ELEVEN store for the store manager to deliver to the homes of the elders. The elders are also greeted with kindness for a warm and enjoyable experience, making sure local elders have warm meals as a good neighbor
Meal Pickup Service	President Chain Store Corporation integrated its own resources to launch the Mobile Pickup service on the OPENPOINT APP. Buyers can share products with others with their phone or iCash2.0 cards.
OPEN! Mobile Shopping Cart Service	The highly mobile Mobile Shopping Cart Service regularly delivers daily supplies for people with economic difficulties.
Mobile Suspended Meals	By combining the in-store meal pickup mechanism with the OPENPOINT Mobile Pickup feature, 7-ELEVEN created the first Mobile Suspended Meals social welfare model. A dedicated marketplace for social welfare organizations was established, offering more than 20 meal options, including main meals and beverages. This revolutionizes the limitations of the traditional single meal delivery model and brings social welfare meal support into the digital era.

7.5 Sustainable Cities and Communities

Development of Local Industries

· Youth Deep Roots Program ·

The Youth Deep Roots Program has worked on a total of 51 projects with youth organizations as of 2025.

Facing issues such as overall population decline, excessive concentration of the population in cities, and uneven urban-rural development, the Executive Yuan declared 2019 the "Year 1 of Local Revitalization" and approved the National Strategic Plan for Local Revitalization. The plan aims to move toward a more balanced Taiwan through approaches such as enhancing local culture, developing industries based on local characteristics, and creating employment opportunities. The President Chain Store Corporation Good Neighbor Foundation was among the first to observe the issue young people experience with staying in their hometowns. In 2017, guided by the concept of becoming "the best revitalization platform for returning home," the Foundation launched the Youth Deep Roots Program. As of 2025, it has supported the growth of 22 local youth teams with strong social missions. New teams join each year, working together to advocate sustainable food and agriculture education, fish-based diet education, forest conservation, and other initiatives.The "Youth Deep Roots Program" worked with 10 youth groups in 2025. So far, it has collaborated with 22 local teams on a total of 51 projects. The current lineup includes Fish Bar from Hualien, Taiwan Dou from Sanxia, New Taipei City, Tri-small Fair from Douliu, Yunlin, Dawoko from Hukou, Hsinchu, Z.O Coffee from Nangan, Matsu, Marikan from Lunbei, Yu Chen Egg Products from North District, Taichung, ImmuYoung Goat Milk from Puxin, Changhua, and so on. A total of 35 sessions of OPEN! Youth Funfest were hosted in 2025 with 389 participants.

< "Island + People Resonance" Project >

The project brought together five established teams, including Fish Bar, Taiwan Dou, Tri-small Fair, Dawoko, and Z.O Coffee, to develop five co-branded gift sets, including the Rice Cracker, Peanut Candy and Coffee Time Set, Dual Flavor Set, Three Companions for Everyday Rituals Set, Land and Sea Snack Set, and Soy and Bonito Energy Set. These products were displayed and sold at each team's respective sites, linking the brands together to form a visible chain of youth-led brands. Taking Z.O Coffee from Nangan, Matsu as an example, its Matsu aged wine drip coffee was originally sold only in the souvenir section of local 7-ELEVEN stores in Matsu. Through this youth brand collaboration, Z.O Coffee gained the opportunity to bring its products beyond the offshore islands, while products from other youth teams were introduced to the islands for the first time, creating mutually beneficial brand exposure.

Note : Click here to watch the video.

< Stakeholder Feedback >

Tri-small Fair

- This collaboration with 7-ELEVEN's soft-serve ice cream and Cold Stone soft serve gave us a chance to step onto a much bigger stage. It was not only a source of encouragement for us, but also allowed more people to discover Yunlin peanuts. Farmer Wang, who grows the peanuts, never imagined that his peanuts would one day appear in 7-ELEVEN. We are grateful for this opportunity, which has made us believe that as long as we continue doing the right thing, there will be a chance to be seen.

· Supporting the Development of Local Agriculture ·

With stores across Taiwan, President Chain Store Corporation is dedicated to becoming the center of the local population's everyday life. We recognize that local agriculture is facing a "winner-takes-all" situation, and many small farmers with friendly approaches need to work hard to find resources and overcome many challenges just to offer customers safer food ingredients. We offer small farmers support by giving them access to our channels so that they can obtain direct profits, as well as giving customers access to safer and healthier food. In 2025, President Chain Store Corporation supported local small farmers with a total of five service area shopping centers in Tai'an, Qingshui, Rende, Dongshan and Guanmiao, creating new value for local produce. In 2025, the turnover of small farmers reached NT$13.09 million.

· Press Conference for Visually-impaired Masseurs in Tainan ·

To ensure stable employment for visually-impaired masseurs in Tainan City to help realize Mayor Huang Wei-che's policy vision of creating a friendly workplace for "Hope Home," each qualified visually-impaired masseur has a professional license through the approval system of the Labor Affairs Bureau, giving all customers the best service with their professional skills. The shopping area also supports visually-impaired massage with practical actions. With everyone's support and affirmation, visually-impaired masseurs have the opportunity to work and be self-sufficient.

· Charity Fair ·

感謝
CERTIFICATE
統一超商股份有限公司
東山服務區
熱心公益，支持家扶「扶幼助乏」工作
響應『高速公路局南分局種子概念館』
舉辦『2025年聖誕市集義賣』活動
免費提供場地做為義賣
嘉惠弱勢兒少
善心鼓行 特致謝忱
財團法人台灣兒童暨家庭扶助基金會
台南市立區分事務所
(北台灣家扶中心)
扶助主委 吳明憲
中心主任 李桂平
中華民國 114 年 12 月 21 日

Through the concept of seeds, unique handmade crafts are created, turning humble seeds into seeds of social welfare. To support children assisted by the North Tainan Branch of the Taiwan Fund for Children and Families in continuing their education, Dongshan Service Area held the Seed Concept Christmas Charity Fair from December 20 to 21, 2025. The fair featured a wide variety of distinctive, one-of-a-kind works, including plants and ornaments. Several handcraft creators were also invited to gather onsite, guiding participants through hands-on experiences and sharing the joy of creation. All proceeds from the charity sale during the event were donated to the North Tainan Branch of the Taiwan Fund for Children and Families.

7.6 Quality Education

Foundation in Sustainability

· Good Neighbor Sustainability Funfest ·

In 2025, these materials were used by over 200,000 participants.

President Chain Store Corporation actively promotes a sustainable literacy development program with social inclusion as the core. Since 2009, President Chain Store Corporation's Good Neighbor Foundation has organized various experience activities, which have become popular in the community.To encourage learning and developing sustainable literacy from everyday life, the "Sustainable Good Neighbor Funfest" was launched in 2020 with themes covering environmental protection, food education, and health. It is linked to the United Nations Sustainable Development Goals and President Chain Store Corporation's core products and services. A variety of themed picture book materials are developed to teach and implement a sustainable lifestyle through play, which is more educational.In 2025, the Good Neighbor Foundation focused on key sustainability issues, including energy conservation, food and agriculture, food waste reduction, carbon reduction, and biodiversity. Working across sectors with government agencies and nonprofit organizations such as WWF, the Trust in Nature Foundation, the Society of Wilderness, the Agriculture and Food Agency of the Ministry of Agriculture, the Nantou Branch of the Agency of Rural Development and Soil and Water Conservation, Kang Hsuan Educational Publishing Corp., and 5% Design Action, as well as internal units of President Chain Store Corporation, the Foundation advocated sustainability education and launched 17 sustainability teaching materials. These included six Mandarin versions and 11 foreign-language versions in Vietnamese, Indonesian, and English. The materials included palm-sized picture book DIY resources such as "Turn Off the Lights for One Hour to Recharge the Earth," "A Party of Living Things in the Rice Field," and "A Magical Journey on Food Day." Through lighthearted shared reading and hands-on activities, families could learn about sustainability in an engaging way. Paired with campaign gifts such as rice balls, the activities encouraged participating parents and children to respond to lights-off energy conservation actions, while learning about environmentally friendly Taiwanese rice, aquaponic fruits and vegetables, and other agricultural products, thereby supporting high-quality local agriculture in Taiwan.Over 14,000 Sustainable Good Neighbor Funfests were held with influence on more than 130,000 people. Over 200,000 people took advantage of the sustainable picture books and DIY materials in 2025.

Note : Click here to watch the video.

< Stakeholder Feedback >

ROR TAIWAN

- In the past, DIY picture books were only available in Mandarin, so new immigrant parents and children could only look at the pictures or translate the content themselves when reading together. The newly launched Vietnamese-language picture books not only expand the reach of sustainability education, but also surprise Vietnamese mothers. They appreciate the warmth and familiarity of seeing a picture book in their mother tongue.

Customer

- Participating in the store Funfest activity was really enjoyable. We could read picture books, learn about Taiwanese rice and how rice balls are made, and even receive a delicious rice ball as a gift.

Reading Promotion

· Reading Encouragement Point Collection Program ·

President Chain Store Corporation Good Neighbor Foundation has made improving reading ability and sustainability literacy its core objectives. By leveraging the nationwide 7-ELEVEN store network and combining school and community resources, the Foundation has established a long-term, highly replicable education promotion model across three everyday settings, including schools, stores, and communities. Sustainability topics are gradually integrated into children's reading, learning, and daily actions through this model, while also connecting with the United Nations Sustainable Development Goals (SDGs).Since 2014, the Foundation has promoted the Reading Encouragement Points Collection Program, working with township schools and after-school tutoring programs. Through a mechanism in which teachers certify points after students complete reading, and students can redeem those points for learning rewards, the program encourages children to develop regular reading habits. In the meantime, sustainability topics such as food education, biodiversity, energy conservation, and carbon reduction are incorporated into reading and writing through the Good Neighbor Essay Competition, encouraging children to observe, understand, and respond to sustainability topics in everyday life. The Foundation has become a strong partner for schools and teachers in promoting reading and sustainability education.In 2025, the Reading Encouragement Program continued to generate positive impact, supporting more than 100 schools and after-school tutoring sites. Since 2014, cumulative reading volume has officially exceeded one million books. Through a points-based reading system that is highly replicable and easy to implement, the program supports teachers in promoting long-term reading education. In practice, President Chain Store Corporation Good Neighbor Foundation observed that, in addition to books, children still need better reading environments and diverse learning support. It therefore further developed two enhanced projects: the Good Neighbor Carton Library and One School, One Project.

· One School, One Project ·

Supporting Mingli Elementary School in Changhua in Obtaining Eco-Schools Green Flag Certification

Good Neighbor Foundation of President Chain Store Corporation has long focused on educational equity and the cultivation of sustainability literacy. Through the One School, One Project model, the Foundation works closely with one school each year and designs customized reading and sustainability learning support based on the school's actual needs. This helps schools strengthen educational resources and enhance students' capacity to take action. Mingli Elementary School in Changhua has long been committed to food and agriculture education and sustainable environmental actions. Since 2022, the school has participated in the Eco-Schools Certification program promoted by the Ministry of Environment and the Ministry of Education. Focusing on three themes, including sustainable food, healthy living, and consumption and waste, the school has promoted sustainability actions on campus, earning both Bronze and Silver awards. In 2025, it further challenged the highest honor under the Eco-Schools program: Green Flag certification.Although the school had already built a strong foundation in sustainability over the years, it still faced resource limitations during implementation, including insufficient sustainability teaching materials and limited connections between students' sustainability actions and everyday life settings. These are also among the most common gaps faced by township schools when promoting sustainability education. To respond to these needs, Good Neighbor Foundation used resources from One School, One Project and worked with 5% Design Action Sustainable Textbook and Kang Hsuan Educational PublishingCorp. to transform 7-ELEVEN's long-running food waste reduction actions and sustainability practices into lesson plans suitable for elementary schools. Through interactive games and situational learning, these materials were brought into classrooms to increase students' motivation and participation.In the meantime, the course also incorporated 7-ELEVEN store visits, guiding students to understand sustainable consumption, resource circulation, and community connection in real-life settings. This helped address the school's two major resource gaps: enhancing sustainability courses and connecting learning with action. With the support of Good Neighbor Foundation of President Chain Store Corporation and the joint efforts of teachers and students, Mingli Elementary School in Changhua successfully obtained Eco-Schools Green Flag certification. This demonstrates the results of student-centered sustainability education that combines theory and practice. The model is highly replicable and sustainable, and can be extended to other partner schools in the future to further expand the social impact of sustainability education.

· Good Neighbor Carton Library: Combination of Sustainability and Reading Literacy ·

Since 2022, the Foundation has incorporated sustainability action into the program by working with Cheng Loong Corp. on the Good Neighbor Carton Library. Recycled paper materials collected from 7-ELEVEN stores are used to make bookshelves, tables, and chairs. In 2025, two new carton libraries were set up, bringing the cumulative total to eight, equivalent to a carbon reduction of 58 metric tons. In 2025, the program extended reading into medical settings for the first time by setting up parent-child reading corners in pediatric waiting areas, bringing reading from schools into the community. At the eighth Good Neighbor Carton Library at Checheng Elementary School in Pingtung, a Southeast Asian Language Bookshelf was added, offering books in Vietnamese and Indonesian. A Vietnamese storytelling event was also held, inviting teachers, students, and parents to participate together and supporting new immigrant families in reading together in their mother tongue.

· Sustainable Textbook: Saving Food Waste Lesson Plan and Campus Courses ·

To help children naturally develop environmentally friendly habits not only at school, but also at home and in the community, Good Neighbor Foundation of President Chain Store Corporation worked with President Chain Store Corporation, 5% Design Action Sustainable Textbook, and Kang Hsuan Educational PublishingCorp. in 2025 to transform President Chain Store Corporation's long-standing sustainability practices into cross-disciplinary teaching materials that can be used in elementary school classrooms. The Saving Food Waste lesson plan centers on biodiversity and food waste reduction. It translates President Chain Store Corporation's years of experience in promoting iLove Food and the Sustainable Farm project into lesson plans for elementary schools, helping the concept of not wasting food take root from an early age and guiding children from "knowing" to "doing." In 2025, the program was first introduced into 11 elementary schools for teaching on campus. Post-class surveys showed that 90% of students were willing to take actions towards reducing food waste, while teacher satisfaction reached 4.9 out of 5. In the meantime, the Foundation worked with Kang Hsuan Educational Publish Corp. to integrate the materials into an SDGs curriculum map, enabling wider use among teachers across Taiwan. After official promotion through a Ministry of Education document, the materials gained the potential to be expanded to 3,600 elementary schools nationwide. In addition to entering schools, the content was also extended into homes and communities. Good Neighbor Foundation converted the materials into sustainable palm-sized picture books for use in 7-ELEVEN store activities, allowing campus knowledge to spread further into families and communities, turning knowledge into action and action into impact.

Note : Click here to watch the video.

· Multilingual and Inclusive Education ·

Children of new immigrants account for approximately 3.4% of all students in Taiwan. However, many second-generation children of new immigrants lack support for learning their mother tongue as they grow up. This language gap can further affect their confidence in learning and family interactions. In response to the educational needs of more than 140,000 second-generation Southeast Asian children in Taiwan, the Foundation launched the Southeast Asian Education-Friendly Action in 2025 to support the language needs of new immigrant families. The initiative focuses on three directions:

1	Multilingual picture book materials: The Foundation created the first four-language versions of its sustainable palm-sized picture books in Chinese, English, Vietnamese, and Indonesian. These can be printed from ibon across Taiwan or downloaded from the Good Neighbor Foundation website, allowing learning to take place without limits on time or location.
2	Multilingual storytelling Funfest: The Foundation created the first multilingual Funfest format, inviting Southeast Asian store partners, new immigrant volunteers, and English storytelling volunteers to read picture book stories in different languages at large-scale sustainability exhibitions, stores, and community venues. This approach not only allows children to encounter multiple languages naturally, but also makes languages of new immigrants "seen" and "heard." One key innovation of the program is that it allows 7-ELEVEN's Southeast Asian store partners to become storytellers and communicators of sustainability education for the first time. They guide children in reading picture books and learning about sustainable food education and ecological concepts using their mother tongue. This not only breaks the assumption that education can only be provided by teachers or experts, but also enables store partners to become learning guides in the community. This allows sustainability education to be embedded into everyday service settings, creating a learning experience that is highly connected to daily life and emotionally meaningful.
3	Good Neighbor Carton Library × Multilingual Bookshelf: At Checheng Elementary School in Pingtung, the Foundation established the eighth Good Neighbor Carton Library and added a Southeast Asian Language Section, providing multilingual books for teachers, students, and parents to read together.

< Stakeholder Feedback >

Feedback from Partner Schools, Teachers, and Students

Stronger Reading Motivation and Learning Connections

With more than 10,000 children participating and cumulative reading volume exceeding one million books, teachers, students, and parents generally reported stronger reading motivation among children, more parent-child interaction, and reading gradually becoming part of everyday life. Teachers noted that the positive incentive of the reading points system effectively reduced children's overuse of digital devices and created a positive learning cycle. Students also shared feedback such as, "Because I can read for gift cards, I like reading more now." In the sustainable textbook courses, teachers said the lessons were closely connected to food and agriculture education and kitchen waste reuse in school-developed curricula, helping increase interest in learning and boost classroom discussions.

Feedback from Partners

Recognition of the Depth and Practical Value of the Teaching Materials

The Vice General Manager of Kang Hsuan Educational PublishingCorp., a partner in the Saving Food Waste lesson plan, said that real corporate cases help teachers apply the materials in class and make sustainability topics more relevant to students. Friendly Seed also noted that approaching the topic through biodiversity and food waste reduction can resonate with students and connect with their everyday experiences.

Feedback from Stores and New Immigrant Families

Multilingual Shared Reading Promotes Cultural Inclusion

Vietnamese parents shared that they can now read with their children in their mother tongue, bringing them closer as families. Second-generation new immigrant students also said they would take the picture books home and share them with their families. Store partners shared that participating in storytelling and activity execution made their stores feel more like warm and welcoming good neighbors in the community. A physician from ROR TAIWAN also shared that she often meets new immigrant mothers who feel anxious about their children's language development due to limited language comprehension. The Vietnamese picture books are simple, easy to understand, and warm in both images and text, bringing a positive impact to family language stimulation and emotional connection.

7.7 ESG Advocacy Platform

Sustainability Initiatives

President Chain Store Corporation leverages its strong channel resources. In 2025, through a communication strategy built around external advocacy, social media amplification, and video content, the Company brought sustainability values more deeply into people's everyday lives. Through the CommonWealth Future SDGs International Forum, President Chain Store Corporation communicated the core concept of a sustainable value chain. For Earth Hour, the Company launched a lights-off roadshow across northern, central, and southern Taiwan, and used the highly engaging Lights-Off Dance campaign to encourage public participation in low-carbon action. In social communication, President Chain Store Corporation worked with United Daily News on Sustainable Good Days, bringing years of education outcomes to life through the Sustainable Good Neighbor Funfest. At the SDG Asia, the Company brought together affiliated enterprises including 7-ELEVEN, Starbucks, President Transnet Corp. (T-Cat), and President Information Corp. to co-curate the largest sustainable corporate brand exhibition area at the event. Centered on "Green-Powered Operations," the immersive exhibition showed how convenience store channels can work with the supply chain to put low-carbon living into practice. In addition, the Company strengthened local connections by participating in United Daily News' 500 Times event, curating the Youth Deep Roots Project: Island + People Resonance themed exhibition to support returning youth teams in promoting local sustainable products. With its comprehensive channel advantages and owned media presence, President Chain Store Corporation generated more than 100 million sustainability exposures in 2025, bringing sustainability concepts into everyday life.

< CommonWealth Future SDGs International Forum >

As global climate change intensifies, corporate sustainability action has shifted from individual efforts to collective action. Recognizing the environmental and social influence of the supply chain, President Chain Store Corporation participated in the CommonWealth Future SDGs International Forum with sustainable value chain as its core strategy, working to embed ESG principles into supplier management and public communication. The Company also connected with resources from the CommonWealth Sustainability to strengthen the communication framework for its sustainable value chain. Through concrete actions such as Earth Hour in March, the Company used its channel influence to work with partners in reducing carbon footprints and fulfilling its commitment to mutual benefit with the environment. The dialogue session featuring President Chain Store Corporation received a satisfaction score of 9.24 out of 10.

< March - Earth Hour / Lights-Off Roadshow and Lights-Off Dance Challenge across Northern, Central, and Southern Taiwan >

In 2025, President Chain Store Corporation once again obtained official authorization from WWF, marking its fourth consecutive year participating in Earth Hour in March. For the first time, the Company created interactive check-in installations in northern, central, and southern Taiwan, at Shih Hsin University, Tai'an Service Area, and Dongshan Service Area, inviting the public to experience the moment of switching off store sign lights by hand and strengthening their personal connection to environmental protection. On digital channels, the Company launched the fun LOCK Lights-Off Team short-video campaign and social media collaboration, successfully driving influencer participation and wider sharing. This allowed sustainability awareness to move across both physical and digital settings and helped build broader social consensus.

< April-June - Earth Day and World Environment Day Social Media Campaigns >

For Earth Day in April and World Environment Day in June, President Chain Store Corporation worked with mainstream media to launch an innovative communication campaign. Through the engaging Sustainability MBTI interactive format, the Company turned complex sustainability achievements into a personalized participation experience, lowering the barrier for the public to engage with environmental issues and effectively increasing the visibility and discussion of sustainability topics. The campaign reached more than 500,000 people on social media and generated in-depth coverage from eight media outlets.

< July - United Daily News Sustainable Good Days Media Advocacy >

Sustainability education should take root from childhood. As Taiwan's society becomes increasingly diverse, ensuring that groups speaking different languages have equal access to sustainability information has become an important issue for companies working toward social good. In July, President Chain Store Corporation participated in United Daily News' Sustainable Good Days media advocacy campaign under the theme President Chain Store Corporation × Good Neighbor FoundationSustainable Good Neighbor Funfest. Through a media-partner booth activity, the Company communicated the results of convenience store sustainability education to the public. The booth showcased palm-sized picture books and DIY materials developed by President Chain Store Corporation Good Neighbor Foundation over the years, and also presented the latest four-language picture books. Four OPEN Sister Storytelling sessions were held in Mandarin, English, Vietnamese, and Indonesian to engage consumers. OPEN! characters also appeared at the event, attracting the public to the booth. The activity guided parents and children to learn through play, helping make sustainability awareness more accessible and deeply rooted. The event attracted 20,000 participants, while integrated online and offline media reach totaled 12 million people.

< September - 7-ELEVEN Green-Powered Operations >

President Chain Store Corporation participated for the third time in the SDG Asia hosted by the Institute for Sustainable Energy Research in September 2025. The Company brought together affiliated enterprises including 7-ELEVEN, Starbucks, President Transnet Corp. (T-Cat), and President Information Corp. to co-curate the largest sustainable corporate brand exhibition area at the event. Under the theme 7-ELEVEN Green-Powered Operations, and in combination with the Rice Food Future Market, the immersive experience presented a sustainable industry chain spanning sustainable procurement, smart logistics, and low-carbon products. For the first time, the exhibition publicly showcased the logistics automation equipment introduced by the Company ahead of the industry, as well as innovative friendly store services such as the cashier checkout friendly chair and smart tablet, giving visitors an immersive experience. The exhibition showed the public how President Chain Store Corporation works with its supply chain to put low-carbon living into practice and demonstrated the brand's sustainability capabilities. Over the three-day event, in-person visitors exceeded 50,000, while online reach reached 92.74 million people. The Company also received the SDG Asia Exhibition Awards: Sustainable Exhibition Award – Platinum and Excellence in Sustainable Guided Tours Award from the organizer.

< December - United Daily News 500 Times Media Advocacy >

President Chain Store Corporation worked with President Chain Store Corporation Good Neighbor Foundation to curate the Youth Deep Roots Project: Island + People Resonance themed exhibition. The exhibition brought together eight youth teams supported by the Foundation to create a Local Youth Product Exhibition Area, pairing teams into local support groups to display and sell their sustainable local products. The initiative strengthened public understanding of the Youth Deep Roots Project and communicated the Foundation's long-term commitment to accompanying young people returning home, settling locally, and cultivating local communities, while putting the core spirit of local mutual benefit and sustainable development into practice. Through onsite tasting, interactive displays, and integrated online and offline promotion, the exhibition invited consumers to choose local products that are more environmentally friendly and to practice sustainable living. Over the three-day event, total visitor traffic exceeded 120,000, while combined online and offline promotional reach totaled 25 million people.

< Sustainability Promotion and Social Media >

The 7-ELEVEN Bring Back the Love sustainability community curated in-depth monthly themes to present the sustainability results of President Chain Store Corporation and President Chain Store Corporation Good Neighbor Foundation. In addition to promoting in-store change donations, ibon donations, and charitable pledges, the community also used digital influence to integrate promotion of OPENPOINT APP donations. In the meantime, President Chain Store Corporation continued to strengthen sustainability communication with consumers, covering actions related to plastic reduction, carbon reduction, food sustainability and health, and sustainable procurement and biodiversity, working with the public toward a greener and more planet-friendly future. Throughout the year, the sustainability community published approximately 226 posts, reaching more than 24 million people.

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			10,000	10,000	10,000	10,000
Taiwan Business Council for Sustainable Development	VIP member	Corporate sustainability		120,000	120,000	120,000	120,000
Taipei Department Store Association	Member			10,000	10,000	10,000	10,000
Chinese National Association of Industry and Commerce, Taiwan	Member			20,000	20,000	20,000	20,000
Taiwan Coalition of Service Industries	Director			5,000	5,000	5,000	5,000
Taiwan Chain Stores and Franchise Association	Member			30,000	30,000	80,000	210,000
Chinese Non-store Retailers Association	Director			20,000	20,000	20,000	20,000
Taiwan Association of Energy Service Companies	Member	Sustainable		0	0	10,000	10,000
Donation or membership fee for associations	-			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		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

Note: Management includes team managers, department heads and management above deputy managers. Nonmanagement personnel refer to other employees in the back office.

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 Explanation
		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 Explanation
		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	

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 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 Explanation
		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 Explanation
		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 Subsidiaries conducted inventories only; no assurance was obtained.	45,413.86	—	Assured by an assurance provider in accordance with ISO 14064-3; the assurance opinion was reasonable assurance Subsidiaries conducted inventories only; no assurance was obtained.
	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			229,406.62		
	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	Regulations
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
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	Regulations
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

pwc 資誠

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。

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

西元 2026 年 7 月 29 日

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.

TWLPP 5008 Issue 2601

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.

TWLPP 5008 Issue 2601

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.

TWLPP 5008 Issue 2601

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
WWW.SGS.COM

TWLPP 5008 Issue 2601

2025

President Chain Store Corporation

Sustainability Report

Planet Sustainability
in Our Everyday Life