

Taiwan FamilyMart Co., Ltd.

Endorsement and Guarantee Regulations

Article 1 Purpose:

These Regulations were established for the purpose of safeguarding the interests of shareholders, strengthening the management of endorsements and guarantees, and mitigating operational risks.

Article 2 Legal basis:

The Endorsement and Guarantee Regulations of the Company shall be handled in accordance with Article 36-1 of the Securities and Exchange Act and (91) Tai-Cai-Zheng-VI-Zi No. 0910161919.

Article 3 Matters regarding the provision of endorsement and guarantee to others and lien or mortgage provided by the Company against its assets and properties for guaranteeing another company's loan shall be implemented in accordance with the rules of these Regulations. The rules of these Regulations shall apply to the endorsement and guarantee provided by the subsidiaries of the Company for business purposes. The Company shall order its subsidiaries to formulate operational procedures for endorsements and guarantees in accordance with these Regulations and shall comply with the operational procedures accordingly.

Article 4 The scope of the term "endorsement and/or guarantee" used in these Regulations is as follows:

- I. Financial endorsement and/or guarantee, including: Bill discount financing, endorsement or guarantee made to meet the financing needs of another company, and issuance of a separate negotiable instrument to a non-financial enterprise as security to meet the financing needs of the company itself.
- II. Customs duty endorsement/guarantee: An endorsement or guarantee for the company itself or another company with respect to customs duty matters.
- III. Other endorsements/guarantees: Other endorsements or guarantees, which cannot be included in the above two subparagraphs.

When the company creates a pledge or mortgage on its chattel or real estate as a collateral for the loans of another company, the collateral shall also be the subject of these guideline rules.

Article 5 Applicability:

- I. A company with which the Company does business.
- II. Companies in which the Company directly and indirectly holds more than 50% of its total outstanding common shares.

III. Companies directly and indirectly holding more than 50% of total outstanding common shares in the Company.

Companies in which the Company holds, directly or indirectly, 90% or more of the voting shares, and the amount of endorsements/guarantees may not exceed 10% of the Company's net worth. This restriction shall however not apply to endorsements/guarantees made between companies in which the Company holds, directly or indirectly, 100% of the voting shares.

"Subsidiary" and "parent company" as referred to in these Regulations shall be as determined under the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Where the company's financial reports are prepared according to the International Financial Reporting Standards, "net worth" in these Regulations means the balance sheet equity attributable to the owners of the parent company under the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Article 6 The total amount, exceeded limit, and subsequent endorsements/guarantees does not meet regulations :

The total amount of endorsements/guarantees by the Company and its subsidiaries is limited to 50% of the Company's net worth, and the amount of endorsements/guarantees for a single enterprise is limited to 20% of the Company's net worth. Individual endorsement/guarantee provided to companies that have a business relationship with the Company shall not exceed the amount of business transactions between both parties. The amount of business transaction refers to the amount of goods purchased or sold by both parties (whichever is higher).

Where the Company needs to exceed the limits set out in the endorsement/guarantee operating procedures to satisfy its business requirements, the Company shall obtain approval from the board of directors and half or more of the directors shall act as joint guarantors for any loss that may be caused to the company by the excess endorsement/guarantee. The Company shall also amend its endorsement/guarantee operating procedures accordingly and submit the same to the shareholders' meeting for ratification. If the shareholders' meeting does not give consent, the Company shall adopt a plan to discharge the amount in excess within a given time limit.

When the party to whom the Company provided endorsement and/or guarantee no longer satisfies the criteria set forth in Article 5 herein, or the amount of endorsement and/or guarantee exceeded the limits due to changes of basis on which the amounts of limits are calculated, a corrective plan shall be established and provided to the audit committee and the proposed correction actions should be implemented within the period specified in the plan.

The limit on the amount of endorsements/guarantees, including the total amount of endorsements/guarantees provided by the company and the amount of

endorsements/guarantees provided to a single enterprise, as well as the total endorsement/guarantee amount, and the amount of endorsements/guarantees for any single entity, that the company and its subsidiaries as a whole are permitted to make. If the total amount of endorsements/guarantees that the company and its subsidiaries as a whole are permitted to make reaches 50% or more of the net worth of the company, an explanation of the necessity and reasonableness thereof shall be given at the shareholders meeting.

Article 7 When the Company makes an endorsement or guarantee, it shall be done with the approval of the board of directors. However, in order to meet the needs of timeliness, regarding one-time endorsement/guarantees provided by the Company to a single enterprise within the limit of 10% of net value, the Board of Directors authorizes the Chairperson to grant such endorsement/guarantees within the limit at his/her discretion, which shall be subsequently submitted and ratified at the next board of directors' meeting. Before making any endorsement/guarantee pursuant to Article 5, Paragraph 2, a subsidiary in which the Company holds, directly or indirectly, 90% or more of the voting shares shall submit the proposed endorsement/guarantee to the Company's board of directors for a resolution. This restriction shall however not apply to endorsements/guarantees made between companies in which the Company holds, directly or indirectly, 100% of the voting shares. When endorsement/guarantee granted to other parties is discussed at a board meeting, the Company shall take into full consideration each independent director's opinion; independent directors' opinions specifically expressing assent or dissent and their reasons for dissent shall be included in the minutes of the Board of Directors' meeting.

The company shall assess and recognize the contingent losses brought about by the endorsement/guarantee and adequately disclose information in the financial statements.

Article 8 When the Company applies for or cancels endorsement/guarantees, the organizing department shall complete a signed Endorsement/Guarantee Application Form or Endorsement/Guarantee Cancellation Application Form, stating the company for which an endorsement/guarantee is provided, target, type, reason, risk assessment outcomes, and the impacts on company's operational risks, financial status, and shareholder equity. Collateral and amount shall be obtained where necessary and presented to the Chairman for approval and execution.

Article 9 Memorandum book:

The finance and accounting department shall prepare a memorandum book for its endorsement/guarantee activities. The memorandum book shall document in detail all endorsement/guarantee-related information including endorsement/guarantee details, names of the companies endorsed/ guaranteed, risk assessment results, documentation of collaterals, endorsement/guarantee amounts, dates of and requirements for cancellation of endorsement/guarantee responsibilities, and dates of passage by the board and approval by the Chairman of the board, dates of endorsement/guarantee, and matters to be carefully evaluated.

Article 10 Publicly announced and reported information:

The term "announce and report" as used in these Regulations means the process of entering data to the information reporting website designated by the Financial Supervisory Commission (FSC).

Date of occurrence in these Regulations refers to, the earliest of, the signing date, payment date, deal date, date of ownership transfer, the board of directors' resolution date or any other dates when the transaction counterparty and the amount can be verified with certainty.

Article 11 Announcing and reporting procedures:

The Company shall announce and report the previous month's endorsement/guarantee balances by the 10th day of each month, as well as its monthly sales amount as announced and reported on the MOPS.

The Company whose endorsement/guarantee balances reach one of the following levels shall announce and report such event, in addition to monthly outstanding amount of endorsements and/or guarantees, within two days commencing immediately from the date of occurrence and enter it on the MOPS.

- I. The outstanding amount of endorsement/guarantee provided by the Company and its subsidiaries reaches 50% or more of the Company's net worth as stated in its latest financial statement.
- II. The balance of endorsement/guarantee made to a single enterprise by the Company and its subsidiaries reaches 20% or more of the Company's net worth as stated in its latest financial statement.
- III. The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches NT\$10 million or more and the aggregate amount of all endorsements/guarantees for, investment of a long-term nature in, and balance of loans to, such enterprise reaches 30% or more of the Company's net worth as stated in its latest financial statement.
- IV. The amount of new endorsements/guarantees provided by the Company or its subsidiaries reaches NT\$30 million or more, and reaches 5% or more of the Company's net worth as stated in its latest financial statement.

For a subsidiary of the Company that is not publicly listed in the Republic of China, the information to be disclosed and filed regarding the provision in the fourth preceding subparagraph by the subsidiary shall be handled by the Company.

The calculation of the balance of endorsements/guarantees by a subsidiary as a percentage of its net worth shall be based on the balance of endorsements/guarantees by the subsidiary as a percentage of the Company's net worth.

Article 12 Procedures for use and custody of corporate chops:

The Company shall use the corporate chop registered with the Ministry of Economic Affairs as the dedicated chop for endorsements/guarantees. The chop shall be managed by a

designated person from the President's Office and the chop may be used only in accordance with prescribed procedures. The company seal custodian shall be reported to the Board of Directors for approval. The same applies to all subsequent changes.

Article 13 Internal audits:

The Company's internal auditors shall audit Endorsement and Guarantee Regulations and the implementation thereof no less frequently than quarterly and prepare written records accordingly. They shall promptly notify the Audit Committee in writing of any material violation found.

Article 14 Procedures for controlling and managing endorsements/guarantees provided by subsidiaries:

- I. When a subsidiary of the Company plans to make endorsements/guarantees for others, the Company shall require such subsidiary to formulate Endorsement and Guarantee Regulations in accordance with Article 36-1 of the Securities and Exchange Act and (91) Tai-Cai-Zheng-VI-Zi No. 0910161919. These regulations, after resolution in the board of directors' meeting, shall be submitted to the shareholders' meeting for approval. The same applies to subsequent amendments.
- II. A subsidiary of the Company making endorsements/guarantees for others shall inform the Company and obtain approval before it may make endorsements/guarantees. The Company's finance and accounting department and personnel appointed by the President shall specifically assess the necessity, reasonableness, and risk of extending loans to others, as well as the impact on the business operations, financial condition, and shareholders' equity on the parent company and subsidiaries, and present results to the President and Chairman for approval.
- III. The finance and accounting department shall, at the beginning of every month, acquire a table of change of endorsement/guarantees provided to others by each subsidiary.
- IV. The Company's internal audit personnel shall periodically review the status of the Company's compliance with the Endorsement and Guarantee Regulations and prepare audit reports. After presenting their findings and suggestions in audit reports, they shall notify the subsidiary in question to make improvements and periodically produce follow-up reports to ensure that the subsidiary has adopted appropriate corrective measures in a timely manner.
- V. If the object of endorsement guarantee of the Company's subsidiary is a company whose net worth is less than one-half of the paid-in capital, the subsidiary shall review its statements quarterly and be responsible for proposing financial improvement plans.

Article 15 Penalties:

If managers or relevant implementing personnel of the Company violate the FSC Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies or the Company's Endorsement and Guarantee Regulations, appraisals

shall be regularly reported in accordance with the Company's Personnel Management Regulation and work rules and disciplinary action shall be taken in accordance with situations.

Article 16 Any matters not covered in these Regulations shall be handled in accordance with the Financial Supervisory Commission's Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies and related laws and regulations.

Article 17 These Regulations shall be approved by the Audit Committee, submitted to the Board of Directors for resolution, and presented to the shareholders' meeting for approval. The same procedures shall apply for future amendments. When these Regulations are proposed for discussion by the Board of Directors, independent directors' opinions shall also be fully taken into consideration. Any dissenting or qualified opinions made by independent directors must be detailed in the board meeting minutes.

Article 18 These Rules were established on June 21, 1996. The first revision was made on March 28, 2002; the second revision was made on March 18, 2003; the third revision was made on June 14, 2006; the fourth revision was made on March 23, 2009; the fifth revision was made on June 18, 2010; the sixth revision was made on June 21, 2012; the seventh revision was made on June 21, 2013; the eighth revision was made on June 18, 2015; the ninth revision was made on June 17, 2016; the tenth revision was made on June 21, 2019; the eleventh revision was made on August 13, 2021, and the twelfth revision was made on June 16, 2023.