兆豐證券
Mega Securities

2025 Mega Securities
SUSTAINABILITY REPORT

Contents

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About this Report

Reporting Period

The 2025 Sustainability Report (the "Report") of Mega Securities Co., Ltd. ("Mega Securities") discloses the implementation results of Mega Securities and its subsidiaries in environmental, social, and governance (ESG) from January 1 to December 31, 2025, as well as management measures for the impacts of material topics.

Mega Securities publishes a sustainability report annually. This year's publication marks the third report since the inaugural edition in 2023. In the event of restatements of information (such as data changes), explanatory notes will be provided alongside the relevant data and paragraphs. The 2025 sustainability report is scheduled for publication in August 2026.

Reporting Scope

The financial data in the Report is consistent with the scope of disclosure in the consolidated financial statements of Mega Securities, including the two subsidiaries, Mega Futures Co., Ltd. (hereinafter referred to as "Mega Futures") and Mega International Investment Services Co., Ltd. (hereinafter referred to as "Mega International Investment Services"). The currency used for financial data is the New Taiwan Dollar (NTD) and the data was certified by the accounting firm PwC Taiwan.

The scope of non-financial data disclosure in the Report includes the operating activities of all operating sites of Mega Securities and its subsidiaries.

Any inconsistencies between the content of the report and the aforementioned scope will be annotated accordingly.

Reporting principles

Standards Body		Reference Standard
United Nations (UN)	>	Sustainable Development Goals (SDGs)、United Nations Global Compact (UNGC)
The Global Reporting Initiative (GRI)	>	2021 edition of the GRI Standards (GRI Standards 2021)
Taiwan Stock Exchange (TWSE)	>	Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies
Taipei Exchange (TPEx)	>	Rules Governing the Preparation and Filing of Sustainability Reports by Securities Firms, Rules Governing the Preparation and Filing of Corporate Social Responsibility Reports by TPEx Listed Companies
Sustainability Accounting Standards Board (SASB)	>	Investment Banking & Brokerage
Financial Stability Board (FSB)	>	Task Force on Climate-related Financial Disclosures (TCFD)

Note: The corresponding chapters and pages of the reporting principles can be found in
Appendix 9.2: Comparison Table of Sustainability Standards and Indicators.

Report Quality

Category	Reference Standard	Verification/Assurance Body	Certificate Validity Period
Sustainability Information	TWSAE3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" (based on ISAE 3000)	KPMG in Taiwan	2025
Financial Data	Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountant, and Generally Accepted Auditing Standards (GAAS)	PwC Taiwan	2025
Environmental Data	ISO 14064-1:2018	DNV Business Assurance Co., Ltd. (Taiwan) (DNV)	2025
	ISO 14001: 2015 Environmental Management Systems	British Standards Institution (BSI Taiwan) ARES International Certification (ARES)	2022/9/5~2025/9/4 2025/8/7~2028/8/6
	ISO 50001: 2018 Energy Management Systems	SGS Taiwan TÜV NORD Taiwan	2022/10/16~2025/10/16 2025/10/17~2028/10/16
Social Data	ISO 45001 occupational health and safety management system	British Standards Institution (BSI Taiwan)	2023/2/1~2026/1/31
	BS 10012:2017 Personal Information Management System	SGS Taiwan	2024/11/26~2027/11/26
Governance Data	ISO 27001:2022 Information Security Management Systems	SGS Taiwan	2023/7/12~2025/10/31 2025/8/23~2026/7/12
	ISO 22301:2019 Business Continuity Management System	British Standards Institution (BSI Taiwan)	2023/12/28~2026/12/27

Management Process

Step 1. ▶ Data collection and compilation

The implementation team under the Mega Securities Sustainable Development Committee collected and compiled the data of each department and subsidiary.

Step 2. ▶ Internal review

The content was integrated and compiled by the Planning Office of Mega Securities, and reviewed and approved by the Sustainable Development Committee and reported to the Board of Directors for approval.

Step 3. ▶ External verification

Independent limited assurance is carried out by KPMG in Taiwan in accordance with TWSAE3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation. The independent limited assurance report issued by KPMG can be found under 🔗Appendix 9.3 External Independent Assurance Statement.

Step 4. ▶ External disclosure and filing

Once the layout and composition of the Report has been finalized, it is disclosed on the 🔗 Mega Securities Image Website and 🔗TWSE Market Observation Post System (MOPS).

🔗Mega Securities Sustainability Section

🔗Mega Securities Sustainability Report

Feedback

Please do not hesitate to contact us if you have any questions or suggestions regarding the contents or activities in this Report.

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Message from the Chairperson

In 2025, the global economy continued to move forward amidst challenges such as extreme climate, geopolitical conflict, changes in trade policies, and rising information security risks.

For Mega Securities, amid a changing market landscape, sustainable development represents a long-term strategic direction to strengthen governance resilience, guide capital allocation, and build customer trust.

Responding to Changes with Sound Governance and Building Long-Term Resilience

Faced with a highly uncertain external environment, Mega Securities takes sound governance as the foundation of its operations. In 2025, Mega Securities established the Audit Committee under the Board of Directors to further strengthen corporate governance, internal control, and the financial supervision mechanism. Through various functional committees, the Company integrates ethical management, risk management, and sustainable development into daily operations and decision-making processes.In 2025, Mega Securities was ranked among the top 25% of securities firms in the Financial Supervisory Commission's sustainable finance evaluation for the second consecutive year, and has been recognized as a Class 1 (Excellent) Securities Firm in the risk management evaluation for the third time since 2019.These achievements reflect the Company's commitment to governance, risk management, and sustainability, while serving as a reminder to continuously enhance our operational resilience through more rigorous standards.

Guiding Capital with Financial Expertise to Support Industry Sustainable Transformation

The influence of the securities industry stems not only from its own operational management but also from the capital market steering effect generated through investment, underwriting, product design, and engagement. Mega Securities continues to incorporate ESG factors into investment and financial product design, while promoting corporate emphasis on climate risks, biodiversity, and low-carbon transformation through stewardship and engagement with investees. By the end of 2025, Mega Securities' balance from domestic and overseas investments in sustainable bonds reached NT$3.799 billion, the proportion of investment positions with SBT science-based targets increased to 35.78%, and 289 ESG engagements were conducted with investees. We aim to leverage our financial expertise to direct capital toward companies with sustainable competitiveness, supporting the industry's transition to a low-carbon economy.

Trust at the Core: Protecting Customer Rights and Interests

As financial fraud patterns have rapidly shifted in recent years, tactics involving social media platforms, fraudulent investment advertisements, deepfake technology, and the impersonation of financial institutions have continued to evolve. Consequently, implementing investor protection has become a vital task in maintaining financial trust.

In 2025, Mega Securities deepened internal fair customer treatment and company-wide anti-fraud awareness while organizing a total of 447 financial education and anti-fraud awareness campaigns. Simultaneously, through dedicated SMS short code, over-the-counter customer care, system detection, and cross-agency joint defense mechanisms, the Company enhanced the ability of investors and employees to identify fraud risks.

Mega Securities was ranked among the top 25% of large integrated securities firms in the fair treatment of customers principle assessment by the FSC for the fifth consecutive time, and its subsidiary Mega Futures was also ranked among the top 25% in the fair treatment assessment for the third consecutive time. Mega Securities and Mega Futures were also recognized in the anti-fraud assessment by surrounding agencies, demonstrating the determination of Mega Securities and its subsidiaries to protect customer rights and interests and implement fair treatment.

Putting People First: Expanding Inclusion and Influence

Mega Securities prioritizes employee development, workplace safety, and diversity and inclusion, maintaining a consistent investment in education and training, health promotion, employee assistance programs, and benefit systems.

In 2025, Mega Securities and its subsidiaries recorded an average employee training hours of approximately 53.7 hours, while the proportion of "actively engaged employees" in the employee engagement survey reached 95.0%.

In terms of social engagement, Mega Securities continues to promote the "Mega Brings Light to Remote Areas" program, focusing on financial education, cultural heritage, care for vulnerable groups, and ecological sustainability. By integrating its core professional resources, the Company promotes financial education and fraud prevention awareness among diverse groups—including new residents, indigenous peoples, persons with disabilities, and the elderly. Through these efforts, the Company aims to transform financial expertise into the knowledge, resources, and support needed by society to promote social co-prosperity.

Looking ahead, Mega Securities will continue to build on a foundation of sound governance, leverage its financial expertise, and uphold customer trust as its commitment. In collaboration with employees, customers, suppliers, investees, and partners across all sectors of society, we will jointly promote environmental co-prosperity, social inclusion, and governance enhancement. By doing so, we aim to fulfill our vision to "Illuminate the Future and Enrich Life" and create stable, reliable sustainable value.

Chairperson of Mega Securities Co., Ltd.

陳佩君

Chen Pei-Chun

Key Sustainability Accomplishments

Corporate Governance

- Mega Securities commissioned an external independent institution to conduct the 2025 performance evaluations of the Board of Directors and functional committees.
- Mega Securities has conducted annual compliance testing since 2023, and conducted compliance testing on 14 units in 2025.
- 100% of directors and employees above the grade of manager have signed the “Ethics and Compliance Statement”.
- Mega Securities has been rated as a Class 1 (excellent) securities dealer for three consecutive times in the Taipei Exchange risk management evaluation since 2019 (evaluations are held once every three years).
- Mega Holdings has been selected for the top 1% of the S&P Global 2026 Sustainability Yearbook (the evaluation scope includes the sustainability performance of Mega Securities in 2025).

Sustainable Finance

- Mega Securities underwrote NT$4.4 billion in sustainability bonds in 2025, with a balance from domestic and overseas investments in sustainable bonds totaling NT$3.799 billion.
- Mega Securities assisted small and medium-sized enterprises with six capital-raising projects, raising a total of NT$1.51 billion.
- The balance of investments in sustainable development industries, as defined by Mega Group, accounted for 51.98% of the total investment portfolio (excluding hedging) for proprietary underwriting and non-subsidiary long-term investments.
- At the end of 2025, the positions of the SBT Science-based carbon reduction targets set by Mega Securities accounted for 35.78%, an increase from 27.13% in 2024.
- In December 2023, Mega Securities issued the “Mega TPEx FactSet Semiconductor Climate Net Zero Elite Total Return Index ETN”, the first climate ETN in Taiwan (five-year duration)
- In 2025, Mega Securities discussed ESG issues with investees on 289 occasions, covering 856 items.

Customer Commitment

- In 2025, Mega Securities organized financial education and anti-fraud awareness campaigns, which included 152 in-person lectures and activities for the public (with the number of beneficiaries reaching 13,628), 128 internal employee training and activities (with the number of beneficiaries reaching 22,107), and 167 media anti-fraud awareness activities, totaling 447 events. The target audience spanned all levels of society, including students, seniors, persons with disabilities, indigenous peoples, and new residents.
- In 2025, Mega Securities recorded 31,525 new account openings through digital channels (including Taiwan stock securities accounts and sub-brokerage accounts), reaching a cumulative total of 143,018 accounts.
- “Mega eStock” services offer regular savings plans, dollar cost averages, conditional orders for Taiwanese fractional shares, and deposit share services for US shares. In 2025, the cumulative number of settings reached 52,653.
- Mega Securities provides TISA fund trading services, making it one of the first securities firms and state-owned securities firms to offer such services.
- Mega Securities sends notification messages via the through dedicated SMS short code "68777" to help investors identify authentic messages. Mega Group signed a memorandum of understanding (MOU) for the "Suspicious Transaction Analysis Mechanism" with the Taiwan High Prosecutors Office.
- In 2025, Mega Securities conducted a customer satisfaction survey for its brokerage customers, which revealed that 87% of respondents were satisfied with its overall services. During the same year, Mega Futures conducted a satisfaction survey on online futures account opening, with 92.3% of customers expressing satisfaction with the services. The 2025 brand survey NPS (Net Promoter Score) for Mega Securities was 17 points, indicating that customers generally perceived Mega Securities as a company with a good brand image.
- Mega Securities has obtained (and maintained) third-party certification for the ISO 27001 Information Security Management System, ISO 22301 Business Continuity Management System, and BS 10012 Personal Information Management System.
- The wealth management E-OPEN online account opening system was launched in May 2025, enabling customers to open Taiwan stock and wealth management accounts online simultaneously.
- In 2025, Mega Securities was rated "Excellent" for the second consecutive year in the annual "F-ISAC Member Intelligence Sharing" evaluation by the F-ISAC.

Environmental Sustainability

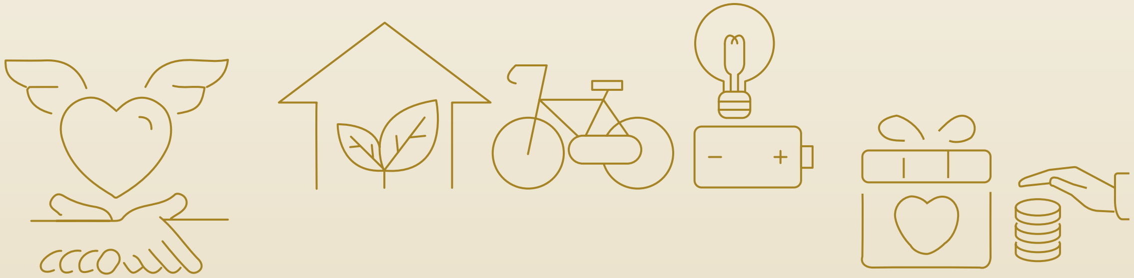
- In 2025, green power accounted for 70.41% of the annual electricity consumption at the Mega Securities Headquarters building.
- All operating sites passed third-party verification for “ISO 14064-1:2018 Organizational GHG Inventory”.
- All operating sites passed third-party verification renewal for “ISO 14001:2015 Environmental Management System”.
- Mega Securities’ headquarters building passed third-party verification renewal for “ISO 50001:2018 Energy Management System”.
- In 2025, per capita general waste was 31.96 kg, representing a 13.10% decrease from 2024 and a 36.22% decrease from the base year 2023.
- In 2025, green procurement amounted to NT$32,174,060, representing 9.44% of the total procurement of NT$340,857,129.
- “Supplier Sustainability Declaration” was signed by 100% of contract suppliers.

Employee Care

- Mega Securities passed third-party verification renewal for “ISO 45001:2018 Occupational Health and Safety Management System” certification renewal.
- Total employee training hours for Mega Securities and its subsidiaries reached 87,849 hours, with average employee training hours of approximately 53.7 hours, representing 1.28 times the target of 42 hours.
- An employee engagement survey was conducted with a 100% response rate. The proportion of "actively engaged employees" (3 points or more) was 95.0%, representing growth from 93.6% in 2024.
- Total employee stock ownership trust assets reached a cumulative NT$98,768 thousand, an increase of 99.39% compared to 2024.
- Maternity subsidies for employees or over their spouses were provided to 17 individuals, totaling NT$171.5 thousand; marriage allowance was provided to 16 individuals, totaling NT$192 thousand; and professional license subsidies were provided to 161 individuals, totaling NT$221 thousand.
- Organized free Employee Assistance Program (EAP) for the 5th consecutive year.

Social Prosperity

- In 2025, social investment reached NT$ 9,253,650, with 300 volunteers contributing 1,074 volunteer service hours. A total of 392 events were sponsored or organized, reaching a total of 18,865 beneficiaries.
- Financial education: Organized the "Exploring the Multiverse of Mega Securities" corporate experience camp, which combined practical securities courses with real-life puzzle games. The program introduced situational simulations and team missions to transform concepts of rational consumption, investment risks, and anti-fraud concepts into practical learning experiences. Mega Securities organized a series of lectures titled "New Perspectives on Fraud Prevention for Seniors", which were held in six communities and indigenous areas across Taipei and New Taipei City. These lectures focused on analyzing common fraud patterns targeting seniors and providing practical explanations. Additionally, AI deepfake and voice simulation technologies were introduced to enhance seniors’ technological fraud identification capability. Held the "Peace of Mind and Wealth - Life Financial Management Seminar”, focusing on investment mindset, risk management, and asset allocation concepts.
- Care for vulnerable groups: Continued to promote the “Financial Literacy Charity Library” and established book collection sites at Yongxing Elementary School in Changhua County and Chueiyang Elementary School in Chiayi City to support reading and financial education development in rural and local schools. Participated in World Down Syndrome Day advocacy activities, supporting the cause through volunteer services such as gift box packaging, sorting second-hand toys, and checking invoices. Funds were also donated to “ Yongfu Branch Xingyan Campus” to help purchase daily necessities for long-term care and improve the quality of life of residents with severe disabilities.
- Cultural heritage: For two consecutive years, we have supported the "East Coast Land Arts Festival" organized by the East Coast National Scenic Area Administration, Tourism Administration, Ministry of Transportation and Communications. By integrating local community resources in Taitung and bringing together domestic and international artists and performers, we created immersive arts and cultural experiences that attracted over 25,000 attendees to concerts and markets. Additionally, we hosted private screenings of "A Chip Odyssey" across northern, central, and southern Taiwan, inviting investors to watch the nation's first documentary focusing on the development of the semiconductor industry, thereby strengthening customer connections through arts and cultural activities.
- Ecological sustainability: Conducted native plant replanting and habitat restoration at Yangmingshan Zhuzihu and Kaohsiung Banpingshan, and carried out removal of invasive alien plants were removed from Shoushan National Nature Park and the National Biotechnology Research Park. Additionally, performed beach and mountain cleaning alongside habitat conservation at Cigu Wanziliao Sandbank, Yuanjhong Wetlands Park, and Mount Guanyin.



Awards and Accolades

Awarding Organization	Award
Financial Supervisory Commission (FSC)	» Mega Securities was ranked among the top 25% of large integrated securities firms in the fair treatment of customers principle assessment by the FSC for five consecutive years. » Mega Securities was ranked in the top 25% of the securities industry in the 2025 Sustainable Finance Evaluation for two consecutive years.
Taiwan Stock Exchange (TWSE)	» 2025 - Mega Securities on the Institutional Investor Stewardship Information Disclosure Excellence List (Domestic Group) for five consecutive years. » 2025 - Mega Securities has received Securities Dealer Anti-Fraud Evaluation Excellence Award for two consecutive years. » 2025 - 2024 Warrant Issuer Incentive Program “Warrant Efficiency Award” – 2nd Place
Taiwan Futures Exchange (TAIFEX)	» 2025 - Mega Futures received the "Anti-fraud Governance Special Award" and "Anti-fraud Governance Excellence Award" at the "Futures Firm Anti-fraud Governance Evaluation Activity".
Taipei Exchange (TPEx)	» 2025 - Mega Securities received the Recommendation and Guidance for Emerging Stock Market Listing Performance Award – 3rd Place » 2025 - Mega Securities Emerging received Market Value Award for Recommended IPO Sponsorship and Counseling - 1st place
Taiwan Institute for Sustainable Energy	» 2025 - Mega Futures received the "Sustainability Report Award - Financial and Insurance Industry Platinum Award" for two executive years.
Commercial Times	» 2025 - Mega Futures received the "Best Securities Dealer Wealth Management Trust Innovation Excellence Award" and "Best Securities Trust Innovation (Securities) Excellence Award" at the Diversified Trust Innovation Awards. » 2025 - Mega Securities received the 15th Taiwan Warrant King Competition "Best Potential Award".
Excellence Magazine	» 2025 - Mega Securities received the Excellence Securities Evaluation Financial Holding Category "Best Fair Customer Treatment Award".
Business Today	» 2025 - Mega Securities received 1st place in the Best Sales Team Award and 2nd place in the Best Risk Control Award at the 19th Wealth Management Bank and Securities Assessment.
Economic Daily News	» 2025 - Mega Securities received the special award "Warrants Millionaire Challenge" in the 15th Warrants Millionaire Competition.

Key international initiatives and ratings that the Mega Group (including Mega Securities) took part in, signed, or adheres to

Key Initiatives

Sustainability Development Goals (SDGs) (voluntary compliance), Science Based Targets initiative (SBTi) (passed target validation in June 2024 and has been implemented since), Carbon Disclosure Project (CDP) (joined as a member at the end of 2024), Global Reporting Initiative (GRI) (compliance in accordance with government regulations), Task Force on Climate-related Financial Disclosures (TCFD) (pledge signed in April 2020,) Sustainability Accounting Standards Board (SASB) (voluntary adoption with reference to government regulations), Principles for Responsible Investment (PRI) (voluntary compliance), United Nations Global Compact (UNGC) (voluntary compliance), Convention on Biological Diversity (CBD) (voluntary compliance), IFC Performance Standards & EHS Guidelines), IFC Exclusion List (voluntary compliance), Universal Declaration of Human Rights (voluntary compliance), International Labour Conventions (voluntary compliance), United Nations Guiding Principles on Business and Human Rights (voluntary compliance), ILO Declaration on Fundamental Principles and Rights at Work (voluntary compliance), Taskforce on Nature-related Financial Disclosures (TNFD) (voluntary compliance), Partnership for Carbon Accounting Financials (PCAF) (joined in April 2023), etc.

Key Ratings and Outcomes

Dow Jones Best-in-Class Indices (DJBIC)	» Selected for the fourth time as a constituent of the Dow Jones Best-in-Class Indices (DJBIC) “Emerging Markets Index” and “World Index”
CDP Climate Change Questionnaire	» CDP Climate Change Questionnaire was rated A, ranking in the leading level for four consecutive years
ISS ESG Ratings	» Grade C (A-D, Grade A being the best)
S&P Global CSA	» ESG score of 94 (0-100, with 100 being the best) » Ranked in the top 1% of the “S&P Global 2026 Sustainability Yearbook”
MSCI ESG Ratings	» AA (AAA - CCC, with AAA being the best)
Sustainalytics ESG Risk Ratings	» 16.98 (100-0, with 0 being the best)
FTSE Russell ESG Score	» 3.9 (0~5, with 5 being the best)

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About Mega Securities

Material Topic GRI indicators	Corresponding material topics	Stakeholders with priority access	Corresponding to the United Nations Sustainable Development Goals (SDGs)
GRI 201 Economic Performance	Operational Performance	All stakeholders	8 DECENT WORK AND ECONOMIC GROWTH

1.1 Background

Company name	Mega Securities Co., Ltd.
Date established	October 19, 1989
Headquarters address	3F, No. 95 Sec. 2 Zhongxiao E. Rd., Zhongzheng Dist., Taipei City
Chairperson	Chen Pei-Chun
General Manager	Wu Ming-Tsung

No. of employees	Mega Securities	1,547
	Mega Futures	64
	Mega International Investment Services	25
	totaling	1,636(Note)
Paid-in capital		NT$11,600,000 thousand
		(capital increased to NT$12,100,000 thousand on March 25, 2026)
Total assets		NT$126,212,998 thousand (consolidated)
		NT$118,677,290 thousand (parent company only)

Note: Refers to the number of full-time employees of Mega Securities, Mega Futures, and Mega International Investment Services as of December 31, 2025 (excluding the chairman and interns).

Main Services	Main business lines include securities brokerage, wealth management (including trusts), proprietary trading, underwriting, and stock affairs agencies. The operating revenue in 2025 was mainly from securities brokerage, underwriting, and proprietary trading, accounting for 68.34%, 17.55%, and 11.4% of the operating revenue, respectively.
Main Customers	Domestic and overseas institutional investors as well as general investors
Number of Operating Sites	43 (On February 1, 2026, Mega Securities Zhongxiao Branch and Nanmen Branch merged with Neihu Branch and Jingmei Branch, respectively. The merger brought the number of operating sites to 41)

兆豐證券
Mega Securities

Mega Securities is a wholly owned subsidiary of Mega Holdings. Mega Securities was originally formed through the merger of International Securities, Barits Securities and Chung Hsing Securities into Barits International Securities.

In 2006, in line with the Mega Group's overall financial business master plan, the Company implemented the Group's brand consolidation strategy and changed its name to Mega Securities.

The Company operates two subsidiaries, Mega Futures and Mega International Investment Services. Mega Futures provides domestic and overseas futures and options brokerage and consulting services, while Mega International Investment Services provides domestic and overseas securities consulting services. Together, they form a comprehensive financial service portfolio covering securities, futures, and investment consulting, demonstrating the advantages of diversified and professional operations.

Business Profile

Proprietary Business

- Proprietary trading of TWSE/TPEx-listed securities
- Proprietary trading of overseas securities and engaging in hedging transactions of related overseas derivative products

Financial Products Business

- Issue and trading of warrant products, structural products, and Exchange-Trade Notes (ETN)
- Market maker for quality low price issues
- Strategic trading of ETF, spot shares, and futures options

Stock Affairs Agency Business

- Proxy solicitation, stock affairs agency, and shareholder inquiry services
- Public tender offers

Brokerage business

- Acceptance of brokerage orders for trading domestic and overseas securities (sub-brokerage business)
- Marketable securities margin trading
- Lending and borrowing of money in connection with securities
- Lending and borrowing of money in connection with marketable securities
- Handling of non-restricted purpose loans
- Other businesses relating to securities commission agency, brokerage, agency, and other relevant businesses approved by the Competent Authority.
- Operating of futures introducing broker business

Capital Market

- Mentoring of domestic and foreign public companies applying for domestic listing on the TWSE or TPEx
- Handling of capital increase or issuing of convertible company bonds for cash
- Provision of financial planning, mergers and acquisitions, public tender offer and other financial consulting companies for the issuing company

Wealth management

- Consulting in connection with asset allocation or financial planning, or services in connection with the sale of financial products.
- Conducting financial planning and the execution or handling of asset allocation on behalf of the customer by means of a trust

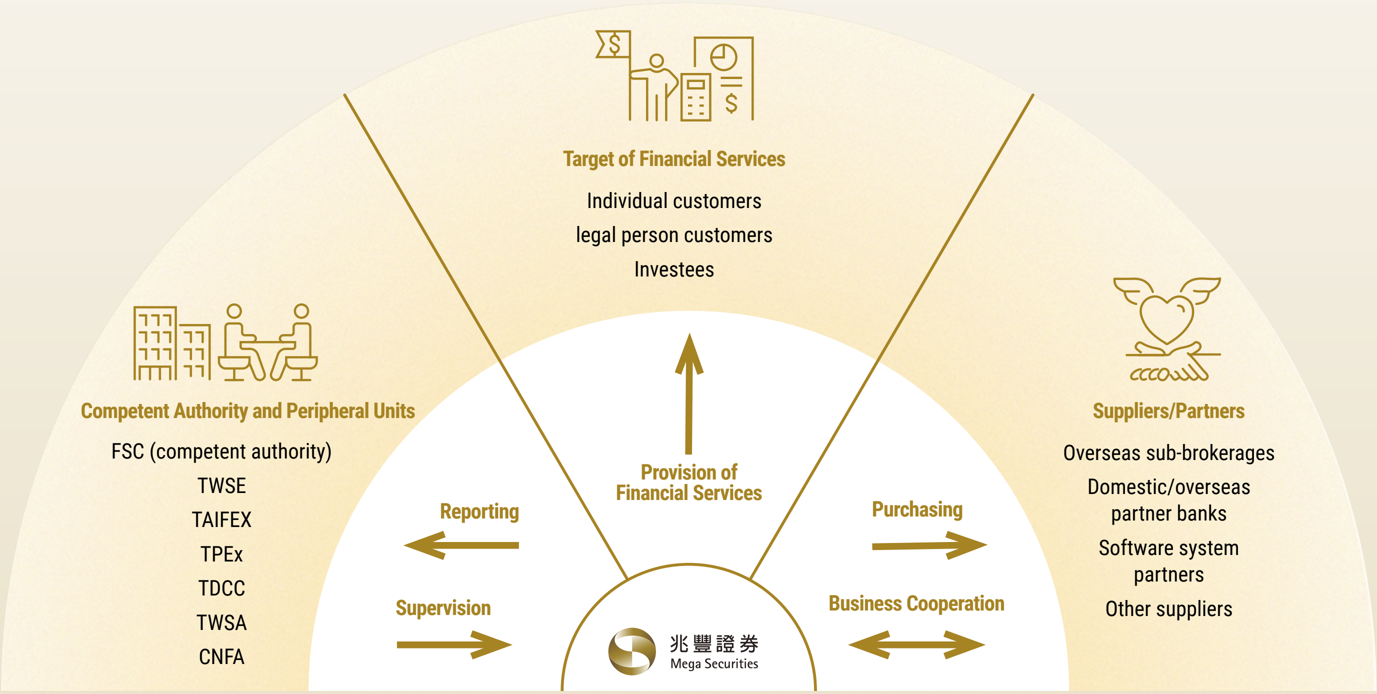
Bond business

- Outright purchase of NTD-denominated bonds, conditions precedent transactions, and related interest rate derivative product transactions
- Outright purchase of foreign currency-denominated bonds, conditions precedent transactions, and related interest rate derivative product transactions
- Brokerage and underwriting of corporate bonds, financial bonds, international bonds, and asset securitization products

Subsidiary profile

Company name	Mega Securities Shareholding	Business Profile	Business Overview
Mega Futures	100%	Mega Futures was established in 1999 and its main business lines include accepting of orders for trading of domestic and overseas futures products, securities trading assistance, and futures consulting. In terms of overseas futures, Mega Futures accepts orders for trading of products in global futures markets such as Singapore, Hong Kong, US, Europe, and Japan.	1. The average market share of futures brokerage business in 2025 was 1.14%. 2. Mega Futures reported a net income of NT$60,992 thousand in 2025 for an EPS of NT$1.51 and ROE of 5.49%.
Mega International Investment Services	100%	Mega International Investment Services was established in 1997. Business lines include consulting on domestic/overseas securities and publication of research reports.	The 2025 revenue was NT$43,990 thousand with an EPS of NT$0.02.

Value Chain Profile



Note: There were no significant changes in the organizational structure and value chain of Mega Securities and its subsidiaries compared to 2024.

Membership of associations

Mega Securities and its subsidiaries promotes the development of the domestic financial industry by actively participating in industry associations as directors/supervisors or sitting on the committees of said associations, to jointly foster the sound development of the financial industry.

Mega Securities and its subsidiaries were a member of 13 associations at the end of 2025.

Taiwan Securities Association (TWSA)	Member representative / Executive Director
Securities Investment Trust & Consulting Association of R.O.C.	Member Representative
Taiwan Financial Services Roundtable	Director
Corporate Operating and Sustainable Development Association	Group Membership
Chinese National Future Association (CNFA)	Member Representative / Committee Member, Supervisor, and Director
Taiwan Securities Analysis Association	Consultant
Taiwan Finance Association	Permanent Institutional Member
Taiwan Venture Capital Association	Sponsorship for group membership
Trust Association of R.O.C.	Member Representative/Managing Supervisor
Taiwan Futures Exchange	Committee Member, Director
Financial Engineering Association of Taiwan	Permanent Institutional Member
Taiwan Listed Companies Association	Group Membership
Taipei Exchange	Director

1.2 Operational performance

Relationship between internal and external environments and organizational operations

The global political and economic situation faced high uncertainty in 2025, as geopolitical tensions and trade barriers continued to reshape the global supply chain landscape. Global stock markets experienced heightened volatility in April due to the impact of the reciprocal tariff policy. However, driven by demand for AI and high-performance computing (HPC), coupled with the advantages of Taiwan's semiconductor industry cluster, the TAIEX outperformed most international markets. The index broke above 29,000 points mid-year and closed at 28,963 points, representing a gain of 25.74% for the year. In the face of market fluctuations and changes in industry structure, Mega Securities has continued to strengthen its customer service, proprietary trading capabilities, and risk management, driving steady growth in overall operational performance.

In 2025, Mega Securities recorded a consolidated net profit after tax of NT$2.258 billion, with an EPS after tax of NT$1.95 and a return on equity of 10.11%. Looking ahead to 2026, the Company will continue to enhance diverse customer service experiences, strengthen cybersecurity protection, and cultivate forward-looking talent, driving a dual transformation in digital and sustainability to bolster operational resilience. The performance of each business unit is described as follows:

By Business	2025 Operational Performance
Brokerage and wealth management business	» Brokerage market share was 2.33%, ranking 6th among securities firms; financing balance was NT$19.1 billion and market share was 5.13%, ranking 5th among securities firms. » The sub-brokerage business generated NT$239.7 billion in revenue, representing 2.24% of the market share and 10th place among peers. » The average balance of the securities lending and borrowing business was NT$10.712 billion, a decrease of NT$0.55 billion (down 4.88%) from the 2024 average of NT$11.262 billion, ranking 10th in the market. » The unrestricted purpose loan balance was NT$8.589 billion, an increase of NT$ 1.552 billion (22.05%) from NT$7.037 billion at the end of 2024. » The balance of trust properties was NT$19.8 billion, an increase of NT$1.8 billion (10.15%) from NT$18 billion at the end of 2024, ranking 5th among securities firm peers. » The cumulative transaction amount for wealth management services for high asset customers reached NT$13.832 billion, representing an increase of NT$927 million (7.18%) from NT$12.905 billion in 2024.)(Note: The amount of wealth management service for high asset customers includes sub-brokerage and wealth management transactions.The cumulative transaction amount of NT$9.603 billion originally disclosed in the 2024 report excluded wealth management transactions; including wealth management figures, the amount totaled NT$12.905 billion).
Capital market business	» Items submitted: 3 IPOs, 3.33% market share, ranked 11th; 11 SPOs, ranked 9th. » Listings: 2 IPO, 2.56% market share, ranked 11th; 11 SPOs, 5.26% market share, ranked 8th.
Proprietary Business	» In response to market fluctuations, we prudently select investment targets with sound fundamentals and flexibly adjust industry stock selection and allocations based on market trends to enhance operational agility and risk management. By leveraging stable and diversified strategies to improve investment performance, we continue to bolster the Company's overall profitability.
Bond business	» The Company was the main underwriter for 6 bond issues and joint underwriter for 27 issues, so we participated in a total of 33 bond issues as main/joint underwriter. Our participation rate of 27% was ranked 8th in the market among securities firms.
Financial Products Business	» In response to the policy of the competent authority, the Company served as a liquidity provider for listed and over-the-counter stocks. In 2025, the Company was received the 2024 Warrant Issuer Incentive Program "Warrant Efficiency Award" – 2nd Place by the Taiwan Stock Exchange. » On December 25, 2023, the Company issued the first climate-related index investment security in Taiwan—the Mega TPEx FactSet Semiconductor Climate Net Zero Elite Total Return Index ETN(duration: five years).

Economic Value Generated and Distributed by Mega Securities and Its Subsidiaries, 2022 – 2025

Unit: Thousand

	Item	2022	2023	2024	2025
Direct economic value generated (A)	Revenue (C)	4,176,752	6,494,623	8,482,423	7,877,073
Economic value distributed (B)	Operating cost (D)	1,593,003	2,267,552	3,120,888	2,940,901
	Employee salaries and benefits	1,929,090	2,289,758	2,724,717	2,684,808
	Donations	1,912	3,427	4,960	6,432
	Distribution of shareholder dividend	240,733	773,012	2,005,664	745,657
	Income tax expenses	253,198	205,390	427,304	343,457
	Subtotal of economic value distributed	4,017,936	5,539,138	8,283,533	6,721,255
Residual economic value (Note 4)	Subtotal of retained economic value (A-B)	158,816	955,485	198,890	1,155,818

Note 1: Revenue (C) is the total revenue in the consolidated financial statements' income statement.Operating costs (D) = Handling fee expenses + Proprietary trading handling fee expenses + Securities re-lending administrative expenses + Underwriting service fee expenses + Expenses for issuance and management of exchange-traded notes + Finance costs + Securities lending transaction losses + Futures commission expenses + Clearing and settlement service fee expenses + Other operating expenses + Depreciation and amortization expenses + Other operating expenses - Donations.

Note 2: Donations were mainly made to educational, cultural, social welfare, and charitable organizations/bodies engaged in social welfare activities. There were no political contributions or other improper donations.

Note 3: No government grants in 2025 were received.

Note 4: Residual economic value = Direct economic value generated - Economic value distributed.

2025 Financial Performance of Mega Securities and Its Subsidiaries

Unit: Thousand

Company	Total assets	Pre-tax income	Net income	Earnings per Share (EPS) (NTD)
Mega Securities	118,677,290	2,585,872	2,258,124	1.95
Mega Futures	9,306,333	76,656	60,992	1.51
Mega International Investment Services	73,941	141	96	0.02

Note: The financial data of the listed companies are separate financial data. For detailed information, please refer to the separate financial statements of the listed companies audited by CPAs.

Mega Securities Financial Performance, 2022 - 2025 (consolidated)

Unit: Thousand

Item	2022	2023	2024	2025
Total assets	62,677,530	94,063,317	110,239,042	126,212,998
Total liabilities (before distribution)	45,845,400	74,626,063	88,472,174	103,301,759
Total equity	16,832,130	19,437,254	21,766,868	22,911,239
Net income	603,229	2,002,610	2,550,019	2,258,124
Return on Assets (ROA) (%)	0.78	2.56	2.50	1.91
Return on Equity (ROE) (%)	3.34	11.04	12.38	10.11
Earnings per Share (EPS) (NTD)	0.52	1.73	2.20	1.95

Note: For more information, please refer to the 🔗 Mega Securities Consolidated Financial Statements.

2025 segment revenues of Mega Securities and its subsidiaries

Unit: Thousand

Department	Department Income	Percentage(%)
Brokerage	5,383,521	68.34
Proprietary Trading	898,101	11.40
Underwriting	1,382,181	17.55
Other	213,270	2.71
Total	7,877,073	100.00

Note: For further details, please refer page 90 of the 🔗 Mega Securities 2025 audited consolidated financial report.

02

Sustainability Strategy

Stakeholders with priority access

All stakeholders

Corresponding to the United Nations Sustainable Development Goals (SDGs)

2.1 Sustainable Governance Structure

The Sustainable Development Committee was established by the Board of Directors of Mega Securities to promote sustainability-related matters. The Committee is responsible for the planning and submission of short, medium and long-term sustainable development goals and action plans to the Board for approval, to provide effective supervision of sustainability initiatives. Sustainability-related internal audits and compliance and risk management measures are developed under the supervision of the Mega Securities Board of Directors. Sustainability-related bylaws and material actions for promoting sustainability are also disclosed through the Sustainability Report, Annual Report, or corporate website to keep stakeholders up to date on developments at the Company. Suppliers, customers and investees are invited to join in the building of a sustainability ecosystem through the promotion of sustainable development and initiatives.

Message from the Chairperson

In 2025, global sustainable development faced challenges such as changes in trade policies, rising climate governance uncertainty, and stricter anti-greenwashing requirements. In response to these external environmental changes, Mega Securities continued to integrate sustainability issues into its operational strategies and daily business activities while balancing profitability and stable operations. Furthermore, the Company implemented its sustainability development plan by having various executive teams lead all employees in its execution. Meanwhile, we actively share sustainability concepts with value chain partners by organizing net-zero workshops and ESG engagement. We also deepen communication and cooperation with suppliers, customers, and investees to realize the sustainable development vision of Mega Group. Furthermore, we strive to leverage our financial expertise to expand our positive influence, creating long-term value for both the environment and society.

General Manager, Mega Securities

吳明宗

Wu Ming-Tsung

First Level of Governance Structure ✉ Mega Holdings Sustainable Development Committee

Mega Holdings established the Corporate Social Responsibility Committee (now the Sustainable Development Committee) at the end of 2013. The chairman of Mega Holdings serves as the chairperson, and more than half of the members are independent directors. Meetings are held once a quarter in principle, with meeting minutes reported to the most recent Board of Directors meeting.

The committee is chaired by the General Manager, who serves as the chief sustainability officer to oversee and supervise the Group's sustainable development affairs. Six working groups have been established under the committee—Environmental Sustainability, Sustainable Finance, Customer Commitment, Employee Care, Social Prosperity, and Corporate Governance. Mega Holdings is responsible for management, while each subsidiary within the Group has designated ESG dedicated personnel, working groups, or committees. The General Manager of each subsidiary serves as the convener, responsible for supervising the execution of subsidiary-related operations under the Group's ESG policies and objectives.

The chief sustainability officer convenes the Sustainable Development Committee executive meeting every two months. These meetings are attended by the deputy general manager of Mega Holdings, department heads, working groups, and general managers of subsidiaries, who report on their implementation results to ensure timely progress tracking and oversight of the Group's sustainability issues.

Second Level of Governance Structure ✉ Mega Securities Sustainable Development Committee

The Sustainable Development Task Force was established by Mega Securities in June 2021 In June 2023, the unit was upgraded to become the Sustainable Development Committee reporting directly to the Board of Directors and the "Sustainable Development Committee Organic Charter" formulated.

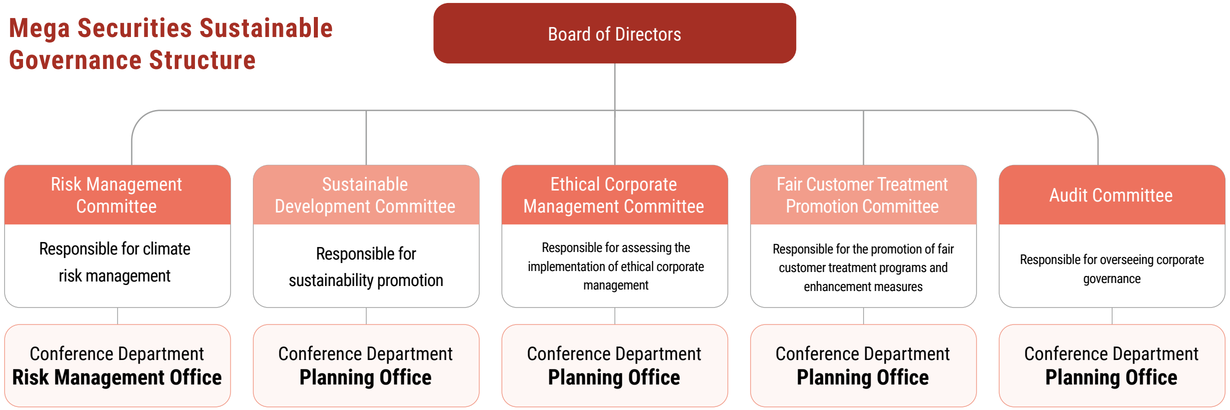
The Sustainable Development Committee is chaired by the Director and General Manager, with the heads of each department at its members. The Committee oversees six working groups (environmental sustainability, sustainable finance, customer commitment, employee care, social prosperity, and corporate governance). Each working group is headed by a unit supervisor or above and is responsible for the promotion of related affairs.

The Sustainable Development Committee tracks the progress for each goal on a quarterly basis and reports them to the Board of Directors. Rolling adjustments to sustainable development goals are also made based on sustainable development trends and impact management of material topics. ESG goals for the following year are devised at the end of current year and submitted to the Board of Directors for discussion.

Other functional committees involved in the promotion of sustainable development at Mega Securities include the Risk Management Committee responsible for climate risk management; the Fair Customer Treatment Promotion Committee responsible for the planning of fair customer treatment promotion programs and enhancement measures; and the Ethical Corporate Management Committee responsible for evaluating the implementation of ethical corporate management.

The Planning Office serves as the secretariat department for the Sustainable Development Committee, the Audit Committee, the Fair Customer Treatment Promotion Committee, and the Ethical Corporate Management Committee. The organizing unit for the Risk Management Committee is the Risk Management Office.

Mega Securities Sustainable Governance Structure



Board of Directors

Risk Management Committee
Responsible for climate risk management
Conference Department
Risk Management Office

Sustainable Development Committee
Responsible for sustainability promotion
Conference Department
Planning Office

Ethical Corporate Management Committee
Responsible for assessing the implementation of ethical corporate management
Conference Department
Planning Office

Fair Customer Treatment Promotion Committee
Responsible for the promotion of fair customer treatment programs and enhancement measures
Conference Department
Planning Office

Audit Committee
Responsible for overseeing corporate governance
Conference Department
Planning Office

Mega Securities Sustainable Development Committee Structure

Board of Directors

Sustainable Development Committee
Chairperson (Director)

Member

Director, General Manager, the Chief Risk Officer and the heads of the Brokerage Business Department, Wealth Management and Trust Business Department, Proprietary Business Department, Bond Business Department, Financial Products Business Department, Capital Market Business Department, Share Agency Department, Information Department, Administrative Management Department, Finance Department, Share Agency Department, Legal Affairs and Compliance Office, Planning Office, HR Department, and Digital Innovation Department.

Conference Department (Planning Office)
Executive Secretary

Environmental Sustainability Team

Team Leader
Manager of the Department of Administrative Management

- Environmental protection
- Green operations
- Green procurement
- Supply chain management

Sustainable Finance Team

Team Leader
Head of Sustainability Strategy Team, Planning Office

- Green and transition finance
- Responsible investment
- Climate and natural risk management

Customer Commitment Team

Team Leader
Head of the Brokerage Division and the Channel Management Department

- Inclusive finance
- Customer relations
- Information security
- Digital innovation

Employee Care Team

Team Leader
Head of the Department of HR Department

- Diversified talent recruitment
- Talent development
- Salary and benefits
- Occupational safety and health
- Human rights protection

Social Prosperity Team

Team Leader
Head of Public Relations Team, Planning Office

- Vulnerable group care
- Cultural heritage
- Financial education
- Ecological sustainability

Corporate Governance Team

Team Leader
Head of Corporate Governance

- Diversity of the Board of Directors
- Risk management
- Ethical corporate management
- Compliance with law and regulations
- Other corporate governance-related matters

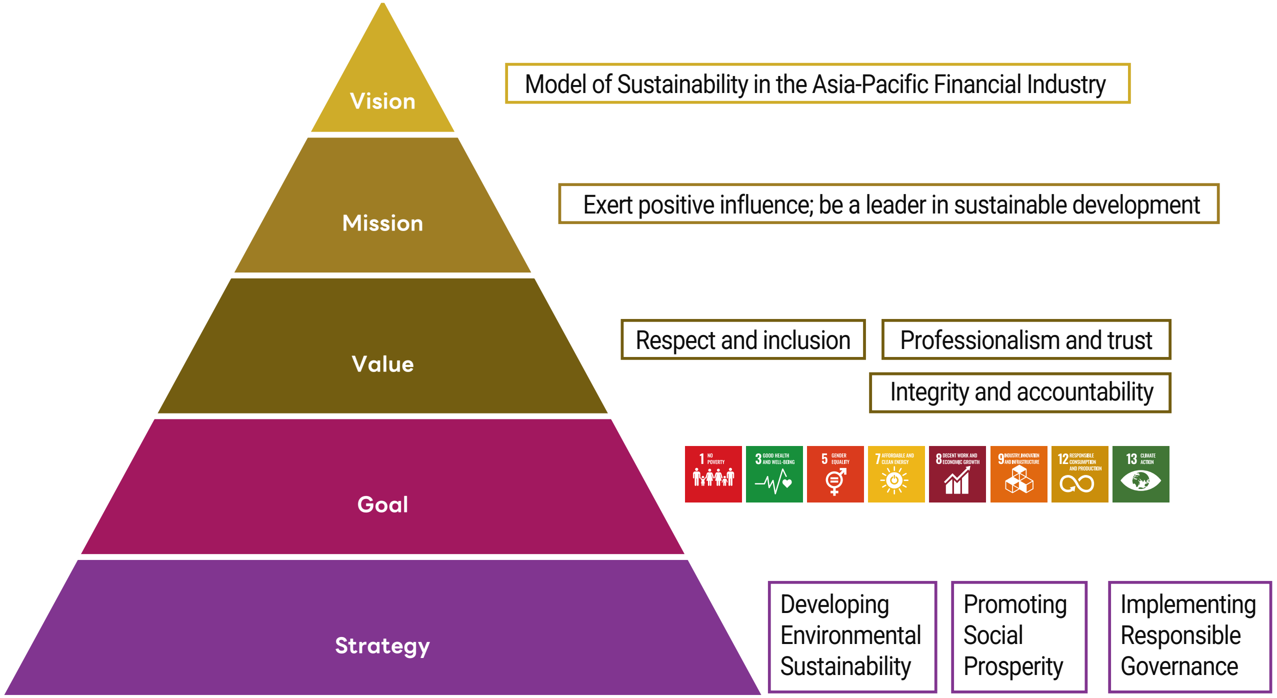
2.2 Sustainability Vision and Strategy

Mega Securities has embraced “Spreading Positive Influence and Leading the Way to Sustainable Development” as our mission in accordance with the Mega Group’s vision of becoming “the Model of Sustainability for the Financial Industry in Asia Pacific”. We uphold the values of "Respect and Inclusion", “Professionalism and Reliability", and “Integrity and Accountability" in our business activities, and abide by the commitments we make to the environment, society, investors, customers, and company management. We foster a corporate culture of sustainability, cultivate the ESG awareness of employees, and follow the three ESG strategies of "Developing Environmental Sustainability", "Promoting Social Prosperity", and "Implementing Responsible Governance" to realize UN Sustainable Development Goals (SDGs).

Sustainability Strategy Blueprint

Mega Securities and its subsidiaries focus on eight SDGs and have developed our own ESG strategy in accordance with the “Sustainable Development Policy” that defines the core sustainability strategies of the Mega Group. Five strategic pillars are used to identify their corresponding sustainability topics. The working groups of the Sustainable Development Committee are responsible for developing the actual promotion plans, key performance indicators, as well as the short-, medium-, and long-term sustainability goals.

Mega Group’s Sustainable Development Strategy Pyramid



Note: Resolved at the 9th meeting of the 8th Board of Directors of Mega Holdings on February 22, 2022

Short, Medium, and Long-term Goals for the Sustainability Strategy Axes

Guiding Principle of Strategic Axis	Corresponding SDGs	Material Topic	Promotion Strategy	2025 Targets	2025 Performance	Short-term Targets (~2026)	Mid-term Targets (~2029)	Long-term Targets (~2031)
Committing to Net-zero Emissions to Achieve Environmental Sustainability	7 12 13	Climate and natural risk management	1. Enhance employees' knowledge of climate change issues. 2. Continue to achieve the GHG reduction targets. 3. Evaluate and formulate internal carbon pricing. 4. Expand "ISO 14064-1 GHG Inventory" certification to all domestic operating locations. 5. Expand the introduction of "ISO 14001 Environmental Management Systems" to all domestic operating locations. 6. Renew "ISO 50001 Energy Management Systems" certification for Headquarters building. 7. Continue to achieve the water consumption reduction targets for all domestic operating sites. 8. Carry on achieving the waste reduction targets for all domestic operating sites. 9. Support the Ministry of Environment's Net-Zero Green Living initiative. 10. Practice responsible purchasing by giving preference to financial supplies with government approved energy-efficiency marks, environmental protection marks, and green building label. Circular purchasing that promotes the recycling of product resources is also incorporated into the green purchasing process. 11. Continue to practice supplier sustainable development management.	1. Conduct at least one climate change education and training session. 2. Continue to achieve the Group's GHG reduction targets.(2022 is the base year, and the total amount of Scopes 1 + 2 has decreased by more than 15.75% since) ① More than 60% of green electricity was used at the headquarters. ② The number of EVs or hybrid vehicles reached 90% of the total number of company vehicles purchased for the year. 3. Assess the introduction of internal carbon pricing 4. Complete the "ISO 14064-1 GHG Inventory" for all operating sites and attained third-party certification. 5. "ISO 14001 environmental management systems" certification renewals for all domestic operating sites. 6. "ISO 50001 energy management system" certification renewals for the headquarters building. 7. Average per capita water consumption at all domestic operating sites is reduced by 2% compared to the base year of 2021. 8. Average per capita general waste per person at all domestic operating sites is reduced by 2% compared to the base year of 2023. 9. At least one employee green travel event organized. 10. All of the operating sites to respond to the Ministry of Environment's "Net Zero Life - Green Office" as a green partner. 11. The amount of green procurement reaches 2.7% of the total procurement amount. 12. "Supplier Sustainability Declaration" signed by 100% of contract suppliers.	1. Completed or participated in net zero courses. 2. Reduction of GHG emissions: ① More than 60% of green electricity was used at the headquarters. ② The number of EVs or hybrid vehicles reached 90% of the total number of company vehicles purchased for the year. 3. Organized electricity-saving competitions across all locations, generating a carbon reduction benefit of NT$130 thousand based on the Group's internal carbon pricing. 4. All operating sites passed the "ISO 14064-1 GHG Inventory" certification. 5. Complete the renewal of "ISO 14001 environmental management system" certification for all operating sites. 6. The headquarters building passed the "ISO 50001 energy management system" certification renewal. 7. Per capita water consumption was 0.01678 million liters, a 24.32% decrease from 0.02216 million liters per capita in the base year of 2021. 8. Per capita general waste was 31.96 kg, a decrease from 18.15 kg or 36.22% compared to the 50.11 kg per capita in the base year of 2023. 9. Organized two employee green travel activities. 10. All operating sites have the Ministry of Environment's Green Office initiative. 11. Annual green procurement amounted to NT$32,174,060, representing 9.44% of the total procurement of NT$340,857,129. 12. "Supplier Sustainability Declaration" signed by all contract suppliers.	1. Continue to achieve the GHG reduction targets. (Reduce 2026 GHG (Scope 1+2) emissions by at least 21% from 2022 levels.) ① More than 60% of green electricity was used at the headquarters. ② 95% of company vehicle purchases for the year should be electric vehicles (cars and scooters) or hybrids. 2. Complete the renewal of "ISO 14064-1 GHG Inventory" certification for all operating sites. 3. Complete the renewal of "ISO 14001 environmental management system" certification for all operating sites. 4. "ISO 50001 energy management system" certification renewals for the headquarters building. 5. Average per capita water consumption at all operating sites is reduced by 2.5% compared to the base year of 2021. 6. Average per capita general waste per person at all operating sites is reduced by 3% compared to the base year of 2023. 7. Introduction of internal carbon pricing. 8. At least one employee green travel event organized. 9. One new operating site joined the Ministry of Environment's Serving Tea initiative. 10. The amount of green procurement reaches 2.9% of the total procurement amount 11. "Supplier Sustainability Declaration" signed by 100% of contract suppliers..	1. 2022 is the base year for GHG emissions (Scopes 1 + 2), and the reduction will be 36.75% by 2029 through carbon reduction measures. 2. Continue to conduct the renewal of "ISO 14064-1 GHG Inventory" for all operating sites. 3. Continue to renew "ISO 14001 Environmental Management Systems" certification for all operating sites. 4. Continue to renew "ISO 50001 energy management systems" certification the self-owned headquarters building. 5. Average per capita water consumption at all operating sites is reduced by 4% by 2029 compared to the base year of 2021. 6. Average per capita general waste per person at all operating sites is reduced by 6% by 2029 compared to the base year of 2023. 7. The amount of green procurement reaches 3.5% of the total procurement amount by 2029. 8. Continue to implement the internal carbon pricing mechanism. 9. Continue to support the Ministry of Environment's Net-Zero Green Living initiative.	1. Using the Group's 2022 GHG emissions (Scope 1 + 2) as the base year, continue to adopt carbon reduction measures to achieve a 42% reduction by 2030, and realize the goal of net-zero emissions by 2050. 2. Continue to conduct the renewal of "ISO 14064-1 GHG Inventory" for all operating sites. 3. Continue to renew "ISO 14001 Environmental Management Systems" certification for all operating sites. 4. Continue to renew "ISO 50001 energy management systems" certification. 5. Average per capita water consumption at all operating sites is reduced by 4.5% by 2030 compared to the base year of 2021.[Per capita water consumption not exceeding 0.02112 million liters from 2031 to 2050] 6. Average per capita general waste per person at all operating sites is reduced by 7% by 2030 compared to the base year of 2023. [Average general waste per capita from 2031 to 2050 not exceeding 0.03470 metric tons] 7. The amount of green procurement reaches 3.7% of the total procurement amount by 2030. 8. Continue to implement the internal carbon pricing mechanism. 9. Continue to support the Ministry of Environment's Net-Zero Green Living initiative.

Guiding Principle of Strategic Axis	Corresponding SDGs	Material Topic	Promotion Strategy	2025 Targets	2025 Performance	Short-term Targets (~2026)	Mid-term Targets (~2029)	Long-term Targets (~2031)
Improving Digital Technology to Promote Sustainable Finance	1 3 5 7 8 9 12 13	Sustainable Finance and Responsible Investment	1. Invest according to ESG factors, including the setting of responsible investment asset allocation ratios. 2. Implement sustainable investments. 3. Strengthen sustainability information disclosure. 4. Support Group commitment on SBT by implementing the Scope 3 investment carbon reduction roadmap.	1. The balance of the sustainable corporate positions with environmental protection or social responsibility investment accounting for 30% of all proprietary trading and underwriting positions (excluding hedging positions). 2. Invest up to NT$1.6 billion in sustainability bonds. 3. The position ratio of SBTs set by the investment target completed at 25.98%. 4. Engage with domestic mentoring and fund-raising customers through sustainability self-assessment surveys to establish the sustainability progress of the investee and facilitate future mentoring on sustainability.	**-Mega Securities-** 1. The balance of investments in sustainable development industries accounted for 52.35% of the proprietary trading and underwriting total position (excluding hedging). 2. At the end of 2025, the balance of domestic and foreign sustainable bonds reached NT$3.799 billion (including green bonds of NT$2.196 billion, sustainability bonds of NT$1.136 billion, social bonds of NT$0.300 billion, and sustainability-linked bonds of NT$0.167 billion). 3. As of the end of 2025, the SBT setting by the investment target reached 35.78%. 4. In 2025, a total of 289 engagement sessions were conducted.	1. The balance of the sustainable corporate positions with environmental protection or social responsibility investment accounting for 30% of all proprietary trading and underwriting positions (excluding hedging positions). 2. Invest up to NT$1.6 billion in sustainability bonds. 3. The sustainable investment ratio for 2025 is calculated with reference to the “Reference Guidelines for Recognition of Sustainable Economic Activities” (2nd edition). 4. The position ratio of SBTs set by the investment target completed at 30.91%. 5. Continue to hold ESG engagement to assist customers and investees in sustainable development.	1. The balance of the sustainable corporate positions with environmental protection or social responsibility investment accounting for more than 30% of all proprietary trading and underwriting positions (excluding hedging positions). 2. Invest up to NT$1.8 billion in sustainability bonds. 3. For the Group to achieve the target of holding 39.56% of the positions in SBTi investment by 2028 (the target of Mega Securities is 40.78%). 4. Continue to hold ESG engagement to assist customers and investees in sustainable development.	1. The balance of the sustainable corporate positions with environmental protection or social responsibility investment accounting for more than 30% of all proprietary trading and underwriting positions (excluding hedging positions). 2. Invest up to NT$1.9 billion in sustainability bonds. 3. Continue to hold ESG engagement to assist customers and investees in sustainable development.
		Customer Relations	1. Organize customer satisfaction surveys to enhance service quality. 2. Refine the implementation of Principle of Fair Customer Treatment for the financial services industry. 3. Strengthen the prevention of financial fraud. 4. Increase the variety of inclusive finance products and services.	1. Enforce Fair Customer Treatment training with each employee taking part in at least 3 hours of training each year. 2. Optimize the browsing experience on the corporate website to enhance user convenience and accessibility for customers. 3. Continue to optimize online account opening and electronic trading platforms to accommodate the needs of disadvantaged, middle-aged, and elderly customers. 4. Conduct at least one customer satisfaction survey, achieving an overall satisfaction score of 86% for securities and 80% for futures. 5. Selected as one of the top 25% in the "Fair Customer Treatment Principles Evaluation" by the Financial Supervisory Commission. 6. Enhance public awareness of the risks of financial fraud. 7. The official website maintains the effectiveness of the Accessibility Mark of the Digital Development Department, Executive Yuan. 8. Participate in large-scale warrant competitions to promote the public’s knowledge of warrants. 9. Issuance or sale of sustainable financial instruments. 10. Promote fixed-term investment.	**-Mega Securities-** 1. Each employee received at least three hours of education and training. 2. The ETF section of the wealth management website was launched on April 1, 2025. 3. The wealth management E-OPEN online account opening system was launched on May 05, 2025, enabling to open Taiwan stock and wealth management accounts online simultaneously. 4. A customer satisfaction survey was conducted for brokerage customers, and the satisfaction rate was 87%. Two mystery customer surveys were also conducted. 5. Ranked in the top 25% of large integrated securities firms for the fifth consecutive year in 2025 by the Financial Supervisory Commission under the Fair Customer Treatment Principles. 6. In 2025, Mega Securities received the Securities Dealer Anti-Fraud Evaluation Outstanding Award by Taiwan Stock Exchange for two consecutive years. 7. The official website obtained the Class A accessibility label. 8. Participated in the 16th "Taiwan Warrant King" hosted by Commercial Times to promote warrant knowledge, receiving the "Warrant King Combat Award" and the "Outstanding Performance Award". 9. Issuance or sale of sustainable financial instruments: ① The “Mega eStock” platform continued to be optimized, providing stock services for regular fixed amounts, fixed shares, conditional orders, and stock options of the U.S. stock market. In 2025, the cumulative shareholding plan reached 52,653 shares, an increase of 7.43% from 2024. ② Mega Securities TISA Fund System was launched in December 2025, allowing investors to open a TISA account and set up dollar-cost averaging. **-Mega Futures-** 1. The financial accessibility service zone and senior-friendly zone obtained the Accessibility Mark issued by the Ministry of Digital Affairs. 2. Organized 40 financial knowledge lectures in 2025, serving a total of 1,239 participants. **-Mega International Investment Services-** The official website provided professional services to members. In 2025, the research report was published for 3,246 times, with a click rate of over 120,000.	1. At least one customer satisfaction survey was conducted, achieving an overall satisfaction score of more than 86%. 2. Selected as one of the top 25% in the "Fair Customer Treatment Principles Evaluation" by the Financial Supervisory Commission. 3. Continue to optimize financial-friendly services and improve the digital divide. 4. Continue to enhance public awareness of the risks of financial fraud. 5. Continue to improve the customer complaint handling mechanism. 6. The official website maintains the effectiveness of the Accessibility Mark of the Digital Development Department, Executive Yuan. 7. Continue to participate in large-scale warrant competitions to promote the public’s knowledge of warrants. 8. The “Mega eStock” platform recorded more than 44,300 new Taiwan stock savings plans set up annually.	1. Continue to organize customer satisfaction surveys and progressively improve the overall satisfaction score each year. 2. Organize regular customer relations training, raise awareness of related operating rules, and enhance staff professionalism. 3. Reinforce the implementation of the Fair Customer Treatment Principles; the target is to be ranked within the top 25%. 4. Continue to enhance public awareness of the risks of financial fraud. 5. The official website maintains the effectiveness of the Accessibility Mark of the Digital Development Department, Executive Yuan. 6. Continue to issue or sell sustainable financial instruments. 7. Continue to promote fixed-term investment.	

Guiding Principle of Strategic Axis	Corresponding SDGs	Material Topic	Promotion Strategy	2025 Targets	2025 Performance	Short-term Targets (~2026)	Mid-term Targets (~2029)	Long-term Targets (~2031)
Improving Digital Technology to Promote Sustainable Finance	1 NO POVERTY 3 GOOD HEALTH AND WELL-BEING 5 GENDER EQUALITY 7 AFFORDABLE AND CLEAN ENERGY 8 DECENT WORK AND ECONOMIC GROWTH 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 13 CLIMATE ACTION	Information Security	1. Strengthen information security, privacy protection system, and response procedures/mechanisms. 2. Ensure network and information system security, provide customers with secure, automated services, introduce international information security management standards and obtain related certifications.	1. 0 successful hacking security incidents. 2. Maintain the effectiveness of the ISO 27001:2022 Information Security Management System. 3. Maintain the effectiveness of the BS 10012:2017 PIMS Personal Information Management System. 4. Maintain the validity of ISO 22301:2019 BCMS (business continuity management system) certificate.	**-Mega Securities and Its Subsidiaries-** 0 successful hacking security incidents. **-Mega Securities-** 1. "ISO 27001:2022 Information Security Management Systems" certification renewed. 2. Passed "BS10012: 2017 PIMS system" validation. 3. ISO 22301:2019 business continuity management certification validation for the brokerage business core system renewed.	1. 0 successful hacking security incidents. 2. Maintain the effectiveness of the ISO 27001:2022 Information Security Management System. 3. Maintain the effectiveness of the BS 10012:2017 PIMS personal information management system. 4. Maintain the effectiveness of the ISO 22301:2019 business continuity management system (BCMS).	1. Maintain 0 successful hacking security incidents. 2. Information security risk control is incorporated into the Company's internal culture to achieve the goal of "zero information leakage incidents". 3. Continue to attain international professional certifications, practice information security, personal data protection, and business continuity, and keep up with international standards.	
		Digital Innovation	Accelerated digital transition through technology in order to boost paperless operations and use of online services.	1. Percentage of securities electronic order transactions to reach 82%; the percentage of online account opening for futures to exceed 60%, and the percentage of paper statements to decrease by 5% compared to 2024. 2. Continue to improve the customer experience by enhancing the online account opening process and electronic trading platform. 3. Enhance the digital operating process to improve accessibility of financial products and digital services.	**-Mega Securities-** 1. Electronic orders accounted for 88.95% of all transactions. 2. Optimized online account opening and electronic trading platform, and improved digital operating procedures. (1) Mega Bank's FIDO identity verification and account bonding, as well as four credit services (online credit account opening, unrestricted lending, natural person securities lending, and T+5 money lending) have been added to the Online Account Opening Service. In 2025, new account openings through digital channels (including Taiwan stock securities accounts and sub-brokerage accounts) reached 31,525, bringing the cumulative total to 143,018 accounts. (2) Optimization of in-person account opening: Customer waiting times were significantly shortened through the introduction of digital signature pads, media storage, and digital approval. In 2025, a total of 4,039 accounts (TWSE shares + sub-brokerage) were opened through the new paperless platform for account opening. 3. Obtained approval from the Securities and Futures Bureau to pilot businesses at designated locations in accordance with the "Operation Directions for Financial Institutions Applying for Business Trials in Local Asset Management Zones". **-Mega Futures-** 1. Online account opening rate reached 83.33%. 2. The proportion of paper statements was 3.92%, a decrease of 5.31% compared to 4.14% in 2024.	1. Electronic orders account for 82% of transactions. 2. Continue to improve the customer experience by enhancing the online account opening process and electronic trading platform. 3. The number of new securities accounts and sub-brokerage accounts opened online to exceed19,500each year. 4. Enhance the digital operating process to improve accessibility of financial products and digital services.	1. Electronic orders account for 83% of transactions. 2. Continue to enhance the digital experience to build an ubiquitous financial services that improves the digital financial service experiences and establishes digital technology as the main axis for digital finance development to deliver secure and convenient financial services.	1. Electronic orders account for 84% of transactions. 2. Continue to enhance the digital experience to build an ubiquitous financial services that improves the digital financial service experiences and establishes digital technology as the main axis for digital finance development to deliver secure and convenient financial services.

Guiding Principle of Strategic Axis	Corresponding SDGs	Material Topic	Promotion Strategy	2025 Targets	2025 Performance	Short-term Targets (~2026)	Mid-term Targets (~2029)	Long-term Targets (~2031)
Strengthening Talent Development and Implement Employee Care	3 GOOD HEALTH AND WELL-BEING 5 GENDER EQUALITY 7 AFFORDABLE AND CLEAN ENERGY 8 DECENT WORK AND ECONOMIC GROWTH	Talent Attraction and Development	1. Control average employee turnover and keep turnover within a reasonable range. 2. Provide fair, reasonable, and competitive salaries benefits as well as create an inclusive and diverse workplace. 3. Establish proper channels for labor-management communication to boost employee retention and engagement. 4. Continue to organize employee training and provide related training subsidies. 5. Encourage employees to participate in finance-related professional licensing or qualification exams, and continue to provide related subsidies. 6. Employees to acquire "Sustainable Finance Certificate" (basic and advanced competency). 7. Continue to provide employees with various benefits and subsidies. 8. Continue to optimize the leave policy to ensure workforce stability.	1. Maintain a total turnover rate of no more than 11.5% and a voluntary turnover rate of no more than 8.5%. 2. Employ more people with disabilities than required by the statutory quota. 3. Convene statutory employer-management meetings to maintain harmonious labor relations. 4. Organize an employee engagement survey with a target survey response rate and employee participation rate of at least 80%. 5. Employees are to receive an average of 42 hours of training. 6. Continue to provide subsidies for financial-related professional licenses or qualification examinations 7. Organize employee health checkup subsidies. 8. Provided subsidies for weddings and childbirths.	1. The total turnover rate was 8.44%, and the voluntary turnover rate was 8.07%. 2. The Company employed 10 employees with disabilities and exceeded the statutory quota of 5 people. 3. In 2025, each company held four labor-management meetings. 4. In conjunction with Mega Group, an employee engagement survey was conducted with a response rate of 100%. The proportion of "actively engaged employees" (3 points or more) reached 95.0%, representing growth from 93.6% in 2024. 5. Total employee training hours amounted to 87,849, while the average employee training hours reached approximately 53.7. 6. Subsidies for professional licenses or qualification exams related to finance were granted to 161 individuals, totaling NT$220.6 thousand. 7. 17 employees received maternity subsidies, totaling NT$171.5 thousand; 16 employees received wedding subsidies, totaling NT$192 thousand.	1. Keep total turnover rate under 11.5%. 2. Employ more people with disabilities than required by the statutory quota. 3. Convene statutory employer-management meetings to maintain harmonious labor relations. 4. Continue to organize employee engagement surveys with a target survey response rate and employee participation rate of at least 85%. 5. Employees are to receive an average of 42 hours of training. 6. Continue to provide subsidies for financial-related professional licenses or qualification examinations 7. Conduct at least one work fitness seminar or skills training course for middle-aged and older employees annually. 8. The number of employees who have obtained the "sustainable finance certification" (basic and (advanced competency) accounts for a certain percentage of the total number of full-time employees. 9. Continue to organize employee health checkup subsidies. 10. Continue to provide employees with health checkups, marriage and childbirth subsidies.	1. Organize employee engagement surveys and gradually increase the target survey response rate and employee participation rate each year to over 85%. 2. In addition to salaries and bonuses, take proper care of employees by also providing better-than-statutory employee benefits and working environments. 3. Identical compensation for new hires at each grade so that the ratio of compensation for men and women is 1:1. 4. Exceed the statutory quota on hiring of people with disabilities and comply with labor-related regulations as well as international labor rights standards. 5. Organize education and training, competitions, or industry-university collaboration to cultivate financial industry expertise (including FinTech, information security, and ESG). 6. Encourage employees to obtain licenses or pass qualification exams and continue to provide related subsidies to boost their career competitiveness. 7. Increase the number of employee training hours so that each person receives on average at least 45 hours of training each year. Annual ESG training completion rate of employees must also reach 90%. 8. Include ESG (such as occupational safety, privacy and other issues) as a factor for employee personal performance. 9. Continue to provide employees with a variety of subsidy programs including subsidies for employee health checkups, marriages, and childbirth. 10. Provide for better-than-statutory maternal leave/paternal leave days and implement friendly maternal care measures. The retention rate of unpaid parental leave is to reach 90%.	1. Organize employee engagement surveys and gradually increase the target survey response rate and employee participation rate each year to over 85%. 2. In addition to salaries and bonuses, take proper care of employees by also providing better-than-statutory employee benefits and working environments. 3. Identical compensation for new hires at each grade so that the ratio of compensation for men and women is 1:1. 4. Exceed the statutory quota on hiring of people with disabilities and comply with labor-related regulations as well as international labor rights standards. 5. Organize education and training, competitions, or industry-university collaboration to cultivate financial industry expertise (including FinTech, information security, and ESG). 6. Encourage employees to obtain licenses or pass qualification exams and continue to provide related subsidies to boost their career competitiveness. 7. Increase the number of employee training hours so that each person receives on average at least 50 hours of training each year. Annual ESG training completion rate of employees must also reach 95%. 8. Include ESG (such as occupational safety, privacy and other issues) as a factor for employee personal performance. 9. Continue to provide employees with a variety of subsidy programs including subsidies for employee health checkups, marriages, and childbirth. 10. Provide for better-than-statutory maternal leave/paternal leave days and implement friendly maternal care measures. The retention rate of unpaid parental leave is to reach 90%.

Guiding Principle of Strategic Axis	Corresponding SDGs	Material Topic	Promotion Strategy	2025 Targets	2025 Performance	Short-term Targets (~2026)	Mid-term Targets (~2029)	Long-term Targets (~2031)
Strengthening Talent Development and Implement Employee Care	3 5 7 8	Occupational safety and health	1. Attain ISO 45001 occupational health and safety management system certification. 2. Continue to organize Employee Assistance Programs (EAP). 3. Manage the Company's absentee rate to ensure stable manpower and keep track employee attendance. 4. Continue to provide employees with various subsidy plans. 5. Regularly organize health and safety seminars/training as well as related health promoting activities.	1. Maintained the validity of the ISO45001:2018 occupational health and safety management system. 2. Implemented the Employee Assistance Program (EAP) and received counseling cases. 3. Kept employee absenteeism rate below 0.75%. 4. Organized at least two health promotion activities (including health seminars).	1. Mega Securities passed ISO 45001:2018 occupational health and safety management system certification renewal. 2. Provided free Employee Assistance Programs (EAP). 3. The employee absenteeism rate was 0.48%. 4. Employee health checkups are conducted biennially and were held in 2024. 5. Four health promotion activities and seminars were held.	1. Maintained the validity of ISO 45001:2018 occupational health and safety management system. 2. Continue to organize Employee Assistance Programs (EAP). 3. Maintained the employee absenteeism rate at or below 0.64%. 4. Organized at least two health promotion activities (including health seminars).	1. Obtained and maintained "ISO 45001 Occupational Health and Safety Management Systems" certification. 2. Continuously implement the Employee Assistance Program (EAP). 3. Maintained the employee absenteeism rate at or below 0.56%. 4. Organize at least 15 health seminars or related health promoting activities.	
Forging a Deeper Financial Inclusion and promoting Social Prosperity	1 8 13	Social contribution-	1. Financial Education 2. Cultural heritage 3. Care for the disadvantaged 4. Ecological sustainability	1. Sponsored or organized financial knowledge promotional activities. 2. Financial literacy promotion activities are conducted for rural areas, non-mountainous and non-urban areas, or disadvantaged groups. 3. Sponsor or host diverse arts and cultural activities and sports events. 4. Organize or participate in volunteer activities for vulnerable groups, providing financial assistance or supplies to vulnerable groups and children. 5. Sponsor or organize ecological conservation-related activities.	1. Invested NT$4,401,949 in financial education activities and sponsored or organized 348 sessions, reaching 13,867 participants, including students, seniors, persons with disabilities, new residents, investors, and the general public. 2. Invested NT$3,682,537 in care for vulnerable groups, sponsoring or organizing 29 events with 151 volunteer participants contributing 584 hours, reaching a total of 4,530 beneficiaries. 3. Invested NT$868,550 in cultural heritage and sponsored or organized five activities. 4. Invested NT$300,614 in ecological sustainability, sponsoring or organizing ten events with 149 volunteer participants contributing 490 hours, and 71 people participating in environmental education activities.	1. Sponsored or organized financial knowledge promotional activities. 2. Financial literacy promotion activities are conducted for rural areas, non-mountainous and non-urban areas, or disadvantaged groups. 3. Sponsor or host diverse arts and cultural activities and sports events. 4. Organize or participate in volunteer activities for vulnerable groups, providing financial assistance or supplies to vulnerable groups and children. 5. Sponsor or organize ecological conservation-related activities.	1. Establish a financial knowledge sharing community and continue to host financial literacy promotion activities. 2. Continue to promote financial literacy to disadvantaged groups and those in remote areas. 3. Continue to foster local arts and cultural activities by sponsoring or organizing arts and cultural activities. 4. Continue to sponsor or organize sporting events and cultivate athletic talent. 5. Expand the participation of employees in the Group's volunteer service activities, and continue to provide resources or services needed by disadvantaged organizations or communities. 6. Continue to monitor the needs of various social welfare organizations, persons with disabilities, and neighboring communities, providing them with relevant resources. 7. Continue to protect the sustainability of the Earth and maintain biodiversity. 8. Sponsor or organize ecological conservation-related activities.	

Guiding Principle of Strategic Axis	Corre-sponding SDGs	Material Topic	Promotion Strategy	2025 Targets	2025 Performance	Short-term Targets (~2026)	Mid-term Targets (~2029)	Long-term Targets (~2031)
Adhering to Ethical Standards to Practice Corporate Governance	5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH	Corporate Governance and Ethical Management	1. Assist directors with ensuring that they remain up to date on international trends in corporate governance and the latest domestic regulatory changes. 2. Enhance the actual attendance rate of all directors to strengthen the functions of directors. 3. Continue to enhance institutional investor stewardship practices and the quality of related information disclosure to realize the impact of institutional investors on corporate governance. 4. Build a culture of integrity from the top-down to cultivate the values and behaviors of ethical management.	1. New directors must complete at least 12 hours of continuing education and existing directors must complete at least six hours of continuing education, including at least three hours of ESG-related courses. 2. The actual attendance rate of all directors at Board of Directors' meeting should exceed 85%, and at least two independent directors should attend the Board of Directors' meetings in person. 3. The Corporate Governance Officer must complete at least 18 hours of continuing education on corporate governance courses. 4. 100% of directors and those at the level of manager and above signed the "Statement of Compliance with the Ethical Corporate Management Policy".	1. The nine directors of Mega Securities completed a total of 282.1 hours of director continuing education, averaging 31.3 hours per director, including at least three hours of ESG-related courses. 2. The actual attendance rate of all directors at Board of Directors' meeting of Mega Securities reached 96.05% (excluding proxy attendance), and at least two independent directors attended each Board of Directors meeting in person. 3. The Corporate Governance Officer of Mega Securities completed at least 18 hours of continuing education on corporate governance courses. 4. 100% of directors, supervisors, and those at the level of manager and above signed the "Statement of Compliance with the Ethical Corporate Management Policy.	1. New directors must complete at least 12 hours of continuing education and existing directors must complete at least six hours of continuing education, including at least three hours of ESG-related courses. 2. The actual attendance rate of all directors at Board of Directors' meeting should exceed 85%, and at least two independent directors should attend the Board of Directors' meetings in person. 3. Recognized for excellence in stewardship disclosure. 4. Two Ethical Corporate Management Committee meetings were held with a member attendance rate of 95%. 5. 100% of directors and those at the level of manager and above signed the "Statement of Compliance with the Ethical Corporate Management Policy".	1. Actively evaluate that the number of independent directors is higher than 50% of the total number of total directors. 2. Increase the ratio of directors from each gender to 40% ~ 50% of total Board membership. 3. The performance evaluation of the Board of Directors and functional committees should be conducted annually, and the results reported to the Board of Directors. 4. Strengthen Board supervision on implementation of ethical management by making at least 2 reports on the implementation of ethical management to the Board each year. 5. The annual completion rate of all employees' physical and online ethical management education and training reaches 100%. 6. Include employee performance on ethical management into annual performance evaluation metrics and establish reward/disciplinary mechanism linked to compensation.	
		Risk Management	1. Continue to refine the structure and content of the climate and nature report. 2. Continue to analyze and apply all kinds of risk and asset liability management information to improve risk management performance.	1. Conduct various types of risk management education and training for employees to enhance their risk management knowledge. 2. The KMV model is applied to screen the list of companies with marginal credit risk for hierarchical management. 3. Continuous optimization of the TCFD report content: (1) Continuously assess and manage climate risks and opportunities as well as emerging risks and opportunities. (2) Continue to evaluate the physical and transition risks of climate change of the investees and the financial impact. 4. Conduct assessments of dependencies and impacts related to natural environment risk management.	1. Mega Securities' risk management training courses reached a total of 41,859 participants, with cumulative training time amounting to 85,568 hours. 2. In 2025, the Company conducted 3 calculations based on the KMV model determine the theoretical expected default rate of 1% for listed companies, financial institutions and counterparties in the list of companies with marginal credit risk for hierarchical management. 3. Mega Securities has assessed climate and emerging risks and opportunities for 2025, climate change physical and transition risks of investees and their financial impacts, as well as the dependency and impact of natural environment risk management, and has implemented controls, which are disclosed in the climate and nature report; Mega Futures has assessed climate and emerging risks and opportunities for 2025 and climate change physical and transition risks of investees, and has implemented controls.	1. Continue to conduct various types of risk management educationtion and training for employees to enhance their risk management knowledge. 2. Continue to apply the KMV model to screen the list of companies with marginal credit risk for hierarchical management. 3. Continuous optimization of the TCFD report content. 4. Climate-related information (S2) was disclosed in the climate and nature report with reference to the IFRS Sustainability Disclosure Standards issued by the Financial Supervisory Commission. 5. Conducted scenario analysis of nature-related risks based on the LEAP methodology and disclosed the results.	1. Continue to conduct various types of risk management education and training for employees to enhance their risk management knowledge. 2. Assess climate change physical and transition risks in value chain activities, and regularly report assessment results along with adaptation and mitigation measures to the Board of Directors. 3. Continue to optimize nature-related risk management based on the LEAP methodology. 4. In accordance with the Financial Supervisory Commission's IFRS Sustainability Accounting Standards schedule, the annual report discloses risk management-related information based on the "general sustainability-related disclosure requirements" (S1) and "climate-related disclosure requirements" (S2).	

Guiding Principle of Strategic Axis	Corre-sponding SDGs	Material Topic	Promotion Strategy	2025 Targets	2025 Performance	Short-term Targets (~2026)	Mid-term Targets (~2029)	Long-term Targets (~2031)
Adhering to Ethical Standards to Practice Corporate Governance	5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH	Compliance	1. Implement compliance and anti-money laundering training to enhance employees' expertise in these areas. 2. Establish a top-down compliance culture to implement compliance and anti-money laundering measures. 3. Strengthen the effectiveness of the grievance system.	1. Compliance officers complete additional training courses beyond the statutory compliance training courses; anti-money laundering officers also attend additional compliance training courses in addition to the statutory compliance training courses. 2. Establish a culture of compliance: (1) Conduct risk assessments and compliance testing for regulatory compliance (including ethical management). (2) Review and improvement of the deficiencies in the penalty cases, and follow-up. 3. Grievance cases are handled in accordance with the Procedures for the Reporting of Grievance Cases. Publication of grievance channels on internal and external websites to strengthen the effectiveness of the grievance system and ensure proper whistleblower protection.	1. Compliance officers and their supervisors, as well as anti-money laundering officers, have all completed their training. 2. Establish a culture of compliance: (1) In 2025, Mega Securities conducted compliance testing for 14 units, performed two compliance risk self-assessments, and completed one self-assessment of ethical management. (2) In 2025, there was one sanction case where penalties were imposed on the Company by regulatory authorities, with fines totaling NT$300,000. Review and improvement have been completed. 3. In 2025, Mega Securities received zero reports through its reporting channels. However, there was one case received by Mega Holdings that was subsequently transferred to Mega Securities for investigation. Following the inquiry, the case was deemed inadmissible, and Mega Holdings was notified of the outcome. Mega Futures and Mega International Investment Services did not have any reported cases in 2025.	1. Compliance officers complete additional relevant training courses in addition to the statutory compliance training courses; anti-money laundering officers complete additional compliance training courses in addition to the statutory compliance training courses. 2. Review and improvement of the deficiencies in the penalty cases, and follow-up. 3. Continue to conduct compliance (including ethical management) risk assessment through compliance tests. 4. Publication of grievance channels on internal and external websites to strengthen the effectiveness of the grievance system and ensure proper whistleblower protection.	1. Continue to conduct compliance and anti-money laundering training courses for employees to strengthen their knowledge and capabilities in compliance. 2. Continue to conduct compliance (including ethical management) risk assessment through compliance tests. 3. Continue to review, improve and track the penalties. 4. Continue to strengthen the compliance culture, refine the grievance channels and system, as well as cultivate a corporate culture of transparency and sound management.	
		Operational Performance	Focus on diversification of the securities business, making steady improvements to business operational performance, as well as effectively managing the generation and distribution of economic value.	The 2025 net income after tax budget is set at NT$2.2 billion, with financial performance to be reported with integrity.	1. Brokerage, underwriting, and proprietary trading are the core businesses of Mega Securities. The percentages of the departmental revenues from brokerage, underwriting, and proprietary trading in the Company's total revenues in 2025 were 68.34%, 17.55%, and 11.4%, respectively. The consolidated net profit after tax of Mega Securities was NT$2,258,124 thousand, the EPS was NT$1.95, and the ROE was 10.11%. 2. Financial performance has been reported in accordance with regulations.	1. Diversification of handling fee income sources. 2. Development of diversified trading strategies. 3. Promote digital transformation and combine financial expertise to develop sustainable management (ESG). 4. Periodic review of financial position and honest reporting of financial performance.	1. Promote digital transformation and develop brokerage, underwriting, and proprietary trading businesses in line with the sustainable development strategy to steadily improve the Company's operational performance. 2. Improve business resilience, strengthen the long-term value of the Company, and demonstrate sustainable management ability.	

Note: The performance in 2025 is the total for the Company and its subsidiaries, and the performance of each subsidiary is disclosed separately.

2.3 Stakeholder Engagement and Communication

To fulfill our corporate social responsibility, Mega Securities prioritizes stakeholder communications and has established transparent and open engagement channels. Stakeholder opinions are incorporated into our management approach and operating activities to achieve sustainable management goals.The Company identifies major stakeholders based on the five principles of the AA1000 SES (AA1000 Stakeholder Engagement Standard) (responsibility, influence, tension, diversity of perspectives, and dependency). Given that there have been no significant changes in the Company's scope of business, the seven categories of stakeholders identified in 2023 continued to be used in 2025. These are: Customers, Employees and Unions, Government/Competent Authorities and Industry Associations, Shareholders and Investors, Suppliers, Communities/Schools and Non-profit Organizations, and Media.

Mega Securities utilizes a variety of communication channels—including its corporate website, questionnaires, press releases, in-house or Group seminars, and this Report—to continuously understand and respond to the needs of stakeholders, creating mutual benefits and trust through ongoing communication and engagement.In addition, to help stakeholders understand the United Nations Sustainable Development Goals (SDGs) and Taiwan's sustainable development policy, Mega Securities organized 859 employee training sessions (including internal training and external training) in 2025 (see 7.1.5 Talent Training), 152 external in-person lectures and activities, three internal awareness meetings and activities (excluding training), 167 media anti-fraud awareness activities (see 5.2.1 Fair Customer Treatment), 289 sustainability issue engagements with investees, 3,977 brokerage customer satisfaction surveys (including promotion of net-zero emissions environmental measures), 4 labor-management meetings, and 36 sustainability self-assessment questionnaire surveys for suppliers, totaling 5,487 training sessions or activities that help stakeholders understand the SDGs and Taiwan's sustainable development policy.

To enhance comparability among companies of different sizes, total assets are used as a scaling indicator. These represent 462.35% and 434.74% of the NT$118.677 billion in individual total assets and NT$126.213 billion in consolidated total assets, respectively, at the end of 2025 (meaning that the number of activities is approximately 4.62 and 4.35 times the individual total assets and consolidated total assets (in billions of dollars)).

Stakeholders	Significance to the Company	Issue of Concern	Communication Channel and Frequency	Key Communication Accomplishments in 2025
Customer	Listening to the needs of customers, provide quality financial services, and work together with customers to create a sustainable future.	• Occupational safety and health • Information Security • Customer Relations	**Periodic** • Annual customer satisfaction survey • Implementation of mystery shopper survey mechanism **Ad Hoc** • Organizing of online/physical investment and wealth management seminars and investment forums • News, advertisements **Routinely** • Mega Securities Smart Customer Service (real-time) • Provision of online account registration and trading platform (real-time) • Mega Securities LINE@ account (real-time) • Corporate website, Mega Securities FB fan page, Mega Securities IG, and Mega Securities YouTube (YT) channel • Free customer service hotline and customer service e-mail	• Mega Securities conducted a brokerage customer satisfaction survey, which collected 3,977 valid responses. Of all respondents, 87% expressed satisfaction with the overall service. • Mega Securities conducted a digital customer satisfaction survey for wealth management staff, receiving 4,696 valid responses with an overall service satisfaction rate of 96.49%. • Mega Futures conducted a satisfaction survey on its online account opening process, receiving 503 completed questionnaires with a satisfaction rate of 92.3%. • Mega Securities outsourced mystery shopper surveys, conducting on-site investigations at 20 operating sites and telephone interviews at all 43 operating sites, including the business department, and reported the survey results at the national managers' meeting. • One physical and online (Mega Securities official YouTube channel) briefing on investment outlook was held by Mega Securities. • Mega Securities collaborated with the Taiwan Stock Exchange and TPEx to hold five investment seminars across four locations: Taipei, Taichung, Changhua, and Douliu. • Organized 73 customer briefings and fraud prevention awareness sessions at all domestic Mega Securities operating sites. • Mega Securities LINE@ account is followed by 19,805 people, has 79,912 cumulative friends, and has made 2,919 posts. • The Mega Securities Facebook group has accumulated 16,000 followers and posted 341 posts (including on the Facebook and Instagram) in total. • A total of 16 customer complaints and financial consumer dispute cases (12 from Mega Securities and 4 from Mega Futures) were recorded, all of which were closed within the prescribed time limit. • Conducted 289 sustainability issue engagements with investees or customers.

Stakeholders	Significance to the Company	Issue of Concern	Communication Channel and Frequency	Key Communication Accomplishments in 2025
Employees and Unions	Employees are the Company's most important asset. We look after employee needs, and listen to the voices of unions and employees to strengthen foundations for corporate sustainability.	• Information Security • Operational Performance • Compliance	**Periodic** • Quarterly health information emails • Quarterly labor-management meetings • Annual performance evaluations and communication • Conduct an annual employee engagement survey **Ad Hoc** • Organized employee health lectures and a series of employee care activities **Routinely** • Mega Securities has established an employee bulletin board on its intranet	• "Mega Health" e-newsletters on health knowledge and motivational content were sent a total of 4 times and also reposted to the Health section of the corporate intranet. • Each company held four labor-management meetings. • Employee engagement survey sampled 1,640 people and average engagement was 3.94 (out of 5). • Mega Securities organized one employee health care lecture series, one women's health care lecture series, and six employee care activities; Mega Futures organized two employee health care lecture series. • 26 posts were made to the employee bulletin board of Mega Securities and all were responded to.
Government/ competent authorities and industry associations	Monitoring of policy and regulatory developments, and making recommendations through associations to promote the development of a favorable industry environment.	• Occupational safety and health • Compliance • Information Security • Customer Relations • Talent Attraction and Development • Social contribution	**Periodic** • Filing or disclosure of information by the statutory deadlines • Attendance at association committees **Ad Hoc** • Policy information conferences or forums • Answering surveys from competent authorities and their peripheral units • Verification and provision of related information on request for competent authorities and their peripheral units • Telephone calls or in-person meetings	• Filing or disclosure of related information as required by law such as Statement on Internal Controls, and Statement on AML/CFT Internal Controls. There were no penalties for violation of filing or disclosure regulations. • Assignment of executives to participate in the committees or working groups of industry associations such as the TWSA, CNFA, and Trust Association. • Participated in policy promotion meetings or seminars, such as ESG policy promotion meetings, fair customer treatment evaluation seminars and recognition conferences, and financial industry sustainability financial evaluation briefings. • Cooperate with peripheral agencies and industry associations on responding to business surveys. For example: Surveys on the opinion of the Guidelines for Financial Institutions on Greenwashing Prevention, survey on the preparation of the sustainability report, and surveys on the planning of the Scope 3 carbon reduction targets and strategies. • Cooperated with the audits of competent authorities and peripheral agencies by providing information and responding in a timely manner. • Mega Group signed a memorandum of understanding (MOU) with the Taiwan High Prosecutors Office on the "Suspicious Transaction Analysis Mechanism". Through information sharing, the collaboration helps both parties enhance detection efficiency and identify potential suspected fraudulent illegal accounts in advance.
Shareholders and Investors	Mega Holdings is the sole shareholder of Mega Securities. Sound communications ensure the effective implementation of the Group's business management and sustainability strategies.	• Occupational safety and health • Talent Attraction and Development • Operational Performance • Customer Relations • Green Operations	**Periodic** • The Board of Directors meets at least quarterly • Submission of information every year to Mega Holdings to facilitate the preparation of the Sustainability Report. • Participate in Mega Holdings meetings in accordance with Mega Holdings regulations on supervision of subsidiaries. **Ad Hoc** • Reporting of related information based on the supervisory requirements of Mega Holdings.	• Mega Securities convened 18 Board meetings. • Mega Securities cooperated with Mega Holdings on the preparation of the Sustainability Report, and provided Mega Holdings with quarterly updates on the implementation of sustainable development goals. • Mega Securities regularly attends various meetings of Mega Financial Holdings, such as the monthly Mega Holding Board of Directors meetings, monthly business management meetings, quarterly business management meetings, quarterly sustainable development committee meetings, bimonthly sustainable development executive meetings, quarterly risk management committee meetings, and quarterly compliance meetings. • Material events and operating risk events were reported to Mega Holdings each month. • Mega Securities cooperated with Mega Holdings to conduct routine inspections and provide relevant information every six months. • All 9 material contingencies that took place were reported to Mega Holdings in a timely manner and dealt with appropriately.

Stakeholders	Significance to the Company	Issue of Concern	Communication Channel and Frequency	Key Communication Accomplishments in 2025
Suppliers	Suppliers are important Mega Securities business partners. Mutual survival and prosperity is achieved through our close collaboration.	• Information Security • Corporate Governance and Ethical Management • Compliance • Customer Relations	**Periodic** • Supplier self-assessment surveys are conducted annually • Supplier evaluations are conducted annually • Supplier ESG seminars are co-organized with the Mega Group every year **Ad Hoc** • Inviting contract suppliers to sign the Sustainability Declaration	• 36 key suppliers were invited to participate in the “Sustainability Self-Assessment Questionnaire Survey” and completed responses were received from 36 suppliers. • Organized the supplier ESG seminar together with Mega Group, with ten key suppliers of Mega Securities attending. • “Supplier Sustainability Declaration” signed by 100% of contract suppliers. • Mega Securities and its subsidiaries recorded a green procurement amount of NT$32,174,060 for the year, representing 9.44% of the total procurement amount of NT$340,857,129.
Communities/ Schools and Non-Profit Organizations	Leveraging our core financial expertise, we enhance public financial literacy and give back to society through initiatives in financial education, social contribution, culture and the arts, and environmental conservation.	• Social contribution • Talent Attraction and Development • Information Security • Compliance • Corporate Governance and Ethical Management	**Periodic** • Organize student corporate visits and campus financial lectures **Ad Hoc** • Organize financial education and anti-fraud awareness seminars • Sponsor or participate in cultural, artistic, and community engagement activities • Organize environmental conservation and ecological volunteer initiatives	• Mega Securities and its subsidiaries held a total of 348 sessions for financial education and anti-fraud awareness activities, reaching 13,867 people and continuously enhancing the financial literacy of the general public and their risk awareness. • Mega Securities and its subsidiaries cared for disadvantaged groups through charitable donations and volunteer services, launching a total of 29 care initiatives. These efforts involved 151 volunteers contributing 584 hours of service, reaching a total of 4,530 beneficiaries. • Mega Securities supports the development of arts and culture as well as local culture in Taiwan, having organized and sponsored 5 arts and cultural activities with a total of 468 beneficiaries. • Mega Securities and its subsidiaries promoted ecological conservation and environmental education initiatives, organizing ten environmental sustainability actions. These efforts involved a cumulative 149 volunteers contributing 490 service hours and resulted in the removal of more than 250 kilograms of invasive species and waste.
Media	Communication of Mega Securities information, maintenance of brand image, and enhancing stakeholder understanding of the Company.	• Information Security • Risk Management • Operational Performance	**Periodic** • Press releases are sent to columns in leading media every month. **Ad Hoc** • Media interviews and promotions **Routinely** • Appointment of spokesperson and PR personnel to establish a line of communication	• Mega Securities and its subsidiaries published a total of 119 press releases in 2025. • Mega Securities has been recognized in the Taiwan Stock Exchange’s “ Institutional Investor Stewardship Information Disclosure Excellence List” for five consecutive years from 2021 to 2025. From 2019-2024, the Company was awarded the "Fair Customer Treatment Evaluation for the Top 25% of Securities Firms" by the Financial Supervisory Commission for five consecutive times. For two consecutive years in 2024 and 2025, the Company was awarded the "Securities Dealer Anti-Fraud Evaluation Outstanding Award" by the Taiwan Stock Exchange Corporation, the Company was ranked among the top 25% in the securities group of the "Sustainable Finance Evaluation" by the Financial Supervisory Commission for two consecutive years from 2024 to 2025, and earned the "TCSA - Platinum Award for Sustainability Report" from the Taiwan Institute for Sustainable Energy for two consecutive years from 2024 to 2025.

2.4 Material Topic Analysis and Management

Material topic identification process

To understand the impact and financial impact of sustainability issues of concern to stakeholders and to review the results of sustainable operation, Mega Securities conducts stakeholder engagement and material topic identification (including assessment of impact materiality and financial materiality) through five steps. Furthermore, the Company performs quantitative financial impact assessments on the top three material topics identified (information security, customer relations, and legal compliance), as well as global environmental issues such as climate and natural risk management assessments:

1.Identification of stakeholders

In accordance with the five principles of Influence, Tension, Responsibility, Dependency and Diverse Perspectives defined by the AA1000 Stakeholder Engagement Standard (AA1000 SES), a questionnaire was distributed in 2023 to identify the seven key stakeholders: Customers, Employees and Unions, Government/Competent Authorities and Industry Associations, Shareholders and Investors, Suppliers, Communities/Schools and Non-profit Organizations, and Media.Given that there have been no significant changes in the Company's business scope, the stakeholder categories identified through the 2023 employee survey continued to be applied in 2025.

2. Gathering of sustainability topics

With reference to international sustainability standards such as GRI, TCFD, and SASB, the United Nations Sustainable Development Goals (SDGs), the Company's goals and vision, industry characteristics, material topics of Mega Holdings and benchmarking companies, sustainable development trends, and stakeholder concerns, each topic was discussed and assessed by the organizing unit of the "Sustainable Development Committee." A total of 16 sustainability topics were compiled after consulting with external consultants.

3.Assess impact

The Sustainability Committee of Mega Securities, the heads of various executive teams, branch managers, ESG-related executive employees, and the ESG-related employees of the subsidiaries Mega Futures, and Mega International Investment Services completed a sustainability issue impact assessment survey, focusing on the probability of positive and negative impacts of various sustainability topics on the economy, environment, and people and human rights, as well as the level of financial impact. A total of 87 and 71 valid questionnaires were collected, respectively.

Negative impact	Assessed in terms of severity and likelihood. The negative human rights impact of the topic was also taken into account.
Positive impact	Assessed on the scale, scope, and likelihood of impact.
Financial impact	Evaluate the positive and negative impacts of each issue on the financial impact.

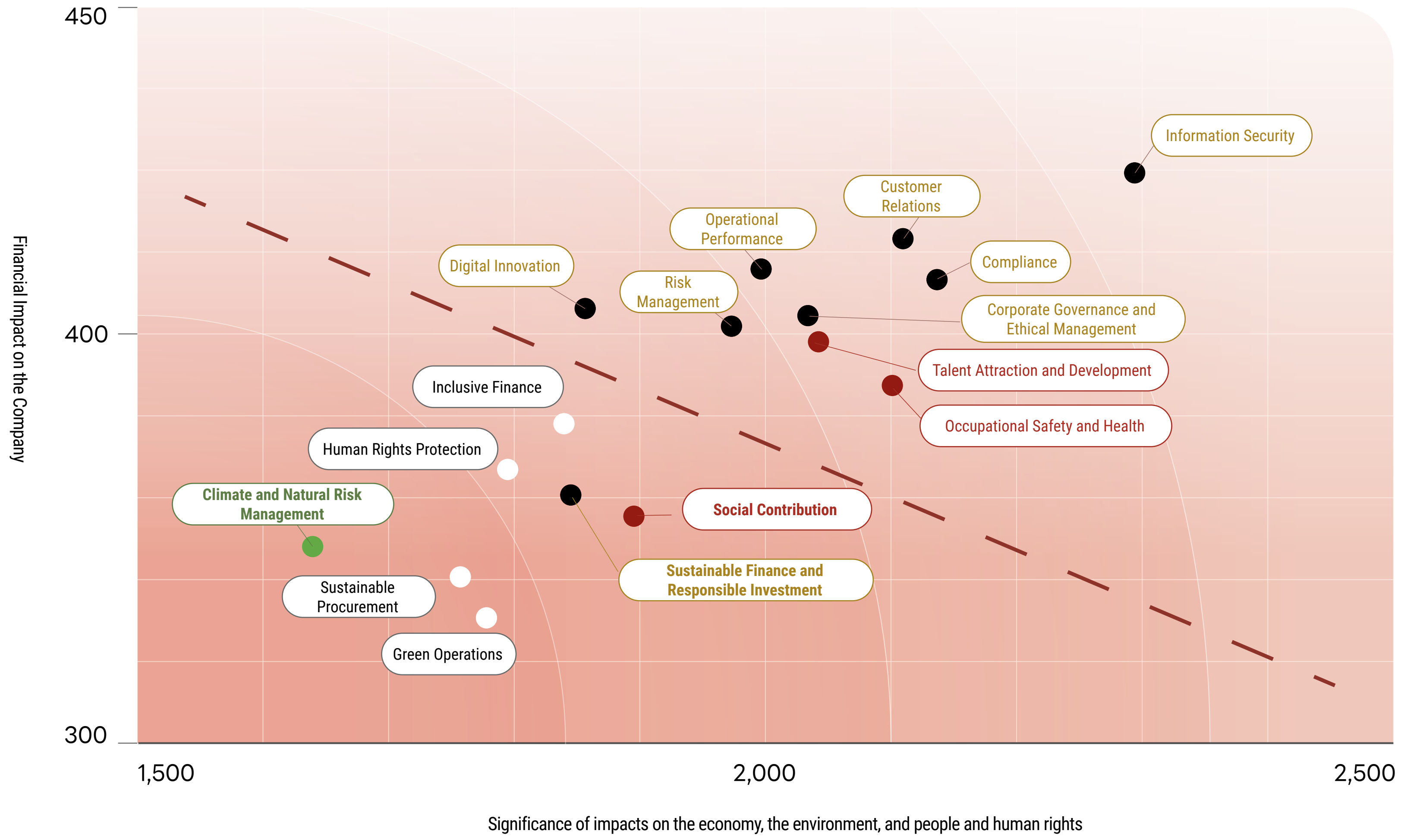
4. Survey results and material topics

- The questionnaire results were compiled, and the positive and negative impact scores were added and the financial impact scores were calculated. Each issue was sorted through the impact matrix according to the scores, and the threshold values of the material topics were set. The 9 sustainability topics for 2025 were selected, namely, "information security", "corporate governance and ethical management", "regulatory compliance", "risk management", "operational performance", "customer relations", "occupational safety and health",, "talent attraction and development", and "digital innovation".
- Considering the balance of the sustainability report, the FSC Green Finance Action Plan 3.0 which promotes GHG inventory in the financial industry and encourages the use of funds to support green industries and sustainable development fields, and the government's 2050 net zero policy, "Climate and Nature Risk Management" has been added to the environmental aspect as a material topic for 2025. Given industry sustainability trends, such as the focus on the FSC Green Finance Action Plan 3.0 and the inclusion of sustainable finance as a material topic by Mega Holdings and securities industry peers, "Sustainable Finance and Responsible Investment" was also added. Furthermore, in consideration of the emphasis two types of stakeholders place on external social impact, "Social Contribution " has been added as a material topic.
- The 12 material topics for 2025 were determined and reported to the Sustainable Development Committee and the Board of Directors after being approved by the general manager.

5.Disclosure of Material Topics

Company management then followed the relevant reporting requirements for material topics from the GRI Standards to describe the corresponding response strategies, management actions, indicators, and targets in this Report to ensure that the Report provides an appropriate and faithful representation on ESG implementation by the Company.

2025 Impact Matrix of Material Topics on Mega Securities



Note: Considering the balance of the sustainability report, the FSC Green Finance Action Plan 3.0 which promotes GHG inventory in the financial industry and encourages the use of funds to support green industries and sustainable development fields, and the government's 2050 net zero policy, "Climate and Nature Risk Management" has been added to the environmental aspect as a material topic for 2025. Given industry sustainability trends, such as the focus on the FSC Green Finance Action Plan 3.0 and the inclusion of sustainable finance as a material topic by Mega Holdings and securities industry peers, "Sustainable Finance and Responsible Investment" was also added. Furthermore, in consideration of the emphasis two types of stakeholders place on external social impact, "Social Contribution " has been added as a material topic.

Material Topic Impact Management

Material Topic	Impact Description and Reason for Materiality	Value Chain Impact Hotspot			Management Goal and Impact Mitigation Measures	Policy and Commitments	Evaluation Mechanism	Corresponding GRI/ SASB Standards, TCFD and Special Topics	Corresponding Chapter
		Upstream Suppliers	Company Operations	Downstream Customers					
Operational Performance	**+ Actual Positive Impact:** The sound operating performance of Mega Securities and its subsidiaries has increased the financial income of employees, brought stable operating revenue to suppliers, and provided customers with comprehensive investment resources to ensure the Company's sustainable operation. **− Potential Negative Impact:** Poor operational performance of the Company may result in low financial income for employees and impact on the operating revenue of suppliers, leading to the Company to not be able to provide customers with comprehensive investment resources, which will affect the Company's sustainability.	●	●	●	**Management Purpose:** Stable business performance can enhance employee cohesion and the confidence of other stakeholders in the Company, which is beneficial to the Company's sustainability. **Mitigation of Impact Measures:** 1. Hold monthly management meetings to review the performance of each product line. 2. Disclose information on consolidated and parent company only financial statements on MOPS to meet the information needs of shareholders and other stakeholders.	1. Improve customer structure and increase market share. 2. Develop wealth management and increase regular income. 3. Explore diverse sources of revenue and expand the scope of underwriting. 4. Develop a long-short strategy to improve operational performance. 5. Make good use of the Group's resources and exert the joint sales advantages.	The Company holds monthly management meetings to review operational performance and disclose its financial status on MOPS in accordance with regulations: The consolidated net profit after tax in 2025 was NT$2,258,124 thousand, the EPS was NT$1.95, and the ROE was 10.11%.	GRI 201 Economic Performance	Foreword and CH1 About Mega Securities
Corporate Governance and Ethical Management	**+ Actual Positive Impact:** Mega Securities and its subsidiaries operate with integrity, which fosters the Company's sustainable development and establishes a strong brand image and reputation within the market. **− Potential Negative Impact:** Violations of ethical management will not only damage stakeholder trust and interests but increase operational, legal, reputation, and financial penalty risks.	●	●	●	**Management Purpose:** Good corporate governance can bring stable business results and long-term competitiveness, and avoid potential legal risks. **Mitigation of Impact Measures:** 1. Strengthen the functions of the Board of Directors through the diversity of the Board of Directors and the performance evaluation of the Board of Directors. 2. Establish Ethical Management Committee to review the Company's ethical management policy as well as conduct regular evaluations of implementation and risks. 3. Incorporate ethical management into the Company's business strategy and corporate culture through company regulations, training and education.	The Company has established the "Articles of Incorporation", "Corporate Governance Best Practice Principles", "Ethical Corporate Management Best Practice Principles", "Ethical Corporate Management Procedures and Code of Conduct", "Ethical Code of Conduct", "Employee Code of Conduct", "Procedures for the Handling of Grievance Cases" at the Board level. The Company has also clearly stated its ethical management policies and practices on its official website and in external documents to promote and prevent unethical conduct. The Company reports the implementation of ethical management to the Board of Directors every year, and is committed to establishing a sound corporate governance system to create an ethical culture.	1. Exceed the statutorily required training hours for directors: 100% completion rate in 2025. 2. Completion of at least 18 hours of training by the Corporate Governance Officer of Mega Securities: Target achieved in 2025. 3. 100% of directors and employees above the grade of manager have signed the "Ethics and Compliance Statement": 100% signing rate in 2025. 4. Completion rate of the annual ethical corporate management training for employees of Mega Securities is 95%: Target achieved in 2025.	GRI 205 Anti-corruption GRI 405 Employee Diversity and Equal Opportunity GRI 415 Public Policy SASB Business Ethics: FN-IB-510a.2 SASB Professional integrity - FN-IB-510b.2, FN-IB-510b.3, FN-IB-510b.4 Employee motivation and risk tolerance - FN-IB-550b.1, FN-IB-550b.2	CH3 Corporate Governance

Material Topic	Impact Description and Reason for Materiality	Value Chain Impact Hotspot			Management Goal and Impact Mitigation Measures	Policy and Commitments	Evaluation Mechanism	Corresponding GRI/ SASB Standards, TCFD and Special Topics	Corresponding Chapter
		Upstream Suppliers	Company Operations	Downstream Customers					
Risk Management	⊕ **Actual Positive Impact:** Mega Securities and its subsidiaries have established comprehensive risk management procedures to significantly reduce the possibility of major losses suffered by the Company, thereby stabilizing the confidence of the financial market and customers. In doing this, we ensure that the Company can minimize the damage in the event of an emergency or an abnormal event, and protect the life and safety of employees, protect the Company's assets, and enable the Company's business to return to normal as soon as possible. ⊖ **Potential Negative Impact:** Improper risk management may cause the Company to suffer major losses, which will affect its business operations and cause customers to lose faith in the Company's rights and interests, affecting trust and cause turbulence in the financial market.	●	●	●	**Management Purpose:** Establish and maintain an effective risk management mechanism to reduce the impact of unexpected events on the Company, and prevent the Company from suffering major financial losses or even business interruptions or suspensions due to operational risks. **Mitigation of Impact Measures:** 1. Formulate comprehensive risk management procedures, including risk management policies, identification, and evaluation processes, to manage traditional operational risks, mitigate negative impacts, and continue to improve emerging risk management. 2. The Risk Management Committee, which reports directly to the Board of Directors, was established for reviewing risk related policies and targets as well supervising the implementation of risk management operations to ensure the Company's overall risks adhere to the risk management policy defined by the Board.	1. The "Risk Management Rules" were formulated by Mega Securities to ensure that an effective risk management system is established by the Company. Risk management targets are reviewed and formulated annually to ensure that all operational risks are kept within an acceptable range. 2. Climate change risks have been incorporated into the risk management policy, with new emerging risks added to the risk management rules to strengthen the climate risk management mechanism.	1. Continued evaluation of risk and review of risk control performance: The Risk Management Office provides daily risk monitoring reports and briefs the Risk Management Committee and Board of Directors on a quarterly basis. 2. Periodically conduct self-assessment of operations, compliance, and audit to track and evaluate the effectiveness of risk management: Completed in 2025. 3. Strengthen the identification and management of climate change risk: Completed. 4. Carry out physical risk scenario analysis and investment position transition risk analysis Completed in 2025.	SASB Systemic Risk Management: FN-IB-550a.2 SASB Employee Incentives and Risk-taking: FN-IB-550b.3 TCFD risk management	CH3 Corporate Governance
		Upstream Suppliers	Company Operations	Downstream Customers					
Compliance	⊕ **Actual Positive Impact:** Mega Securities and its subsidiaries have established a culture of compliance to ensure that various operations comply with laws and regulations and reduce legal risks. ⊖ **Potential Negative Impact:** Violations of laws or internal regulations may negatively affect business development and generate litigation costs or fines. **Quantitative financial impact assessment:** Using the actual litigation and penalty amounts imposed against the Company between the past three years as a guide, the financial impact from violation of the law or internal regulations may be as high as NT$10.99 million (NT$10.13 million from litigation costs, and NT$860,000 from fines).	●	●	●	**Management Purpose:** Establish a good regulatory compliance culture to build a foundation for stakeholder trust and reduce the Company's sanction risk. **Mitigation of Impact Measures:** 1. Establish internal control system and regulations based on external standards, and update the Company's internal controls and regulations in a timely manner when new external laws are passed or updated. 2. Propose preventive and improvement measures in response to violations, and establish a reporting mechanism for material violations of the law. 3. Periodically organize compliance tests, inspections, and assessments, as well as education and training to enhance employees' awareness of compliance.	1. A compliance system has been established by Mega Securities in accordance with the "Regulations Governing the Establishment of Internal Control Systems by Service Enterprises in Securities and Futures Markets" and the relevant laws and regulations governing securities and futures commission merchants. We strive to comply with regulatory and supervisory requirements to reduce potential financial losses as well as impact to the Company's reputation and operations. 2. The "Standard Operating Procedures for Compilation of Laws and Regulations and Consulting" have been formulated to ensure that all operating procedures and management measures are updated in a timely manner in line with the major policy issues and relevant laws and regulations announced by the competent authorities, so that the operating activities comply with the laws and regulations.	1. Completion of statutory training hours by compliance specialists: In 2025, 100% of Mega Securities compliance specialists completed and exceeded their statutory training hours. 2. Conduct general compliance testing, compliance self-inspection, and compliance risk self-assessment operations on a regular basis; conduct compliance project testing operations on an unscheduled basis; the results of which are then reported to the General Manager for approval or the Legal Compliance Committee for review and the Board of Directors for approval: Completed in 2025.	GRI 206 Anti-competitive Behavior GRI 417 Marketing and Labeling SASB Business Ethics: FN-IB-510a.1 SASB Professional Integrity: FN-IB-510b.1	CH3 Corporate Governance

Material Topic	Impact Description and Reason for Materiality	Value Chain Impact Hotspot			Management Goal and Impact Mitigation Measures	Policy and Commitments	Evaluation Mechanism	Corresponding GRI/SASB Standards, TCFD and Special Topics	Corresponding Chapter
		Upstream Suppliers	Company Operations	Downstream Customers					
Sustainable Finance and Responsible Investment	**⊕ Actual Positive Impact:** Mega Securities has issued sustainable financial products, adhered to the Principles for Responsible Investment, and engaged with clients to encourage corporate focus on environmental and social issues. These efforts aim to mitigate global warming, reduce climate change risks, and enhance the Company's reputation. **⊖ Potential Negative Impact:** Providing financial products or services that are harmful to the environment or that fail to comply with the Principles for Responsible Investment will demonstrate that the Company has failed to fulfill its responsibility to the environment and society, resulting in a negative impression of the investors, customers, or suppliers, affecting business.	●	●	●	**Management Purpose:** By implementing sustainable investment and sales through its securities, futures, and consulting businesses, the Company has led other companies to pay attention to environmental and social issues, to work together to mitigate global warming and enhance the Company's reputation. **Mitigation of Impact Measures:** 1. Formulate management guidelines for sustainable products and investments, and report the implementation status to the Board of Directors on a regular basis. 2. ESG engagement with the issuing company is conducted every year.	Formulate the "Sustainable Finance Policy", "Stewardship Principles", and "Administrative Regulations for Promoting the Development of Sustainable Finance " to provide sustainable products and services and responsible investment guidelines, and encourage investment departments to increase investment in low-carbon industries and design sustainable financial products.We will reduce investment in industries with high carbon emissions to achieve the goal of promoting low-carbon economic transformation, accelerate the realization of the Paris Agreement to control global warming to within 2°C, and achieve the vision of net zero by 2050.	1. The target of the investment and underwriting of domestic sustainability bonds in 2025 by Mega Securities was NT$1.6 billion: The actual investment in domestic sustainability bonds in 2025 was NT$1.967 billion. 2. The Company aims for the allocation of responsible investment assets to account for less than a certain percentage of the total positions of proprietary trading and underwriting (excluding hedging): The actual percentage in 2025 was 52.35%. 3. Mega Securities is following the goals set by the Group to gradually increase its investment positions in SBTi, assisting the Group as a whole in reaching the target of 39.56% by 2028. As of the end of 2025, Mega Securities' actual SBT positions accounted for 35.78%.	Inclusion of SASB ESG factors in investment banking and securities: FN-IB-410a.1, FN-IB- 410a.2. FN-IB-410a.3 SASB activity indicators: FN-IB-000.A, FN-IB-001.B, FN-IB-002.C The Regulations Governing the Preparation and Filing of Sustainability Reports by Securities Firms - Article 2, No 4.indicators: Number of securities firms in accordance with the Regulations Governing the Preparation and Filing of Sustainability Reports by Securities Firms - Products or services designed by each operating business to create environmental or social benefits	CH4 Sustainable Finance
Climate and natural risk management	**⊕ Actual Positive Impact:** Climate change presents potential business opportunities, and Mega Securities and its subsidiaries have proactively pursued a low-carbon transition to enhance the Company's future competitiveness. **⊖ Potential Negative Impact:** Climate change may increase the Company's operating costs, investment and credit risks. Failing to transform in a timely manner, the Company may be eliminated from the market. **Quantitative financial impact assessment:** Based on the expenditures and revenues associated with the three major climate risks (climate adaptation costs, tightening of existing regulations, and increased operating costs due to long-term warming) and the three major climate opportunities (digital services, process automation, and green investment) identified in 2025, the financial impact of climate and nature-related risks was estimated at approximately NT$50.5 million.	●	●	●	**Management Purpose:** Keep track of and manage the climate-related risks and opportunities identified in order to reduce possible future losses and enhance the Company's future competitiveness. **Mitigation of Impact Measures:** Mega Securities incorporates climate risks into its risk management system, identifies risks and opportunities, and regularly implements employee education and training and adopts GHG reduction-related management measures, and set targets.	In accordance with the "Climate Risk Management Principles" established by the Mega Group, Mega Securities added climate risk management policies to the "Risk Management Policy" and the emerging risks to the Risk Management Rules, to manage the potential risks resulted from climate change to the Company's operations and finance, and respond to the impacts of climate change.	1. Present the climate risk assessment data to the Risk Management Committee and the Board of Directors: Completed. 2. Completed the ISO 14064-1 verification for domestic operating sites: in May 2025,ISO 14064-1 GHG verification declaration was obtained. 3. 2025 green procurement target was 2.7%: The actual result for 2025 was 9.44%, which met the target. 4. Climate change education and training: Completed.	GRI 101 Biodiversity GRI 201 Economic Performance GRI 302 Energy GRI 305 Emissions TCFD governance, strategy, risk management, indicators and targets	CH4 Sustainable Finance

Material Topic	Impact Description and Reason for Materiality	Value Chain Impact Hotspot			Management Goal and Impact Mitigation Measures	Policy and Commitments	Evaluation Mechanism	Corresponding GRI/SASB Standards, TCFD and Special Topics	Corresponding Chapter
		Upstream Suppliers	Company Operations	Downstream Customers					
Customer Relations	**⊕ Actual Positive Impact:** Mega Securities and its subsidiaries have established a comprehensive fair treatment of customers system and customer complaint procedures, and have implemented the Ten Principles for Fair Treatment of Customers. These measures protect customer rights and interests, earn customer trust, and enhance customer stickiness. Furthermore, the companies have provided financial products or convenient investment channels affordable for petty bourgeoisie or disadvantaged groups and organized financial education programs, helping investors grow their wealth, promoting economic growth, and reducing the wealth gap. **⊖ Potential Negative Impact:** Failure to implement the Ten Principles for Fair Treatment of Customers and prevent investment fraud may lead to financial losses to customers, resulting in a loss of trust or exposing the Company to the risk of being penalized by the competent authority. Furthermore, failing to provide small-scale or disadvantaged groups with investable financial products or convenient investment channels hinders their ability to grow wealth, which is detrimental to overall economic growth. **Quantitative financial impact assessment:** Refers to the customer-related litigation fees, fines for supervisors' disciplinary actions due to involvement of customers, and the information system expenditure for fraud prevention in the past three years, the maximum amount of financial impact on customer rights and interests was about NT$11.28 million (approximately NT$10.13 million for customer-related litigation costs / NT$0.78 million for penalties / approximately NT$0.37 million for costs of phishing website detection and take-down services).		●	●	**Management Purpose:** Implement the Ten Principles for Fair Treatment of Customers and assist in preventing investment fraud to protect customer rights and interests and enhance customer stickiness; provide investors with convenient products and channels to promote economic growth. **Mitigation of Impact Measures:** 1. Establish a dedicated unit under the Board of Directors to promote related matters in accordance with the Fair Customer Treatment Principles and the Prevention of Investment Fraud. 2. Conduct a customer satisfaction survey every year to understand customer experience and optimize relevant operating procedures and transaction platform design. 3. Implement education and training on fair customer treatment and fraud prevention and organize financial friendly experience activities. 4. Develop financial products or services suitable for diverse or disadvantaged groups, and optimize the digital investment platform. 5. Hold financial education seminars for customers.	1. The Company has established the "Fair Customer Treatment Steering Committee Charter, "Fair Customer Treatment Principles and Strategies", and "Customer Complaint Handling System" approved by the Board of Directors. The Company has also set up a Fair Customer Treatment Promotion Committee under the Board of Directors to promote fair customer treatment and fraud prevention related plans, establishing a corporate culture that emphasizes the protection of financial consumers. 2. The Company has established the "Administrative Regulations for Promoting the Development of Sustainable Finance" to specify the continued development of financial products or services applicable to diverse or disadvantaged groups to enhance the Company's financial service breadth. The Company is also committed to fully utilizing Fintech to promote business development, and to continue to develop safe, prompt, and convenient financial products and services.	1. A Fair Customer Treatment Promotion Committee meeting is held at least once a quarter: The Committee held at least one meeting in 2025. 2. Mega Securities conducts annual customer satisfaction surveys, achieving a satisfaction score of 86%, while Mega Futures conducts annual customer satisfaction surveys, achieving a satisfaction score of 80%; the 2025 customer satisfaction survey results met the targets. 3. Complete customer complaint handling within the prescribed time limit: In 2025, all customer complaints and financial disputes were completed and closed within the deadline. 4. Employees must complete at least three hours of education and training on fair customer treatment per person per year: Target achieved in 2025. 5. The "Mega eStock" platform continues to optimize diversified shareholding functions, providing stock services for regular fixed amounts, fixed shares, conditional orders, and stock options of the U.S. stock market. In 2025, the cumulative shareholding plan reached 52,653 shares, an increase of 7.43% from 49,013 shares in 2024. 6. Establish the "Mega Bond" platform for electronic trading of overseas bonds, providing retail investors with limited funds a new option for "bond savings": Continued promotion in 2025. 7. 2025 External financial education seminars: Completed.	The Regulations Governing the Preparation and Filing of Sustainability Reports by Securities Firms - Article 2, No 2 indicators:. Number and amount of funds raised to assist SMEs in the capital market; No. 3 indicators Number of participants in financial education for disadvantaged groups lacking securities services.	CH5 Customer Commitment CH8 Social Prosperity

Material Topic	Impact Description and Reason for Materiality	Value Chain Impact Hotspot			Management Goal and Impact Mitigation Measures	Policy and Commitments	Evaluation Mechanism	Corresponding GRI/ SASB Standards, TCFD and Special Topics	Corresponding Chapter
		Upstream Suppliers	Company Operations	Downstream Customers					
Information Security	**Actual Positive Impact:** Mega Securities and its subsidiaries have strengthened information security protection measures to protect customer information from unauthorized use, disclosure, damage, or destruction. Furthermore, the Company has established an information security monitoring system to facilitate notification procedures and emergency response measures in the event of an information security incident. **Potential Negative Impact:** Securities and Futures Industries belongs to the financial services industry.Due to the nature of the industry, there is a greater likelihood of cyberattacks and higher information risk so we are closely regulated by the competent authority. Data leaks may lead to service disruptions, customer complaints, litigation and investigation. These in turn lead to recovery or threat elimination costs, damage to the Company's reputat ion, as well as undermining of customer, supplier and other stakeholders' confidence in the Company. **Quantitative financial impact assessment:** Based on the response expenditure of NT$11.19 million for the threat of deepfake technology, identified as one of the top three emerging risks for 2025, and the estimated financial impact of over NT$15 million from past cyberattacks—including erroneous account entries due to system issues and hacker ransom demands (comprising over NT$10 million in ransom or system replacement costs and NT$5 million in operating loss)—the maximum financial impact of information security is assessed at approximately NT$15 million.	●	●	●	**Management Purpose:** Comprehensive information security management measures can protect the rights and interests of the Company and stakeholders, and reduce possible damage. **Mitigation of Impact Measures:** 1. Ensure the confidentiality of company secrets, customer privacy, and transaction security through the establishment of a comprehensive internal information security policy and information management system. 2. Conduct annual information security training and social engineering exercises to raise information security awareness and prevent related incidents in order to minimize the impact to stakeholders from data leaks.	The "Information Security Policy" and "Information Security Policy - System Access Controls" and "Regulations on Personal Data File Security Maintenance Plan and Handling of Personal Data After Termination of Services" were defined by Mega Securities; ensure that all internal regulations on personal data protection are aligned with the latest domestic and overseas legislation to ensure that information security and protection of customer privacy all comply with the requirements of international standards.	1. Report the overall information security planning and implementation to the Board of Directors every year to strengthen information security supervision: Completed. 2. Establish a personal data team and an information security team to handle personal data issues and information security incidents, including reporting, resource allocation, incident handling, and post-improvement review to minimize incident damage: Completed. 3. There were no information security or data leaks during 2025.	GRI 418 Customer Privacy The Regulations Governing the Preparation and Filing of Sustainability Reports by Securities Firms Article 2 Schedule No. 1 indicators: Number of information breach incidents, percentage of personal data breach incidents, and number of customers affected by data breach incidents.	CH5 Customer Commitment
Digital Innovation	**Actual Positive Impact:** Digital services of Mega Securities and its subsidiaries provide more complete, diverse, and real-time information than traditional methods, which can reduce information gaps, making it easier for investors to make investments. They can also improve the investment performance of the Company and customers, and increase customer satisfaction. **Potential Negative Impact:** In the digital age, the traditional financial product business is under threat. If the Company fails to actively develop an online trading platform and optimize the digital operating process, the Company will reduce customer satisfaction and weaken the Company's competitiveness.	●	●	●	**Management Purpose:** Lower investment cost, improve investment performance of the Company and customers, and reduce digital divide to promote inclusive finance. **Mitigation of Impact Measures:** 1. Establish a dedicated digital innovation department to coordinate the development of digital innovation. 2. Actively grasp the development trends of Fintech, develop and optimize digital services, and enhance service efficiency.	1. Mega Securities has established the Digital Innovation Department 2. Mega Securities has launched the digital transformation project and has made the development of digital finance its medium and long-term strategic goal, aiming to provide secure and convenient financial services.	1. In 2025, the percentage of electronic order placement transactions at Mega Securities to reach 82%, and the percentage of online account opening at Mega Futures to reach 55% or more: Achieved. 2. Continue to optimize digital services: For example, the digital services, such as "Mega eStock" and "MegaGo" launched: Completed.	Custom Topics	CH5 Customer Commitment

Material Topic	Impact Description and Reason for Materiality	Value Chain Impact Hotspot			Management Goal and Impact Mitigation Measures	Policy and Commitments	Evaluation Mechanism	Corresponding GRI/ SASB Standards, TCFD and Special Topics	Corresponding Chapter
		Upstream Suppliers	Company Operations	Downstream Customers					
Talent Attraction and Development	**⊕ Actual Positive Impact:** Human resources of Mega Securities and its subsidiaries are are important assets of a company, and outstanding talent can enhance its productivity and competitive advantage. **⊖ Potential Negative Impact:** Improper talent management may result in talent loss, labor shortage, labor disputes, or damage to brand image.		●	●	**Management Purpose:** Attract and retain outstanding talent to make the Company competitive. **Mitigation of Impact Measures:** 1. Deepen the cultivation in campus talent management and actively conduct the industry-academia cooperation. 2. In response to the ESG wave, the Company strengthens the recruitment of talents in three major fields: digital, sustainable, and diversified finance, to enhance the Company's power to embrace the diversified development trend. 3. Improve the professional ability of employees by organizing various trainings. 4. Establish attractive remuneration and benefits and promotion systems.	Mega Securities has established the "Regulations Governing Recruitment and Appointment", "Employee Performance Appraisal Rules", and "Employee Education and Training Regulations" to facilitate the recruitment and retention of outstanding talents. The Company also organizes diverse education and training to assist employees in their career development.	1. Control the total turnover rate to a certain percentage: In 2025, the target was achieved by Mega Securities, but not by Mega Futures. This is mainly due to the higher number of sales personnel who left the Company voluntarily. We have discussed improvement measures and asked the supervisors to look after the well-being and work status of the employees. 2. Continue to implement industry-academia collaboration programs and provide internship or part-time job opportunities: In 2025, a total of 70 students were provided with internship and part-time job opportunities. 3. Continuously organize diverse education and trainings: in 2025, various statutory education and training courses, education and training courses on relevant management skills, and consensus camps for middle and senior executives were organize. 4. Continuously provide financial certifications, employee health check-ups, and marriage and childbirth subsidies: Completed.	GRI 401 Employment GRI 402 Labor Relations GRI 404 Training and Education GRI 405: Employee Diversity and Equal Opportunity SASB Diverse Workforce: FN-IB-330a.1	CH7 Employee Care
Occupational Safety and Health	**⊕ Actual Positive Impact:** Employees are important assets of Mega Securities and its subsidiaries. Creating a happy and inclusive workplace can enhance employee cohesion and willingness to stay, and help recruit talent and promote the Company's steady operations. **⊖ Potential Negative Impact:** A poor workplace environment will reduce the work momentum of employees and result in high turnover or safety concerns, which is not conducive to the Company's recruitment of talent and steady operations.	●	●		**Management Purpose:** Create a happy and inclusive workplace to enhance employee cohesion and willingness to stay and promote the Company's steady operations. **Mitigation of Impact Measures:** 1. Formulate and implement occupational safety and health related measures. 2. Establish transparent communication channels to enhance labor relations. 3. Establish a friendly, diverse workplace environment and a fair and legal labor.	1. Mega Securities has established the "Human Rights Policy" and is committed to complying with labor-related laws and regulations and internationally recognized basic human rights. The employment policy does not discriminate against employees based on factors such as gender, age, race, marriage, and religion. 2. Mega Group has established the "Principles for Anti-discrimination and Anti-harassment" to respect the diversity of employees, and eliminate all forms of discrimination and harassment. 3. We have established the "Occupational Safety and Health Managerial Standards" to reduce occupational disasters and Work-related illness, and ensure the provision of a good working environment and physical and mental health for the employees.	1. Mega Securities maintained the validity of ISO 45001 occupational health and safety management system certification in 2025: Completed. 2. Continuously implement the Employee Assistance Program (EAP): Completed. 3. Organize health promotion activities (including health seminars) annually: Completed.	GRI 201 Economic Performance GRI 401 Employment GRI 403 Occupational Health and Safety GRI 405 Employee Diversity and Equal Opportunity	CH7 Employee Care

Material Topic	Impact Description and Reason for Materiality	Value Chain Impact Hotspot			Management Goal and Impact Mitigation Measures	Policy and Commitments	Evaluation Mechanism	Corresponding GRI/ SASB Standards, TCFD and Special Topics	Corresponding Chapter
		Upstream Suppliers	Company Operations	Downstream Customers					
Social Contribution	**⊕ Actual Positive Impact:** Mega Securities and its subsidiaries have made it our mission to create a positive impact. Beyond promoting economic development, they leverage their core financial functions—such as financial fraud prevention and financial education—to enhance financial literacy among disadvantaged groups and in rural areas. These initiatives not only improve the corporate image but also facilitate business promotion and the exploration of new opportunities. **⊖ Potential Negative Impact:** With the rise of ESG awareness, stakeholders—including communities/schools/non-profit organizations—expect companies to not only generate profits but also support community development and care for disadvantaged groups. A failure to actively contribute to society could adversely affect the Company's image and business expansion.		●	●	**Management Purpose:** Corporate resources are leveraged to enhance financial literacy, promote cultural development, provide support and care for socially vulnerable groups, and protect the environment. **Mitigation of Impact Measures:** Through the four social co-prosperity strategic pillars of "financial education", "cultural heritage", "care for vulnerable groups", and "ecological sustainability", we integrate ESG concepts and collaborate with employees, customers, and other stakeholders to engage in social engagement activities.	Mega Group has established the "Sustainable Development Policy", "Sustainable Development Best Practice Principles", and "Sustainable Finance Policy", leveraging its core business to exert its social influence as a financial institution and enhance financial inclusion.	1. Sponsored or organized financial knowledge promotional activities: Completed. 2. Combined with financial functions, the Group's colleagues serve as lecturers to promote financial knowledge to rural areas, non-mountainous and non-municipal areas, or disadvantaged groups: Completed. 3. Sponsor or host diverse arts and cultural activities and sports events: Completed. 4. Organize or participate in volunteer activities for vulnerable groups, providing financial assistance or supplies to vulnerable groups and children: Completed. 5. Sponsor or organize ecological conservation-related activities: Completed.	GRI 203 Indirect Economic Impacts	CH5 Customer Commitment CH8 Social Prosperity

03

Corporate Overnance

Material Topic GRI indicators	Corresponding material topics	Stakeholders with priority access	Corresponding to the United Nations Sustainable Development Goals (SDGs)
GRI 205 Anti-corruption GRI 206 Anti-competitive Behavior GRI 405 Employee Diversity and Equal Opportunity GRI 415 Public Policy GRI 417 Marketing and Labeling	Corporate Governance and Ethical Corporate Management Legal Compliance Risk Management	All stakeholders	5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH

In 2025, Mega Securities' Audit Committee officially commenced operations, marking a new milestone in corporate governance.

Mega Securities continued to maintain its Tier 1 (excellent) rating in the 2025 risk management evaluation conducted by the Taipei Exchange (evaluated every three years).

100% of directors, supervisors, and those at the level of manager and above signed the "Statement of Compliance with the Ethical Corporate Management Policy.

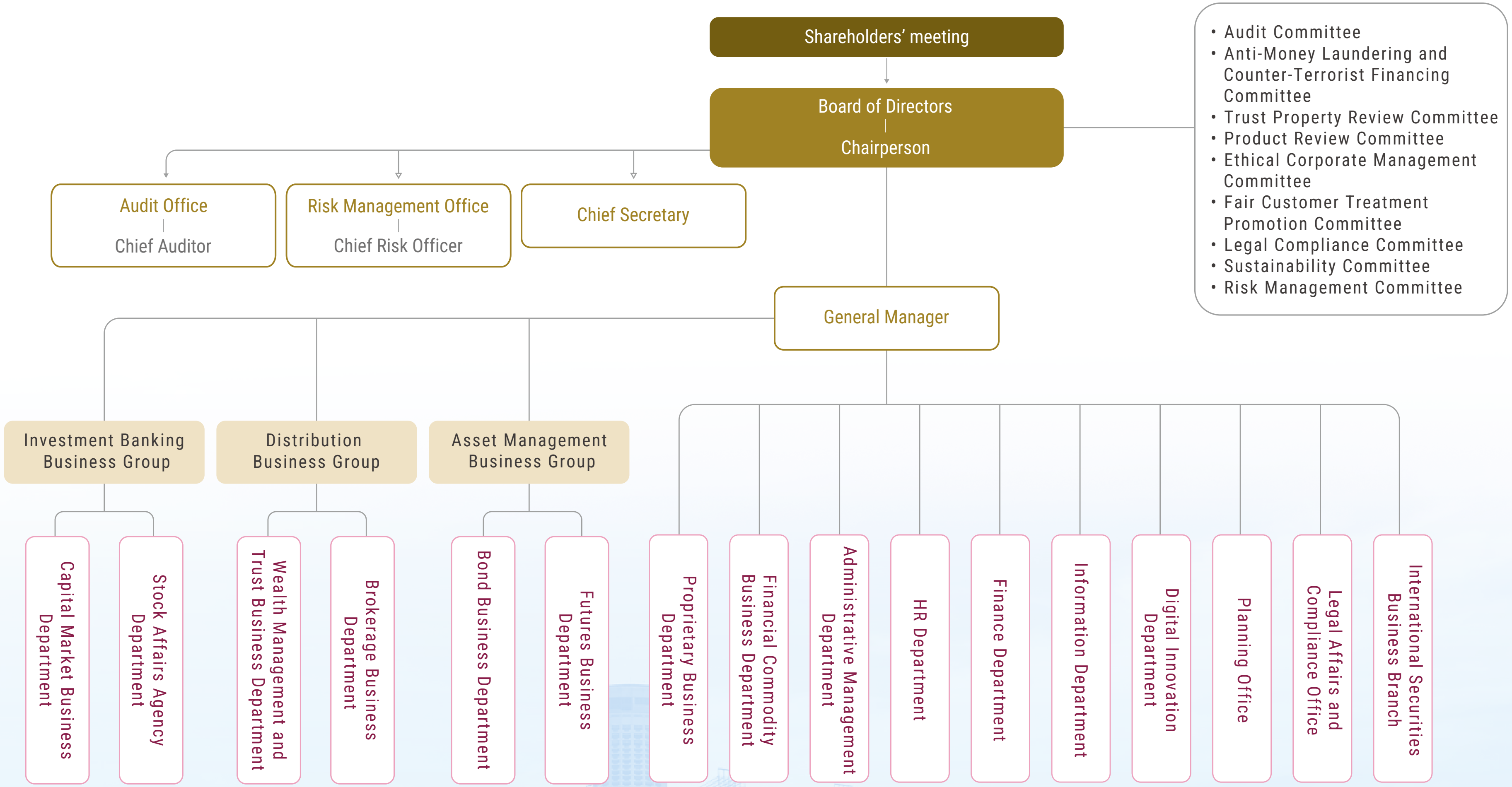
3.1 Corporate Governance and Ethical Management

3.1.1 Corporate Governance Structure

Mega Securities is an investee 100% owned by Mega Holdings (as of the record date of June 30, 2026). It has a complete corporate governance structure. According to the Company Act, all powers of shareholders' meetings are exercised by the Board of Directors, which is the highest governance body of the Company. In addition to exercising the power of the shareholders' meeting when deliberating on dividend distribution, the Articles of Incorporation and key regulations, and other major issues or decisions, the Board of Directors also conducts business pursuant to laws and regulations, including deliberating and approving the Company's business plan, annual financial report, and semi-annual financial report, and evaluating the effectiveness of the internal control system, appointment/dismissal of accountants, and appointment and dismissal of managerial officers, among other proposals.The Board of Directors has established several functional committees, including the Audit Committee, the Risk Management Committee, the AML/CFT Committee, the Trust Property Review Committee, the Product Review Committee, the Ethical Corporate Management Committee, the Fair Customer Treatment Promotion Committee, the Legal Compliance Committee, and the Sustainable Development Committee, to assist the Board of Directors in deliberating various proposals for ensuring the quality of the Board's decision-making.

Name	Member Composition	Authorities	Meeting frequency
Board of Directors	All nine directors (including three independent directors)	I. Establishment of an effective and appropriate internal control system. II. Selection and supervision of managerial officers. III. Review of the Company's management decisions and business plans, and supervision of the implementation. IV. Review of the Company's financial goals and supervision of the achievement. V. Supervision of the Company's operation results. VI. Performance appraisals and remuneration standards for managerial officers and sales personnel. VII. Supervision and handling of the risks faced by the Company. VIII. Ensure that the Company complies with relevant laws and regulations. IX. Planning of the Company's future development. X. Establishment and maintenance of the Company's image and fulfillment of social responsibilities. XI. Appointing professionals such as accountants or lawyers. XII. Protection of the rights and interests of investors.	At least once every quarter. In 2025, a total of 18 board meetings were held, with a director attendance rate (including attendance by proxy) of 100% and an in-person attendance rate of 96.05%. At least two independent directors attended each meeting.

Corporate Governance Structure Chart



Information on the Committee

Committee Name	Convener	Member Composition	Authorities	Meeting frequency	2025 Number of Meetings and Attendance Rate
Audit Committee	Independent Director	All independent directors, a total of 3 members	Review the amendments to and effectiveness assessment of the internal control system; the revision of procedures for handling major financial and operational actions such as the acquisition or disposal of assets, engaging in derivative transactions, lending of funds to others, and en-dorsements or guarantees for others; matters involving the interests of directors; major asset or derivative transactions; major loans, en-dorsements, or guarantees; the raising or issuance of equity-type secu-rities; the appointment and dismissal of accountants; the appointment and dismissal of financial, accounting, and audit supervisors; annual and second-quarter financial reports; the formulation and revision of annual audit plans; and amendments to the accounting system and corporate governance best practice principles.	At least once every quarter	A total of 11 meetings were convened during the year. The committee attendance rate was 100%.
Risk Management Committee	Independent Director	The committee consists of 13 members, including one independent director, the general manager, the chief risk officer, the chief infor-mation security officer, and the heads of nine departments (Brokerage Business Department, Capital Market Business Department, Bond Busi-ness Department, Proprietary Business Department, Futures Business Department, Financial Business Department, Wealth Management De-partment, Finance Department, and Legal Compliance Department).	Supervise the implementation of risk management operations; review risk management policies, annual goals, the committee charter, and related rules; examine the overall risk appetite or limits, as well as ac-tion plans and corrective measures for exceeding such limits; and de-liberate on other significant risk management matters.	At least once every quarter	A total of five meetings were held during the year (Note 2) The committee attendance rate (including attendance by proxy) reached 100%.
Legal Compliance Committee	Chairperson	The committee consists of 18 members, including the chairman, gen-eral manager, chief risk officer, and the heads of 15 departments (Bro-kerage Business Department, Capital Market Business Department, Bond Business Department, Financial Business Department, Wealth Management Department, Proprietary Business Department, Futures Business Department, Shareholder Services Department, IT Depart-ment, Administration Department, HR Department, Digital Innovation Department, Finance Department, Planning Office, and Legal Compli-ance Department).	Review compliance risk management reports and significant regula-tions required to be submitted to the Board of Directors by law; exam-ine the causes of and improvement plans for penalties imposed on the Company by regulatory authorities or major illegal cases; evaluate compliance testing results and peer cases to ensure the adequacy of control measures; regularly monitor the implementation of systems and related reports; and deliberate on other key compliance issues while supervising the execution of various measures.	At least once every quarter	A total of 4 meetings were convened during the year. The committee attendance rate (including attendance by proxy) reached 100%.
Product Review Committee	Director and General Manager	The committee consists of 7 members, including the director and general manager, the chief risk officer, and heads of five departments (Financial Business Department, Legal Compliance Department, Bond Business Department, Brokerage Department, and Wealth Management Department). Note: When the general manager concurrently serves as a Director, the two positions may be held by the same individual.	Deliberate on the pre-sale review of the acceptance of trust or sale of offshore structured products.	Held from time to time as needed based on the product launch	A total of 3 meetings were convened during the year. The committee attendance rate (including attendance by proxy) reached 100%.

Note:

1. Important motions of the Audit Committee and Risk Manage-ment Committee

(1) For important motions of the Audit Committee, please refer to pages 41–45 of Mega Securities 2025 Annual Report.

(2) Important motions adopted by the Risk Management Committee: January 13, 2025 (reported on the implementation of risk management in November and December 2024); April 9, 2025 (reported on the im-plementation of risk management in Q1 2025); April 25, 2025 (re-viewed the amendments to the Risk Management Rules); July 18, 2025 (reported on the implementation of risk management in Q2 2025 and reviewed the proposal for the maximum credit limit for clients using TSMC shares as collateral); October 27, 2025 (reported on the imple-mentation of risk management in Q3 2025 and reviewed the draft an-nual risk management objectives for 2026).

2. The Risk Management Committee was reorganized on April 24, 2025; the chairperson was changed from the Chairman to an independent director. A total of 5 meetings were held in 2025 (2 before the reorgan-ization and 3 after).

Committee Name	Convener	Member Composition	Authorities	Meeting frequency	2025 Number of Meetings and Attendance Rate
Sustainable Development Committee	Director and General Manager	The committee consists of 17 members, including the director、general manager, chief risk officer, and the heads of 14 departments (Brokerage Business Department, Wealth Management Department, Proprietary Business Department, Bond Business Department, Financial Business Department, Capital Market Business Department, Shareholder Services Department, IT Department, Administration Department, Finance Department, Legal Compliance Department, Planning Office, HR Department, and Digital Innovation Department). Note: When the general manager concurrently serves as a Director, the two positions may be held by the same individual.	Review the sustainability development plan and major projects; review the sustainable finance policy and related regulations; regularly assess sustainability and climate-related opportunities; review response strategies and target plans for sustainability and climate-related risks and opportunities; assess the operational continuity and resilience of core operating systems and equipment and propose response plans for submission to the Board of Directors; review the sustainability report and the "Sustainability-related Financial Information" chapter of the annual report; evaluate the implementation results of the sustainability development plan, projects, activities, and response strategies and tar-gets for sustainability and climate-related risks and opportunities; and promote and coordinate with relevant departments to conduct educa-tion and training and implement sustainability-related affairs.	At least once every quarter	A total of 7 meetings were convened during the year. The committee attendance rate (including attendance by proxy) reached 100%.
Fair Customer Treatment Promotion Committee	General Manager	The committee consists of 11 members, including the general manager and the heads of ten departments (Brokerage Business Department, Capital Market Business Department, Bond Business Department, Financial Business Department, Finance Department, Shareholder Services Department, Legal Compliance Department, Planning Office, IT Department, HR Department).	Review policies, strategies, and the consumer dispute resolution system related to the principle of fair treatment of customers; promote the fair treatment of customers and fraud prevention plan; review the implementation status of self-assessments for the regulatory authority as-sessment; regularly evaluate the implementation results and self-check results of each department; review customer complaints and adjudication cases; promote education, training, and awareness programs; and deliberate on other important matters related to fair customer treat-ment and fraud prevention.	At least once every quarter	A total of 9 meetings were convened during the year. The committee attendance rate (including attendance by proxy) reached 100%.
Ethical Corporate Management Committee	General Manager	The committee consists of 17 members, including the general manager, chief risk officer, and heads of 15 departments (Brokerage Business De-partment, Capital Market Business Department, Bond Business De-partment, Financial Business Department, Finance Department, Shareholder Services Department, Proprietary Business Department, Futures Business Department, Legal Compliance Department, Planning Office, IT Department, Digital Innovation Department, HR Department Finance Department, Administration Department).	Assist in integrating integrity and ethical values into the Company's business strategies and establishing preventive measures; regularly analyze and evaluated the risk of dishonest conduct; formulate prevention programs, operating procedures, and conduct guidelines; plan organizational responsibilities and establish a supervision and checks and balances mechanism; promote integrity policy advocacy and training; review the whistleblower system to ensure its effectiveness; and assist the Board of Directors and management in auditing and evaluating the operational effectiveness and compliance of preventive measures.	At least once every year	A total of 3 meetings were convened during the year. The committee attendance rate (including attendance by proxy) reached 100%.
Trust Property Review Committee	General Manager	The committee consists of 5 members, including the general manager, the chief risk officer, and the heads of three departments (Legal Compliance Department, Planning Office, and Finance Departments).	Reviewing whether the utilization of the trust property complies with laws and regulations, while conforming to the trust agreement through an ex-post review mechanism.	At least once every quarter	A total of 4 meetings were convened during the year. The committee attendance rate (including attendance by proxy) reached 95%.
AML/CFT Committee	General Manager	The committee consists of 10 members, including the general manager and the heads of ten departments (Brokerage Business Department, Capital Market Business Department, Bond Business Department, Financial Business Department, Finance Department, Shareholder Services Department, IT Department, Administration Department, HR Department)	Supervise the implementation of anti-money laundering and counter-ing the financing of terrorism measures; review the causes of regulatory authority penalties or corrective actions; propose improvement plans; refer to peer cases and major issues to ensure the appropriateness of control measures; and regularly review implementation results reports and examine important regulations, methodologies, and other major matters required by law to be submitted to the Board of Directors for approval.	At least once every quarter	A total of 4 meetings were convened during the year. The committee attendance rate (including attendance by proxy) reached 97.5%.

Note: Important motions adopted by the Sustainable Development Committee:

January 6, 2025 (reported on the materiality assessment results for the 2024 sustainability report); February 10, 2025 (reported on the im-plementation of the 2024 annual ESG promotion plan as of the fourth quarter, reviewed and amended the Sustainable Development Com-mittee Charter, and reviewed the 2024 core operating system evalua-tion report); April 9, 2025 (reviewed and amended the 2025 annual ESG promotion plan, specific targets, and medium- and long-term targets); May 12, 2025 (reported on the implementation of the 2025 ESG pro-motion plan as of the first quarter and reviewed the 2024 sustainability report); August 5, 2025 (reported on the implementation of the 2025 ESG promotion plan as of the second quarter and reviewed and amended the stewardship principles); October 15, 2025 (reported on investments in industries or entities with ESG risks and sustainable in-dustries as of the end of the third quarter of 2025); November 12, 2025 (reported on the implementation of the 2025 ESG promotion plan as of the third quarter)

3.1.2 Status of the Operation of the Board of Directors

Director Election

Mega Securities is an investee 100% owned by Mega Holdings (as of the record date of June 30, 2026)., which appoints all members of the board of directors.

The 13th Board of Directors (effective from April 22, 2025) consists of 9 directors (including 3 independent directors) with a term of 3 years. The number of directors and independent directors complies with the Articles of Incorporation, which stipulates that there shall be no fewer than 3 independent directors and they shall represent at least one-third of the board seats. Furthermore, starting from this term, an Audit Committee consisting of all independent directors will be established under the Board of Directors to exercise relevant powers in accordance with the law, ensuring a complete corporate governance structure.

Board Independence and Conflict of Interest Avoidance

Mega Securities emphasizes the independence of directors. All independent directors comply with the "Corporate Governance Best Prac-tice Principles", explicitly stipulating that terms may not exceed three consecutive re-elections. Furthermore, they meet the independence criteria established by the competent authority and do not concur-rently serve as a director (including an independent director) or super-visor for more than five companies.The positions of Mega Securities chairman and general manager are not held by the same individual, nor do the individuals share a relationship as a spouse or first-degree relative. Furthermore, no director is a spouse or is a relative of second degree to another director.All positions concurrently held by a director of Mega Securities are in compliance with the requirements of the competent authority. Among them, Wu Ming-Tsung's serving as the director and general manager of Mega Securities is in compliance with the "Regulations Governing Re-sponsible Persons and Associated Persons of Securities Firms", none of the other directors serve as a manager of Mega Securities, meeting the independence criteria.No Mega Securities employees serve as directors of Mega Holdings.(For related information, please refer to pages 12–14 of Mega Securities 2025 Annual Report.)

Additionally, Mega Securities has established clear regulations on di-rector conflict of interest avoidance. All directors have maintained a high degree of self-discipline. During board meetings, the essential content of any interest related to a proposal is explained. In the event of a potential conflict of interest, the relevant directors recuse themselves and do not act as proxies for other directors to exercise their voting rights, thereby maintaining the legitimacy of independent board operations.

Diversity of the Board of Directors

Mega Securities values board diversity, with directors possessing exten-sive industry experience and professional expertise across finance, economics, accounting, law, digital finance, and corporate sustainabil-ity. Relevant procedures are established within the Mega Securities "Corporate Governance Best Practice Principles", which outline a board diversity policy formulated according to the Company's opera-tions, business model, and development needs.

The 13th Board of Directors of Mega Securities consisted of seven male and two female directors; those aged 50 and below accounted for 11.1%, while those aged over 50 accounted for 88.9%.

Information on Director Independence and Diversity

							Professionalism										
Name	Job Title	Nationality	Gender	Date of first appointment	Term (year)	Age	Ability to make operational judgements	Ability to perform accounting and financial analysis	Ability to operate and manage	Ability to manage crises	Expertise in securities and derivatives	Knowledge of international markets.	Ability to lead	Risk management knowledge and ability	Ability to make decisions.	Ability to manage ESG development	**Number of other public companies in which the director is concurrently serving as an independent director**
Chen Pei-Chun	Chairperson	Republic of China	Woman	2016/11/23	9.1	>50	●		●	●	●	●	●	●	●	●	None
Pan Rong-Yaw	Independent Director	Republic of China	Man	2025/4/22	0.7	>50	●	●	●	●	●	●	●	●	●	●	None
Chou Pin-Huang	Independent Director	Republic of China	Man	2025/4/22	0.7	>50		●			●			●			None
Shaw Ming-Fu	Independent Director	Republic of China	Man	2025/4/22	0.7	>50	●	●				●		●		●	None
Wu Ming-Tsung	Director and General Manager	Republic of China	Man	2021/12/29	4	>50	●	●	●	●	●		●	●	●	●	None
Chiu Jun-Mao	Director	Republic of China	Man	2025/4/22	0.7	<50	●	●	●	●	●	●	●	●	●	●	None
Cheng Chih-Yang	Director	Republic of China	Man	2025/4/22	0.7	>50					●					●	None
Lee Ming-Sung	Director	Republic of China	Man	2025/4/22	0.7	>50	●	●	●		●						None
Li Ching-Yi	Director	Republic of China	Woman	2025/4/22	0.7	>50		●									None

Note 1: For detailed information on director external independence, please refer to pages 12–14 of Mega Securities 2025 Annual Report.

Note 2: Mr. Ming-Fu, Shaw resigned from his position as Independent Director on June 9, 2026.

Communication Content of the Board of Directors

Mega Securities held 18 board meetings in 2025 to report on the im-plementation progress of key business operations, functional commit-tee meeting minutes, and discussions concerning significant corporate decisions. The major reports, discussion items, and their frequencies for 2025 are listed below. For further details on other communication matters, please refer to pages 35–38 of 🔗 Mega Securities 2025 Annual Report.

Items reported	Communication content and results	Communication frequency
Financial aspect	The annual budget and business plan, as well as the financial reports aud ited (or reviewed) by accountants	Annually
	Are submitted to the Board of Directors for approval	Quarterly
	Profit and loss of the Company and its subsidiaries are reported	Monthly
Audit aspect	Annual internal audit work plan	Annually
	Summary audit report	Monthly
Compliance	Implementation of legal compliance, anti-money laundering	Every six months
	Implementation of anti-money laundering, and counter-terrorism financing	Every six months
Risk Management	Establish risk management goals	Annually
	Risk management overview and implementation	Quarterly
Corporate Sustainability	Formulation of the ESG promotion planFormulation of the ESG promotion plan, specific goals, and medium- and long-term goals	Annually
	Implementation status of ESG promotion; investment in ESG risk industries and sustainable industries	Quarterly
	Fair treatment of customers and fraud prevention plans; status of customer complaints and financial consumer dispute handling	Quarterly
	Implementation status of ethical management	Annually

Continuing education for directors

In response to international corporate governance and the development trend of legal compliance, money laundering prevention, as well as the latest laws and regulations, Mega Securities offers a variety of external institutions to provide Board members with continuing education courses. By doing this, we aim to strengthen the ability of our directors in the course of performing their duties so they are equipped with the required capabilities.

Upon taking office or during their term of office, board members continue to participate in continuing education courses organized by designated institutions as specified in the ""Guidelines and Map of Continuing Education for Directors and Supervisors of Securities Firms" and the "Guidelines and Map of Continuing Education for Directors and Supervisors of the Futures Industry". Furthermore, Mega Group ESG-related continuing education measures explicitly stipulate that directors must complete at least three hours of ESG-related training annually.

In 2025, the nine directors of the 13th Board of Directors completed a total of 282.1 hours of continuing education, averaging 31.3 hours per director. The courses covered areas such as corporate governance, anti-money laundering, risk management, internal control, ESG, fair cus-tomer treatment, ethical management, and information security, aiming to strengthen directors' professional capabilities and optimize cor-porate governance.

For the Board of Directors' continuing education status (including attending directors, dates, course information, organizers, and hours), please refer to pages 53–59 of 🔗 Mega Securities 2025 Annual Report.

Board Performance Evaluation

To implement corporate governance and enhance board function, the Board of Directors of Mega Securities approved the "Board Performance Evaluation Guidelines" on December 20, 2023. In accordance with these guidelines, the Board of Directors conducts an annual performance evaluation at the end of each year based on established evaluation procedures and evaluation indicators. The evaluation scope covers the Board of Directors as a whole, individual director members, and functional committees. Furthermore, such evaluation is conducted by an external professional independent institution or an external expert and scholar team at least once every three years.

🔗Board Performance Evaluation Guidelines

In 2025, in addition to conducting a self-evaluation, Mega Securities also engaged an independent external organization, the Taiwan Institute of Ethical Business, to conduct a board performance evaluation. The overall score for the Board of Directors ranged between 4.5 and 5 (out of 5). The evaluation results provided positive recognition of the sound board operations, clear risk management, and emphasis on internal control and sustainable talent development, demonstrating good governance and competitiveness. Optimization suggestions were also provided, which Mega Securities has already taken into consideration for further action.

The evaluation results were reported to the Board of Directors in February 2026 and published on the Board Effectiveness of 🔗 Mega Securities Image Website.

3.1.3 Remuneration and Shareholding Policy

Remuneration Policy for Directors (Including Independent Directors)

Type of Personnel Item	Director, Mega Securities
Correlation between the remuneration policy and business performance	1. Due to the actual performance of duties, the chairman, who is also a director and the general manager, is paid reasonable remuneration in accordance with the parent company's rules. 2. The Board of Directors is authorized to determine the remuneration of independent directors based on the extent of their participation in the Company's operations and the value of their contributions to the Company, as well as the usual standards in the industry. 3. Other directors: Monthly transportation allowance. 4. The directors are appointed by the single corporate shareholder, Mega Holdings. The Articles of Incorporation stipulate that no earnings will be distributed to directors. 5. Mega Holdings has established the "Implementation Rules for the Annual Evaluation of Subsidiaries" (applicable to Mega Securities) and the "Procedures for the Risk Management Evaluation of Subsidiaries", which include ESG business performance indicators, ESG management performance indicators, and the comprehensive risk management ap-praisals for the subsidiaries of Mega Holdings (including Mega Securi-ties) as an important basis for adjustment of bonuses and remuneration to the chairman who is also a director and general manager.
Remuneration standards and packages	1. Chairman and director and general manager: As they are responsible for the actual implementation of the Company's business, reasonable remuneration is paid in accordance with the procedures of the parent company, Mega Holdings. Mega Holdings evaluates and determines the bonuses of the chairman, the directors and general manager based on the operating performance of Mega Securities. For 2025, the evaluation items were categorized into three aspects—finance, strategy, and man-agement—with weightings of 53%, 20%, and 27%, respectively. Indi-cators directly related to ESG included ESG business performance 2% (growth rate of sustainable development bond investment and under-writing amount), ESG management performance 5% (including com-pliance with social and environmental regulations, cybersecurity inci-dents and customer personal data breaches, and the achievement of targets for GHG Scopes 1 to 3 and general waste reduction), and com-prehensive assessment of risk management 5% (implementation of im-portant risk management goals and participation in emerging risk management (including climate risks)). 2. Independent directors: A fixed monthly remuneration (NT$50,000) is paid monthly, along with an attendance fee for personally attending functional committee meetings, which is NT$10,000 for the committee convener and NT$8,000 for committee members. 3. Other directors: A monthly transportation allowance of NT$15,000 is paid.
Remuneration determination procedure	1. The remuneration to the chairman and general manager is based on the "Salary Standards for Chairmen and General Managers Assigned or Recommended by the Ministry of Finance to Public and Private Com-panies and Their Invested Companies", stipulated by the Ministry of Fi-nance with Letter Tai-Cai-Ku-Zi-09903506650 dated March 23, 2010. 2. The remuneration to independent directors is subject to the "Remu-neration Criteria for Independent Directors", stipulated by Mega Hold-ings with Letter Zhao-Guan-Zi-No.0990011483 dated September 30, 2010.

Note: For details on the remuneration policy, please refer topages 31-32 of Mega Securities 2025 Annual Report.

Remuneration policy for senior management

Mega Securities has established employee job grade salary rules. Remuneration to managers is determined based on the internal salary range and external market salary survey, ensuring that remuneration is commensurate with the managers' duties and responsibilities. The performance of managers—including financial and non-financial indicators—is evaluated regularly, with performance bonuses determined by these results. Evaluation categories include professional competency, work attitude, and attendance, among other adjustment factors. Specific evaluation criteria and weightings vary by department according to their nature. For example, the Business Department's evaluation includes work quality (target achievement rate), business management, and leadership.

The remuneration to the general manager is based on the "Salary Standards for Chairmen and General Managers Assigned or Recommended by the Ministry of Finance to Public and Private Companies and Their Invested Companies", stipulated by the Ministry of Finance with Letter Tai-Cai-Ku-Zi-09903506650 dated March 23, 2010.

In terms of non-financial indicators, the assessment items for the chairman and general manager of Mega Securities by the parent company Mega Holdings and the assessment items for the executive level of Mega Securities both include sustainability performance. They are described as follows:

Evaluation Subjects	Description of 2025 Assessment Items
Chairman and General Manager	» In accordance with the "Sustainable Development Best Practice Principles" (the scope of the Principles is applicable to the overall operating activities of Mega Holdings and its subsidiaries) established by the parent company, Mega Securities, the salary and remuneration policies, and the employee performance evaluation system are closely related to sustainable development. » Mega Holdings has established the "Implementation Rules for the Annual Evaluation of Subsidiaries" and the "Procedures for the Risk Management Evaluation of Subsidiaries" which apply to Mega Securities. These rules include ESG business and management performance indicators for the subsidiaries of Mega Holdings as an important basis for adjustment of bonuses and remuneration to the chairman and general manager.The assessment items and ESG-related indicators applicable for 2025 included ESG business performance (2% - growth rate of sustainable development bond investment and underwriting amount), ESG management performance (5% - including compliance with social and environmental regulations, cybersecurity incidents and customer personal data breach, and achievement of goals for GHG Scopes 1 to 3 and general waste reduction), and comprehensive assessment of risk management (5% - including active participation in and implementation of emerging risk management, including climate risks).
Department heads and branch managers	» ESG (including fair customer treatment): Mega Securities reviews the annual ESG promotion plan's KPI achievement status for each department in charge on a quarterly basis, and reports to the Sustainable Development Committee and the Board of Directors. The KPI achievement status is used as a reference for evaluating the annual performance of each department's supervisors. Department heads and branch managers set ESG(including fair treat-ment)management performance weightings at 5% to 10% based on the nature of their business. Evaluation items include ensuring the proper handling of fair treatment and Sustainable Development Committee affairs, managing customer complaints, implementing responsible investment and active engagement, executing IFRS S1 and S2 related matters, performing risk management for emerging risks, climate risks, and biodiversity risk management, and implementing sustainability-related software and hardware system projects. In the future, the Company will continue to promote the linkage between senior executive performance and sustainability performance and perform rolling adjustments to ESG multifaceted performance appraisal indicators.
General employees	» The annual performance appraisal of the general employees of Mega Securities also includes ESG items, and the participation in education and training (including ESG), education and training on anti-money laundering and counter terrorism financing operations, legal compliance execution, and risk management are all included in the annual employee appraisal for additional or deducted points (up to 10 points).

Basic remuneration information

Mega Securities determines annual bonus amounts based on the Company's overall operational performance and individual employee performance evaluation results. Compared to 2024, the average employee remuneration change (excluding the highest-paid employee) in 2025 decreased by 6.61%, and the median employee remuneration change (excluding the highest-paid employee) decreased by 11.63%. The change for the highest-paid employee was 6.61%. The ratio of the highest-paid employee's remuneration change percentage to the median remuneration change percentage of other employees was -0.57.

Item	2023	2024	2025
Average remuneration of all employees excluding the highest paid employee (NTD)	1,223,600	1,392,538	1,300,502
Median remuneration of all employees excluding the highest paid em-ployee (NTD)	984,695	1,195,333	1,056,270
Annual total remuneration of the highest paid employee (NTD)	10,683,043	17,489,409	18,644,649
Annual total compensation ratio (average) (Note 2)	9	13	14
Annual total compensation ratio (median) (Note 3)	11	15	18

Note 1: The annual total remuneration of the highest paid employees and other employees was calculated in accordance with the Salary Calculation Rules for Full-time Employees in Non-Managerial Positions announced by the Taiwan Stock Exchange.

Note 2: The annual total remuneration ratio (average) is the annual total remuneration of the highest paid employees/the average of remu-neration of all employees excluding the highest paid employees.

Note 3: The annual total remuneration ratio (median) is the annual total remuneration of the highest paid employee/median of the remu-neration of all employees excluding the highest paid employees.

The remuneration to the senior managers of Mega Securities is as follows. Bonuses and special expenses are variable remuneration, accounting for 45.52% of the total remuneration.

Remuneration category	Percentage
Salary	52.68%
Bonuses and special expenses	45.52%
Employee remuneration	1.80%
Total	100%

Note: Senior managers refer to the supervisors at the deputy general manager level or above.

3.1.4 Ethical Corporate Management

Ethical Corporate Management

To establish a sound corporate governance system and foster a culture of integrity, Mega Securities has formulated the “Ethical Corporate Management Best Practice Principles”, “Ethical Corporate Management Procedures and Code of Conduct”, “Ethical Code of Conduct”. These measures govern anti-corruption, fair trade, donations, conflicts of in-terest, intellectual property rights, and trade secrets. Furthermore, the Company regularly reports its compliance with ethical corporate man-agement to the Ethical Corporate Management Committee and the Board of Directors.

Mega Securities has established the Ethical Corporate Management Committee under the Board of Directors to assist in auditing and eval-uating the implementation of ethical corporate management. The Committee reports to the Board of Directors annually on the execution of the Ethical Corporate Management Best Practice Principles (including whistleblowing cases) to ensure that the code's provisions are effec-tively implemented.In 2025, no incidents of corruption, bribery, discrimination, money laundering, or insider trading occurred that violated ethical corporate management, nor were there any cases involving a higher risk of dis-honest conduct as defined in the "Ethical Corporate Management Pro-cedures and Code of Conduct". Additionally, no employees were dis-missed or subject to disciplinary action due to incidents of corruption.There were no cases reported through the reporting channels. However, one case was referred by Mega Holdings for investigation; following the investigation, the case was dismissed, and a formal response has been sent to Mega Holdings.Subsidiaries have also established relevant ethical corporate manage-ment procedures in reference to Mega Securities' regulations, and no whistleblowing cases occurred in 2025.

In 2025, Mega Securities and its subsidiaries had one substantiated harassment case investigated through non-reporting channels, which had been handled appropriately in accordance with relevant regulations.

Mega Securities and its subsidiaries conduct an annual self-evaluation of the Ethical Corporate Management Best Practice Principles, requir-ing directors, supervisors, and managers (including management at or above job grade 7 and branch managers) to sign a statement on adher-ence to ethical corporate management policy. In 2025, the signing rate reached 100%.Any employee found to be in breach of integrity will be disciplined in accordance with the "Employee Reward and Punishment Procedures".In addition, in coordination with the internal control and audit mech-anism, the Company promotes the ethical management policy on an ad hoc basis to ensure the concept of ethical management is deeply rooted in the corporate culture.

The contract suppliers of Mega Securities and its subsidiaries have signed the declaration in accordance with the Company’s policy. In 2025, there were no instances where business cooperation was termi-nated due to corruption violations. Mega Securities has established the “Guidelines for the Management of External Donations and Sponsorships”, which explicitly prohibit polit-ical donations and clearly define the eligible recipients of donations.There were no political donations in 2025.

🔗Ethical Corporate Management Best Practice Principles

🔗Ethical Corporate Management Procedures and Code of Conduct

🔗Ethical Code of Conduct

Implementation of Ethical Corporate Management Best Practice Principles by Business Partners of Mega Securities and its Subsidiaries

Group Category	Scope of Coverage	Signing of the Statement	Provision of Education and Training
Mega Securities	100%	100% Target: Directors and senior management (Including management positions at or above job grade 7 and branch managers)	100% Target: Directors and full-time employees
Business partners (including contractors, suppliers, and service providers)	100%	100%	100% Target: Key suppliers
Subsidiary	100%	100%	100%

2025 Communication and Training on the Code of Conduct for Employees of Mega Securities and Its Subsidiaries

Employee Category	Number of Employees Trained and Communicated With (Persons)	Percentage of Individuals Communicated With and Trained
Management roles	199	100%
Non-management roles	1,437	100%
Total	1,636	100%

Training type	Total training hours	Total No. of people trained (person-time)
Internal training	4,172	4,912
External training	71	64
Total	4,243	4,976

Note:Mega Securities and its subsidiaries have established an employee code of conduct, which has been posted in the regulatory section of the internal website for the information of all employees.

Grievance system

Mega Securities has established the "Procedures for the Handling of Grievance Cases", under which the Audit Office is responsible for accepting grievance cases. The Audit Office has also set up a dedicated grievance hotline, a grievance email, and protection measures for whis-tleblowers. Employees and outsiders of Mega Securities can report vio-lations of the law or regulations to the department accepting the grievance case through internal and external reporting channels di-rectly.If whistleblowing incidents are verified, relevant departments will re-view internal control systems and operating procedures and propose improvement measures to prevent similar incidents from recurring. Whistleblowers who provide concrete contributions to the Company will be rewarded as appropriate.In addition, if the reported misconduct is investigated and reveals any major violation or the possibility of causing major damage to the Com-pany, the Investigation Department shall immediately prepare a report and submit it to the Board of Directors. A case classified as a major in-cidental event or a violation of law will be handled in accordance with the “Procedures for Major Incidental Events” of Mega Securities, noti-fied or reported to the relevant authorities.After a grievance case is accepted, it shall be treated as a confidential file, and the identity of the whistleblower and the content of the report shall be kept confidential. The information that could reveal the iden-tity of the whistleblower shall not be leaked. The whistleblower shall not be dismissed, demoted, or subject to salary reduction or impair-ment of his/her rights covered by law, contract, or custom. There should not be any other unfavorable disciplinary action imposed against the whistleblower.The subsidiaries also formulate the procedures for handling of grievance cases in conjunction with the system of Mega Securities.The reporting channels of Mega Securities are as follows:

Flowchart of the grievance process

Grievance hotline, grievance mailbox, written grievance

- After accepting a grievance case, the department shall assign dedicated personnel to handle the case in strict confidence and conduct a formal examination.
- The whistleblower shall provide the name, telephone number and specific facts for investigation.

- After a grievance case is accepted, it shall be treated as a confidential document.
- During the acceptance and investigation process, the relevant personnel who have handled or participated in the case shall recuse themselves if they have a conflict of interest in the case.

- The investigation shall be completed within three months from the date of acceptance.If the case is of special nature or complicated, the investigation period may be extended with the consent of the supervisory level.
- For whistleblowing incidents involving general employees, the investigation report shall be submitted to the chairman. If the incident involves directors or supervisors at or above the managerial level, the department accepting the grievance case shall report the matter to the independent directors. The independent directors may designate a department with functional independence or engage external professionals to conduct an investigation. The investigation report shall be submitted to the Audit Committee for review and then presented to the Board of Directors for approval.

- The department accepting the grievance case shall notify the whistleblower in writing or by other means of the outcome of the handling of the reported case.
- If the reported misconduct is verified to be true, the relevant departments will review the internal control system and operating procedures, and propose improvement measures.
- In the event of a major incident or violation of law, the Company shall handle such matter in accordance with the “Procedures for Major Incidental Events of Mega Securities”, and notify or report to the relevant authorities.

Protection Measures for Whistle blowers

According to Mega Securities' "Procedures for the Handling of Grievance Cases", Mega Securities shall take the following protection measures for whistleblowers:

1. The identity of the whistleblower and the content of the report shall be kept confidential, and information sufficient to identify the whistleblower shall not be leaked to prevent unfair treatment or retaliation.
2. The whistleblower shall not be dismissed, demoted, or subject to salary reduction or impairment of his/her rights covered by law, contract, or custom. There should not be any other unfavorable disciplinary action imposed against the whistleblower.

Whistleblowing Email | whistle@megasec.com.tw

Whistleblowing Hotline | (02) 3322-7254

🔗 Guidelines for Handling Whistleblowing Cases

3.2 Risk Management

3.2.1 Implementation of Risk Management Policy

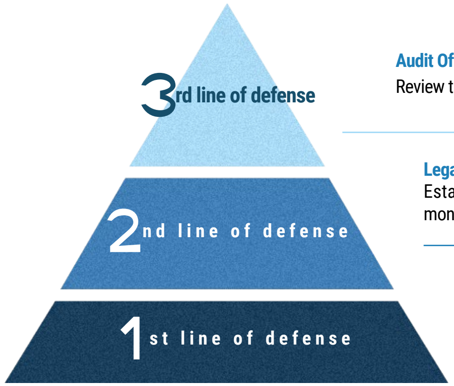
Risk Management Structure

Mega Securities has the Board of Directors as the highest decision-making unit for risk management. The Board of Directors is responsible for approving risk management policies and procedures, overall risk appetite, and appointing the Risk Management Committee to supervise daily risk management affairs.Mega Securities' Board of Directors has established a sustainable development committee and a risk management committee, which meet at least quarterly to report the status of risk management execution to the Board of Directors.

The committee convener of the Sustainable Development Committee is the director and general manager. The Committee is responsible for reviewing the sustainable finance policy and the sustainable development plan, with the Planning Office serving as the dedicated administrative department.The Risk Management Committee convener is an independent director. The Committee's responsibilities involve reviewing the climate risk management policy and climate risk management implementation, with the Risk Management Office serving as the dedicated administrative department. The Sustainable Development Committee comprises six executive teams. Among them, the Environmental Sustainability Team is responsible for environmental protection, green operations, green procurement, and supply chain management; the Sustainable Finance Group is responsible for green and transition finance, responsible investment, and climate and nature risk management; and the Corporate Governance Group is responsible for board diversity, risk management, ethical management, legal compliance, and other corporate governance-related matters.

Risk management measures

Mega Securities' risk management policy clearly defines the responsibilities of the Board of Directors and the Risk Management Committee, which include reviewing the overall risk management mechanism annually, formulating 2025 risk management objectives, and calculating risk appetite based on capital adequacy ratios or other appropriate quantitative methods.Authorization structures, reporting processes, and operating procedures at all levels have been established for all risks. Through the three lines of defense mechanism—comprising the Business Department, Risk Management Office, Legal and Compliance Department, and Audit Office—the Company reviews pre-transaction risk assessment and tiered management, as well as post-transaction monitoring and over-limit handling procedures.Mega Securities continued to maintain its Tier 1 (excellent) rating in the 2025 risk management evaluation conducted by the Taipei Exchange (evaluated every three years).



Audit Office
Review the implementation of the risk management system

Legal Affairs and Compliance Office, Risk Management Office
Establish risk management regulations, and periodically review and monitor overall risks

Business Department
Responsible for identifying, assessing, and controlling climate-related risks associated with their operations in accordance with internal control procedures, such as authorities and operational guidelines

Risk Category	Risk Response and Control Mechanism
Market Risk	Annual risk limits, loss limits, and Value at Risk limits (VaR 99%, 1 day) for holding securities and derivative financial instruments must be allocated with reference to various quantitative indicators of each department or product line, and are approved after coordination among relevant departments convened by the General Manager.
Credit Risk	Periodically review credit risk counterparties, including the credit status of trading counterparts and investment portfolios, while performing regular evaluations and supervision of various credit enhancement (including collateral) measures.
Liquidity Risk	1. Establish various control ratios for cash gap management. 2. The Company has established limits and early warning mechanisms in its Risk Management Rules for securities balances issued by single companies and single industries, as well as total credit risk exposure to single clients, single groups, and single countries, and ensures effective implementation.
Operational Risk	Establish standard operating procedures according to the product risk characteristics, trading operation controls, and related procedures to establish internal control standards and control points.
Climate Risk	1. The total cost of high-carbon emission industries held by the proprietary trading and underwriting units of Mega Securities shall not exceed a certain percentage of the total cost of marketable securities held. This requirement is listed as one of the annual risk management objectives. 2. Set the target for SBT investment positions and regularly track the implementation of the target.
Other Risks	The Mega Securities Operating Rules for Corporate Crisis Response Measures clearly define the triggers, handling procedures, response measures, emergency notification and crisis management, emergency fund deployment plans, information management, and post-crisis management for business crises.

Risk management education and training

Mega Securities and its subsidiaries encourage employees to participate in internal and external risk management-related education and training in accordance with the Group's policy. By doing this, we are able to enhance employees' risk awareness and establish a risk management culture to facilitate the effective implementation of risk management policies.In addition, in accordance with the "Procedures for the Risk Management Evaluation of Subsidiaries" established by Mega Holdings, the number of people who participate in the risk management education and training of Mega Securities each year will be correlated with their performance.In 2025, a total of 41,859 people from Mega Securities and its subsidiaries participated in risk management-related training courses, and the total number of training hours reached 85,568 hours. The topics included laws and risk trends and aspects related to anti-money laundering (AML) and counter-terrorist financing (CFT), climate change information disclosure for the securities industry, and low-carbon transformation path planning - carbon rights and carbon pricing.

3.2.2 Capital Adequacy Management and Level 3 Asset Management

Capital adequacy management

To effectively manage its capital adequacy ratio, Mega Securities has established the capital adequacy ratio management procedures. These procedures specify that the ratio must not fall below the statutory capital adequacy ratio of 150%. Furthermore, the capital adequacy ratio target and early warning indicators are designated as annual risk management indicators, which are reviewed regularly with monitoring results reported to Mega Holdings.

Valuation process for level 3 fair value

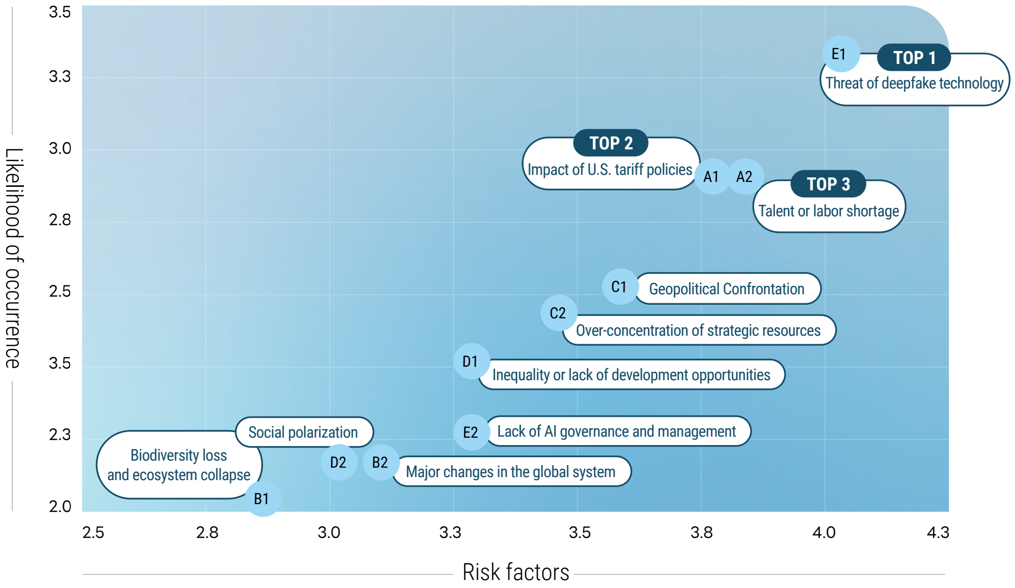
The valuation department must first confirm with the Verification Department about the valuation model, parameters used, parameter sources, and calculation methods. Moreover, whether the data sources are independent and reliable must be confirmed and unscheduled calibration performed, with evaluation model, and adjustment of parameters and calculation methods adjusted to ensure that the evaluation results are reasonable.

3.2.3 Emerging Risk Assessment and Response

As the financial environment becomes increasingly complex, Mega Securities has integrated emerging risks into its risk management framework in addition to existing risk assessments. Material emerging risks are categorized as key risk management priorities; major risk issues (including emerging risks) are monitored and reported to the Risk Management Committee.

To respond to the impact of climate change on the operations of our buildings, staff, and business operations, the Company not only takes preventive measures against risks that may affect its own operations, but also actively supports important projects or programs of other companies or social groups to improve the environment, providing business cooperation opportunities. At the same time, we continue to keep abreast of the latest development trends of emerging risks from the risk reports published by important global institutions and the information from personal or corporate customers, and adopt effective hierarchical management.

Emerging Risk Matrix



Emerging Risk Assessment Process

STEP 1 Risk identification

Based on the World Economic Forum (WEF) 2026 Global Risks Report, the definition of emerging risks from the Dow Jones Best-in-Class Indices (DJBIC) questionnaire, and input from various departments, 10 emerging risk factors have been identified.

STEP 2 Risk assessment

The chairman, general manager, deputy general managers (or equivalent positions), risk management officers and personnel, key management personnel, and other invitees were invited to assess the "likelihood of occurrence"(1-5 points) and "impact level"(1-5 points).

STEP 3 Risk response

Based on the evaluation results, the top three material emerging risks identified for the next three to five years are the "threat of deepfake technology", the "impact of US tariff policy", and "talent or shortage". The impact of these risks on business operations has been assessed, and mitigation and response measures have been formulated and implemented.

STEP 4 Risk report

The identification results of emerging risks are reported and disclosed in the Sustainability Report.

Impacts of emerging risks on Mega Securities and countermeasures

Risk factors	Threat of deepfake technology	Impact of US tariff policies	Talent or labor shortage
Risk type	Technology risk	Economic risk	Economic risk
Risk description	The use of AI to generate deepfake images or audio to produce false images for criminal purposes (such as AI deepfake technology) may lead to deception, resulting in the leakage of personal data or property damage, which jeopardizes the company's business development.	U.S. tariff policies have driven up cross-border trade costs, undermining the competitiveness of Taiwanese exporters and supply chains while triggering supply chain restructuring and severe stock market volatility. Consequently, the Company faces heightened operational pressure from customers and elevated default risk, which jeopardize business expansion and profitability.	The talent skill gap in the era of AI and automation has rendered traditional financial talent development models insufficient. Furthermore, the declining birthrate and aging population have caused talent shortages and brain drain, driving up operating costs and squeezing profit margins. These trends hinder the Company's future development and threaten its core competitiveness.
Impact on business	1. Infringement of privacy: Because financial institutions own a large amount of personal data, including data related to transactions, balances, and conversation records, the abuse or disclosure of such data will infringe on personal privacy, and may lead to customer loss or legal action. 2. Leakage of business secrets: Business secrets of enterprises, such as transaction strategies and customer data, may be obtained by competitors if they are improperly monitored and tracked, resulting in the loss of competitive advantages and economic losses. 3. Information security risk: Social engineering and ransomware attacks require more resources for information security protection. 4. Regulatory requirements: To prevent the impact of deepfake technology applications, financial institutions must comply with more regulatory requirements to ensure the authenticity and integrity of data, which increases legal compliance costs and operational complexity.	The overall position's profit and loss (including non-trading purposes) was impacted by factors such as Trump's reciprocal tariffs, shifts in economic conditions, changes in Fed and central bank interest rate policies, geopolitical risks, and inflation. Profit for 2025 was approximately NT$1.288 billion.	1. Skill training and increased training costs: The talent skill gap in the era of AI and automation is not adequately addressed by existing training models. The resulting impact on business operations is an increase in training costs; for instance, training costs in 2025 were NT$5,861 thousand, an increase of 26% compared to 2024. 2. Recruitment difficulty leading to increased recruitment costs: In response to the talent shortage caused by the declining birthrate and aging population, the impact on business operations is the difficulty in recruiting suitable specialists. This has pushed up salary structures and resulted in higher recruitment costs. For instance, recruitment expenses in 2025 reached NT$572 thousand, a 5.4% increase compared to 2024.
Mitigation and Countermeasures	1. Strengthen financial crime prevention and cross-domain joint defense cooperation: In 2025, Mega Group signed a Memorandum of Understanding (MOU) with the Taiwan High Prosecutors Office on the "Suspicious Transaction Analysis Mechanism". This partnership connects Mega Securities with other affiliated companies to strengthen information sharing and risk reporting mechanisms between the prosecutorial authorities and the holdings group. The scope includes high-risk account early warning, abnormal transaction monitoring, and cross-institutional joint defense integration. By leveraging artificial intelligence and big data analytics technology, the Group has accelerated the efficiency of fraud detection and processing, effectively preventing financial fraud and money laundering risk while enhancing the Group's overall fraud prevention capability. 2. Mega Securities sent notification messages via the through dedicated SMS short code "68777" to help investors identify authentic messages. The Company has joined the holdings group's impersonation website detection mechanism and signed a memorandum of understanding (MOU) for financial anti-hacking, anti-fraud, and information security joint defense with the Police Department of the Ministry of the Interior to effectively take down counterfeit websites and Facebook accounts. The take-down fee for impersonation website detection totaled NT$370,000. 3. To prevent technology-based fraud and perform customer due diligence operations, the cost of purchasing the Dow Jones list database in 2025 was NT$1.195 million. Additionally, obtaining the BS 10012:2017 Personal Information Management System certification cost NT$1.28 million, demonstrating a commitment to protecting customer rights and interests. 4. Continuously reviewed the appropriateness of cybersecurity-related regulations and measures, and established a complete network and computer security protection system. Annual system vulnerability scanning and patching, penetration testing, social engineering exercise, and cybersecurity education and training were conducted. Furthermore, ISO 27001 information security management system certification was introduced and a SOC (security operations center) was established to ensure the appropriateness and effectiveness of information security and network risk control. Related expenditures included NT$2.759 million for vulnerability scanning, NT$520,000 for the introduction of ISO 27001, and NT$990,000 for the establishment of the SOC. 5. Mega Securities has continued to implement strengthening measures in response to the DDoS attacks by hackers in 2024.The trading system began implementing CDN protection on November 29, 2024, with full implementation completed by June 7, 2025. The protection cost amounted to NT$4.075 million.	1. Equity position: Short- and medium-term industry trends in the AI and military-industrial sectors, where Taiwan and the U.S. are highly interdependent, remain clear; however, volatility has intensified due to geopolitical events and economic risks stemming from U.S.-China rivalry.From a business perspective, non-trading allocations are reviewed to exclude individual stocks with high China-related risk factors; trading positions are managed flexibly with timely hedging. 2. Bond position: Rising uncertainty in trade policies may lead the Federal Reserve to adopt a more cautious stance on interest rate cuts during interest rate decision meetings, which could increase yield upside risk. If the FED raises interest rates, it will compress the proprietary trading profit margin.High-quality bonds will continue to serve as a stabilizing force within investment portfolios. Strategically, the focus remains on enhancing defensiveness by allocating to higher credit rating and short-to-medium term bonds. 3. Risk management: Adhere to existing risk management mechanisms and conduct profit and loss control for individual stocks and departments in accordance with the Risk Management Rules. All operations are strictly executed based on approved action plans, with meetings convened as needed to discuss position adjustments in response to market fluctuations.	1. Organize diversified training courses: Various education, training, and self-learning programs are conducted based on different job functions. In addition to assigning employees to participate in various qualification acquisition and statutory education and training courses in accordance with regulations, the Company conducts internal training via a digital learning platform or professional lecturers. These initiatives enable employees to continuously develop their competencies to bridge skill gaps. 2. Develop recruitment channels and deepen campus talent management (1) Visit university and college departments across the country to establish partnerships with schools to gain further support and talent recommendations. In 2025, we visited 10 colleges and universities across 13 relevant departments. (2) Internship program: With a total cost of NT$3,031 thousand, this initiative allowed students to gain insights into professional functions of securities during summer or semester breaks. By cultivating talent early, the program aimed to increase their willingness to join the Company after graduation. In 2025, we participated in 13 internship recruitment briefings and arranged for 24 students to intern at the Company. (3) Participation in campus job fairs: In 2025, we participated in 12 campus job fairs to attract talent and convey the Company's culture to students, and provided three students with full-time job opportunities. (4) Employment program: To cultivate talent and fulfill ESG social responsibility, the Company collaborated with Ming Chuan University on an employment program. A total of 30 students participated in practical courses, and 18 students received on-the-job training at the Company, for a total of 320 training hours. (5) Rising Stars Program: This program provides students with matching opportunities with enterprises before graduation to enhance the sustainable development of talent cultivation. By engaging with finance-related departments at colleges and universities, we established a cooperative and trusted communication channel, with a total of 27 interns participating.

3.3 Legal Compliance

3.3.1 Compliance Management Mechanism

To effectively implement and execute its compliance system, Mega Securities established a Legal Compliance Committee under the Board of Directors. In accordance with the "Regulations Governing the Establishment of Internal Control Systems by Service Enterprises in Securities and Futures Markets" issued by the Financial Supervisory Commission, the Company has established its compliance system and designated the Legal and Compliance Department as the dedicated compliance department. This department is subordinate to the general manager and is responsible for the planning, management, and execution of the compliance system. Furthermore, the Board of Directors has appointed the head of the Legal and Compliance Department as the compliance officer to oversee compliance affairs and report to the Board of Directors every six months.In the event of a major violation of law or a downgrade from the competent authority, the Board of Directors must be notified immediately, and matters related to legal compliance must be reported to the Board of Directors. In 2025, Mega Securities conducted compliance testing for 14 units, performed two compliance self-assessments, and reported the results to the Legal Compliance Committee and the Board of Directors.Please refer to 🔗 3.1.1 Corporate Governance Structure for the composition, duties, and meeting frequency of the Legal Compliance Committee.

Compliance management structure

Legal compliance education and training

To raise awareness of compliance risks, Mega Securities and its subsidiaries encourage employees to participate in various internal and external compliance education and training. In 2025, Mega Securities provided a total of 83,852 hours of compliance training for 41,494 employees.

Sanction Cases

In 2025, Mega Securities was notified of a total of 1 fines by the competent authorities, with a total fine of NT$300,000. Relevant measures have been implemented to strengthen control and prevent similar incidents from recurring. No subsidiaries incurred fines from the competent authorities.

In 2025, there were no penalties imposed on Mega Securities or its subsidiaries for reaching the material threshold and no incidents related to anti-competitive behavior, anti-trust, or monopolistic behavior. There were no product and service information, labeling, marketing communications, or voluntary regulation incidents, nor were there any investment-related investigations, customer complaints, private human rights lawsuits, or mediation, arbitration, or legal proceedings involving violations of integrity.

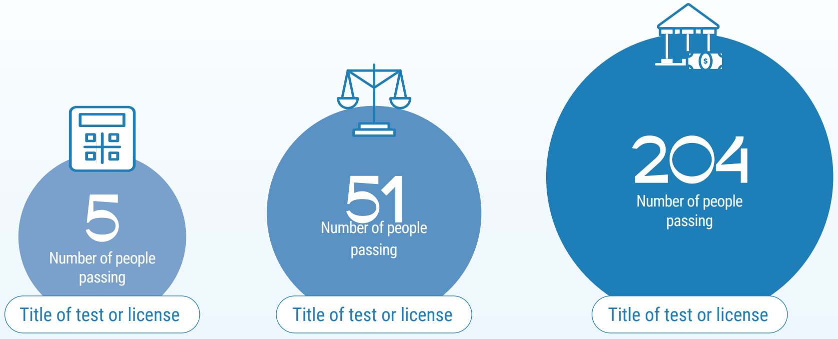
Case description	Fines	Other penalties	Improvement measures
In November 2025, Mega Securities was penalized for several regulatory violations: accepting non-professional investors' entrusted purchases when the leverage ratio for inverse ETFs was increased to two times; failing to complete the materiality assessment, risk assessment, and due diligence for outsourcing matters within the statutory time limit; and failing to have the risk assessment report for outsourcing matters approved by the responsible supervisor.	NT$300,000	Corrective action	1. Controls have been implemented within the sub-brokerage trading system to restrict entrusted purchases to those with professional investor status. Additionally, a daily reminder mechanism has been established in the Bloomberg system; if a product name changes, notification emails are sent immediately to relevant personnel for review and control. 2. Complete the materiality assessment, risk assessment, and due diligence for 2024 outsourcing matters (22 items in total) in 2025. 3. Submit risk assessment reports for high-risk and material outsourcing matters to the chairman for approval.

Note: Materiality threshold refers to a disciplinary action of warning or higher by the competent authority, a single fine of NT$1 million or higher, or a major penalty as defined in the "Significant Penalties as Stipulated in the Measures for Handling Significant Penalties for Violations of the Financial Services Act by the FSC".

Audit System

In accordance with the "Regulations Governing the Establishment of Internal Control Systems by Service Enterprises in Securities and Futures Markets" issued by the FSC, Mega Securities has appointed a chief auditor under the Board of Directors. An audit office has also been set up with a number of auditors to assist the Board of Directors and management in auditing and evaluating the effectiveness of the internal control system.The Audit Office reports to the Board of Directors every year to discuss the annual internal audit plans of the headquarters and branches, handles the audit plans of subsidiaries, and strengthens the risk assessment-based audit plan in accordance with the abovementioned standards. The internal audit unit plans to faithfully disclose in the audit report any deficiencies and anomalies found in the internal control system in an audit, and follows up after the report has been reviewed to ensure that relevant departments have taken appropriate improvement measures in a timely manner. After completion, the audit report is submitted to the independent directors and supervisors for review by the end of the month.Following the establishment of the Audit Committee by the 13th Board of Directors of Mega Securities and the abolition of the supervisor system, the implementation results of the audit plan have been disclosed in the monthly summary audit report and reported to the Audit Committee and the Board of Directors.

Status of audit professional licenses obtained or relevant tests passed at the end of 2025



Accountant

Banking Internal Control and Internal Audit

Internal Auditor Qualifications

3.3.2 Anti-Money Laundering

Anti-Money Laundering and Counter-Terrorism Financing Mechanism

Mega Securities complies with the regulations of the competent authorities and the policies of the Mega Group to implement the “Money Laundering Control Act”, the “Counter-Terrorism Financing Act”, and the “Regulations Governing Anti-Money Laundering of Financial Institutions”, and supervises all departments to implement prevention and control measures. Mega Securities supervises all departments to implement prevention and control measures. Operations related to AML/CFT include customer due diligence, transaction monitoring, and education and training. At Mega Securities, we have established a money laundering prevention monitoring and list screening system, and provide comprehensive training for money laundering prevention personnel.

To effectively implement and execute anti-money laundering and countering terrorism financing (AML/CFT) efforts, Mega Securities' Board of Directors has established the anti-money laundering and countering terrorism financing committee, with the General Manager serving as the chairperson. Please refer to 3.1.1 Corporate Governance Structure for details on the composition, duties, and meeting frequency of the committee.

The general manager is responsible for supervising all departments in the prudent evaluation and review of the implementation of the internal control system for AML and CTF. The general manager also approves important regulations and AML and CTF violations that do not require submission to the Board of Directors. In 2025, approvals included the annual transaction monitoring threshold parameter adjustments, the annual compliance testing report, and the testing plan.

The Board of Directors has appointed the compliance officer to also serve as the dedicated head of AML/CFT. In addition to reporting to the Board of Directors on the implementation of AML/CFT every six months, the compliance officer is also responsible for coordinating and supervising the prevention and control of AML/CFT. The compliance officer reports suspected AML/CFT transactions to the Ministry of Justice Investigation Bureau.

In order to effectively supervise and manage the implementation AML/CFT operations, the managers and business department heads of each branch act as the supervisors. In addition, dedicated personnel have been designated in the Legal Compliance Office for the implementation of AML/CFT-related operations of Mega Securities.

Anti-Money Laundering and Counter-Terrorism Financing Measures

Mega Securities has established various AML/CFT internal rules and regularly conducts compliance testing and compliance risk self-assessments for anti-money laundering and counter-terrorism financing. In addition to assigning operational personnel in each department to facilitate AML/CFT matters, the Legal Compliance Office has also designated dedicated personnel to assist all departments in executing related tasks.

Mega Securities complies with domestic laws and group consistency standards while referencing the 40 recommendations of the Financial Action Task Force (FATF) to establish a sound organizational structure, policies and procedures. These measures are designed to effectively identify and assess money laundering and terrorism financing risks, and to control identified higher money laundering threats and vulnerabilities, thereby implementing the requirements of international regulations.

The implementation procedures include: physical and non-physical customer due diligence (CDD), terrorism financing list screening, politically exposed persons list screening and monitoring, and senior management's participation in the auditing of high money laundering and terrorism financing risk customers.

In addition, the Group’s subsidiaries exchange implementation experiences through the AML/CFT Committee and regularly share and collect lists of high-risk customers and de-identified suspicious transaction reports via the Group’s information-sharing platform to strengthen cross-company collaboration and risk prevention and control.

Effectiveness of Specific Actions of Mega Securities to Enhance AML and Crime Monitoring

Measures	Implementation status
Establishment of management regulations	"Customer Due Diligence Procedures", "Procedures for Identification and Control of PEPs", "Name and Title Verification Procedures", and "Procedures for Creation of Money Laundering and Terrorism Financing List Databases".
Institutional Risk Assessment (IRA)	The Company performs a company-wide risk assessment for money laundering, terrorism financing, financing of militia, and sanctions at least once a year. As well as this, we conduct quantitative and qualitative analyses of the results of the risk assessment, and compile a risk assessment report, internal control assessment items, and improvement plan timelines, which are deliberated by the AML/CFT Committee prior to reporting to the Board of Directors.
Establishment of an AML system	Mega Securities has implemented various anti-money laundering systems, including transaction monitoring and list scanning, to prevent money laundering and terrorism financing.In October 2024, the list of cautioned accounts was formally included, the system will be finalized, and the system was established and the control measures for the information of the cautioned accounts were established to strengthen risk control.
Customer identity due diligence	1. We have established procedures related to customer due diligence, the identification and monitoring of politically exposed persons (PEPs), and name verification. We conduct identity verification and list comparisons for customers, counterparties, and related parties. Regular audits are performed according to the risk level. 2. The Legal Compliance Office centrally monitors transactions. If any suspected money laundering or terrorist financing activities are detected, the Legal Compliance Office reports them to the Ministry of Justice Investigation Bureau after obtaining approval from the supervisor.
Identification, regular review, and monitoring of policies for high-risk customers such as PEPs	In addition to conducting regular reviews and monitoring in accordance with the aforementioned customer identity due diligence procedures, the Company cross-references external databases to include individuals not defined as PEPs and their related parties in a whitelist. If any individuals are identified through group information sharing or due diligence as not yet listed, they are added to the PEP database to strengthen list management and risk management.
Suspicious Transaction Report (STR) Centralized Project	1. Manual reporting system: Any obvious abnormality found in the client's business by the Business Department should be reported to the supervisor and the head of the headquarters and then to the Legal Compliance Office, which will be reviewed and reported to the Ministry of Justice Investigation Bureau after approval by the dedicated supervisor. 2. Centralized system monitoring and review system: Mega Securities performs centralized audits by the Compliance Office and reports to the Ministry of Justice Investigation Bureau if there are clients who meet the criteria of suspected money laundering and terrorism after approval by the dedicated supervisor.
Application of Regtech	Transaction monitoring system (including RPA application and tableau), AML self-assessment system, list database establishment system (including whitelist database, PEP database, material and negative news database, country risk rating database, and customer database under investigation by external authorities).

Education, Training, and Certifications

Mega Securities and its subsidiaries enhance employees' professional knowledge and skills by periodically inviting internal and external experts to conduct AML training and related seminars throughout the year. These sessions take various forms, including in-person seminars, e-learning, and video conferences. In 2025, the training completion rate for personnel required to fulfill the statutory training hours (AML compliance officers, AML personnel, and AML supervisory managers) reached 100%.

2025 Anti-crime-related education and training of Mega Securities and its subsidiaries

Training type	Total training hours	Total No. of people trained (person-time)
The profit-making network provides regular and continuous training and case analysis (for all employees).	5,222	5,222
Provision of online courses and self-evaluation	6,526	2,694
Face-to-face training provided by compliance/legal affairs personnel	717	708
Face-to-face training provided by an external professional company	645	154
Mandatory participation in the annual refresher training program	1,858	197

Status of anti-crime licenses obtained or relevant tests passed of Mega Securities and its subsidiaries at the end of 2025

Title of test or license	Number of people passing
Certified Anti-Money Laundering Specialist (CAMS)	14
Test for Money Laundering Prevention and Counter-Terrorist Financing Professionals	257

04

Sustainable Finance

Material Topic GRI indicators	Corresponding material topics	Stakeholders with priority access	Corresponding to the United Nations Sustainable Development Goals (SDGs)
GRI 101 Biodiversity	Sustainable Finance and Responsible Investment	All stakeholders	
GRI 201 Economic Performance	Climate and Natural Risk Management		
GRI 302 Energy			
GRI 305 Emissions			

By the end of 2025, the balance of investments in sustainable development industries accounted for

52.35%

of the proprietary trading and underwriting total position (excluding hedging).

At the end of 2025, the balance of domestic and foreign sustainable bonds reached

$3.799

billion (including green bonds of NT$2.196 billion, sustainability bonds of NT$1.136 billion, social bonds of NT$0.300 billion, and sustainability-linked bonds of NT$0.167 billion).

As of the end of 2025, the SBT setting by the investment target reached

35.78%.

In 2025, a total of **251** sustainability self-assessment questionnaires were sent to investee companies for engagement, with 22 responses received.

In 2025, SBT engagement was conducted with a total of **39** investee companies, with nine responses received.

4.1 Sustainable Finance and Responsible Investment

4.1.1 Sustainable Finance Management

In response to the domestic and international development trend of sustainable finance, and to develop a business model of co-prosperity among economic growth, environment and society, Mega Securities cooperates with Mega Group to participate in major international assessments such as DKBIC, MSCI, CDP, etc. and complies with the Sustainable Development Goals (SDGs), Science-Based Reductions Initiative (SBTi), GRI, TCFD, SASB, and other international initiatives in line with the Group.

In addition, pursuant to the sustainability-related regulations, such as "Principles for Responsible Investment (PRI)", "IFC Performance Standards & EHS Guidelines", the "Convention on Biological Diversity (CBD)", of the UN, "Stewardship Principles as Institutional Investors", and the "Green Finance Action Plan", the Company have established the "Sustainable Finance Policy", and relevant bylaws or regulations and exert the power of finance to shape the positive influence of a sustainable society through the five compliance principles of sustainable finance.

In addition, to enhance the disclosure quality of sustainability information, the Company has established the "Anti-Greenwashing Declaration" and continued to refine its internal management mechanism. For example, the Company’s "Administrative Regulations for Promoting the Development of Sustainable Finance ", explicitly stipulating the principles that should be complied with when making sustainability-related declarations and the management and supervision mechanisms. The Company’s "Procedures for Management of Advertising, Business Solicitation and Business Promotional Activities" clearly stipulate that greenwashing behaviors must be checked when the Company's advertisement or marketing content involves "green" or "sustainability". In addition, the Company’s sustainability report is discussed and approved by the Board of Directors to strengthen the management mechanisms for sustainability disclosure.

Implementation of Sustainable Finance Policy

Mega Securities is committed to practicing sustainable finance, leveraging its financial intermediation function to guide capital toward a low-carbon economy. We support enterprises that prioritize environmental protection, social responsibility, or robust sustainable governance in their sustainable financing and investment activities. By employing this dual approach to investment and financing, we actively drive sustainable development.

At the same time, the Company has established investment prohibitions and evaluation management procedures for high environmental and social impact industries or entities, coal and non-conventional oil and gas sectors, and high-carbon industries. Furthermore, the Company has strengthened the control of high sustainability risk targets through a sustainability risk rating mechanism to ensure that capital allocation aligns with sustainable value.

Communicate sustainable finance results with customers

Mega Securities firmly believes that communication is the key to the sustainable transformation of capital markets. Therefore, we engage with various stakeholders and fulfill our stewardship responsibilities as an institutional investor:

- For individual clients, we are committed to implementing financial inclusion and sustainable finance education, helping customers understand ESG through a variety of channels.
- For corporate clients, we actively engage and interact with investees. Our engagement methods primarily include participating in shareholders' meetings, conducting visits (including lead underwriter's routine advisory meetings), engaging in email discussions (including questionnaires), holding phone or video conferences, and attending investor conferences.

I. Statistics on the frequency and methods of engagement in 2025

In 2025, a total of 1,591 engagements were conducted with investees, of which 289 involved ESG issues. The engagement methods and frequency statistics are as follows:

Method of engagement	Total number of engagement	Engagement of ESG issues	Percentage of ESG engagement
Attending the shareholders' meetings of investees	410	3	1.0%
Visiting (including routine face-to-face meetings with sponsor brokers)	352	79	27.3%
Discussion via e-mail (including questionnaires)	557	168	58.2%
Telephone or video conferencing	256	36	12.5%
Participate in investor conference	16	3	1.0%
Total	1,591	289	100.0%

II. The 2025 statistics of ESG issue engagement and engagements in various ESG aspects

In 2025, Mega Securities engaged with investees a total of 1,591 times. Among these engagement activities, those related to ESG issues totaled 856 items across 289 companies. The top two ESG issues of concern regarding investees were "improving legal compliance" with 111 items, followed by "establishing an effective corporate governance structure and strengthening board functions" with 75 items.

By the three aspects of E (environmental), S (social), and G (governance), the G aspect has the highest number with 368 issues (accounting for 43%), while the E aspect and the S aspect have 268 issues (31.3%) and 220 (25.7%) issues. The proportion and classification of ESG issues engagement by Mega Securities with investees in 2025 are broke down as follows:

E (Environmental)

	Issue	times
1.	Carbon reduction	74
2.	Biodiversity conservation	23
3.	Water resources	32
4.	Circular economy (resource recycling and reuse)	34
5.	Toxic hazard and waste management	32
6.	Increase the proportion of green (environmentally friendly) products	27
7.	Those penalized by the competent authority due to environmental pollution incidents and have not yet made improvement.	23
8.	Other environmental issues	23
Times|		268
Weights|		31.3%

S (Social)

	Issue	times
1.	Create a safe work environment, prevent occupational accidents, and improve labor healthy workforce	51
2.	Ensure that employees' labor rights without discrimination on the basis of race, gender or any other circumstances.	31
3.	Implement employee suitability assessment and talent rating, and strengthen employee career development plans.	31
4.	Establish the transparent communication channels and encourage employees to participate in and give feedback	30
5.	Create a diverse employee benefit system to fulfill employee care responsibilities	29
6.	Those penalized by the competent authority due to involvement in hazardous activities or exploiting labor and have not yet made improvement.	25
7.	Other social issues	23
Times|		220
Weights|		25.7%

G (Governance)

	Issue	times
1.	Establishing the effective corporate governance structure and strengthening the functions of the Board of Directors	51
2.	Strengthen the risk management mechanism, to reduce and prevent the occurrence of risks.	31
3.	Improve the effectiveness and efficiency of internal audit	31
4.	Emphasize stakeholders' issues of concern and strengthen communication channels (shareholders, employees, customers, community members, suppliers, and competent authorities)	30
5.	Improving legal compliance	29
6.	Comply with the spirit of stewardship (principles for responsible investment), and: (1) publish CSR policies; (2) publish CSR reports or sign CSR commitments; (3) formulate and implement fair customer treatment policies (principles)	25
7.	Those penalized by the competent authority due to a violation of ethical corporate management principles without improvement.	23
8.	Other governance issues	
Times|		220
Weights|		25.7%

III. Strengthen the engagement with investees regarding carbon reduction (including the Reference Guidelines for Recognition of Sustainable Economic Activities) and biodiversity

Engagement Target or Type	Content
Group Supplier ESG Seminar	In March 2025, an ESG lecture for suppliers was held by Mega Group and co-organized by the Mega Securities. The lecture covered issues of sustainable supply chain trends and sustainability transformation. In addition to key suppliers, two corporate customers of Mega Securities participated in the lecture, hoping to urge suppliers and corporate customers to pay attention to sustainability issues and guide net zero transformation.
Client and Supplier ESG Seminar	In May and December 2025, Mega Securities organized two “Net-Zero Transition Workshops” for clients (including those in high-carbon-emission industries and companies subject to or not yet subject to the Taiwan Sustainable Taxonomy 2.0) and their suppliers (a total of 44 client and supplier organizations, with 65 participants in total). The course content covered topics such as corporate net-zero trends (e.g., the Reference Guide for the Identification of Sustainable Economic Activities), how to conduct carbon inventories and practical exercises, biodiversity, Taiwan’s 12 key strategies for net-zero transition, and corporate carbon reduction standards—such as SBT.
General Sustainability Self-Assessment Questionnaire	In 2025, Mega Securities issued sustainability self-assessment questionnaires to domestic underwriting advisory clients, financing clients, and domestic investees to conduct engagement. The questionnaire covered environmental issues such as GHG emissions, low-carbon transition plans (including encountered restrictions, difficulties, and response plans), climate change adaptation plans (including specific action plans), and energy management actions, as well as sustainability issues such as social responsibility and corporate governance. These efforts aimed to understand the sustainable development progress of clients and investees and encourage them to join the SBTi, prioritize biodiversity, and follow the United Nations SDGs (including SDG 14 and SDG 15) by promoting plans and actions for the conservation of natural ecosystems. Furthermore, the Company encouraged these entities to refer to the climate change adaptation guidelines announced by the Ministry of Economic Affairs for their adaptation plans, invest in sustainable economic activities as defined in the second edition of the "Reference Guidelines for Recognition of Sustainable Economic Activities" issued by the FSC, and provided them with the FSC's "recommended coverage for transition plans" to assist in their low-carbon transition. In 2025, a total of 251 ESG engagement questionnaires were sent out, resulting in 22 responses. Many of these included positive feedback. For instance, Company A reported adopting a climate change adaptation plan and taken appropriate measures to mitigate the risks associated with biodiversity loss ; Company B noted ongoing procurement of energy-saving equipment; Company C identified potential disaster impacts and corresponding countermeasures; Company D planned to develop green products; and Company E implemented recyclable and reusable cabinet designs. Some companies also highlighted challenges in the decarbonization process, such as rising costs due to the pass-through of upstream transition expenses, the financial burden of replacing legacy equipment with carbon-reduction alternatives, and the extended timelines required for low-carbon product development. These insights serve as a valuable reference for Mega Securities in its future efforts to provide guidance to its clients.
SBT Engagement	In line with the Group’s commitment to the SBTs, in 2025, Mega Securities conducted thematic engagements with investees that held larger positions and had not yet set SBTs (including investees with higher natural risks) to explain the benefits of joining SBTi and guide them toward net-zero transformation through continuous education and promotion. In 2025, a total of 39 questionnaires were issued and nine responses were received.
Engagement with high sustainability risk entities (Source: TDCC ESG IR Platform)	The "Administrative Regulations for Promoting the Development of Sustainable Finance" of Mega Securities specifies that if the investor relations risk rating of an enterprise disclosed on the IR Platform of Taiwan Depository & Clearing Corporation is rated as a severe risk level (i.e., a score of 40 points or above), the corporate governance rating disclosed by the IR platform is in the bottom 20% (i.e., 81-100%), or the Taiwan sustainability rating disclosed by the IR platform is rated as D (i.e., 96-100%), it is deemed a high sustainability risk level company. If the Business Department intends to invest in an enterprise with a high sustainability risk rating, it must explain the enterprise's risk response ability and risk mitigation measures of the enterprise and increase the approval level. For certain companies with high sustainability risk ratings, Mega Securities conducted engagement in 2025 and received positive responses, which served as the basis for investment. For example, Company A, whose sustainable finance evaluation score fell into Grade D, responded that it had established a risk management committee and a sustainable development committee under the Board of Directors; Company B, whose Sustainalytics ESG risk score was 40 points or higher, responded that its GHG emissions intensity in 2024 was lower than the industry average.
Collaborative Engagement	In 2025, Mega Securities and Mega Group (Mega Bank and Mega Funds) jointly engaged one investee. The engagement topics included SBT, the second edition of the Sustainable Economic Activities Reference Guidelines, ISO 50001, and biodiversity, to which the engaged company responded positively. Although the company falls within the scope of the semiconductor industry under the Reference Guidelines for Sustainable Economic Activities, its principal products have not yet met the relevant eligibility criteria, primarily due to the specialized nature of its product specifications and business growth profile. Following the engagement, ongoing monitoring was conducted. In 2026, the company indicated that it would instead identify and disclose other economic activities that qualify under the Guidelines and continue progressing toward obtaining recognition as a green enterprise by the competent authority in the future.

In the first half of 2026, Mega Securities adjusted its ESG engagement questionnaire topics in response to sustainability trends. These adjustments include encouraging clients to follow the TNFD framework, providing sample transition plans for companies applicable to but not yet in compliance with the Taiwan Sustainable Taxonomy 2.0, and offering the “Climate Change Adaptation and TCFD Case Handbook for the Manufacturing Industry” to those to whom the guidelines do not apply. The firm will continue its ESG engagement actions for domestic investees held by its proprietary trading and underwriting units. As of May 31, 2026, a total of 276 ESG engagement questionnaires gad been sent to investees.

Furthermore, the third net-zero transition workshop will be held on May 25, 2026, to further introduce identification assessment tools and transition plan generation tools to customers that are eligible for but do not yet comply with the Taiwan Sustainable Taxonomy 2.0 (such as the semiconductor industry and the computer and peripheral equipment manufacturing industry).

Highlight

Mega Securities Hosted the Net-Zero Transition Workshop Series—Session 1 (2025.05.15)

To help partners address the challenges of climate change, Mega Securities held a "net-zero transition workshop" in May 2025, inviting 26 clients and suppliers, and over 40 participants to join the event.

The course provided an in-depth analysis of net-zero trends, such as SBTs and biodiversity, with a focus on GHG inventory and decarbonization strategy.

Through practical guidance, participants simulated carbon emissions calculations, which enhanced their understanding of and confidence in carbon footprint inventory. This initiative assisted clients and suppliers in implementing transition actions aligned with the "Reference Guidelines for Recognition of Sustainable Economic Activities", leveraging financial institution influence to drive green competitiveness among partners.

Mega Securities Held the Net-Zero Transition Workshop Series—Session 2 (2025.12.04)

To further enhance the sustainable competitiveness of corporate clients and suppliers, Mega Securities held its second "net-zero transition workshop" of 2025, following the inaugural carbon footprint inventory course.

The course centered on key carbon reduction priorities and the application of quantitative methods. The session provided an in-depth analysis of the government's "12 key strategies" and assisted in establishing science-based targets (SBTs), supplemented by industry case studies to illustrate the critical steps of carbon reduction.

Education and training of sustainable finance

Mega Securities is committed to the development of internal sustainable finance talent. For 2025, the Company allocated an education and training budget of NT$13,882 thousand (including sustainable finance-related topics). In addition to organizing internal training courses, the Company also encourages employees to participate in external courses or seminars.

In 2025, the course offerings included a net-zero transition workshop, a biodiversity TNFD workshop, a GHG management module, ISO 14064-1, sustainable disclosure, sustainable risk management, climate change, ESG environmental education, carbon pricing development trends and financial decision-making, and sustainable finance and financial regulation seminars.

2025 Sustainable Finance Education and Training Status of Mega Securities and Its Subsidiaries

Total hours worked	34,560
Number of full-time employees (people)	1,636
Average training hours per person	21
Session (session)	91

Note: Sustainable finance education and training courses encompassed climate and environment-related topics, fair treatment of customers, ethical management, personal data protection, digitalization, and information security.

Stewardship Principles

Coal and Non-conventional Oil and Gas Business Control Guidelines

4.1.2 Responsible investment

Responsible Investment Regulations of Mega Securities

Mega Securities has integrated ESG assessment mechanisms into its investment and underwriting businesses in accordance with Mega Group regulations. The Company has formulated responsible investment regulations, including the "Sustainable Finance Policy", "Stewardship Principles", and "Administrative Regulations for Promoting the Development of Sustainable Finance", and the “Coal and Non-conventional Oil and Gas Business Control Guidelines”. Through these frameworks, Mega Securities actively supports enterprises committed to environmental protection or social responsibility, manages investments in industries with high environmental and social impacts, and maintains a clear list of prohibited investment enterprises.

Management Policy	Applicable Scope	Applicable Ratio
Responsible investment and stewardship related policies, principles, and key points	Various investment businesses	100%

STEP 1
Review whether the company is prohibited from investment
(liquidate holdings within 3 business days)

STEP 2
Review whether the company is unsuitable for investment (industries or entities with high environmental and social impacts)
(liquidate holdings within 25 % business days)

STEP 3
Review whether the company is in the coal or non-conventional oil and gas sectors (avoid investment)
(position or sales to be reduced to 0 by the end of 20400)

STEP 4
Review whether the company is a high-carbon emitter
(capped at 25 %)

STEP 5
Review whether the company poses high sustainability risks
(exclude from medium- to long-term positions)

Responsible Investment Regulations of Mega Securities

Companies prohibited from investing in

(1) Illegal products or activities that violate the laws or regulations of the local country or international conventions and agreements.

(2) Products or activities subject to domestic or international bans.

(3) These are subject to the sanctions designated by the competent authorities pursuant to the Money Laundering Control Act and the Counter-Terrorism Financing Act.

(4) Engaging in the manufacture or trading of drugs, controversial weapons (such as nuclear weapons), illegal weapons and ammunition, illegal gambling (including underground and online), pornography, and gillnetting with net length of more than 2.5 kilometers (inclusive), and commercial lumbering in the pristine rainforests, among other business activities harmful to people and the ecology.

(5) If the investee is included in the list of prohibited investment, the investment department shall liquidate the positions within three business days. However, provided that the interests of Mega Securities are not prejudiced, bonds may be held to maturity after considering their liquidity.

However, this does not apply to those designated sanctioned entities that are subject to the provisions of Article 6 of the Counter-Terrorism Financing Act.

Industries or counterparties with high environmental and social impacts (i.e. enterprise not ideal for investment)

(1) For industries or targets with high environmental and social impact, the principle is not to establish proprietary trading positions and underwriting positions.

If positions are required, due diligence shall be conducted, with enhanced analysis for prudential assessment, and the undertaking is only allowed when the assessment results showing no material negative impacts, or taking conditional trading to mitigate impacts, with the elevated approval level.

If the established position is subsequently deemed not advisable for investment, the Company shall advise or guide the enterprise to make improvements and implement such. If this is not feasible, without prejudicing the interests of Mega Securities, the investment positions are to be exited gradually, or holding the bonds until the maturity by considering the liquidity, as the countermeasure.

(2) Positions of industries or counterparties with high environmental and social impact held shall not exceed 25% of the total amount of marketable securities under proprietary trading and underwriting.

(3) Categories of industries or entities with high environmental and social impacts include:

- These penalized by the competent authority due to involvement of hazardous activities or exploiting labor without improvement.
- These penalized by the competent authority due to involvement of environmental pollution, damage to biodiversity, and water and marine resources, among other sustainability incidents without improvement.
- These penalized by the competent authority due to violation of ethical corporate management principles without improvement.
- Mining and quarrying.
- Treatment of wild animal leather and fur, and fur trading.
- Dyeing and finishing.
- Genetic engineering not for healthcare or harmful to human development.
- Manufacture of pesticides and environmental medicines.
- Chemical products containing heavy metals such as cadmium, mercury, lead, arsenic, and nickel that are harmful to human health.

Coal or non-conventional oil and gas industries

(1) Control the undertaking of the following targets and conduct a gradual divestment plan:

A. A coal company is a company whose operating revenue exceeds 5% of its total operating revenue from the following coal-fired business activities: Coal mining, coal-fired power generation, and coal-related infrastructure.

B. Non-conventional oil and gas companies refer to those whose revenue exceeds 5% from the following non-conventional oil and gas business activities: oil sands, shale oil and shale gas, Arctic oil and gas, deep-sea oil and gas, and liquefied natural gas derived from these sources. The business activities include extraction, production processes, and infrastructure such as pipelines, terminals, refineries, and storage facilities.

(2) Control principles The proprietary trading business shall refrain from investing in or issuing financial products to controlled entities. The investment position at the end of 2023 was the base period, with the investment position to be gradually reduced to zero by the end of 2040 at the latest. Underwriting: Refrain from underwriting of the controlled entity. Wealth management business: For listed bond products, if the issuing company is a controlled entity, it must be fully labeled by the end of 2030 with sales discontinued by the end of 2040.

High carbon-emission industries

(1) The value of marketable securities held in high-carbon-emission industries for proprietary trading and underwriting purposes shall not exceed 25% of the total value of securities held for proprietary trading and underwriting (26% for 2025).

(2) If the proposed medium-to-long-term proprietary trading or underwriting positions belong to high carbon-emission industries, they may be processed upon approval by the responsible supervisor according to normal investment procedures if specific conditions are met. Otherwise, the Bloomberg ESG scores of the target must be reviewed. If all three scores are lower than those of its peers, no investment shall be made. If it is still necessary to establish positions in high carbon-emission industries, due diligence shall be conducted alongside enhanced analysis for a prudent assessment. Furthermore, the written report must demonstrate that there are no material negative impacts on sustainable development, or describe the enterprise's risk response capabilities and risk mitigation measures; the undertaking may only proceed after the approval level has been elevated.

(3) The industries type is based on the Standard Industrial Classification by Directorate General of Budget, Accounting and Statistics, Executive Yuan, as following: 0500 Extraction of Crude Petroleum and Natural Gas, 1500 Pulp, Paper and Paper Products Manufacturing, 1700 Other Petroleum and Coal Products Manufacturing, 1810 Chemical Material Manufacturing, 1841 Raw Plastic Material Manufacturing, and 2331 Cement Manufacturing, 2410 Basic Iron and Steel Manufacturing, 2420 Basic Aluminum Manufacturing, and 3510 Electric Power Supply (excluding renewable energy).

Enterprises with high sustainability risk

In addition to the management mechanisms stipulated for the companies prohibited from investing in, industries or counterparties with high environmental and social impact (i.e. industries or counterparties not advisable for investment), and high carbon-emission industries due to the ESG considerations, for the investment cases with high sustainability risks, the principle is also not to establish the mid- and long term positions under proprietary trading and underwriting. If positions are required, due diligence shall be conducted, with enhanced analysis for prudential assessment, and the undertaking is only allowed with the elevated approval level.

The said sustainability risk is these belong to sever risk level (i.e., 40 points or higher) of the Sustainalytics ESG Rating disclosed on the Investor Relation Integrated Platform (IR Platform) of Taiwan Clearing House, or these falling in the lowest 20% (i.e., 81% - 100%) in the Corporate Governance Evaluation disclosed on the IR Platform, or a D rating disclosed on the IR Platform (i.e., 96 - 100%).

Industries with environmental protection and social responsibilities

The Company actively supports companies with environmental protection or social responsibility as defined in the Management Focuses for ESG Sustainable Development Industries and High-Risk Industries of Mega Group, industries involved in key strategies listed in the National Development Council's 2050 Net Zero Emission Pathway.

Companies with environmental protection or social responsibilities are as follows:

(1) Solar energy, wind power, geothermal energy, hydropower, ocean energy and other energy industries.

(2) Transmission, distribution, and energy storage facilities increasing power generation volume, or renewable power generation volume, and use thereof.

(3) Transportation means using electric, hydrogen and other fuels alternative to fossil, passenger and freight system conversion and efficiency improvement, public transportation, etc.

(4) Smart network of water monitoring and early warning system, water storage, water circulation treatment, flood control and water saving, and other hydraulic infrastructure.

(5) Green buildings, building energy-saving systems or products, among other construction businesses.

(6) Energy efficiency, reduction of non-energy GHG, and clean production.

(7) Waste cleaning and recycling, and pollution control and carbon sequestration.

(8) Information and communication technologies such as optical broadband, data centers, and smart grids.

(9) Sustainable measures with verifiable carbon reduction benefits, related to agriculture, forestry, fishery, animal husbandry, and aquaculture.

(10) Enterprises with an MSCI level AA or higher, selected in the DJBIC, ranked in the top 20% in the Corporate Governance Evaluation.

(11) Enterprises that comply with the Reference Guidelines for Recognition of Sustainable Economic Activities.

(12) Companies that have set science-based emissions reduction targets and have been verified by the SBTi.

(13) Other businesses or activities that contribute to reducing carbon emissions, circular economy, and ESG enhancement.

Scope of responsible investment

Subclass code	Subclass name	Number of Cases	Amount (NT$ thousand)	Percentage of investment amount
261	Semiconductor Manufacturing	25	3,771,045	9.45%
649	Other financial services	7	3,364,962	8.43%
641	Monetary Intermediation	12	2,565,051	6.43%
271	Computer and Peripheral Equipment Manufacturing	24	2,363,244	5.92%
670	Real estate development	7	2,140,012	5.36%
610	Telecommunications	3	1,664,897	4.17%
301	Automobile manufacturing	4	1,644,230	4.12%
351	Electricity Supply	3	1,443,729	3.62%
292	Manufacturing of other special-purpose machinery and equipment	11	1,389,115	3.48%
269	Other electronic component manufacturing industry	24	1,293,173	3.24%
Total number of investments in the top ten industries and total amount		120	21,639,457	54.22%
Total investment positions		320	39,910,093	100.00%

Note 1: Top ten case amounts disclosed based on the industry standard classification and subclass code announced by the Director, Accounting, Statistics, Director, Statistics and Statistics Division, Executive Yuan, and the case amount by industry type.

Note 2: Total investment positions are the total positions of proprietary trading and underwriting (excluding hedging).

Investment in sustainable development positions

To leverage the sustainable influence of institutional investors, Mega Securities has incorporated sustainability standards into the asset allocation strategy of its own capital.

- In line with the government's 2050 net-zero policy, we invest in the "12 key strategic industries", industries covered by the "Taiwan Sustainable Taxonomy 2.0", and companies demonstrating environmental protection, social responsibility, or sustainable governance. We continue to engage with businesses on climate and other sustainability issues, encouraging them to invest in sustainable economic activities, formulate sustainable transformation plans, and implement concrete action plans, thereby fulfilling the financial sector's pivotal role in driving industry transformation.
- In alignment with the Science Based Targets initiative (SBTi) approval of Mega Group’s carbon reduction action plan in June 2024, Mega Securities has continued to increase its sustainable superior positions within the investment portfolio. This effort supports the Group’s commitment to achieving an "SBT investment ratio of 39.56%" by 2028 (with a specific target of 40.78% for Mega Securities).In addition to increasing investments in companies that have passed SBTi validation year by year, we have continued to conduct SBT engagement with enterprises, guiding and encouraging them to join SBTi to set and implement carbon reduction targets in a scientific manner.

Investment in 12 key strategic industries in 2025

By industry	Description	Investment balance at the end of the year (Unit: NT$ thousand)
Power system and energy storage (Note)	Classified based on Net zero by 2050 - 12 key strategies for transition	20,752
Zero-waste from the resource recycling (Note)		8,043
Green Finance	Green bonds, etc.	3,798,944
Total investments in 12 key strategic industries		3,827,739

Note: All of them are underwriting counseling customers

Status of investment in sustainable industries in 2025 (Note 1)

By industry	Description	Number of investments	Investment balance at the end of the year (Unit: NT$ thousand)
Energy technology	Solar energy, wind power, geothermal energy, hydropower, ocean energy and other energy industries.	1	20,752
Water resource consumption	Smart network of water monitoring and early warning system, water storage, water circulation treatment, flood control and water saving, and other hydraulic infrastructure.	1	6,486
Circular economy	Waste clearance and recycling and pollution control	1	1,557
Outstanding Sustainability Enterprise (Note 2)	Companies with an MSCI AA rating or above, included in the DJBIC, ranked among the top 20% in corporate governance evaluation, and aligned with the "Reference Guide for the Identification of Sustainable Economic Activities" and passed the science-based targets initiative validation (SBT Target Set).	133	19,032,507
Other businesses or activities that contribute to reducing carbon emissions, circular economy, and ESG enhancement.	Medicare, education, sports and fitness, road engineering, and other social work services, etc.	7	1,832,417
Total investment in ESG sustainable development industries		143	20,893,719
Total corporate investment balance (proprietary trading, underwriting, and long-term equity investments in non-subsidiaries)		40,194,215	
Percentage of ESG sustainability industry investments (%)		51.98%	

Note 1: "Industry" refers to enterprises with environmental protection or social responsibilities as defined in the "Administrative Regulations for Promoting the Development of Sustainable Finance of Mega Securities" established by Mega Securities in accordance with Group standards.Excluding long-term equity investment positions, the total investment balance of proprietary trading and underwriting positions (excluding hedging) was NT$39,910,093 thousand, with the balance of investments in ESG sustainable development sectors amounting to NT$20,893,719 thousand, accounting for 52.35%.

Note 2: Among the companies with outstanding sustainability performance, one company qualifies as a “Supporting Economic Activity” under the Reference Guidelines for Sustainable Economic Activities. The company operates in the “Renewable Energy Generation, Facilities, and Related Components” category, with an investment balance of NT$751,842 thousand.

Positions held with set SBTs in 2025

By industry	Number of investments	Investment balance at the end of the year (Unit: NT$ thousand)
Balance (market value) of investment positions with set SBT carbon reduction targets	61	11,096,006
The scope of underlying investment type with carbon reduction target to be set as required by SBT (market value) (Note)	31,008,327	
Percentage of investment positions with set SBT carbon reduction targets	35.78%	

Note: SBT requirements for setting carbon reduction targets apply to the total market value of the investment portfolio, which includes listed stocks (including preferred shares and ETFs, excluding emerging stocks and derivative financial instruments), funds, and bonds (including convertible bonds, excluding government bonds and sustainability bonds).

2025 Status of Holdings Aligned with Taiwan Sustainable Taxonomy 2.0

10.31%
Proportion applicable to sustainable economic activities (B)

7.37%
Proportion of sustainable economic activities (A)

71.48%
Proportion of sustainable economic activities (A/B)(%)

Assisting SMEs in raising funds

To support the economic development of small and medium-sized enterprises, Mega Securities led five SMEs—including East Tender Optoelectronics, Teamphon Energy, Leadsun Greentech, K WAY Information, and Jeilin Technology—to complete capital market fundraising in 2025, with total funds raised amounting to approximately NT$1.51 billion.

Company Name	Type	Number of Shares or Units Issued	Amount raised in 2025 (NTD)	Implementation status
East Tender Optoelectronics Corporation	Cash capital increase	8,000,000 Shares	260,000,000	Financing completed and listed for trading
Teamphon Energy Co., Ltd.	Cash capital increase	5,000,000 Shares	265,000,000	Financing completed and listed for trading
LeadSun Greentech Corporation	Convertible corporate bonds	5,000 Units	500,000,000	Financing completed and listed for trading
K WAY Information Corporation	Convertible corporate bonds	1,000 Units	112,961,470	Financing completed and listed for trading
K WAY Information Corporation	Cash capital increase	8,000,000 Shares	256,000,000	Financing completed and listed for trading
Jeilin Technology Corp., Ltd.	Cash capital increase	1,997,000 Shares	115,822,600	Financing completed and listed for trading
		Total	1,509,784,070	

Note: According to Question 11 of the Q&A of "Regulations Governing the Preparation and Filing of Sustainability Reports by Securities Firms", "SME" is defined in the latest "White Paper for Small and Medium Enterprises" published by the Small and Medium Enterprise Division; unless otherwise stated, the relevant statistics are defined based on the 2025 "Criteria for the Recognizing Small and Medium Enterprises" amended on November 27, 2024: the enterprises with paid-in capital less than NT$100 million, or the full-time employees are fewer than 200.

Total number, amount underwritten, income, and distribution by industry for all equity underwriting cases

Industry Category (TICS)	Number of underwriting	Underwriting amount (NT$ thousand)	Income (NT$ thousand)
08 Manufacture of food products and prepared animal feeds	3	181,075	4,583
11 Manufacture of textiles	2	355,613	4,820
12 Manufacture of wearing apparel and clothing accessories	1	6,300	80
19 Manufacturing of other chemical products	1	4,385,760	2,985
20 Manufacture of pharmaceuticals and medicinal chemical products	1	43,652	144
25 Manufacture of fabricated metal products	4	52,460	240
26 Manufacture of electronic parts and components	8	1,114,548	6,049
27 Manufacture of computers, electronic and optical products	2	99,890	240
30 Manufacture of motor vehicles and parts	3	121,011	1,560
35 Electricity and gas supply	2	353,260	5,447
37 Wastewater (Sewage) Treatment	1	13,100	10
61 Telecommunications	1	150,000	30
62 Computer programming, consultancy and related activities	1	1,800	11
63 Information services activities	3	120,268	3,040
66 Security, commodity contracts, and activities auxiliary to financial service activities	2	129,600	4,170
76 Other professional, scientific and technical activities	1	20,100	57
86 Human health activities	2	15,551	76
96 Other service activities not elsewhere classified	1	5,040	17
Full-equity underwriting	39	7,169,028	33,559

Note 1: The total number of cases and aggregate transaction amounts are disclosed for each industry in accordance with the Standard Industrial Classification and Subcategory Codes published by the Directorate-General of Budget, Accounting and Statistics (DGBAS), Executive Yuan. Transaction amounts are reported and analyzed by industry category.

Note 2: All of the above equity underwriting cases have been included in the ESG assessment mechanism. Additionally, there are equity advisory businesses that have not been included in the ESG assessment mechanism, and there is no securitization transaction business in 2025. For relevant regulations, please refer to 🔗4.1.2 Responsible Investment.

Total number, amount underwritten, handling fee income, and distribution by industry for all bond underwriting cases

Industry Category (TICS)	Number of underwriting	Underwriting amount (NT$ thousand)	Income (NT$ thousand)
05 Extraction of crude petroleum and natural gas	1	200,000	200
08 Manufacture of food products and prepared animal feeds	1	100,000	150
19 Manufacturing of other chemical products	3	900,000	1,350
22 Manufacture of plastics products	2	500,000	750
25 Manufacture of fabricated metal products	1	100,000	100
26 Manufacture of electronic parts and components	4	2,600,000	2,600
27 Manufacture of computers, electronic and optical products	4	800,000	800
35 Electricity and gas supply	2	1,700,000	1,700
41 Construction of buildings	3	3,500,000	4,500
50 Water transport	1	1,500,000	2,250
51 Air transport	2	1,800,000	2,150
64 Financial service activities	13	9,200,000	8,550
All bond underwriting cases	37	22,900,000	25,100

Note 1: The total number of cases and aggregate transaction amounts are disclosed for each industry in accordance with the Standard Industrial Classification and Subcategory Codes published by the Directorate-General of Budget, Accounting and Statistics (DGBAS), Executive Yuan. Transaction amounts are reported and analyzed by industry category.

Note 2: All of the above debt underwriting cases have been included in the ESG assessment mechanism. Additionally, there were no debt advisory services or securitization transaction business in 2025. For relevant regulations, please refer to 🔗 4.1.2 Responsible Investment.

ESG Market Making and Transaction Statistics

In 2025, Mega Securities issued 397 warrants linked to sustainable development targets as defined in the "Administrative Regulations for Promoting the Development of Sustainable Finance of Mega Securities" according to the Group's regulations. As of the end of the year, the Company held an inventory of one ESG-related ETF participating dealer tranche and 19 ESG stock market-making tranches.

Issuance of subscription call warrants
Quantity 397
2,097,210
Amount (NT$ thousand)

ESG-related ETF participating brokerage firms (inventory)
Quantity 1
3,919
Amount (NT$ thousand)

ESG stock market making (inventory)
Quantity 19
26,471
Amount (NT$ thousand)

4.1.3 Sustainable Financial Products

Sustainability Bonds

To promote the transition of the real economy toward net zero, Mega Securities underwrote a total of 8 sustainable development bonds (all of which were green bonds) in 2025, with a total underwriting amount of NT$4.4 billion. By leveraging the power of the capital market, capital is directed toward real-sector industries with carbon reduction benefits and green development potential. Among them, the sustainable development bonds covered a variety of project categories include renewable energy and energy technology development, energy efficiency improvement and energy conservation, GHG reduction, water resource conservation, recycling and reuse, other climate change adaptation strategies, or any other project approved by the Taipei Exchange.

At the same time, Mega Securities has also invested in a number of sustainability bond products. As of the end of 2025, the balance of investment in related products was NT$3.799 billion.

2025 Sustainability Bond Underwriting Status

Type of bond	Category	Number of Cases	Underwriting amount (NT$ thousand)
Yuanta Bank 2025-1/TSMC 2025-1/Taipower 2025-1/TSMC 2025-2/ TSMC 2025-3/BNP Paribas 2025-2/TSMC 2025-5/Taipower 2025-6	Green Bonds	8	4,400,000
Total underwriting of sustainable development bonds		8	4,400,000
Total underwriting of all bonds		37	22,900,000
Percentage of sustainable development bonds		21.62%	19.21%

2025 Sustainability Bond Investment Status (Domestic and International)

Category	Number of Cases	Amount (Unit: NT$ thousand)
Green Bonds	8	2,196,350
Social Responsibility Bond	3	299,862
Sustainable Development Bonds	6	1,136,054
Sustainable Development-Linked Bond	1	166,677
Total	18	3,798,943
The sustainable bonds mentioned above are classified as sustainable development bonds recognized by the Taipei Exchange (Note)	11	1,966,527

Note: As of the end of 2025, the balance of sustainable development bonds held by Mega Securities and recognized by the Taipei Exchange accounted for 11.98% of Mega Securities' total domestic bond investment balance of NT$16,412,978 thousand, and 6.50% of Mega Securities' total domestic and foreign bond investment balance of NT$30,247,763 thousand.

ESG product development

As global warming intensifies, climate change has become a pivotal factor in corporate transformation, driving sustainable investment capital toward climate-related products.

Mega Securities has kept a close pulse on market trends, issuing Taiwan's first climate-themed product, the "Mega TPEx FactSet Semiconductor Climate Net Zero Elite Total Return Index ETN" at the end of 2023. This initiative provided high-quality climate-related products for investment and guided capital toward premium enterprises that prioritize climate resilience.

Sustainable ETN issued by Mega Securities valid in 2025

Mega TPEx FactSet Semiconductor Climate Net Zero Elite Total Return Index ETN

TPEx listing date	December 25, 2023 (maturity: December 24, 2028)
Investment Objectives and Measurement Standards	TPEx FactSet Semiconductor Climate Net Zero Elite Total Return Index is based on the constituent stocks of the TPEx200 Index and uses the T-Risk calculated by climate model of Entelligen to screen or adjust the weight, to select ten constituent stocks, reflecting constituent companies' resilience to cope with climate change.
Performance	The total return in 2025 was 23.86%, significantly outperforming the return on the TPEx of 7.97%. This not only demonstrates that the Semiconductor Climate Net Zero Elite Total Return Index has sufficient representativeness among semiconductor stocks listed on the TPEx, but also highlights that semiconductor companies with operational resilience to climate change are worthy of the attention of investors.

4.2 Climate and Natural Risk Management

Mega Group signed the Task Force on Climate-related Financial Disclosures (TCFD) initiative in April 2020. In accordance with the TCFD framework's four core elements and 11 disclosure items, Mega Securities has articulated its governance, strategies, risk management mechanisms, and metrics and targets adopted in response to climate change issues.

Regarding natural environment issues, we referred to the Taskforce on Nature-related Financial Disclosures (TNFD) framework to analyze the interaction between operating activities and the natural environment. Economic activities were categorized according to the four realms defined by the TNFD—land, ocean, freshwater, and atmosphere—to explore nature-related risks and opportunities arising from dependencies and impacts.

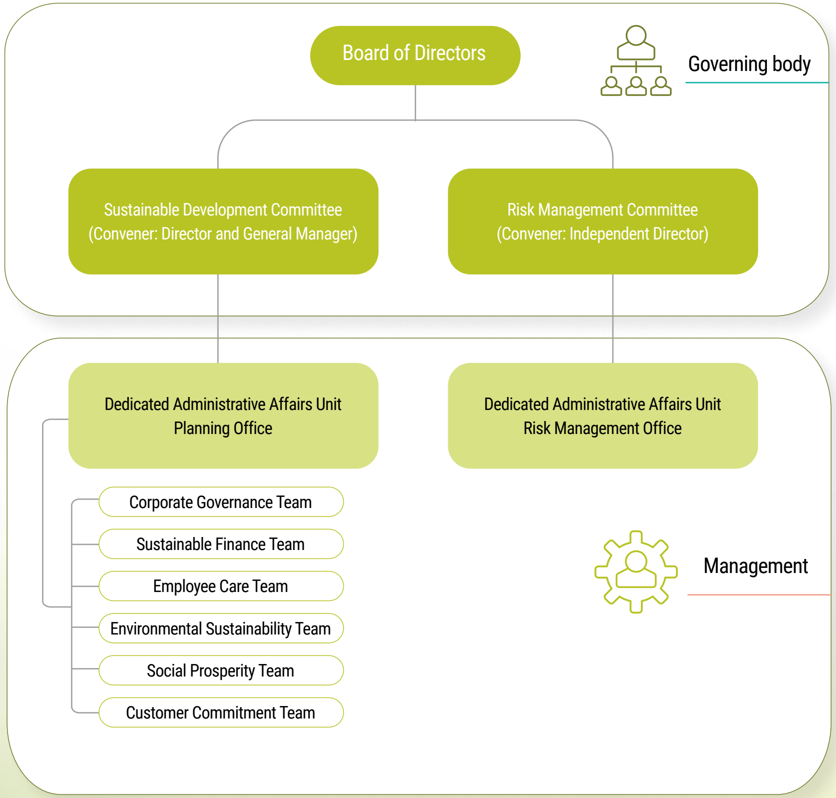
For more details, please refer to the 🔗Mega Securities 2025 Climate and Nature Report.

4.2.1 Climate and Nature Governance Framework

Climate and Nature Governance Operational Mechanism

Mega Securities' Board of Directors is the highest governing body for climate change-related issues, and is responsible for supervising and reviewing the Company's climate-related risk policies and management systems. The Risk Management Committee and Sustainability Committee under the Board of Directors are responsible for identifying and managing climate change risks and opportunities.

Furthermore, to align with IFRS S1 and S2, Mega Securities has appointed a consultant to implement an adoption plan in 2025 and will report the implementation status to the Board of Directors starting from 2026.



Sustainable Development Committee

The Mega Securities Sustainable Development Committee is composed of directors, the general manager, and heads of various departments. The Committee is chaired by the director and general manager, who is responsible for reviewing the sustainable finance policy and other regulations, deliberating environmental sustainability plans such as annual energy use and GHG reduction targets, and overseeing their implementation. Additionally, the Committee promotes education and training for the identification and management of climate change and nature-related risks and opportunities. The Committee meets at least once per quarter and reports its meeting minutes and implementation status to the Board of Directors. The Planning Office serves as the dedicated administrative department for the committee's affairs.

Under the Committee, the Environmental Sustainability Team is responsible for the Company's environmental protection, green operations, and supply chain management. The Sustainable Finance Team is responsible for the Company's green and transition finance, responsible investment, climate and natural risk management. The Corporate Governance Team is responsible for the risk management matters.

Please refer to 🔗3.1.1 Corporate Governance Structure for further details regarding the composition, functions, and meeting frequency of the committee.

Risk Management Committee

The Mega Securities Risk Management Committee is composed of independent directors, the general manager, the chief risk officer, the chief information security officer, and heads of various departments, with an independent director serving as the chairperson. The committee oversees the implementation of risk management operations and reports on progress, key follow-up items related to climate and nature-related risk management, and the implementation status of SBTs. These matters are subsequently reported to the Mega Securities Board of Directors and Mega Holdings' Risk Management Committee.

Please refer to 🔗3.1.1 Corporate Governance Structure for further details regarding the composition, functions, and meeting frequency of the committee.

Role of Management

For the climate-related issues at Mega Securities, the Sustainability Committee and the Risk Management Committee, under the Board of Directors, implement the supervision and management of climate change risks and opportunities. The execution units are the Environmental Sustainability Team and Sustainable Finance Team, the Environmental Sustainability Team, and the Risk Management Office, respectively. The supervising officers are the chairperson of the Sustainable Development Committee (who concurrently serves as director and general manager) and the chief risk officer.

The main duties of the director and general manager are to supervise the promotion of ESG-related policies, supervise and manage the implementation of various sustainability management plans and goals. The General Manager also reports to the Board of Directors on a quarterly basis, prevents the occurrence of material sustainability risk events, and manages contingency plans in case of emergency.

The chief risk officer takes charge of the planning of risk management and formulates related policies and regulations, assists and supervises the promotion of risk management-related affairs and manages risk limits, while reporting to the Risk Management Committee or the Board of Directors at least quarterly.

Climate Performance Linkage System

In accordance with the "Sustainable Development Best Practice Principles" (the scope of the Principles is applicable to the overall operating activities of Mega Holdings and its subsidiaries) established by the parent company, Mega Securities, the salary and remuneration policies, and the employee performance evaluation system are closely related to sustainable development. The participation in education and training (including ESG), anti-money laundering and counter terrorism financing operations, legal compliance execution level, and risk management are included in the annual employee appraisal for additional or deducted points, up to 10 points.

Mega Holdings has established the "Implementation Rules for the Annual Evaluation of Subsidiaries" (applicable to Mega Securities) and the "Procedures for the Risk Management Evaluation of Subsidiaries", which include ESG business and management performance indicators for the subsidiaries of Mega Holdings (including Mega Securities) as an important basis for adjustment of bonuses and remuneration to the chairman and general manager.

In 2025, the performance assessment items directly related to ESG include ESG business performance (growth rate of sustainable development bond investment and underwriting amount) at 2%, ESG management performance (including compliance with social and environmental regulations, cybersecurity incidents and customer personal data breach, and achievement of GHG scope 1 to 3 and general waste reduction targets), and comprehensive assessment of risk management (including active participation in and implementation of emerging risk (including climate risk) management) at 5%.

Department heads and branch managers have ESG management performance weighted at 5% to 10% based on the nature of their respective operations. Assessment items related to climate issues include the proper administration of the Sustainable Development Committee and other committee affairs, the implementation of responsible investment and active engagement, the execution of IFRS S1 and S2-related matters, the effective management of emerging risks, climate risks, and biodiversity risk management, and the implementation of sustainability-related software and hardware system projects.

We will continue to promote the linkage between senior executive performance and sustainability performance, with rolling adjustments to ESG multi-faceted performance appraisal indicators.

4.2.2 Climate and Nature Strategy

In line with the government's policies on a nuclear-free homeland, energy transformation, and environmental emissions reduction, Mega Group has set short-term goals to assist green industry players in obtaining the capital required for their operations, while developing digital financial products and services to reduce carbon emissions in the value chain.

The mid- to long-term goal is to leverage the collective strength of all subsidiaries to promote environmentally friendly regulatory measures, guiding enterprises, investors, and consumers to prioritize ESG to mitigate the risks associated with investment and financing in climate-sensitive industries.

Furthermore, the "Mega Group Coal and Non-conventional Oil and Gas Business Control Guidelines" have been established, introducing a group phase-out plan to achieve the goal of a complete withdrawal from coal and non-conventional oil and gas investment and financing by 2040 at the latest.

To further align with national policies, Mega Securities refers to the IFRS S2 framework, the Climate Change Response Act, and other relevant internal and external requirements to identify risks and opportunities that may affect its prospects. Each year, the Company assesses its climate resilience and the impact on its value chain (own operations, customers, and suppliers) under various global GHG emission control scenarios, incorporating the findings into its strategic considerations.

For details on the identification process and scenario analysis, please refer to 🔗Mega Securities 2025 Climate and Nature Report.

Physical risk

- Strategy

» Mega Securities has formulated the Operating Rules for Corporate Crisis Response Measures, the Operation Continuity Plan, and the Business Continuity Plan to mitigate the risk of business interruption.

» The head office and branches have taken out commercial fire insurance, interior renovation insurance, electronic equipment insurance, and public liability insurance. Furthermore, riders covering typhoons, floods, and earthquakes were added to the fire and electronic equipment insurance for relevant operating assets to strengthen disaster protection, ensuring that losses are effectively reduced and operational stability is maintained in the event of natural disasters or sudden accidents.

» Consider the impact of extreme climate on new or merged business locations to mitigate possible losses suffered by the Company due to extreme climate.

» Regularly conduct self-defense fire brigade disaster prevention education and training and all-staff disaster prevention and evacuation drills to ensure that colleagues are familiar with emergency response procedures, thereby strengthening the organization's safety protection and business continuity capabilities in disaster scenarios.

» Every year, the Company conducts physical risk scenario analysis on its business locations, evaluates the financial impact on the Company, and develops mitigation and adaptation countermeasures.

Transformation risks

- Strategy

» Mega Group signed the Science Based Targets initiative (SBTi) commitment in April 2023 and set carbon reduction pathways, committing to achieve a 39.56% proportion of assets with SBTs set by 2028. The Group passed the SBTi official review on June 5, 2024. In line with the Group's goals, Mega Securities has set a target of 40.78% for the proportion of assets with SBTs set by 2028.

» To achieve the Group's SBTs, the investment department of Mega Securities sends an ESG engagement questionnaire to investees at least once a year for engagement purposes, encouraging them to sign the SBTi. Environmental engagement issues include climate change response, efficient resource utilization, and biodiversity and environmental impact.

» Mega Securities has established a high-carbon emission industry limit ratio, which is being reduced by 1% annually in alignment with the national 2050 net-zero policy. The climate risk management target for 2026 is 25%.

» In line with the Mega Group's decarbonization strategy, Mega Securities will withdraw from proprietary trading, underwriting, and wealth management businesses in the coal and non-traditional oil and gas industries no later than 2040.

4.2.3 Climate and Natural Risk Management

Risk Management Structure

Mega Securities has established a "Risk Management Policy", which stipulates that the Board of Directors bears ultimate responsibility for the risk management of the Company's financial losses or impairment of shareholders' equity value, and authorizes the Risk Management Committee to supervise and report on daily risk management matters.

The Company also manages various major sources of risk and establishes individual management mechanisms accordingly. The scope of risk covers market, foreign exchange, credit, liquidity, operational, information security, and climate and natural risks. Relevant responsible units are tasked with establishing various risk management procedures, monitoring indicators, and targets to strengthen the ESG risk management mechanism of Mega Securities.

Mega Securities has established a "sustainable finance policy", which specifies that climate change, biodiversity, and other ESG-related risk factors should be progressively incorporated into the risk management framework. The policy aims to identify risks that may affect the enterprise's sustainable development; establish quantitative indicators and targets to measure and monitor risk levels; manage overall risks based on the risk appetite; and provide references for operational and management decisions in accordance with established risk management processes.

Furthermore, the "Administrative Regulations for Promoting the Development of Sustainable Finance" have been established to create responsible investment compliance principles. Pre- and post-investment management mechanisms were formulated for industries with high environmental impact and high carbon emissions, and limits were set to strengthen the management of ESG and climate-related risks.

The "Business Continuity Plan Operating Procedures" have been formulated to minimize damage to the Company from extreme weather, protect the safety of employees and Company assets, and ensure that critical business operations can be restored and continued as soon as possible.

For more details, please refer to the 🔗Mega Securities 2025 Climate and Nature Report.

Three-line defense mechanism

Mega Securities has established risk management goals, monitoring indicators, risk limits, and execution procedures. Each business department reviews the correlation between business operations and climate and nature-related risks, reports implementation status to the Board of Directors on a regular basis, and has established three lines of defense for risk management internal control.

The first line of defense: **Management of each business department**	Each business department—when conducting business—shall assess the risks arising from daily operations (including climate and nature-related risks) and is responsible for identifying, assessing, and managing such risks, as well as designing and implementing effective internal control procedures.
The second line of defense: **Risk management and compliance**	The Legal and Compliance Department is responsible for managing the Company's compliance with climate and nature-related laws and regulations. The Risk Management Department is responsible for climate and nature-related risk monitoring, regularly reviewing overall risks, conducting scenario analysis and stress testing, implementing measures for abnormal situations, and reporting to the Board of Directors.
The third line of defense: **Internal audit**	The Audit Office is responsible for auditing and evaluating the effectiveness of risk management and internal control systems. The Audit Office also regularly prepares follow-up reports on any deficiency or abnormalities discovered during inspections to ensure that relevant departments have taken appropriate improvement measures in a timely manner.

Risk Management Process

STEP 1

Risk identification

Monitor global climate and nature-related issues, analyze the impact of the Company's investment portfolio on climate change and the natural environment, and identify potential climate and nature-related risks.

STEP 2

Risk assessment

Determine the latest trends in climate and nature, their scope of impact, and their likelihood of occurrence to assess the potential impact on the Company.

STEP 3

Risk response

After assessing the impacts of climate and nature-related risks, response measures such as control, offsetting, and avoidance are adopted.

STEP 4

Risk report

Regularly report climate and nature-related risks and countermeasures to the Risk Management Committee and the Board of Directors.

Internal carbon pricing

Mega Group has adopted a shadow price to pilot the introduction of internal carbon pricing (ICP) with the aim of achieving carbon reduction and electricity saving targets. This implementation references the NGFS net zero scenario, which projects a carbon valuation of approximately USD 115.42 per metric ton for 2030 (equivalent to approximately NT$3,628.8 based on the Group's exchange rate at the end of 2026).

Mega Securities and its subsidiaries established a baseline of 3,645.97 tCO_2e for GHG emissions (Scope 1 + Scope 2) at the end of 2022. By the end of 2025, emissions had reached1,952.29 tCO_2e, representing a reduction of approximately 1,693.68 tCO_2e. Based on internal carbon pricing, this reduction resulted in estimated savings of NT$6,146 thousand.

In line with the Group's carbon reduction targets, Mega Securities and its subsidiaries held an electricity-saving competition for all operating sites in the second half of 2025. Electricity consumption in the second half of 2025 decreased by 34,802.83 kWh compared to the same period in 2024, reducing carbon emissions by 35.55 tCO_2e and saving approximately NT$130,000 based on internal carbon pricing. In the future, the Company will further expand the scope of implementation of internal carbon pricing to guide the low-carbon transformation of the business and will continuously review internal carbon pricing in line with global carbon price trends to accurately reflect external carbon costs.

4.2.4 Climate and Nature Indicators and Targets

To monitor and manage group physical risks, Mega Group has set GHG emission targets and sustainable finance targets.

We regularly disclose Scopes 1, 2, and 3 GHG emissions on an annual basis. Since 2022, we have completed the inventory of 100% of the Group's operating sites (please refer to 🔗6.2.1 Energy and GHG Management for details).

Mega Securities actively engages and collaborates with investees to reduce carbon emissions in pursuit of the global net zero emission target. In 2021, the Group voluntarily aligned with the spirit of the Partnership for Carbon Accounting Financials (PCAF) and has calculated the total carbon emissions of its major investment and financing portfolio based on the methodology developed by the PCAF.

Based on the results of its carbon emission and climate and natural risk analyses, Mega Securities will continue to manage the high-carbon emission portfolio within its investments in 2025. Furthermore, the Company will maintain ESG engagements with clients, encouraging them to pursue low-carbon transitions and prioritize ecological conservation.

(For details, please refer to 🔗4.1.1 Sustainable Finance Management)

In addition, three branches of Mega Securities are located near ecologically sensitive areas (Huajiang Wild Duck Nature Park). In 2025, conservation education activities were organized in the area to deepen employees' environmental protection awareness.

☆ Visiting Huajiang Wetland

Three branches of Mega Securities are located near an ecologically sensitive area (Huajiang Wild Duck Nature Park). To enhance employees' understanding of ecological conservation, Mega Securities co-organized a wetland conservation education activity with the Huajiang Wetland Guardian Alliance on September 13, 2025. Through on-site visits to the Huajiang Wetland Park and ecological interpretation courses, the Company aimed to deepen environmental protection awareness among its employees.

05

Customer Commitment

Material Topic GRI indicators	Corresponding material topics	Stakeholders with priority access	Corresponding to the United Nations Sustainable Development Goals (SDGs)
GRI 203 Indirect Economic Impacts	Information Security	All stakeholders	
GRI 418 Customer Privacy	Social Contribution		
	Customer Relations		
	Digital Innovation		

In 2025, a total of 293 inclusive finance seminars were held for disadvantaged groups lacking securi-ties services, benefiting **2,018** people.

Collaborated with the Criminal Investigation Bureau and over **20** industry-government-academia partners to jointly release the "Mega Together - Fraud Prevention" promotional video.

Conducted brokerage customers' satisfaction surveys, achieving an overall service satisfaction rate of **87** %, and commissioned third-party mystery shop-per surveys.

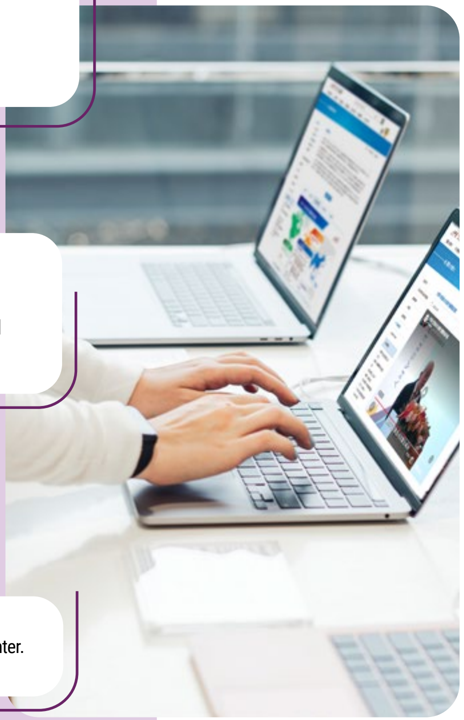
Ranked among the top 25% of large integrated securities firms in the Financial Supervisory Commis-sion's "Fair Customer Treatment" evaluation for **5** consecutive years.

Recognized as an excellent securities firm in the Taiwan Stock Exchange's "Anti-Fraud" evaluation for **2** consecutive times.

Maintained ISO 27001, ISO 22301, and BS 10012 international standard (renewal) certifications.

Rated "Excellent" for the **2nd** consecutive year in the annual "F-ISAC Member Intelligence Sharing" evaluation by the F-ISAC.

Established a **Digital** innovation team and digital center.



5.1 Inclusive Finance

Mega Securities prioritizes inclusive finance and is committed to providing financial services and products tailored to diverse groups to ensure the accessibility, usability, and quality of its services.

While providing services, Mega Securities continues to organize a series of financial knowledge and anti-fraud seminars to help various groups—including general customers, students, seniors, and disadvantaged groups—enhance their financial literacy. Furthermore, the Company has refined the development of financial products to provide investors with superior channels and choices.

5.1.1 Inclusive Finance Service

Barrier-free Operations

To practice financial accessibility, Mega Securities has established the "Guidelines for Financial Friendly Services", which stipulate that appropriate accessible service measures shall be provided based on the needs of different categories of persons with disabilities (such as those with visual, hearing, speech, physical, mental, or intellectual disabilities). The specific actions include:

1. We inventory barrier-free facilities and equipment (including accessible parking spaces, elevators, and ramps) at each location annually and announce the status of these facilities and accessible service measures(such as bookable sign language services) on our website to facilitate access for customers in need.
2. Provide online account opening and related services to serve customers for whom visiting a branch is inconvenient.
3. Mega Securities Image Website and Mega Futures' official website have both obtained the AA accessibility certification issued by the Ministry of Digital Affairs. The homepage of the wealth management website also features a financial accessibility service zone and a senior-friendly zone. These sections allow persons with disabilities or elderly customers to quickly navigate to their desired pages via links to frequently accessed options curated by Mega Securities.
4. Mega Securities APP has introduced a voice playback function to accommodate the needs of the visually impaired.
5. Since 2024, all operating sites of Mega Securities have joined the "Dementia-Friendly Organization", with more than half of the employees having signed up to become “dementia-friendly angels”. In 2025, the Company continued to organize "Dementia-Friendly Themed Lectures", inviting members of the Board of Directors and senior executives from the Securities firm and its subsidiaries to participate.

Bilingual Branch

To enhance service quality, Mega Securities has continued to plan bilingual branches. As of the end of 2025, there were 28 such branches, representing 82.35% of the 34 branches in the six major cities. In addition, the floor directory in the lobby on the first floor of the Mega Securities Headquarters building is provided in both Chinese and English. Furthermore, an English-language website has been established to provide financial information, corporate governance details, and sustainability reports in English.

Warrant contests

In 2025, Mega Securities continued its participation in the 16th "Taiwan Warrant King" hosted by the Commercial Times. By promoting information through physical warrant competitions, seminars, online interactive games, and offline activities, the Company aimed to enhance public warrant knowledge and achieve the goal of inclusive financial education. Mega Securities received the "high-efficiency participation award", while its Taoyuan, Gangshan, and Fuxing branches won the "Warrant King Combat Award" and "Outstanding Performance Award", respectively. these accolades demonstrate Mega Securities' efforts and achievements in promoting investor education, as well as the recognition and trust the Company has earned from investors.

Mega Securities Sub-brokerage Academy

To meet the needs of investors for diversified asset allocation, Mega Securities established an online sub-brokerage academy in 2025. Through easy-to-understand videos and articles, investors of different age groups can understand business opportunities and risks, as well as how to utilize Mega Securities’ one-stop investment services to extend their reach into overseas stock markets.

Mega Securities ETF Section

Mega Securities Wealth Management Site features an "ETF” section, which provides data analysis and screening tools for ETF products to help investors quickly identify investments that meet their needs. Beyond providing real-time data, this section enables investors to gain a quick understanding of ETFs through rankings and in-depth articles. In 2025, Mega Securities continued to optimize its dedicated area by adding "ETF individual stock reverse lookup" and "ex-dividend calendar" functions. These features allow users to immediately reverse search the number of shares held by an ETF and stay informed about upcoming ex-dividend ETFs, significantly enhancing convenience.

ESG Investment Section

The ESG smart sustainability data platform of Mega Securities Wealth Management Site has been recognized with the National Brand Yushan Award for Best Product. The platform provides quantitative environmental (E), social (S), and governance (G) indicators alongside data visualizations to assist investors in integrating ESG factors into their decision-making processes. The platform provides both individual and aggregated query functions, integrating AI-driven news analysis and risk assessment with carbon emissions and supply chain data. This facilitates the evaluation of corporate climate resilience and supports the achievement of long-term, stable investments.

Inclusive finance lectures

Mega Securities and its subsidiaries are committed to promoting financial education. Beyond serving general customers, the Company also cares for disadvantaged groups with limited access to securities services. Throughout 2025, the Company continued to organize a series of financial knowledge lectures covering topics such as investment and financial management, risk management, financial market trends, and fraud prevention and interception. Furthermore, ESG issues were integrated into the curriculum to guide investors toward focusing on sustainable development-related investments. In addition, we continued to collaborate with government agencies and social welfare organizations on financial education and fraud prevention, such as co-organizing the "Mega Securities Public Welfare Train for the Elderly - Financial Public Welfare Lecture" with the Southern Taiwan Joint Services Center, Executive Yuan, and the Pingtung County Disability Welfare Services Center.

In 2025, Mega Securities and its subsidiaries organized 293 inclusive finance sessions for disadvantaged groups lacking access to securities services—including students, indigenous peoples, the elderly, people with disabilities, and new residents—benefiting a total of 2,018 people. Among them, Mega Futures also organized 3 financial and fraud prevention briefings or seminars for students and seniors, with a total of 145 participants. For more information on other financial and fraud prevention seminars, please refer to 🔗 5.2.1 Fair Customer Treatment and 🔗 8.1.1 Financial Education.

5.1.2 Inclusive Finance Products

In addition to providing customers with high-quality services, Mega Securities offers diversified and low-cost inclusive finance products, ensuring that all groups enjoy equal rights to access financial services. Among these offerings, “Mega eStock”, “MegaGo”, "Mega Good Loan", and "Mega Semiconductor Climate N" were all honored with the Best Product Award at the Yushan Award, with their quality receiving significant external recognition.

Product	Content
Regular Investment Plans and Mega eStock	In September 2022, Mega Securities launched the "Mega eStock" platform to provide share deposit services for fixed time and amount, fixed share, conditional orders, and U.S. stock fixed shares targeting the fractional shares of intraday trading, so that retail investors with limited funds or wishing to save shares may enjoy a more flexible digital share-deposit experience. The Company continued to launch promotions, and the cumulative number of plans reached 52,653.
Mega Go	“MegaGo” is a new commission fee calculation method for US stock trading introduced by Mega Securities. Investors can choose between transaction amount-based pricing or per share pricing when trading US stocks to help save on investment costs.
Mega Bond	The Company launched the "Mega Bond" platform for electronic trading of overseas bonds, which will provide more than 400 A-grade and above high-quality US dollar bonds, including selected small-size bonds that can be invested for as little as USD 1,000, while the rest of the bonds are invested at a minimum of USD 10,000. Both the low subscription threshold and small-size bond selection are superior to the market's choices.
Mega Good Loan	Mega Securities' "Mega Good Loan" provides customers with a one-stop service for online account opening and unrestricted-use loan application service through "easy stock loan", enabling the flexible reinvestment of customers' marketable securities. The website features a position-backed loan simulation and simplified operating instructions, making capital utilization more intuitive and easier to understand.
Mega Semiconductor Climate N	Mega Securities issued the “Mega TPEx FactSet Semiconductor Climate Net Zero Elite Total Return Index ETN” (abbreviated as Mega Semiconductor Climate N). Centered on semiconductor sector stocks and utilizing a climate risk model to select resilient companies, this offering creates a new choice for ESG thematic investment, providing investors with a low-entry barrier for participation.
Online Trading Platform in Collaboration With Digital-Only Banks	To meet the needs of the younger generation, Mega Securities collaborated with a digital-only bank in 2025, allowing investors to place orders for U.S. stocks directly through the bank's app. With an order threshold of only NT$1,000 or US$30, the platform supports whole share trading, fractional share trading, and regular fixed amount functions, providing investors with a more convenient cross-border investment experience.
TISA Fund Account	In response to the Financial Supervisory Commission's promotion of the Taiwan Individual Savings Account (TISA) system in 2025, Mega Securities became the first securities firm and state-owned securities firm to launch the TISA fund trading service in December 2025. Investors can open an account via the official website and establish a dollar-cost averaging investment contract. This approach helps investors steadily accumulate retirement assets through small-scale, long-term, and diversified investments to build financial security driven by the power of time and the compound interest effect.

5.2 Customer Relations

5.2.1 Fair Customer Treatment

Fair Customer Treatment Policy and Strategy

Mega Securities upholds the financial expertise and philosophy of ethical corporate management, taking fair customer treatment as the core value of the corporate culture, while referring to the Financial Consumer Protection Act and the Principles of Fair Customer Treatment, to establish the policy and strategies of fair customer treatment principles, as well as an annual fraud prevention plan. These are implemented through the three lines of defense: the business department, compliance and risk management, and audit. The business department co Through the implementation of the three lines of defense, namely business department, legal compliance and risk management, and audit, the business departments verify the Principles of Fair Customer Treatment, and the Legal Affairs and Compliance Office issues the supervisory report, to be submitted to the Fair Customer Treatment Promotion Committee and Board of Directors, and the implementation of fair customer treatment plans are reported in board meetings. The Board of Directors implements the accountability system according to the "Plan, Do, Check, Act" (PDCA) management cycle. Through annual customer satisfaction surveys, mystery shopper surveys, and internal rules reviews, alongside quarterly committee reviews of customer complaints and regular or ad hoc business department meetings to evaluate products and services, the Company identifies customer attributes and needs to refine the design, marketing, channels, and dispute resolution of financial products and services. By hosting training sessions such as financial friendly service seminars and the newly introduced treating customers fairly ambassador selection in 2025, the Company has internalized these values within every employee, practicing the principles of fair customer treatment from the top down.

Fair Customer Treatment Promotion Committee

The Fair Customer Treatment Promotion Committee of Mega Securities is under the Board of Directors, with the General Manager serving as the chairman and heads of relevant departments as members. The Planning Department serves as the secretariat department to assist in the overall coordination of matters related to fair customer treatment.Through the participation of all departments, the Committee establishes policies and strategies of fair customer treatment principles, and rules and regulations of consumer dispute handling system, while incorporating related regulations and cases in the regular education and trainings to enhance employees' awareness of financial consumer protection.

The Committee meets at least once a quarter, to track and review the implementation of annual plans, customer complaints and reviews and financial consumption disputes, and then report them to the Board of Directors. The overview of implementing policies and strategies of fair customer treatment principles and results of self-assessment results are reported to the Board of Directors before the end of March each year.

The Fair Customer Treatment Promotion Committee held nine meetings in 2025.Mega Futures, a subsidiary, has also established a Fair Customer Service Implementation Committee under the Board of Directors with reference to Mega Securities, and manages and implements fair customer service using the PDCA model.

🔗 Fair Customer Treatment Policy and Strategy

Fair Customer Treatment Education and Training

Mega Securities and its subsidiaries organize annual education and training sessions on the fair treatment of customers for directors, supervisors, senior management, and employees. The curriculum covers topics such as fair treatment of customers guidelines and case studies, customer complaint handling skills, duty of care and loyalty, dementia friendliness, and the Convention on the Rights of Persons with Disabilities, among other financial friendliness themes. These sessions aim to enhance awareness of fair treatment while strengthening empathy for disadvantaged groups, such as the elderly or persons with disabilities, thereby improving service quality and customer satisfaction.

In 2025, relevant education and training sessions were conducted with a total investment of approximately NT$1,647 thousand. These sessions specifically emphasized the prevention of elder exploitation and shared relevant adjudication cases to continuously strengthen employees' understanding of “know your product” (KYP) and “know your customer” (KYC) risk suitability. Regarding training for the protection of vulnerable groups' rights, such as financial inclusion or the Convention on the Rights of Persons with Disabilities (CRPD), all directors, supervisors, and senior management of Mega Securities and its subsidiaries completed the relevant training in 2025. Furthermore, all active employees also completed the training by the end of the year, achieving a 100% completion rate.

	Number of participants	Training hours
Directors and supervisors	89	137
Employees	15,768	24,391

Note: The above data includes directors, supervisors, and all employees of Mega Securities and its subsidiaries.

☆ Highlight

- **Mega Securities and Mega Futures Garner External Recognition for Fair Treatment of Customers**
- Mega Securities has ranked among the top 25% of large integrated securities firms in the Financial Supervisory Commission's "fair treatment of customers principle assessment" for five consecutive years. Mega Securities is also the only large integrated securities firm to have achieved this ranking for five consecutive sessions.
- In 2025, Mega Securities received the Excellence Securities Evaluation Financial Holding Category "Best Fair Customer Treatment Award".
- Mega Securities received 1st place in the Best Sales Team Award and 2nd place in the Best Risk Control Award at the 19th Wealth Management Bank and Securities Assessment by Business Today.
- Mega Futures has been ranked among the top 25% of the futures industry in the Financial Supervisory Commission's "fair treatment of customers principle assessment" for the third consecutive time.

Financial Accessibility Service Management

Mega Securities has established comprehensive policies related to financial friendliness, and listed financial friendliness measures in the annual fair customer treatment promotional plan, tracking the implementation on a quarterly basis, with reports in the meetings of the Fair Customer Treatment Promotion Committee and the Board of Directors; before entering contracts with customers, the information related to the customer group is fully understood as required by the Company, to ensure the suitability of the product or service for all customer groups (including young and elderly), with complete explanation of the contents and disclosures of potential risks to them. In addition, the implementation of care for elderly customers by branches is reviewed on a monthly basis. If the goal is not achieved on schedule, the Company will receive a system notification. Relevant internal regulations are detailed in the table below. For further details, complaint channels, and dissemination of important information, please refer to the Mega SecuritiesImage Website - fair customer treatment section.

Financial Friendliness Related Regulations

• Fair Customer Treatment Policy and Strategy	We clearly define the strategy and implementation policy for fair customer treatment, and the scope of business for each department to execute fair customer treatment and prevent fraud.
• Operating procedures of "Know Your Customer" (KYC)	Clearly stipulate the principles of KYC operations. (Applicable customers also include young and elderly populations)
• Rules of Providing Financial Services to Elderly Customers	Specifying the principles shall be followed when providing all financial services elderly customers.
• Procedures for Employee Reward for Successfully Preventing Fraud.	Clearly defined the reward for employees who intercept fraudulent crimes.
• Regulations of Financial Friendly Services	Specify that the friendly facilities at the headquarters and branches shall be reviewed and improved every year; employees providing excellent financial friendly services are praised.
• Procedures for Reporting Fraud	Clearly define the reporting process when encountering suspected fraud cases.
• Operating Regulations of Providing Financial Services to Elderly Customers	Specify the KYC and KYP procedures to be complied with and the goodwill and disclosure obligations that should be followed when serving elderly customers. For example, an elderly customer evaluation form should be filled out for and a customer service and confirmation interview (telephone interview or interview in person) shall be conducted, to remind them of the trading risk and fraud, for any of the special circumstances.
• Meeting Regulations for Product Review Team under Brokerage Business Department	It is the decision-making unit's responsibility to handle the new product onboarding, grade investment risk levels of financial products, adjust investment risk levels of financial products, and review the financial products before launch. (Applicable customers also include young and elderly populations)
• Enforcement Rules for Brokerage Business Risk Management	Specifying the risk control mechanism for the cash equity day trading. (Applicable customers also include the youth demographic)
• Enforcement Rules for Wealth Management and Trust Business Risk Management	Specifying the risk management control of positions and notification for customers. (Applicable customers also include young and elderly populations)
• Interview Procedures for Benevolent Care for Securities (Futures) Trading Customers	Prioritize the selection of elderly customers as the target of care, with the content of care to include reminding customers not to give their securities account password to others and not to believe the investment tips or guarantees of profit off social platforms.
• Guidelines for Financial Friendly Services	Specify the precautions to be taken when providing financial services to investors with various types of physical and mental disabilities.

Financial Anti-Fraud Measures

Mega Securities and its subsidiaries uphold a professional financial standing to comprehensively prevent fraud and combat financial crime. In addition to enhancing the anti-fraud risk literacy of employees, directors, supervisors, and senior executives and deepening anti-money laundering concepts, the company has actively participated in public and private sector anti-fraud seminars while also vigorously promoting public financial anti-fraud awareness. In 2025, Mega Securities again received the Excellence Award in the second Anti-fraud Assessment by the Taiwan Stock Exchange. Mega Futures also earned dual recognition from the Taiwan Futures Exchange in the first “Futures Commission Merchant Anti-fraud Governance Assessment”, receiving the anti-fraud governance excellence award and placing fifth for the anti-fraud governance special award, underscoring its achievements in fraud prevention.

☆ Highlight | Anti-fraud Bakery

To make fraud prevention more relatable and easier to understand, Mega Securities collaborated with the illustrator "little_room_studio" to launch the "Anti-Fraud Bakery 16-Personality Scam Susceptibility Test"—an initiative that combined fun with education. By utilizing the popular "16-personality test" as the core theme and pairing it with visual illustrations and creative baking-themed elements, the project also supports domestic cultural and creative industries to create a "Fun Learning" fraud prevention experience.

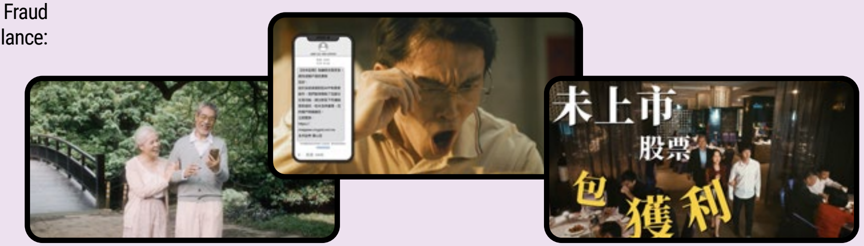
URL

Establishment of an Anti-Fraud Performance Evaluation Mechanism	Mega Securities encourages supervisors and employees at all levels to actively implement the fair treatment of customers and promote financial fraud prevention. In accordance with the Employee Reward and Punishment Procedures, the Company rewarded employees who contributed to the Company being ranked in the top 25% of large integrated securities firms in the Financial Supervisory Commission's 2025 fair treatment of customers principle assessment, as well as those recognized for excellence in financial friendly services and successful fraud prevention. These commendations were announced on the Company's intranet website to shape a corporate culture that values the fair treatment of customers. In addition, the Company awarded extra points in performance appraisals to the personnel involved in promoting the Taiwan Stock Exchange's anti-fraud assessment.
Technology-driven fraud prevention	• Mega Securities sends notification messages through the dedicated SMS short code "68777" to facilitate the identification of authentic messages by investors. • Utilize regulatory technology for transaction monitoring, including the daily use of RPA for anti-money laundering operations and Tableau software to support transaction monitoring for anti-money laundering. Please refer to 3.3.2 Anti-Money Laundering details. • We joined the holdings group impersonation website detection mechanism and signed a memorandum of understanding (MOU) with the Criminal Investigation Bureau, Ministry of the Interior for financial anti-hacking, anti-fraud, and information security joint defense. Impersonation websites and Facebook accounts were removed. Please refer to 5.3.1 Information Security Management. • To strengthen financial crime prevention and cross-domain joint defense cooperation, Mega Holdings signed a memorandum of understanding on suspicious transaction analysis with the Taiwan High Prosecutors Office in 2025. This partnership connects Mega Securities with other companies within the Group to enhance information sharing and risk reporting mechanisms between the prosecutorial authorities and the holdings group. The collaboration covers high-risk account early warning, abnormal transaction monitoring, and cross-institutional joint defense integration, utilizing artificial intelligence and big data analytics technology to accelerate the efficiency of fraud detection and handling. In 2025, Mega Securities achieved 33 instances of fraud interception through over-the-counter customer care, preventing total losses of approximately NT$34 million.
Anti-fraud Awareness Videos	In 2025, Mega Securities joined forces with the Criminal Investigation Bureau and more than 20 industry-government-academia partners to produce a series of four awareness videos titled"Mega Together - Fraud Prevention". Centered on real-life service scenarios in the securities industry, these videos expose common rhetoric used by fraud syndicates and highlight investment traps. By showcasing real cases where front-line employees provided timely care and reminders, these videos convey the core anti-fraud awareness of "raising awareness and reducing risks" to the general public.
Financial Education and Anti-Fraud Awareness Campaigns	Mega Securities organized a total of 447 financial education and anti-fraud awareness campaigns in 2025, including 152 in-person lectures and activities (number of beneficiaries reached 13,628), 128 internal employee training and activities (number of trainees reached 22,107), and 167 regular media anti-fraud awareness activities. The overall activities accounted for 37.67% and 35.42% of the individual total assets of NT$118.677 billion and consolidated total assets of NT$126.213 billion at the end of 2025, respectively. The awareness campaigns reached students, seniors, persons with disabilities, indigenous peoples, and new immigrants, implementing universal anti-fraud protection for all.

☆ Highlight | Anti-fraud Video "Mega Together"

Mega Together
Fraud Prevention: Investment Group Fraud
Four Common Types of Fraud at a Glance:

《Preventing Fake Stock Subscription Notice Scams》



《Fraud Prevention: Investment Group Fraud》

《Preventing Unlisted Stock Scam Traps》

5.2.2 Customer Complaint Management

Customer Complaint Handling System

Mega Securities complies with the Financial Consumer Protection Act and adheres to the Mega Financial Group's core values of "Respect and Inclusion", "Professional Trust", and "Integrity and Ac-countability". To conclude, the Company has established a customer complaint handling system. To improve the efficiency and quality of customer complaint handling, we have revised the customer complaint handling mechanism in accordance with the spirit of ISO 10002. Under this revised frame-work, cases are categorized into three levels for processing and must be resolved within 20 days. Additionally, a risk-oriented escalation and reporting mechanism has been established.

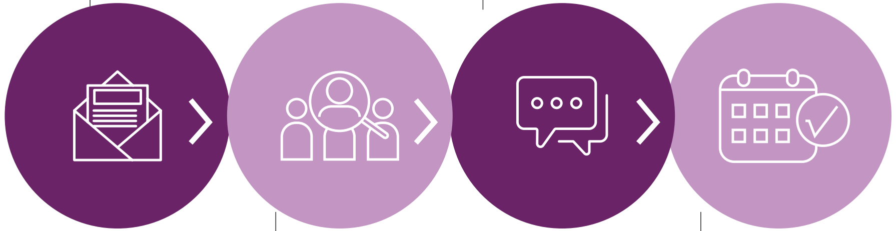
Mega Securities and its subsidiaries received a total of 16 customer complaints in 2025, all of which have been appropriately handled and closed. In order to further protect the rights and interests of customers, Mega Securities regularly reports customer complaints (including financial consumer disputes) to the Fair Customer Treatment Promotion Committee and the Board of Directors, ex-ploring the root causes of customer complaints, reviewing whether customer complaints are handled properly, with the improvement based on the customer feedback, to continuously optimize the service process and improve the service quality. To continuously optimize customer complaint handling, Mega Securities began the implementation of the ISO 10002 customer complaint quality management system certification in 2025.

🔗 Customer Complaint Handling System

The Statistic of Customer Complaints in Mega Securities and Subsidiaries in the Past Three Years

Unit	Item	2023	2024	2025
Mega Securities	Customer complaints (cases)	17	12	12
	Customer complaints resolved (%) (number of cases settled properly / total case number)	100	100	100
Mega Futures	Customer complaints (cases)	1	3	4
	Customer complaints resolved (%) (number of cases settled properly / total case number)	100	100	100
Mega International Investment Services	Customer complaints (cases)	0	0	0

Process of Filing Customer Complaint



Customer Complaint

Complaints are filed through multiple customer service channels such as telephone and email.

Acceptance and Investigation

Once the complaint is received, the designated representative investigates the case and considers appropriate handling measures.

Communication and Response

Inform the customer of the resolution and reach an agreement.

Regular Follow-up and Review

Report to the Fair Customer Treatment Promotion Committee and the Board of Directors on a quarterly basis, and review each case on a case-by-case basis.

Contact Channels of Mega Securities for Customer Complaint

Dedicated unit: Customer Service Center
Customer Service and Anti-Fraud Hotline: (02)2351-7017
Contact email: https://www.emega.com.tw/emegaTran/serviceMail.do

Contact Channels of Mega Futures for Customer Complaint

Dedicated unit: Customer Service Center
Customer Service and Anti-Fraud Hotline: (02) 2327-8895 ext. 666668
Contact email: https://www.megafutures.com.tw/emegaFutures/message.do

MeContact Channels of Mega International Investment Services for Customer Complaint

Dedicated unit: Customer Service Representative
Customer Service Hotline: (02)3322-7045
Contact email: https://www.megasia.com.tw/emegaResearch/message.do

5.2.3 Customer Satisfaction

Mega Securities is committed to providing customers with exceptional financial products and highquality services, utilizing customer satisfaction surveys to understand their needs and enhance loyalty and trust. In 2025, Mega Securities surveyed the satisfaction of brokerage customers and wealth management business customers regarding service content, products, staff attitudes, and efficiency. Mega Futures also conducted an online account opening satisfaction survey.

Brokerage customers	Out of 3,977 valid question-naires, 87% of respondents expressed satisfaction with the overall service. Within this group, the satisfaction rate for the young demographic (18-30 years old) was 88%, the middleaged and older demographic (55-64 years old) was 88%, and the elderly population (65 years old and above) was 91%. In addition, to evaluate the effectiveness of the Mega brand, Mega Securities added a brand NPS (Net Promoter Score) mechanism to this survey for internal indicator management. This allows the Company to gauge customers' willingness to recommend opening an account to others. The 2025 NPS result was 17 points (scores range from -100 to +100, with positive scores indicating a good brand). Other survey topics included antifraud education and preventive measures, environmental initiatives undertaken to achieve netzero emissions, digital financial services (such as the Mega Securities zone, online account opening, and related services), trading systems, service quality, and whether wealth management products meet customers' needs and expectations.
Wealth management customers	4,696 valid questionnaires were collected, with 96.49% of respondents expressing satisfaction with the overall performance of sales personnel. Within this group, the overall service satisfaction rating for the young demographic (18-30 years old) was 93.04%, while the middle-aged and older demographic (55-64 years old) showed a satisfaction rate of 96.67%, and elderly customers (65 years old and above) reached an overall service satisfaction rating of 98.87%.
Mega Futures customers	503 valid questionnaires were collected for the online account opening satisfaction survey, with 92.3% of respondents expressing satisfaction.

MegaSecurities (Brokerage) Customer Satisfaction over the Past Four Years

Customer Satisfaction				Satisfaction target
2022	2023	2024	2025	2025
89.65%	86.05%	92. 00%	87.00%	86%

Note: Customer satisfaction = total number of questionnaires with satisfaction / total number of valid questionnaires x 100%

In addition, Mega Securities conducts mystery shopper surveys at its operating sites every year to ensure the service quality of frontline personnel. For the 2025 fiscal year, a third-party professional consulting firm was commissioned for the first time to conduct these mystery shopper surveys.

Mega Securities reported on and tracked the results of questionnaires and mystery customer surveys at the Fair Customer Treatment Promotion Committee, where it addressed and improved upon feed-back and adjusted relevant business measures in a timely manner.

For example, in response to customer feedback regarding the Company’ s antifraud education and preventive measures, we launched the SMS short code "68777" to help customers identify official messages. Other initiatives included filming antifraud awareness videosforsocial media promotion, increasing the dissemination of antifraud information, and holding anti-fraud awareness seminars. For branches with lower rankings in the mystery shopper survey, improvement measures (such as the revision of the dress code) were implemented, with their progress tracked.

5.3 Information Security

5.3.1 Information security management

Information Security Policy

To manage information security and mitigate cybersecurity risks, Mega Securities has established the "Information Security Policy" and related regu-lations approved by the Board of Directors. Since 2023, the Company has implemented and obtained the ISO 27001 information security management system certification and ISO 22301 business continuity management certification, and has continued to maintain their effectiveness. We enhance cybersecurity protection capabilities by integrating technological applications with mechanisms such as cybersecurity governance, legal compliance, risk management, and audit review to meet international standards. We have also established the "Procedures for Major Incidental Events of Mega Securities" to report and respond to incidents based on their classification (Levels 1 to 4). These guidelines ensure that in the event of emergencies such as damage to or improper use of information and communication systems, prompt actions can be taken to mitigate damage and maintain the normal operation of these systems. Information technology expenses for 2025 totaled NT$368,312 thousand, of which the cybersecurity budget accounted for NT$43,650 thousand (including NT$43,504 thousand for software, hardware, and related licenses, and NT$146 thousand for cybersecurity-related education and training). The proportion of the cybersecurity budget to information technology expenses increased from 9.21% in 2024 to 11.85%.

🔗 Information Security Policy

Mega Financial Group Cybersecurity Management Framework

To establish a solid foundation for the Group's information security, Mega Holdings convenes quarterly Group information security meetings, with Mega Holdings CISO serving as the convener. Participants include the chief information security officer of the subsidiaries, the information security (and IT) officer, or designated representatives. These meetings are held to coordinate information security management affairs for the Group, supervise subsidiaries in perfecting cybersecurity-related regulations, strengthen system protection, and establish a financial information security joint defense system to effectively reduce information security risks. Major issues or resolutions are reported to the Board of Directors and the Risk Management Committee of Mega Holdings (the Mega Securities chairman also serves as a director of Mega Holdings).

A total of four group information security meetings were held in 2025.Mega Securities annually submits a report on the overall implementation of information security for the previous year to Mega Holdings for presentation to its Board of Directors. Mega Holdings also organizes dedicated information security courses for the Group's directors and supervisors every year. Additionally, Mega Holdings and its subsidiaries have jointly appointed a group information security consultant to provide information security management advice to the Board of Directors and participate in group information security meetings, continuously engaging external professionals to provide consultation and recommendations on group information security issues.

Through institutionalized meetings, the introduction of professional advisors, and education and training, we continue to improve our information security protection mechanism and foster an organizational culture that prioritizes cybersecurity across the Group to ensure sustainable operation.

In addition, to further strengthen information security management, Mega Securities not only utilized the Group's information security consulting resources but also appointed its own information security consultants. These consultants attended meetings of the Board of Directors to provide recommendations on the Company's annual information security plan and implementation status, share financial information security awareness, and assist in reviewing external information security reports.

Board of Directors of Mega Holdings

Risk Management Committee of Mega Holdings

Group Information Security Meeting

Convener: Mega Holdings CISO
Deputy Convener: Mega Holdings IT Department Manager; Staff Unit: Mega Holdings IT Department

Members: CISOs (including Mega Securities) and IT supervisors or representatives of all subsidiaries

In attendance: External Information Security Consultant

Mega Securities Information Security Team

Mega Securities' "Information Security Incident Reporting and Response Guidelines” stipulate the establishment of the Information Security Team composed of personnel from various departments to coordinate and deliberate on information security policies, plans, and resource allocation, as well as to handle cybersecurity incident reporting and response operations. The Information Security Team convenes semi-annual meetings; a total of two such meetings were held in 2025. Mega Futures, a subsidiary, has also established an "Information Security Policy" and holds annual information security meetings chaired by the general manager.

The members of the information security team and the division of their responsibilities are as follows:

Members of Information Team	Responsibilities
Information Team Leader	The head of Information Department, responsible for the promotion of information security management affairs and resource allocation, and notifying the General Manager of the Level 3 or Level 4 information security incidents if occur.
Information security team convener	The person in charge of the information security team assigns a personnel of the Information Department to act as the convener, to assist person in charge of the information security team in implementing information security management affairs.
Members of the information security team from each department	The head of each department appoints one person to be a team member (in the case of a business unit, appointed by the head of the business group) to be responsible for various internal affairs to be cooperate d by the department.

Organizational Structure of the Information Security Team

Approval of Information Security Policy | Board of Directors

Information Team Leader | Head of Information Department

Information Team Convener | Information Department Personnel

Members of Information Team | Appointed by the head of each department

Information Security Incident and Reporting Procedures

If an information security incident is defined as such under the "Procedures for Major Incidental Events of Mega Securities" or meets the criteria for a major information security incident as specified in the "Operating Regulations of Information Security Reporting and Response", it shall be classified as a major information security incident. Consequently, reporting procedures to the Mega Holdings and the Taiwan Stock Exchange or the Taipei Exchange shall be executed. No major information security or cybersecurity incidents occurred in 2025, and no fines were imposed.

Fill in the "Material Incident Reporting Form" and report it to Mega Holdings before 17:00 on the next working day to the date of occurrence.

- After reporting a material accident, the executive secretary of the Group's Information Security Incident Response Team ("the CSIRT team") shall be notified by phone or other means.
- Since the next day of reporting, complete the "Guidelines of Group Information Security Incident Response Form" based on "Guidelines of CSIRT Organization Establishment" and send it to the CSIRT Team Executive Secretary.

Information security incidents shall be reported through the securities and futures market information security incident reporting system based on the "Notes for Report and Response of Information Security Incident in the Securities and Futures Markets". Those deemed as material for a major in-formation security incident shall complete the "Material Information Security Incident Reporting Form for Securities Firms - Preliminary (Formal) Notification" within 30 minutes in accordance with the "Reporting Procedures to Report Scopes of Material Information Security Incidents by Securities Firms and Other Compliance Required". After reporting a material information security incident, the detailed information shall be reported to TWSE or TPEx within seven business days in letters, and fill out the "Material Information Security Incident Reporting Form for Securities Firms - Case Closing Notification".

Information security management mechanisms and measures

For the cyber threats and risk changes brought by technological developments, Mega Securities continuously reviews the adequacy of relevant regula-tions and measures, and has established a comprehensive network and computer security protection system. The system vulnerability scanning and patching, penetration testing, social engineering drills, cybersecurity education and trainings are conducted every year. Furthermore, through the introduction of ISO 27001 information security management system to verify and establish an SOC (information security monitoring center), ensuring the appropriateness and effectiveness of information security and network risk control. Regarding government cybersecurity joint defense, Mega Securities was rated "Excellent" for the second consecutive year in the annual "F-ISAC Member In-telligence Sharing" evaluation by the F-ISAC in 2025.

Information security management measures	Mega Securities' information security management measures in 2025 and the implementation
Information security management	» The chief information security officer is appointed to oversee information security policy promotion and resource allocation. An Information Security Department has been established under the Information Department. Information security meetings are held on a regular basis for planning of the in-formation security system, and monitoring and implementation of information security management. » Automatically compare the program versions of all external trading systems of Mega Securities daily. If there are any abnormalities, the relevant personnel will be notified to take action. » Dedicated personnel check regularly whether there are external websites are phishing websites illegally forging the official website of Mega Securities, or counterfeiting apps of Mega Securities. Investors will be reminded of any discovery, and reported to the Financial Information Sharing and Analysis Center (F-ISAC). » The source code security testing tools and third-party component testing tools are purchased to test the applications developed and maintained by the Company. These tools are able to identify potential risks in advance and fix them in a timely manner to strengthen the Company's information security. » We joined the holdings group impersonation website detection mechanism and signed a memorandum of understanding (MOU) with the Criminal Investigation Bureau, Ministry of the Interior for fi-nancial antihacking, antifraud, and information security joint defense. Impersonation websites and Facebook accounts were effectively removed. » Vulnerability scanning: Vulnerability scanning is conducted on an ad hoc basis every year, with improvements made and follow-up actions taken to address identified vulnerabilities. This process enables the early detection of potential information and communication security threats and vulnerabilities, thereby enhancing information and communication system security protection capability. Every two years, information vendors are commis-sioned to perform information and communication security health check services. The results of these checks help identify hidden information security vulnerabilities, serving as a reference for future planning to strengthen information security control. » Penetration test: The Company commissions a third-party agency to complete the penetration testing of all external services on a regular basis every year, and no major risks were found after the test. » Social engineering drill: An email social engineering drill is conducted every year, with information security education and training for employees and promotion of information securityrelated issues, to enhance employees' information security awareness. » Continuous operations management: Business continuity exercise operations (including TWSE online order placement test and offsite disaster recovery market live simulation test every six months) are conducted regularly every year to ensure that critical systems can continuously provide key services. Test results demonstrated that the backup mechanism ensures the normal and continuous operation of system services.
Information security management system	» To standardize and internationalize its information security system, Mega Securities has completed the introduction of the ISO 27001 information security management system and thirdparty verification, and continues to conduct third-party reviews. Furthermore, the Company's core system has been introduced into the business continuity management system and has passed ISO 22301 certification by an impartial third party (BSI), maintaining the validity of the certificate. (please refer to Appendix 9.3 External Independent Assurance Statement) » Establish the Data Loss Prevention (DLP) system to monitor and block personal data to reduce the risk of personal data leakage. » Thirdparty laboratory information security testing is conducted for the Company's mobile app (Mega Mobile VIP) every year to strengthen the app's information security. » The email filtering system (Softnext SPAM SQR) is constructed to strengthen the Company's email information security. » The automated management system for endpoint equipment (Security Intelligence Portal; SIP) is established to prevent unauthorized equipment from using the intranet. » The highest permission management system for personal computers is constructed to centrally manage access on the client end companywide, to strengthen the Company's information security. » The web application firewall (WAF) is constructed to enhance the information security. » The IDS/IPS-intrusion detection and prevention mechanism system is constructed to strengthen the Company's information security. » The host privileged account management system is constructed to centrally manage the privileged accounts of each system, for enhancing the Company's information security. » The DDoS attack prevention mechanism is introduced to block DDoS attacks. » Information Security Operations Center (SOC): The information security monitoring center (SOC) is established to implement the data protection mechanism, the storage media control mechanism, and IDS information security protection mechanism to strengthen information security monitoring and defense.
Information Security Awareness Training	» Information security promotion, education and training are regularly conducted for all employees of the Company, to enhance their information security awareness, including the awareness of indepth forgery and prevention issues. In 2025, six sessions of education and training were conducted for Mega Securities and its subsidiaries, with 3,270 people completing the training, for 9,810 hours of education and training in total, or three hours of training per employee on average. » We actively invest resources in cultivating information security talent and have established an information security certification subsidy program to encourage employees to proactively improve their information security technical capabilities and maintain their professionalism.

5.3.2 Customer privacy and personal data protection

To fulfill its responsibility for the confidentiality of personal data and customer privacy data, Mega Securities has established internal regulations, such as the “Personal Data Protection Management Policy” and the “Regulations on Personal Data File Security Maintenance Plan and Handling of Personal Data After Termination of Services”, in accordance with the “Personal Data Protection Act” and other applicable laws. These procedures govern the collection, processing, and utilization of customer data. The Company has also incorporated customer privacy and personal data protection into its internal control system, conducted employee training, and performed regular personal data inventory, risk assessment, and security maintenance self-assessments. Furthermore, Mega Securities has commissioned a third-party institution to conduct annual reviews and certifications of its personal data protection management system to ensure the consistent implementation of customer privacy and personal data protection. In 2025, Mega Securities passed the BS 10012 personal data protection management system by the third-party continuous review and verification.

The "Employee Code of Conduct", "Employee Code of Conduct," "Employee Reward and Punishment Procedures," and "Customer Information Confidentiality Measures of Mega Financial Holding Co., Ltd. and its Subsidiaries" and its subsidiaries stipulate that employees have a confidentiality obligation regarding corporate information and customer privacy data. Such information shall not be disclosed without legal authorization or approval, a requirement that remains in effect after resignation. Any violation of these confidentiality measures results in the immediate termination of access to company information and is reported for disciplinary action and legal accountability in accordance with relevant regulations, demonstrating the Company's commitment to personal data protection and customer privacy rights.

Mega Securities and its subsidiaries only allow the government, competent authorities, or securities and futures related institutions to request customer privacyrelated information under lawful circumstances. There have been no other illegal requests for data, customer data used for secondary marketing, nor violations of customer privacy rights or loss of customer data.

In the event of security incidents such as theft, alteration, damage, loss, or leakage of personal data, Mega Securities will activate the notification mechanism in accordance with the "Regulations on Personal Data File Security Maintenance Plan and Handling of Personal Data After Termination of Services". In the event of a major personal data incident, Mega Securities will—pursuant to Article 6, Paragraph 2 of the "Regulations Governing Security Measures of the Personal Information File for Non-government Agencies Designated by Financial Supervisory Commission"—report to the Financial Supervisory Commission within 72 hours in the format prescribed by the competent authority. However, where other laws or regulations are provided otherwise, such provisions shall also be complied with.

Implementation of the "Personal Data Protection Education and Training Course" in 2025

Description of the Related Education and Training Courses
2025 Personal Data Protection Awareness and Training
Personal Data Protection Internal Audit Methods Training
Business Process and Personal Data Inventory Explanation Training
Whistleblowing and Personal Data Protection Laws and Practices
Personal Data and Artificial Intelligence: A Double-Edged Sword

8
Number of courses (sessions)

3,326
Number of people trained

5,007
Total course hours

In 2025, Mega Securities and its subsidiaries had no data (including personal data) leakage incidents, and no customer or employee was affected by the information leakage, so no fines were paid.

Information leakage incidents	2023	2024	2025
Complaints from external parties that have been substantiated by the organization	0	0	0
Complaints from regulatory authorities	0	0	0
Number of information leakage incidents	0	0	0
Percentage of personal data-related leakage incidents (%)	0	0	0
Number of customers affected by information leakage incidents	0	0	0

0
Information leakage incidents

☆ Highlight | Mega Securities Headquarters and Zhongxiao Branch Earned BS 10012 International Personal Information Protection Certification

Mega Securities has been actively enhancing its corporate resilience and risk management capabilities, earning further international certification in recognition of its efforts. Following the certifications for the ISO 27001 information security management system, ISO 22301 business continuity management, and the BS 10012:2017 personal information management system for the business department, the headquarters and Zhongxiao Branch further obtained the BS 10012:2017 personal information management system (PIMS) certification from SGS Taiwan Ltd. in 2025. The expanded scope of the BS 10012 certification demonstrates the Company's efforts in personal data protection and information security management, which have reached international standards. This achievement not only strengthens the system and supports measures for personal data protection but also further ensures the security of future personal data processing, enhancing customer confidence in the Company's data protection. (please refer to Appendix 9.3 External Independent Assurance Statement)

5.4 Digital Innovation

With the rise of digitization, Mega Group leverages Fintech to optimize the digital experience and accelerate inclusive finance. By focusing on the digital financial development axis of “accelerating digitization”, “enhancing digital financial service experience”, and “strengthening digital technology capabilities”, the Group ensures its financial services are both safe and convenient.

In recent years, Mega Securities has communicated with stakeholders to understand actual needs, continued to promote the mobilization of various digital services, including electronic statements, building accessible websites, developing comprehensive business integration platforms, optimizing online account opening functions. and order placement and trading systems. The Company has also sent personalized notifications via social media and notified customers through instant messages. By encouraging customers to adopt online processing, Mega Securities has reduced application time and costs for clients while enhancing operating efficiency and the customer service experience.

Furthermore, the "Digital Innovation Department", established in 2024, commenced operations in 2025. The Department is responsible for cross-departmental information integration and comprehensive digital services, aiming to enhance Mega Securities' data analysis capability and resource utilization efficiency to better serve a diverse customer base seeking multifaceted functionality.

Paperless statements

Mega Securities and its subsidiaries encourage customers to use electronic order placement and e-statements to reduce the mailing of paper statements. In 2025, Mega Securities recorded 22,494,167 electronic transactions, accounting for 88.95% of its total, with the issuance of electronic statements saving 874,749 sheets of paper. Mega Futures reached 5,252,032 electronic transactions, and 24,653 users, representing 77.57% of its total, applied for estatements, saving approximately 123,000 sheets of paper.

Digital Service Optimization

Mega Securities launched the online account opening platform "E-Open" in January 2022, with the dual-opening function for securities and sub-brokerage accounts. The platform is equipped with the functions of W8ben (U.S. tax investigation form for foreigners) online signing, integration of optical character recognition (OCR), and online identity and seal verification service of Mega Bank, to save time and complicated procedures for account opening. The Company has continued to enhance its digital services every year, with the optimization status as follows:

Optimizing Online Account Opening

Online account opening services are provided for segregated accounts and four types of credit facilities (margin accounts, securities lending for individuals, loans for any purpose, and T+5 loans). In 2025, a total of 31,525 new accounts were opened online, including 16,085 securities accounts (62.39% online account opening rate) and 15,440 sub-brokerage accounts (76.77% online account opening rate). The wealth management E-OPEN online account opening system went live in May 2025, enabling customers to open Taiwan stock and wealth management accounts online simultaneously.

Optimizing In-Person Account Opening

The introduction of digital signature pads, media storage, and digital approval has significantly reduced waiting times for in-person account opening and the opening of additional accounts. In 2025, a total of 4,039 accounts (Taiwan stock + sub-brokerage) were opened via the paperless platform for counter service optimization.

Cumulative Number of Accounts Opened by Mega Securities via the Digital Channels in the Past Three Years

Items applied for	2023	2024	2025	Change from Previous Year(%)
Account opening through digital channels	72,302	111,493	143,018	28.28%

Note 1: Digital channels of account opening include credit account opening/contract renewal/limit adjustment, lending, share borrowing, and financial management.

Note 2: The figures disclosed in the statistical tables of the 2024 sustainability report represent new additions for the current period; the figures for 2023 and 2024 have been adjusted to cumulative totals for this year.

Mega Futures has actively pursued financial digitalization, and its digital channel account opening was launched in 2020. The process was optimized from video verification to the simple uploading of two forms of identification, reducing account opening time and streamlining complex procedures. As of now, the cumulative number of digital channel account openings has reached 6,645. In 2025, there were 1,365 such account openings, accounting for 83.33% of the total annual account openings.

Digital Product Innovation and Optimization

▶ Order placement and trading system

The Company has developed the "Mega Wealth Management Pro" customized order placing system, and added a strategy trigger setting function to the "Mega Trade" system to enhance transaction flexibility and accuracy.

▶ Innovative product platform

- The Company has launch the "Mega Bond" as an overseas bond electronic trading platform, which provides over 400 A-grade and above high-quality US dollar bonds.
- Added the TISA (Taiwan Individual Savings Account) fund system, which went live in December 2025, making the Company one of the first brokerage firms to offer TISA services.

▶ ESG information integration

The ESG smart sustainability data platform was established to integrate ESG information from listed companies, providing investors with access to sustainability performance and strengthening sustainable investment services.

▶ ETF Corner

To simplify the ETF selection process, we provide data analysis and screening tools for ETF products on the market, helping investors efficiently identify assets that align with their specific requirements. In 2025, Mega Securities continued to optimize its dedicated platform, adding two major functions: "ETF individual stock reverse lookup" and "ex-dividend calendar". These features allow users to instantly reverse-search the number of shares held by ETFs for specific stocks.

In addition, Mega Securities was approved by the Financial Supervisory Commission on September 15, 2025, to pilot business operations in the Kaohsiung Asset Management Zone. In April 2026, the Company launched two Taiwan stock structured products: the Mega Fixed Coupon Note (FCN) and the Mega Leveraged Structured Note (LSN).

☆ Highlight | 0Strengthening Digital Technology Capabilities: Establishing the Digital Innovation Department and Digital Center

Meanwhile, Mega Securities has recruited professional AI and digital talent and planned for all employees to participate in relevant education and training. These initiatives guide the entire company to embrace AI technology as part of its corporate culture. The Company also established relevant regulations, including the "Mega Securities Artificial Intelligence Technology Application Regulations", and implemented projects such as internal knowledge base retrieval (HR AI intelligent assistant), account operation automation (RPA robotic process automation), AI-assisted program development (AI Coding), and data governance (AI model required data quality improvement).

Mega Securities launched its digital center in April 2026, providing investors with a one-stop online account opening service for securities, sub-brokerage, futures, and wealth management accounts.

Mega Securities Establishes Digital CenterPress Release

06

Environmental Sustainability

Stakeholders with priority access

Suppliers

Government and Competent Authorities

Shareholders / Investors

Employees / Union

Communities / Schools / Non-profit Organizations

Corresponding to the United Nations Sustainable Development Goals (SDGs)

7 AFFORDABLE AND CLEAN ENERGY
12 RESPONSIBLE CONSUMPTION AND PRODUCTION
13 CLIMATE ACTION
14 LIFE BELOW WATER
15 LIFE ON LAND

Successfully renewed **ISO** 14001, ISO 14064-1, and ISO 50001 certifications through third-party institutions.

Green procurement amounted to NT$32 million, accounting for **9.44%** of the total procurement amount.

Carbon emissions were 73,628.06 tCO2e, a **28.32%** decrease from 102,718.45 tCO2e in 2024.

Green electricity consumption at the Mega Securities Headquarters building accounted for **70.41%** of its total power usage.

Per capita general waste was 31.96 kg, down 13.10% from 36.78 kg in 2024 and **36.22%** from 50.11 kg in the 2023 base year.

6.1 Environmental Sustainability Management

6.1.1 Environmental Management Policies and Regulations

According to the Sustainability Policy of Mega Financial Holding (applicable to the Group), the Group should consider the issues of climate change and other environmental issues, and incorporate environmental sustainability into the strategic goals of business management. Items to be promoted include energy-saving and carbon reduction policies, and reducing water, power, and oil consumption. Mega Group's "Operating Procedures for Environmental Sustainability” (applicable to Group) clearly stipulate that each company under the Mega Holdings Group shall col-lect the data corresponding to the various environmental indicators set by Mega Holdings, such as energy consumption, water consumption, and waste production, to be entered into the information management system to facilitate long-term tracking. Environmental indicators should be tracked and managed, with linkage to the appraisal and employee performance of subsidiaries.

6.1.2 International standards certification and initiatives

Mega Securities regularly collects and evaluates the impact of its operating activities on the natural environment, formulates annual work execution plans and related goals, and reports the progress of goal achievement to the Sustainable Development Committee and the Board of Directors on a quarterly basis. In 2025, no incidents of non-compliance with environmental regulations occurred. Every year, the Company participates in international evaluations and initiatives such as SBTi, DJBIC, and CDP, and sets annual targets for carbon reduction, water reduction, and waste reduction. The relevant data is verified by a third-party agency.

Following the acquisition of the diamond-level green building label for the Mega Securities Headquarters building in 2023, the Xinying Branch also attained the qualified-level green building label in 2024. In 2025, all operating sites completed ISO 14064-1 GHG inventory verification and ISO 14001 environmental management system recertification, and the Mega Securities Headquarters building completed ISO 50001 energy management system recertification. In addition, all operating sites of Mega Securities and its subsidiaries completed the response in September 2025 and became a green partner of the "net-zero green living - green office" of the Ministry of Environment, demonstrating a commitment to sustainable operation and the promotion of a low-carbon office.

Item	Description
ISO 14064-1:2018 Greenhouse Gases Inventory	In line with the Group’s strategy to implement the new version of “ISO 14064-1: 2018”, we have completed the inventory assessments and recertification for all operating sites by 2025.
ISO 14001: 2015 Environmental Management Systems	The headquarters building of Mega Securities obtained the BSI-certified ISO 14001 environmental management system certification in 2022, and the certification for all operating sites north of Hsinchu was completed in 2023. As of 2025, all operating sites had completed their triennial license renewals.
ISO 50001: 2018 Energy Management Systems	The Mega Securities Headquarters building com-pleted the ISO 50001 energy management system target certification in 2022 and completed its renewal in 2025 (conducted every three years). Mega Securities replaced seven old units with six high-efficiency central air conditioning chillers at its headquarters and Dongmen Branch.
Green Building Label	In 2023, the headquarters attained diamond-level green building label; in 2024, the Xinying Branch also attained the qualified-level green building label in 2024. The remaining operating sites are undergoing transformation.

Note: For ISO 14001, ISO 14064-1 and ISO 50001 verification certificates, please refer to 9.3 External Independent Assurance Statement.

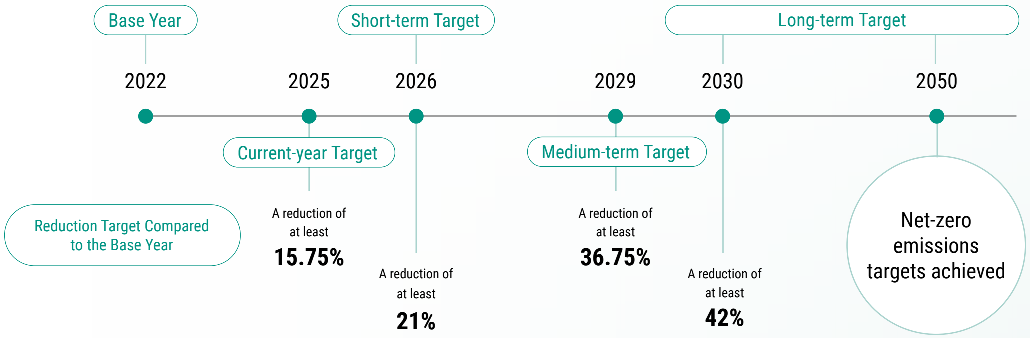
6.2 Green Operations

6.2.1 Energy and GHG Management

Greenhouse Gas Management

In response to climate change, Mega Securities followed the group strategy to support the energy transition policy of Taiwan—developing "clean en-ergy of coal reduction, gas increase, green expan-sion, and nuclear phaseout". In line with the GHG emissions target set by Mega Group in reference to SBTi requirements, the Company set 2022 as the base year and established a target to reduce total GHG emissions (Scopes 1+2) by more than 15.75% by 2025. For Scope 3 GHG investment, a target was set to achieve a 25.98% share of SBTi-validated portfolios by 2025. In 2025, GHG emissions (Scope 1+2) of Mega Securi-ties and its subsidiaries totaled 1,952.29 tCO$_2$e, representing a decrease of 1,693.68 tCO$_2$e (46.45%) from the 3,645.97 tCO$_2$e recorded in the 2022 base year; achieving the annual target. Additionally, Scope 3 GHG emissions totaled 71,675.77 tCO$_2$e, a decrease of 28,830.98 tCO$_2$e (28.69%) compared to 100,506.75 tCO$_2$e in 2024. In 2025, GHG emissions totaled 73,628.06 tCO$_2$e, a 28.32% decrease from 102,718.45 tCO$_2$e in 2024. For detailed emission information, please refer to Appendix 9.1.1 Environmental Indicator Data.

GHG Emissions (Scope 1 + 2) Reduction Target for All Operating Sites of Mega Securities and Its Subsidiaries



Mega Securities and Its Subsidiaries: Scope 3 Investment Portfolio Carbon Emissions

	2023	2024	2025
Investment emissions (t-CO2e)	120,775.12	100,015.21	71,195.09
Carbon footprint of investment (Note 1)	3.65	3.04	1.93
Data quality (Note 2)	1.54	1.83	1.65
Inventory coverage rate	68.52%	71.14%	77.59%

Note 1: Carbon footprint of investment = carbon emissions from investment positions (tCO$_2$e)/balance of investment positions (NTD million)

Note 2: Data quality scores are calculated according to the PCAF methodology (1 being the best and 5 being the worst).

Note 3: Inventory coverage rate = inventory posi-tion/total investment portfolio, where the total investment portfolio is the sum of financial assets measured at fair value through profit or loss, fair value through other comprehensive income, and financial assets measured at amortized cost, and investments accounted for using the equity method.

Note 4: As the scope of disclosure in this table for 2025 is limited to Scope 3 investment holdings, the figures for investment emissions and carbon foot-print for 2023 and 2024 have been correspondingly restated.

Results of Mega Securities' Carbon Reduction Initiative

Reduction measures: Replaced 6 high-efficiency central air conditioning chillers

3,055,000	167.29 t	20.91 t
Amount invested (NTD)	Estimated Carbon Reduction (t/CO$_2$e) (Note 1)	Estimated Annual Carbon Reduction (tCO$_2$e) (Note 2)

Support International Climate Action Initiatives

On March 22, 2025, the Company supported the "Earth Hour" event of the World Wildlife Fund (WWF), where the signboard lights and other lamps of the operation sites were turned off for one hour in the evening of the event day.

Note 1: Estimated carbon reduction = Annual aver-age estimated carbon reduction * Estimated service life; Annual average estimated carbon reduction = Electricity saved * Electricity emission factor of Taipower Company (2024: 0.474 kg CO$_2$e/kWh); Electricity saved = Power difference between old and new equipment * Annual electricity usage hours.

Note 2: Estimated annual carbon reduction = esti-mated carbon reduction / service life. According to the Table of Service Life of Fixed Assets issued by the Taxation Administration, Ministry of Finance, the central air conditioning system has a service life of eight years.

Procurement of renewable energy certificates

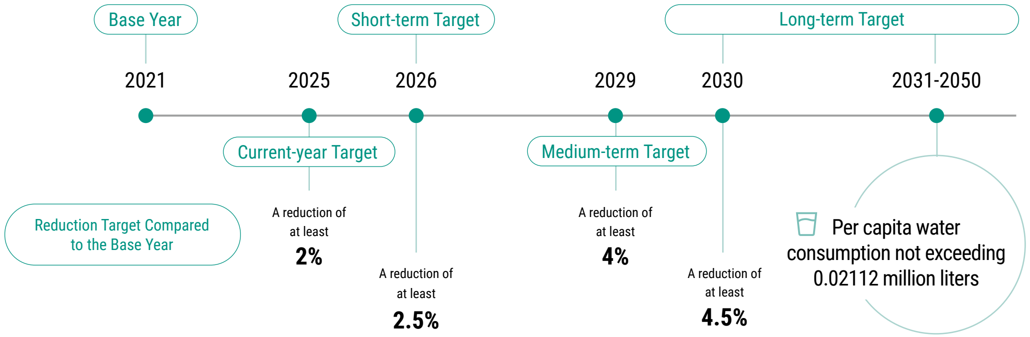
To implement the Group's strategy of increasing the renewable energy utilization rate, the Mega Securities Headquarters building used Taipower green electricity transfer and purchased 1,669 registered and declared certificates from the National Renewable Energy Certificate Center in 2025. A total of 1,664,371 kWh of green electricity was used, resulting in a green electricity utilization rate of 70.41% out of the building's total electricity consumption of 2,363,978 kWh. Mega Securities will continuously cooperate with the Group's policies. The goal is to use 100% renewable energy at domestic operating sites by 2030, and 100% renewable energy at the Group's global operating sites by 2050. For detailed energy consumption information, please refer to 🔗 Appendix 9.1.1 Environmental Indicator Data.

6.2.2 Water resource management

Mega Securities and its subsidiaries operate within the financial services industry. Water consumption from operating activities primarily stems from general domestic water use, resulting in minimal environmental impact. However, given Taiwan's uneven rainfall distribution and the persistent water supply risk during dry seasons—compounded by the increased uncertainty of water use due to extreme weather—conserving water resources has become an integral part of daily corporate operations and management. Accordingly, the Company has established short, medium, and longterm water conservation goals. These reduction targets have been approved by the Sustainable Development Committee and the Board of Directors. Implementation progress is tracked quarterly and reported to both the Sustainable Development Committee and the Board of Directors.

In 2025, Mega Securities and its subsidiaries recorded a per capita water consumption of 0.0168 million liters, representing a 24.32% decrease from 0.0222 million liters in the base year of 2021. This performance significantly exceeded the annual reduction target of 2%. Such results demonstrate the ongoing strengthening of water conservation measures, including promoting the importance of water resources to employees through various channels, and optimizing waterusing equipment by installing watersaving devices and adjusting water flow rates. Furthermore, the procurement of equipment with the watersaving label has helped implement and ensure the effectiveness of water resource management measures. For detailed water consumption information, please refer to 🔗 Appendix 9.1.1 Environmental Indicator Data.

Per Capita Water Consumption Reduction Target for All Operating Sites of Mega Securities and its Subsidiaries

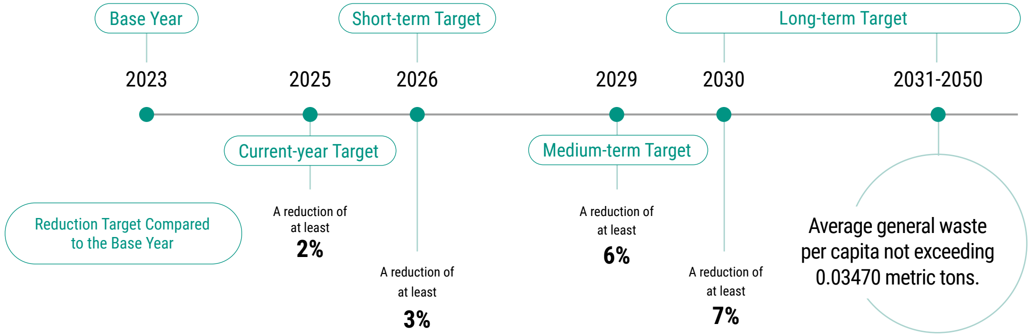


6.2.3 Waste Management

Due to the nature of the industry, Mega Securities and its subsidiaries do not produce physical products, and their operations do not generate hazardous waste, only general waste. In line with the Group's per capita general waste reduction target, we actively promote resource recycling and reuse, as well as waste classification and recycling. All waste is collected and transported by qualified cleaning companies; recyclable waste is transferred to qualified resource recycling plants, while general refuse is primarily disposed of through incineration.

We have been implementing the waste reduction plan since 2018. The office waste is divided into general waste and resource recycling. Mega Securities has implemented the measure of "cancelling personal trash cans" and implemented the policy of reducing employee's daily waste. The disposable melamine utensil is prohibited, and the promotion of replacing disposable tableware with environmentally friendly containers in the office is strengthened. At the same time, environmental protection education and training and activities are organized to promote waste reduction management measures to employees, building management, and cleaning companies on an ad hoc basis. Starting in 2025, we have implementing food waste recycling, strengthen the recycling of waste paper containers and waste plastic containers, and providing reusable lunchboxes and reusable cups during events. Mega Securities and its subsidiaries generated 52,730 kg of general waste in 2025, with a per capita general waste of 31.96 kg. This represents a 36.22% reduction compared to the 50.11 kg recorded in the base year of 2023, exceeding the annual target of a 2% or greater reduction. For detailed waste information, please refer to 🔗 Appendix 9.1.1 Environmental Indicator Data.

Per Capita General Waste Reduction Target for All Domestic Operating Sites of the Group



6.3 Sustainable Procurement

6.3.1 Supplier Management

Mega Securities values cooperation and growth with its suppliers. To implement supplier management, the Company has established the "Regulations of Supplier Sustainable Development Management", requiring suppliers to cooperate with Mega Securities and its subsidiaries to comply with legal requirements across dimensions such as labor rights and human rights, occupational safety and health, environmental sustainability, and ethical management. Mega Securities implements supplier management by evaluating whether potential partners have a record of environmental or social impacts before entering business dealings. The company avoids transactions with suppliers that conflict with management regulations and requires all suppliers to sign the “Supplier Sustainability Declaration” upon entering a contract. If a supplier engages in activities described in the management regulations, Mega Securities reserves the right to terminate or rescind the contract at any time and list the supplier as a restricted transaction party.

Mega Securities regularly tracks violations by the suppliers. The partners are inquired for any violation of the “Labor Standards Act”, “Act of Gender Equality in Employment”, “Employment Service Act”, “Middle-aged and Elderly Employment Promotion Act”, “Occupational Safety and Health Act”, “Labor Pension Act”, and “Labor Occupational Accident Insurance and Protection Act” through the Inquiry System of Business Unit (Employer) Violating Labor Laws and Regulations by the Ministry of Labor. In 2025, there were no significant violations of laws and regulations among the key suppliers that entered into contracts with Mega Securities and its subsidiaries. Additionally, a total of 137 supplier contracts were signed in 2025, all of which included the signed supplier sustainable development statement.

Regulations of Supplier Sustainable Development Management (including the Sustainability Declaration)

1 **Due Diligence** Investigate whether suppliers have a negative track record regarding environmental or social impacts.

2 **Signing of the Statement** All suppliers are required to sign a "Supplier Sustainability Declaration" when entering into contracts.

3 **Communication and Management** Regularly communicate with and promote awareness of environmental sustainability and labor human rights issues among suppliers.

4 **Regular follow-up** Regularly review suppliers for violations.

2025 Status of Signed Supplier Sustainability Declaration

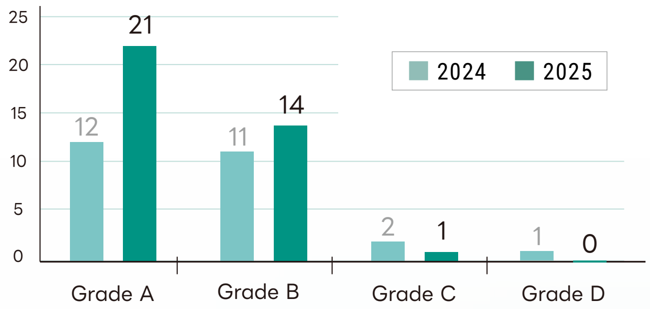
Number of contracts	(A)	137
Contract Amount (NT$)	(B)	214,156,453
Number of signed “Supplier Sustainability Declaration”	(C)	137
Contract amount of signed “Supplier Sustainability Declaration” (NT$)	(D)	214,156,453
Percentage for the contract amount of signed “Supplier Sustainability Declaration” (%)	(=D/B)	100%
Total procurement amount (NT$)	(F)	340,857,129
Percentage of contract amount of signed “Supplier Sustainability Declaration” in the total procurement amount	(=D/F)	62.83%

Note: The major suppliers with signed purchase contracts are required to sign the declaration.

Supplier Sustainability Self-Assessment Questionnaire Survey

In order to strengthen the supply chain management and promote supplier engagement benefits, Mega Securities cooperates with the Group in conducting questionnaire surveys to implement the "Sustainability Self-Evaluation Questionnaire" mechanism for key suppliers. The target respondents are the key suppliers of Mega Securities (those with transactions amounting to more than NT$1.5 million in the year) and aim to investigate their performance in four major aspects: Labor rights and human rights, environmental sustainability, occupational safety and health, and ethical corporate management. The questionnaires were distributed to the suppliers to assess their sustainability performance in the previous year on their own, and performance was rated on a scale of A Level to D Level. In 2025, Mega Securities and its subsidiaries surveyed 36 key suppliers (covering data from 2024) and received 36 completed questionnaires. The results included 21 Grade A, 14 Grade B, 1 Grade C, and 0 Grade D suppliers. Among them, one supplier was found to have violated labor laws. Mega Securities has since communicated the procurement risk to said supplier.

🔗 Supplier Self-Evaluation Questionnaire of Mega Securities Co., Ltd.



Self-assessment results indicate that the sustainability performance of key suppliers has improved. For instance, the proportion of Grade A key suppliers increased to 58.3%, and there are no Grade D key suppliers in 2025. Areas for improvement include the implementation of ISO-related management systems and human rights due diligence. To this end, Mega Securities will continue to collaborate with suppliers to contribute to environmental and social causes through seminars, email advocacy, and training workshops. Identified areas for improvement will serve as a reference for future engagement topics.

Supplier Training and Net-Zero Transition Workshop

On March 20, 2025, Mega Financial Group held the fourth "2025 Supplier ESG Seminar" series event themed "low-carbon transition in the era of carbon pricing". The seminar shared insights on supply chain trends and carbon pricing issues to help suppliers deploy decarbonization strategies in advance and reduce potential operational risks. The seminar invited representatives from nearly 50 key suppliers to participate and join the "lights-off event" to achieve the "2050 net-zero emissions" goal; a total of 10 key suppliers of Mega Securities and its subsidiaries attended. Furthermore, Mega Securities also organized two net-zero transition workshops for customers and suppliers in 2025; please refer to 🔗 4.1.1 Sustainable Finance Management for details.

6.3.2 Green Procurement

Mega Securities and its subsidiaries continue to support the government green procurement program, reducing environmental impact by purchasing or leasing ecolabeled products or services recognized by the Ministry of Environment. The “Regulations for Requisition and Procurement Management” explicitly stipulate that green procurement should be prioritized. In 2025, green procurement by Mega Securities and its subsidiaries totaled NT$32,174,060, out of a total procurement amount of NT$340,857,129. This represents a green procurement ratio of 9.44%, which exceeded the annual target by 2.7%. In addition, Mega Group's "Sustainable Development Best Practice Principles" also specifies to include the circular procurement promoting product resource recycling into green procurement items. The circular procurement methods of Mega Securities include leasing instead of buying, such as the leasing of company cars and photocopiers.

Green procurement targets

The priority is given to the purchase of green products and services, and the Company cooperates with the government's green procurement plan, to increase the annual green procurement amount to 3.5% of the total procurement amount, while implementing the supplier sustainable development management, with the supplier sustainability self-assessment questionnaires continuously conducted on a regular basis. The related improvement measures are also established, to communicate with suppliers on ESG-related issues both way through a joint supplier conference and make mutual improvements.

2025 Green Procurement in Mega Securities and Its Subsidiaries

Item	Mega Securities	Mega Futures	Mega International Investment Services	Mega Securities and Its Subsidiaries
Category 1/2 Environmental Label	17,662,500	67,200	370,246	18,099,946
ENERGY STAR	3,820,000	2,800,000	84,000	6,704,000
Other Procurement Amount (e.g., Carbon Foot-print, Carbon Reduction Labels, Etc.)	7,208,641	144,156	17,317	7,370,114
Green Procurement Amount	28,691,141	3,011,356	471,563	32,174,060
Annual Total Procurement Amount	307,590,833	26,763,223	6,503,073	340,857,129
Percentage of Annual Green Procurement Amount	9.33%	11.25%	7.25%	9.44%

Note: Mega Securities and its subsidizes comply with the definition of green procurement as defined by the Ministry of Environment for the selfreporting of green procurement by private enterprises and organizations. Taiwan's carbon footprint label, carbon reduction label products, foreign ecolabel products of which Taiwan is a signatory, ENERGY STAR, FSC and PEFC sustainable forestry labels, and other products for the green procurement screening principle.

07

Employee Care

Material Topic GRI indicators	Corresponding material topics	Stakeholders with priority access	Corresponding to the United Nations Sustainable Development Goals (SDGs)
GRI 201 Economic Performance GRI 401 Employment GRI 402 Labor/Management Relations GRI 403 Occupational Health and Safety GRI 404 Training and Education GRI 405 Diversity and Equal Opportunity	Talent Attraction and Development Occupational Safety and Health	Employees / Union	3 GOOD HEALTH AND WELL-BEING 5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH

Provided internship and part-time job opportunities to 70 students, a **32%** increase from 53 in 2024.

Employee training hours reached 87,849 hours, with average training hours of 53.7 hours, which was **1.28** times the target of 42 hours.

Conducted employee engagement surveys with a 100% response rate; "actively engaged employees" (3 points or above) accounted for **95%**, an in-crease from 93.6% in 2024.

Total employee stock ownership trust assets reached a cumulative NT$98,768 thousand, an in-crease of **99.39%** compared to 2024.

Mega Securities Headquarters building passed the renewal certification for " **ISO 45001** occupa-tional health and safety management system"

7.1 Talent Attraction and Development

Mega Securities and its subsidiaries regard employees as our most valuable assets and have established comprehensive human resource management regulations. Each year, the Company formulates promotion plans and specific goals across various dimensions, including talent attraction (e.g., turnover rate control, competitive salaries, and various subsidies), talent development (e.g., education and training, and certification subsidies), occupational safety and health (e.g., occupational safety certification, employee assistance, and lectures), and human rights protection (human rights policy and due diligence). Budgets are allocated for the implementation of these initiatives, which are regularly tracked and reviewed by the sustainable development committee, internal management meeting, and board of directors to ensure sustainable operation.

7.1.1 Talent resource and structure

As of the end of 2025, the number of employees of Mega Securities and its subsidiaries was 1,636, of which 35.15% were male and 64.85% female. The total number of managerial staff is 12.16%, of which 52.26% were female.

The majority of the labor force was over 50 years old, totaling 759 people (46.39% of all employees).

Mega Securities has long focused on gender equality issues. Over the past three years, the proportion of female employees has remained stable, while the proportion of female managers has shown an upward trend (51.61%, 51.78%, 52.26%). These figures demonstrate the achievements of Mega Securities and its subsidiaries in promoting gender equality, echoing Goal 5 of the United Nations Sustainable Development Goals (SDGs): Gender Equality, and reflecting practical actions to support gender equality and empower women.

Talent Structure of Mega Securities and its subsidiaries (full-time employees)

Type	Category	No. of people	Percentage
Gender	Female	1,061	64.85%
	Male	575	35.15%
Location	Taiwan	1,636	100.00%
	Overseas	-	-
Region	Northern Region	1,135	69.38%
	Central Region	191	11.67%
	Southern Region	310	18.95%
Position	Management roles	199	12.16%
	Non-management roles	1,437	87.84%
Age	Under 29 years old	189	11.55%
	30-50 years old	688	42.05%
	Over 51 years old	759	46.39%
Education level	Ph.D.	2	0.12%
	Master's degree	229	14.00%
	College	1,231	75.24 %
	Vocational/ senior high school	174	10.64%

Note: Based on the full-time employees of Mega Securities and its subsidiaries. For the detailed employment information, please refer to Appendix 9.1.2 Social Indicator Data.

7.1.2 Employee Diversity

Mega Securities and its subsidiaries are committed to creating a diverse and equal employment environment, protecting the work rights and interests of different groups, and allowing each employee to fully demonstrate their uniqueness and strengths. As of the end of 2025, Mega Securities and its subsidiaries hired a total of 10 employees with disabilities, five more than the statutory requirement. We will continuously provide suitable vacancies in the future to build a friendly and inclusive workplace. For detailed information on employees with disabilities, please refer to 🔗 Appendix 9.1.2 Social Indicator Data.

Age-friendly workplace

To enhance the labor participation of middle-aged and senior workers, Mega Securities actively creates a friendly and inclusive workplace for the young and the old. In addition to providing physical and mental health assistance and establishing a digital learning platform to shorten the digital divide among middle-aged and senior employees, the Company launched the "Wings Program". Under this initiative, senior employees mentor new sales representatives to promote the transfer of skills and experience from middle-aged and senior talent, providing these experienced professionals with opportunities to demonstrate their value. Furthermore, a blood pressure station has been established at the headquarters to assist colleagues with health management and to promote the "Health Protection at Mega" health care awareness campaign series.

Mega Securities' senior-friendly project for middle-aged and senior workers

Project Name	Content	2025 Performance
Launching of the Wings Program	Senior employees passed on their expertise to facilitate the transfer of experience from middle-aged and senior talent, providing training for new sales representatives that covers professional knowledge, trading practices, system functions, and sharing sessions on top-performer experiences.	A total of 69 new sales representatives benefited.
Establishment of a blood pressure station	A blood pressure station was established at the headquarters, and initiatives were launched to encourage regular blood pressure monitoring, facilitating health management for middle-aged and senior employees.	Benefiting 514 people
Health Protection at Mega	Ad hoc health promotion activities for middle-aged and elderly employees were conducted to share information on health issues such as musculoskeletal care and insomnia, with updates posted simultaneously in the Health Corner section of the Company intranet.	Benefiting 1,547 people

7.1.3 New Recruits and Resigned Employees

In 2025, the number of new employees and the new employment rate of Mega Securities and its subsidiaries were 193 and 11.8%. In addition to recruiting talent, Mega Securities and its subsidiaries also continuously tracked the resignation status of employees; relevant workplace improvement plans were formulated by analyzing the turnover rate. In 2025, the number of departing employees totaled 138, and the turnover rate (excluding retirement and leave without pay) was 8.44%. For detailed information on employees, please refer to Appendix 🔗 Appendix 9.1.2 Social Indicator Data.

Cost of new hires at Mega Securities

Unit: NT$

Year	Recruitment cost	Average recruitment cost
2023	187,750	857.91
2024	542,500	2,948.37
2025	593,000	3,072.54

Note: Average recruitment cost of new recruits = total recruitment expenses of new recruits in the current year/total number of new recruits.

7.1.4 Recruitment Strategy

The declining birthrate and the wave of diversification in the financial industry are reshaping the talent market. Mega Securities and its subsidiaries place digital, sustainable, and diversified finance at the core of our development, continuously seeking and cultivating outstanding talent. We attract new talent through job banks, the corporate website, and campus recruitment events, while promoting industry-academia collaboration.

In 2025, a total of 70 university students participated in internships or part-time jobs at Mega Securities and its subsidiaries, with internship collaborations signed with 11 universities. We participated in 8 university-enterprise internship briefing sessions and collaborated with Ming Chuan University to promote an employment program. By integrating academic coursework with workplace training, the Company cultivated and recruited new-generation financial professionals through a forward-looking strategic approach.

Target talent	Talent deployment	Recruitment Results
Talents of digital finance	We actively recruit talent with technical expertise and data analysis capabilities to strategically position ourselves in the digital finance sector and strengthen the organization's competitiveness in industry transformation.	We identified potential IT, information security, and digital talent through campus recruitment, referrals from financial industry professionals, and external selection, successfully recruiting 26 new employees.
Talents of sustainable development.	To respond to the global needs to social, environmental, and economic challenges, and cooperate the governmental policies, the Company supports the importance of sustainable operation.	In response to the needs of the sustainable finance business, we actively recruited dedicated personnel for sustainable development, to effectively integrate resources and promote corporate sustainability actions; one new employees were successfully recruited.
Diverse financial talents	In response to the globalization of the financial market, talents with cross-cultural and international perspectives are needed to cope with global financial challenges.	To strengthen our global positioning and adapt to emerging financial issues, we continue to recruit new financial product development and trading personnel and international business development personnel.

Cultivation in campus

In order to attract outstanding young talent, the Company has actively worked with colleges and universities, including offering of financial courses, providing internships or part-time jobs. We also provide scholarships to students, as well as organize campus financial lectures and career sharing to promote the exchange between theory and practice, thereby nurturing and attracting potential financial talent.

Campus Recruitment

Ming Chuan University Cooperative Employment Program

Category	Description	Investment and results
Providing internship and part-time working opportunities	To assist students in understanding professional functions in the securities industry during summer breaks or the academic year and to cultivate future talent in advance, Mega Securities actively established cooperative relationships with university and college departments across the country. These efforts aimed to enhance students' willingness to join the company after graduation and implement a sustainable talent strategy.	Mega Securities and subsidiaries provided 70 students with internship and part-time working opportunities.
Provide scholarships/ fellowships	Mega Securities has established collaborative and trustworthy partnerships with finance-related departments in colleges and universities to offer students opportunities to connect with the corporate world prior to graduation, thereby fostering talent cultivation and driving sustainable development.	A total of 45 students received scholarships and grants, totaling NT$1,103 thousand.
Organize student visits in corporate	During the summer vacation, Mega Securities collaborated with Mega Futures and Mega International Investment Services to host the "Explore Mega Securities Multiverse" event series, promoting financial education and talent cultivation through a segmented approach.	Explore Mega Securities Multiverse" for high school students: 68 participants, with NT$283,058 invested. College students "Mega Vision for the Future! Career Challenge Securities Multiverse" event: A total of 230 people participated, with NT$9,212 invested in the program.
Organize campus finance lectures or career sharing sessions	Mega Securities' lecturers leveraged practical instruction and experience sharing to help the younger generation establish correct financial management concepts and raise awareness of investment fraud prevention, demonstrating the Company's ongoing commitment to financial education and social responsibility. We continued to promote financial education through diverse activities and industry-academic collaborations to cultivate young talent and demonstrate our commitment to sustainable development.	Mega Securities organized eight financial literacy lectures for universities and high schools and participated in eight university internship briefing sessions to share practical securities knowledge and financial fraud prevention, reaching a total of 750 students. Furthermore, we collaborated with Ming Chuan University to promote an employment program, offering practical courses and on-the-job training to a total of 30 participating students.

Explore Mega Securities Multiverse

Ming Chuan University collaborative employment program

7.1.5 Talent Training

Mega Securities and its subsidiaries value talent cultivation. In accordance with Mega Holdings' "Sustainable Development Best Practice Principles", the Company has incorporated sustainability into its business direction and established a promotion plan, regularly holding sustainability education and training sessions or arranging external courses.

In accordance with the Group's ESG course study regulations, directors, supervisors, managers, and general employees are required to complete their respective annual study hours to ensure that sustainability knowledge is both popularized and deepened throughout the organization.

Mega Securities and its subsidiaries prepare an education and training budget every year for approval by the Board of Directors. The education and training budgets for 2025 were NT$13,882 thousand for Mega Securities, NT$511 thousand for Mega Futures, and NT$120 thousand for Mega International Investment Services.

In 2025, Mega Securities and its subsidiaries organized education and training courses covering the three major areas of environment (E), society (S), and governance (G), contributing to the achievement of the United Nations SDGs. A total of 1,141 training sessions were held in 2025, reaching a total employee training hours of 87,849 and an average employee training hours of approximately 53.7 hours. (of these, Mega Securities organized 859 sessions, with a total employee training hours of 83,046 and an average employee training hours of approximately 53.68 hours.)

For detailed information on training hours of employees, please refer to Appendix 9.1.2 Social Indicator Data.

Dimension	Contributions to the United Nations SDGs	Course Content
Environmental (E) courses	Achieve SDGs 7 and 13, which the Group focuses on	Carbon pricing methods, climate change education, ISO 14064 GHG inventory, and net-zero transition trends and strategies
Social (S) Courses	Promote the achievement of SDG Goals 1, 3, 5, 8, 9, and 12 focused on by the Group	Gender equality, sexual harassment prevention, workplace mental health, inclusive finance, fraud prevention, workshop for middle and senior management, customer complaint management, fitness courses, and Mentor Growth Camp, etc.
Governance (G) courses	Promote the achievement of SDG Goals 1, 5, and 8 focused on by the Group	Anti-money laundering and countering the financing of terrorism, material information management, and the prevention of insider trading, etc.

Subsidies for licenses

Mega Securities and its subsidiaries encourage employees to participate in professional certification or qualification examinations, providing subsidies for registration fees and certification fees. In 2025, subsidies for sustainable finance and senior financial planning consultants were added in response to the demand for sustainability talent and the trend of an aging society. In 2025, Mega Securities and its subsidiaries provided professional license subsidies for a total of 161 person-times, with subsidy expenses totaling NT221 thousand. For detailed information on professional license subsidies, please refer to Appendix 9.1.2 Social Indicator Data.

Professional talent training program

To provide employees with a development environment and resources for the right person for the right position, Mega Securities and its subsidiaries organize ad hoc training courses (labor law dissemination, health care promotion, gender equality promotion, and educational training on workplace sexual harassment prevention mechanisms, etc.) based on business needs and changes in the financial situation. We also assign employees to attend professional training courses and seminars organized by external institutions.

Workshops for Middle and Senior Management

Number of trainees 97

Training hours per person 9

Expenses invested (NT$)

1,522,394

MEGA Program - Mentor Growth Camp

Number of trainees 39

Training hours per person 6

Expenses invested (NT$)

110,000

Program Description	Training target	Training benefits			
		Number of employees trained in 2025	Number of unit head appointment	Percentage (%)	Trainee satisfaction (out of 5 points)
[Workshop for Middle and Senior Management] To make the officers at all levels company-wide form the loyalty, and work hard for the goals for 2025. It is sought that after participating in the event, officers at all levels can communicate more efficiently and form consensus in the future work, to accelerate the efficiency of team operations, and exert the power of the team.	Middle and Senior Management	97	95	97.9%	4.8
[MEGA Program - Mentor Growth Camp] To strengthen talent development, the mentorship program "MEGA Project" was planned to cultivate potential reserve managers and achieve the organization's sustainable talent development.	Department heads recommended incumbent managers or reserve managers with potential.	39	25	64.1%	4.72

7.1.6 Rotation and Evaluation

Performance appraisal

To achieve organizational performance goals and uncover employee potential, Mega Securities and its subsidiaries have established the "Rules of Employee Performance Appraisal" and "Employee Promotion Management Regulations" to build a fair and impartial performance evaluation system and promotion process. Performance appraisals are divided into four categories, namely "goal-oriented management appraisal", "department and team performance evaluation", "agile dialogue", and "ranking appraisal". In 2025, 1,597 employees of the Company and its subsidiaries received performance evaluation, accounting for 97.6% of all employees.

Performance Appraisal Mechanism	Implementing Unit	Mechanism summary	Execution frequency
Goal-oriented management	Mega Securities and Its Subsidiaries	Employee performance appraisals are conducted annually, during which supervisors at all levels evaluate their subordinates' daily work performance and review the achievement of goals and key performance indicators. All employees, with the exception of probationary employees and employees reinstated in the same year, are included in the performance evaluation, the results of which serve as the basis for employee remuneration and promotion.	Once a year
Department and team performance evaluation		Departments and teams conduct regular performance evaluations to review management competencies and business performance. Through institutionalized processes, organizational management effectiveness is enhanced, and performance results serve as a basis for continuous improvement and talent development.	Once a year
Agile dialogue		Supervisors and employees jointly set work goals through agile dialogue. For individuals with low performance achievement rates, poor work performance, or those deemed unsuitable for their roles, the completion of a special performance appraisal form is required. Performance is further enhanced through continuous follow-up and improvement facilitated by ongoing dialogue.	Four times a year or more
Ranking appraisal	Mega Securities	A ranking appraisal system is adopted for specific businesses (such as wealth management business and credit card promotion). Participating employees are ranked based on their performance in these specific businesses, with bonuses distributed according to those rankings to motivate employees to continuously improve performance and achieve better results.	Once a year

Internal rotation

To cultivate well-rounded financial professionals, enhance employee engagement, and unlock potential while achieving the goal of the right person for the right position, Mega Securities and its subsidiaries promote personnel rotation in accordance with the "Regulations Governing the Reappointment of Employees", categorized into voluntary transfer and assigned transfer. The internal rotation mechanism allows employees to be suitable for their talent and position and retains outstanding talent, which are complementary, especially if the business is busy or short on manpower. Relevant transfer operations were handled by complying with the "Five Principles of Transfer" stipulated in laws and regulations. The internal job vacancy fill rate for 2025 was 43.4%.

Internal promotion and transfer mechanism

Number of internal promotions in the year		77
The number of vacancies filled by internal employees of the Mega Securities and its subsidiaries in 2025	Management roles (A)	31
	Non-management roles (B)	117
	Total (C=A+B)	148
Total number of vacancies for the year (D) (Note)		341
Internal vacancy filling rate (C/D x 100%)		43.4%
Internal management vacancy filling rate (A/D x 100%)		9.1%
Internal non-management vacancy filling rate (B/D x 100%)		34.3%

Note: The number of vacancies in the current year includes the number of voluntary transferees and the number of new recruits in the same year.

7.1.7 Employee Engagement and Satisfaction

Mega Group commissions an external organization to conduct an employee engagement and satisfaction survey annually. In 2025, the Group utilized an engagement survey to identify the resources employees require to achieve peak performance. This survey assessed satisfaction across dimensions including compensation, work environment, career development, corporate culture, and sustainable operation. Following the survey, a project meeting was convened to discuss the findings, leading to the formulation and concrete execution of improvement plans.

Survey dimensions

- Job requirements
- Contributed
- Sense of belonging
- Growth opportunities
- Job satisfaction
- Job competence
- Willingness to work overtime
- Retention intention

Employee Engagement and Satisfaction Survey Status

2023	2024	2025
1,507 Number of Replies	1,628 Number of Replies	1,640 Number of Replies
98.88% Questionnaire coverage rate	100% Questionnaire coverage rate	100% Questionnaire coverage rate

Note 1: 2023 survey data covered Mega Securities; from 2024 onwards, the scope includes Mega Securities and its subsidiaries (Mega Futures and Mega International Investment Services).

Note 2: The coverage rate was calculated based on the number of employees on staff at the time of the survey.

Survey results

The survey results showed that the employee engagement and satisfaction scores of Mega Securities and its subsidiaries in 2025 were 3.94 and 3.90, respectively, both representing growth from 2024. The proportion of actively engaged employees (survey results of 3 points or more) was 95.0%, which also increased from 93.6% in 2024. In terms of gender, employee engagement and satisfaction scores for male employees consistently remained higher than those for female employees. The Company has continued to optimize its welfare measures (please refer to 🔗 7.1.8 Remuneration and Benefits), and the scores of female employees improved in 2025. Regarding job levels, scores for management have consistently outperformed those of non-management employees. The Company has continued to implement talent development and rotation and appraisal mechanisms (please refer to 🔗 7.1.5 Talent Development and 🔗 7.1.6 Rotation and Evaluation), and the scores of non-management employees improved in 2025. We will continue to promote employee care initiatives to enhance employee engagement and satisfaction.

Item/Year	2023	2024	2025
Employee engagement	3.89	3.83	3.94
Satisfaction score	3.88	3.84	3.90
Percentage of employees actively participating	95.4%	93.6%	95.0%

Note: The questionnaire survey used a five-point scale, with scores ranging from 1 to 5, where 5 is the maximum score.

7.1.8 Remuneration and Benefits

Employee remuneration

Mega Securities and subsidiaries offer different basic salaries to new hires based on their level of duty, but does not discriminate based on factors such as gender, age, race, religion, political stance, marital status, organization affiliation, among other things. The basic salaries of new fulltime employees in the Company are higher than the minimum wage standards in Taiwan. Subsequently, various bonuses are distributed and salary increases are implemented annually based on performance appraisals to provide differentiated remuneration for each employee.

Employees' annual incomes include monthly salary and year-end bonus, performance bonuses and employee remuneration based on the performance of the year are also distributed. The employees with excellent performance will have salary adjustment to retain outstanding talents.

Ratio of basic salary and remuneration of women to men

Unit: NT$

Basic salary			Pay ratio by gender (Female: Male)
Employee Category	Female	Male	
Management roles	1,317,677	1,466,614	0.90
Non-management roles	556,494	589,888	0.94
Total remunerations			Remuneration ratio by gender (Female: Male)
Employee Category	Female	Male	
Management roles	2,709,295	3,123,814	0.87
Non-management roles	1,278,060	1,226,259	1.04

Note 1: The calculation is based on the in-service employees of Mega Securities and its subsidiaries as of December 31, 2025, and annualized relevant remuneration data.

Note 2: The remuneration data is calculated on an accrual basis according to the Taiwan Stock Exchange's salary calculation regulations for full-time employees of non-managerial positions.

Average and median salaries of full-time non-management employees

Item	2023	2024	2025
Number of full-time employees not in managerial positions	1,420	1,450	1,563
Mean of annual salary for non-managerial full-time employees (NT$)	1,094,442	1,379,605	1,407,684
Median of annual salary for non-managerial full-time employees (NT$)	918,024	1,176,860	1,020,458

Gender differences in the mean and median of employee remunerations and bonuses

Gender difference in the mean of remuneration	7.44%
Gender difference in the median of remuneration	7.55%
Gender difference in the mean of bonus	12.08%
Gender difference in the median of bonus	12.47%

Note 1: Ratio of (male's data - female's data)/male data.

Note 2: The calculation is based on the in-service full time employees of Mega Securities and its subsidiaries (serving for a full six months or longer) as of December 31, 2025, and annualized relevant remuneration data.

Note 3: The remuneration data is calculated on an accrual basis according to the Taiwan Stock Exchange's salary calculation regulations for full-time employees of non-managerial positions. The remuneration includes the employee's salary, bonus (year-end bonus, performance bonus, and employee remuneration) and overtime wages (including overtime wages for not taking leave).

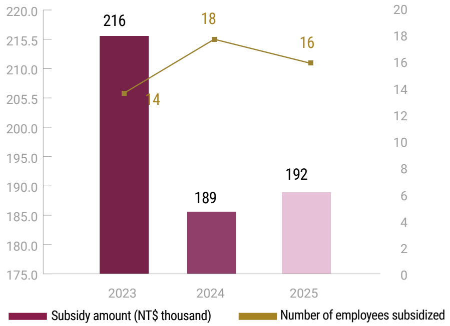
Employee Benefits

Mega Securities and its subsidiaries offer competitive salaries, year-end bonuses, performance bonuses, and employee remuneration. Furthermore, we provide excellent employee benefits, including group insurance (life insurance/medical/disability insurance), maternity leave, paternity checkup and paternity leave, and family care leave. We also offer a retirement plan featuring care and support for retirees, an employee shareholding trust, and various subsidies for marriage, funeral, and festive occasions, childbirth, injuries and illnesses, travel, and employee clubs, ensuring comprehensive care for all employees.

Blessings for getting married

In alignment with the government's policy to encourage marriage among individuals of marriageable age, Mega Securities and its subsidiaries provide marriage allowances that exceed statutory requirements. Each employee is eligible for NT$12,000, with an additional subsidy of NT$6,000 provided by the employee welfare committee to help alleviate the financial burden of starting a family. Beyond economic support, the Company provides eight days of marriage leave to foster a friendly workplace environment. In 2025, a total of 16 people applied for marriage allowances, amounting to NT$192 thousand, which was comparable to the 18 applicants and NT$189 thousand in 2024. The chart on the left illustrates the Mega Securities' wedding subsidy statistics. In 2025, 16 people applied for marriage allowances, with a total amount of NT$192 thousand.

Mega Securities wedding subsidy statistics



Provision of maternity support measures

Mega Securities and its subsidiaries actively promote a friendly workplace, encouraging employees to feel secure in having children and reducing the burden of pregnancy. In addition to providing maternity leave, prenatal check-up leave, and paternity leave as required by law, we will also begin adjusting childbirth-related leave in 2026 to better meet the needs of our employees. The Company also provides a maternity allowance of NT$8,000 per birth, supplemented by an additional NT$5,000 from the employee welfare committee to help alleviate the financial pressure on families.

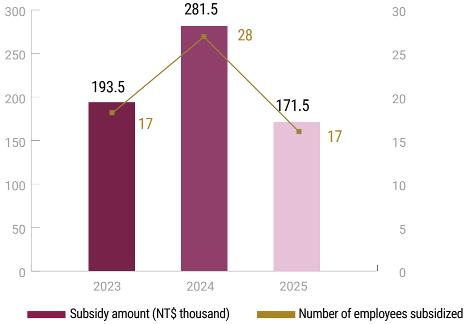
In addition, the Company provides maternity care packages to female employees who are at least six months pregnant and to the spouses of male employees. Furthermore, newborn gift boxes are presented following the birth of a child, demonstrating the Company's commitment to and care for the well-being of employees' families.

In 2025, a total of 17 people applied for maternity allowance, with a subsidy amount of NT$171.5 thousand. This represented a decrease compared to 2024, when 28 people applied for maternity allowance for a total of NT$281.5 thousand. In response, the number of maternity-related leave days has been gradually increased starting from 2026. The figure below shows the Mega Securities Maternity Subsidy Statistics.

Starting from 2026, childbirth-related leave will be adjusted progressively to strengthen corporate social responsibility and employee care:

- Maternity leave has been adjusted to 42 working days. (8 calendar days better than the statutory requirement)
- Prenatal check-up leave has been increased to 8 days. (7 days more than the statutory requirement)
- The number of days for prenatal checkup leave and paternity leave has been adjusted to 8 days. (7 days more than the statutory requirement)

Mega Securities wedding subsidy statistics



Providing Support for Childcare

Mega Securities and its subsidiaries have formulated the "Regulations of Employee Attendance Management" and "Regulations for Employee' Unpaid Leave Management" in accordance with the "Act of Gender Equality in Employment" and other relevant regulations. To meet the diverse needs of employees, the Company provides a parental leave system and a friendly work environment:

- Parental leave of absence: Offer flexible parental leave options, allowing employees to adjust the application period based on their family circumstances.
- Parental care: Short-term, daily leave applications are available, with a cumulative limit of 30 days.In 2025, a total of eight employees applied for parental leave, resulting in an overall return-to-work rate of 60% and a retention rate of 80%.
- Mega Securities Headquarters building features a lactation room that provides a private and comfortable space for breastfeeding, alleviating the inconvenience faced by female employees.

Work-Life Balance

Mega Securities and its subsidiaries provide meal allowances and leave policies that exceed regulatory requirements. We also promote diverse welfare measures, including travel and leisure subsidies, employee club subsidies, volunteer activities, and volunteer leave, to create a friendly, positive, and supportive workplace environment.

Flexible Work Arrangements

The Company has a flexible working system and has also formulated the "Regulations Governing the Concurrent Employment or Concurrent Position of Sales Personnel" to provide options for concurrent employment and concurrent positions to sales personnel.

To support work-life balance and help employees fulfill both professional and family responsibilities, the Company allows employees to apply for family care leave when they must personally care for family members due to vaccinations, serious illnesses, or other major emergencies. Such leave is calculated as personal leave for salary purposes.

Protection of retirement life

Mega Securities and its subsidiaries have established the "Regulations of Employee Retirement" in accordance with the “Labor Standards Act”, the “Labor Pension Act”, and other relevant regulations to protect the retirement rights and interests of employees. In addition to complying with legal requirements, the Company offers preferential retirement arrangements to employees whose combined years of service and age reach 65, helping them plan for their post-retirement life. Additionally, retirees may opt to remain in the company group insurance by paying the premiums themselves. This flexible option for continued coverage demonstrates the Company's commitment to the long-term well-being of its employees.

Company’s contributions to employee pensions

Except for the appointed managerial officers and those for which the Labor Retirement Act applies, the Company contributes the employee pension every month based on the contribution rate of the year determined by the actuarial net pension cost for the year and within the range of 15% of the total salary, to be deposited in the dedicated account of Labor Retirement Reserve, overseen by the Labor Retirement Reserve Supervisory Committee.

Retirement System under the Labor Standards Act

The Company contributes to the Labor Retirement Reserve Fund on a monthly basis according to the contribution rate estimated in the actuarial report, and has established a Labor Retirement Reserve Fund Supervisory Committee pursuant to the laws and regulations to supervise the contribution and utilization of the reserve fund.

Retirement System under the Labor Pension Act

The Company allocates 6% of personal salary monthly to the individual pension account opened with the Labor Insurance Bureau.

Employee shareholding trusts

To enhance employee loyalty, improve work performance, and promote harmony in labor-management relations, Mega Securities and its subsidiaries established the "Mega Securities Co., Ltd. Joint Employee Stock Ownership Trust Committee" in 2023. The Committee was formed to promote the employee stock ownership trust welfare policy (applicable to all employees), helping employees achieve long-term savings and wealth accumulation to ensure their quality of life after retirement. Through employee stock ownership trusts, employees not only share in the Company’s success but also develop a stronger sense of belonging and organizational cohesion.As of December 2025, the results of the employee stock ownership trust plan were as follows:

participation rate **93.22** %

Number of beneficiaries: A total of 1,525 employees participated, covering all departments of Mega Securities and its subsidiaries, representing a participation rate of 93.22%

groth rate **99.39** %

Total trust assets: Accumulated amount reached thousand NT$98,768 (a 99.39% increase over the previous year)

64.77 thousand

Average beneficiary amount: Each employee held average trust assets of approximately NT$64.77 thousand

7.2 Occupational Safety and Health

7.2.1 Occupational Safety Management

In order to ensure the safety and health of employees at work, promote labor-management coordination and harmony, and improve work quality, Mega Securities has established an occupational safety and health management system to enhance the autonomous management, continuously improve occupational safety and health performance, reduce occupational disasters, protect labor safety and health, and establish the Manual of Occupational Health and Safety. Mega Securities has formulated the "Occupational Safety and Health Management Plan" pursuant to "Occupational Safety and Health Act" and other relevant regulations, to identify, assess, and control workplace or occupational hazards, while strengthening the employee safety and health education and training, to reduce and prevent related risks from progressing.

Mega Securities follows the "Sustainable Development Best Practice Principles" (applicable to the Group) established by its parent company, Mega Holdings, and has integrated its remuneration policy and employee performance appraisal system with the sustainable development policy. Mega Holdings has established the "Implementation Rules for the Annual Evaluation of Subsidiaries" (applicable to Mega Securities) and the "Procedures for the Risk Management Evaluation of Subsidiaries", which include ESG business and management performance indicators for the subsidiaries of Mega Holdings (including Mega Securities) as an important basis for adjustment of bonuses and remuneration to the chairman and general manager. For 2025, ESG management performance accounted for 5% of performance evaluations (including the achievement of goals such as compliance with social (including occupational health and safety) and environmental regulations, cybersecurity incidents and customer personal data breaches, GHG Scopes 1 to 3, and general waste reduction). Department heads and branch managers have ESG management performance weightings of 5% to 10% based on the nature of their operations (e.g., ISO 45001 recertification). Looking ahead, the Company will continue to promote the linkage between senior executive performance and sustainability performance and implement the rolling adjustment of ESG multi-faceted performance appraisal indicators.

Mega Securities has established relevant policies and regulations pursuant to ISO 45001 Occupational Safety and Health Management System. In the "Manual of Occupational Health and Safety" of Mega Securities, the guidelines of Occupational health and Safety are stipulated, as well as in the operating regulations such as "Regulations for Sections of Occupational Health and Safety Organization and Risk Management" and "Regulations for Identifying Occupational Health and Safety Hazards and Risk Assessment". The Company also further implements improvement measures based on the hazard identification and risk assessment.

Mega Securities has established the Occupational Safety and Health Promotion Team, to deliberate and supervise employee health and safety-related plans. The scope of the occupational safety and health management system covers the full-time employees, excluding temp workers from dispatch companies. In order to protect the occupational safety of temp employees, Mega Securities has also formulated relevant regulations. For example, in the "Regulations of Safety and Health Management in Operating Environment for Contractors Contracted to Various Business", it is required to specify that the contractors shall follow the regulations related to occupational health and safety management of Mega Securities, and sign the Information Sheet of Operating Environment and Hazardous Factors for Contracting/Outsourcing.

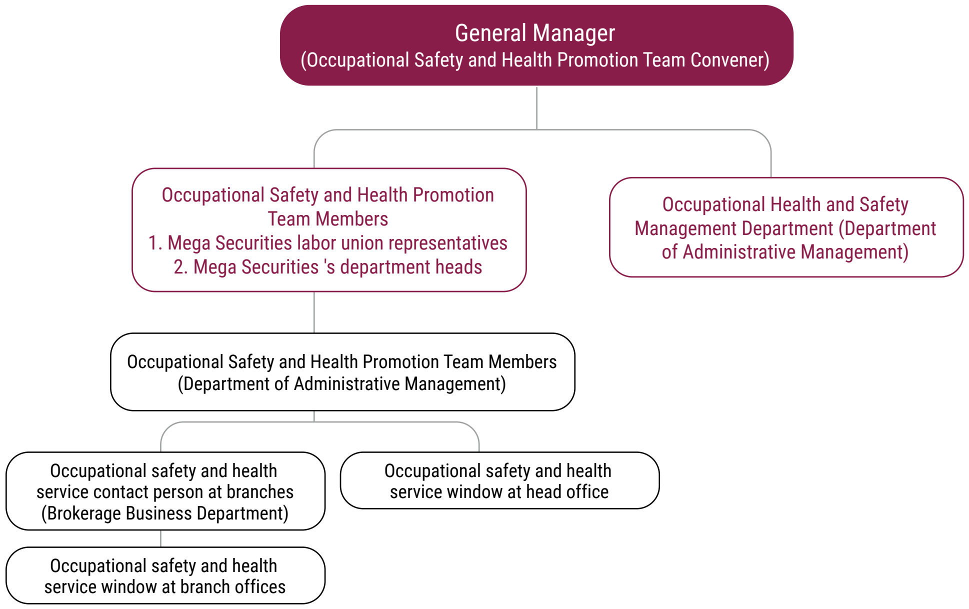
When Mega Securities outsources various businesses to contractors, the contractors shall be informed in advance of the working environment and potential hazards at the construction site, to ensure the safety and health of workers.

The head office of Mega Securities passed the certification of the "ISO 45001:2018 Occupational Safety and Health Management System" in 2025. For detailed certification information, please refer to Appendix 9.3 External Independent Assurance Statement.

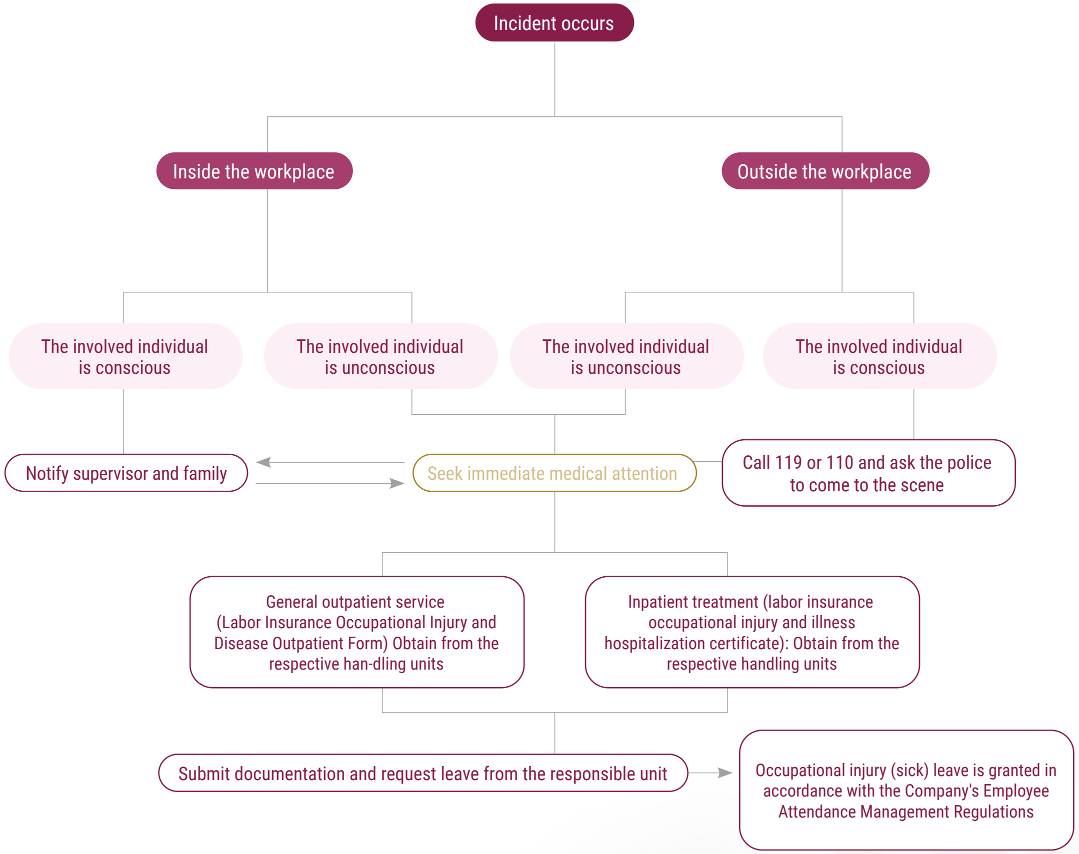
Occupational Safety and Health Promotion Team

The General Manager of Mega Securities is the convener of the Occupational Safety and Health Promotion Team, and serves as the ex-officio chair of the team meetings. The member of the promotion team consists of four representatives from the labor union of Mega Securities and the department heads of Mega Securities, for discussing, coordinating, and planning jointly the safety and health regulations, implementing the safety and health education and training programs and management matters. The Occupational Safety and Health Promotion Team held three meetings in 2025. Moreover, the Company has established the ISO 45001 Occupational Safety and Health Disclosure Policy and related meeting minutes.

Diagram of Occupational Safety and Health Management System Framework



Occupational Disaster Handling Flowchart

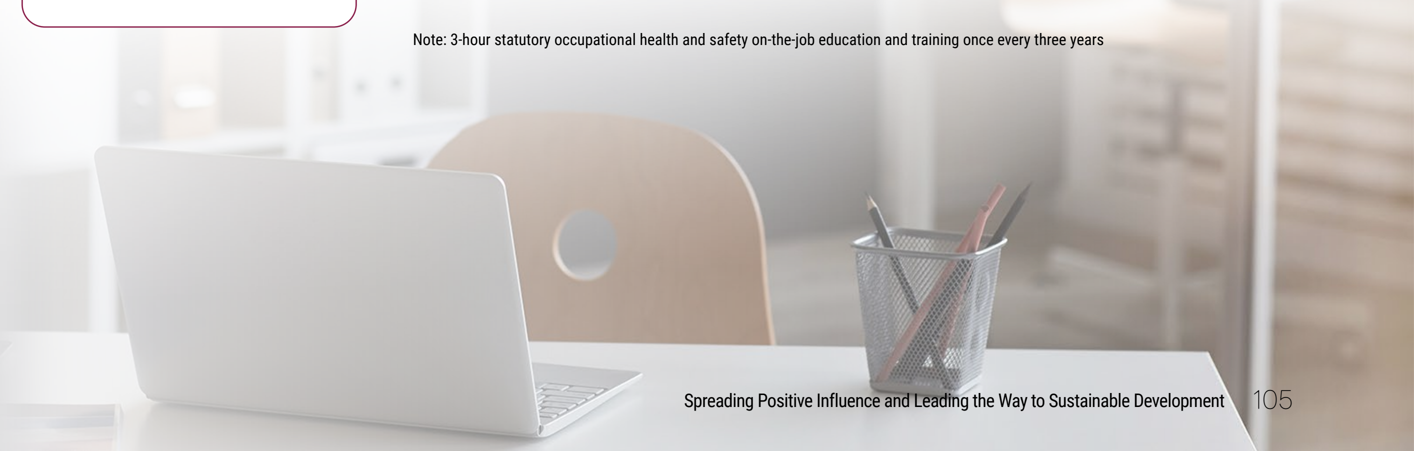


Occupational Health and Safety Training Plan

In response to the "Occupational Safety and Health Act", Mega Securities and its subsidiaries have deployed security staff or stationed security guards in each office building, and established a 24-hour monitoring system to control access and handle emergency situations. Mega Securities and its subsidiaries promote various occupational safety and health training programs, including training for occupational safety and health managers, training for fire fighting personnel, and first-aid training, to ensure the implementation of workplace safety. To prevent the occurrence of emergencies, Mega Securities organizes education and training on a regular basis, and organizes fire fighting and disaster prevention training courses every six months, to strengthen employees' ability to handle emergencies through on-site operation and drills. In 2025, Mega Securities and its subsidiaries had no penalty incidents involving violations of the “Occupational Safety and Health Act” or the “Labor Occupational Accident Insurance and Protection Act”.

Item	2025		First aid in the workplace and labor safety measures
	Participant-times	Total hours	
Training for occupational safety and health manager	40	468	- Installation of the automated external defibrillator (AED) - Installation of first aid medicine and equipment - Fire and disaster prevention equipment - Fire and disaster prevention drill
Fire fighting management personnel	60	600	
First aid training	8	37	
General personnel Note	1,612	1,818	

Note: 3-hour statutory occupational health and safety on-the-job education and training once every three years



Statistics of work-related injuries

Mega Securities and its subsidiaries are committed to creating a friendly workplace environment. We continuously optimize employee healthcare and workplace safety measures every year, and value workplace safety. In 2025, the employee injury rate was 0.31, the lost day rate was 1.72, and the absenteeism rate was 0.34%. In 2025, there was one occupational injury, primarily involving an employee injured while performing duties on a business trip. The incident investigation mechanism was activated to investigate the cause of the incident and provide health care. Depending on the nature of the injury, the Company assisted with applications for occupational injury outpatient benefits in accordance with labor insurance relate regulations and granted occupational injury leave. Following the incident, a nurse tracked the employee's health status, ensuring the affected individual felt the Company's care and support.

Statistics of work-related injuries	2025
Occupational injury rate (IR)	0.31
Severe occupational injury rate	-
Percentage of fatalities due to occupational injuries	-
Lost days rate (LDR)	1.72
Absenteeism rate (AR) (%)	0.34%

Note 1: Occupational injury rate = (No. of people injured × 1,000,000)/total No. of hours worked. (Excluding personal traffic accidents resulting from employees' failure to use Company-provided transportation)

Note 2: Percentage of severe occupational injuries (excluding fatalities) = (No. of severe occupational injuries x 1,000,000)/total No. of hours worked.

Note 3: Death rate due to occupational injuries = (Number of fatalities due to occupational injuries x 1,000,000)/total No. of hours worked.

Note 4: Lost days rate = (No. of working days lost x 1,000,000)/total No. of hours worked.

Note 5: Absenteeism rate (%) = (total days absent/total man-days) x 100%.

Note 6: Please refer to Appendix 9.1.2 Social Indicator Data for detailed occupational injury statistics.

7.2.2 Health Promotion Activities

Four major protection programs

For the four major protection programs stipulated in the Occupational Safety and Health Act, Mega Securities and its subsidiaries have formulated an ergonomic hazard prevention plan, an abnormal workload induced disease prevention plan, a prevention plan for misconduct during the performance of duties, as well as a labor health service plan, a maternal labor health protection plan, and a suitable work plan for middle-aged and elderly employees, in order to manage various occupational safety hazards and preventive measures. We also use the digital learning platform to send relevant questionnaires, or perform on-site inspections to identify hazards and assess risks.

Prevention of ergonomic hazards	Description	(1) To address the issues associated with prolonged sitting and to promote the health of all employees, the Company has implemented 10 minute stretching sessions on workdays since 2023. (2) A musculoskeletal symptom survey questionnaire was conducted alongside employee health checkups in 2024. In 2025, the musculoskeletal symptom survey and inspection results reported by employees were categorized according to the musculoskeletal disorder survey hazard level. Appropriate health guidance and measures were provided to those suspected of musculoskeletal hazards. (3) Continued to include ergonomic hazard prevention courses in new employee training in 2025. (4) Regularly shared health promotion articles on the Company's intranet to provide health information.
	Implementation results	(1) The number of beneficiaries of the 10 minute stretching exercise on workdays reached 1,636. (2) Health guidance and measures were provided to employees suspected of musculoskeletal hazards, with the number of beneficiaries reaching 59. (3) New employee training included an ergonomic hazard prevention course, with the number of beneficiaries reaching 136 employees. (4) Regularly shared health promotion articles on the Company's intranet and provided health information, with the number of beneficiaries reaching 1,636.
Prevention of diseases caused by abnormal workload	Description	(1) The abnormal workrelated load hazard risk assessment questionnaire was conducted during the 2024 employee health checkup. In 2025, onsite health service physicians continued to be arranged to provide health guidance and suitable work adjustment via interviews or telephone calls for employees whose health checkup results indicated a high occupational cerebrovascular and cardiovascular disease risk level. (2) Occupational health nurses and onsite service physicians were arranged to conduct consultation interviews, providing employees with health guidance, recommendations for suitable work adjustment, and health education information.
	Implementation results	(1) For employees with a high occupational cerebrovascular and cardiovascular disease risk level, onsite health service physicians were arranged to provide health guidance and suitable work adjustment recommendations through interviews or telephone consultations, with a total of four beneficiaries. (2) Regularly shared health promotion articles on the Company's intranet to provide health information, with the number of beneficiaries reaching 1,636.
Prevention of illegal infringement when performing duties	Description	(1) A workplace unlawful infringement prevention plan has been established, and a signed written statement on the prevention of workplace unlawful infringement has been announced. (2) Conduct annual hazard identification and risk assessment for the prevention of unlawful infringement in the workplace. (3) Conduct annual training courses on the prevention of unlawful infringement in the workplace.
	Implementation results	(1) Completed the 2025 hazard identification and risk assessment for the prevention of workplace violence and harassment. (2) Completed the online course on prevention of workplace violence in the performance of duties, with the number of beneficiaries totaling 1,636.
Maternity health protection	Description	Mega Securities has combined health initiatives with the Attendance Management System of the Human Resources Department to create a follow-up care list. The nurses and onsite physicians conduct follow-up care and provide information, such as, health guidance and benefit measures related to during and after pregnancy and breastfeeding. The Company also provides maternity care packages and newborn gift boxes, implementing the maternal health protection at the workplace.
	Implementation results	In 2025, 17 pregnant and postpartum female employees and spouses of male employee were cared.

Health promotion and workplace with peace of mind

To promote the physical and mental health of employees and create a safe workplace, Mega Securities and its subsidiaries actively promote various health promotion and workplace support measures to help employees cope with modern life stress and work challenges and maintain physical and mental balance. Main measures include regular health lectures, health checkups every two years (the previous checkup was completed in 2024), the promotion of the Employee Assistance Program (EAP), the provision of employee health insurance, the establishment of lactation rooms, the creation of a smoke-free workplace, the establishment of accessible facilities, and the implementation of workplace inspections every six months. In addition, the Company hires professional nurses and arranges for onsite physicians to provide regular services, offering professional health consultations to employees and further strengthening workplace health support.

Workplace Health Promotion Program for Mega Securities and Its Subsidiaries

Health Solutions	Solution Description	2023 Program Performance	2024 Program Performance	2025 Program Performance
Health lectures	The Company regularly organizes health lectures to raise employees' health awareness, and invites relevant professional lecturers to come to the Company to give on-site lectures.	Two employee health care lectures - Benefiting 152 people. Two women's health care lectures - Benefiting 52 people. Seven employee physical activities - Benefiting 148 people.	Five employee health care lectures - Benefiting 451 people.One middle-aged and elderly health care lecture - Benefiting 73 people.	One women's health care lecture - Benefiting 97 people. One employee health care lectures - Benefiting 88 people.
Psychological counseling (EAP)	Each year, we engage professional psychological counseling agencies to provide mental health services to employees. Employees can obtain assistance from professional psychologists through the 0800 hotline, email, or one-on-one counseling sessions.	- Four people received counseling services - One person received face-to-face counseling service	- Number of customers for 0800 counseling services: four - Four people received face-to-face counseling service	- Four people received counseling services - Five people received face-to-face counseling service
Professional health counseling	We employ full-time nurses and provide regular services from on-site physicians. Additionally, we organize health lectures and promotion activities, track highrisk employees, provide pregnancy and postpartum care resources, and conduct regular health awareness campaigns.	Organized four on-site clinical counseling services that benefited 20 people.	Organized four on-site clinical counseling services that benefited 14 people.	Organized five on-site clinical counseling services that benefited 24 people.
Operating environment inspection	In order to maintain a safe workplace environment for employees, and ensure indoor air quality, carbon dioxide detection is carried out on a regular basis pursuant to the law.	Carbon dioxide and illumination level testing is conducted every six months. Both the carbon dioxide concentration measurement and general office illumination level meet regulatory requirements.	Carbon dioxide and illumination level testing is conducted every six months. Both the carbon dioxide concentration measurement and general office illumination level meet regulatory requirements.	Carbon dioxide and illumination level testing is conducted every six months. Both the carbon dioxide concentration measurement and general office illumination level meet regulatory requirements.
Employee health insurance	All active employees are entitled to group insurance, which covers medical insurance and accidental injury insurance to provide comprehensive protection.	Total premium amount invested in 2023 was NT$13,503,147, with the number of beneficiaries reaching 1,520.	Total premium amount invested in 2024 was NT$18,881,125, with the number of beneficiaries reaching 1,628.	Total premium amount invested in 2025 was NT$41,362,128, with the number of beneficiaries reaching 1,636.

Note: Except for 2023, which reflects the implementation results of Mega Securities, data for other years represent the implementation results of Mega Securities and its subsidiaries.

7.3 Human Rights Protection

Mega Securities has established the "Human Rights Policy" by referring to the "Universal Declaration of Human Rights Poster of UN," "Global Compact of UN," "International Labor Organization of UN" and the "United Nations Guiding Principles on Business and Human Rights" and other relevant regulations; the Company is committed to creating a friendly workplace diverse and equal. By establishing a human rights risk due diligence process, we assess our operations and value chain, to investigate whether there are human rights-related risks to effectively mitigated the potential human rights impacts.

Mega Securities and its subsidiaries provide human rights-related education and training to all full-time employees every year. The curriculum covers occupational safety and health, prevention of illegal infringement, gender equality in employment, anti-discrimination, and anti-harassment. By doing this, we ensure that the principles of human rights protection are deeply integrated into daily operations.

Protection Resources

Human Rights Policy

Anti-discrimination and Anti-harassment Principles

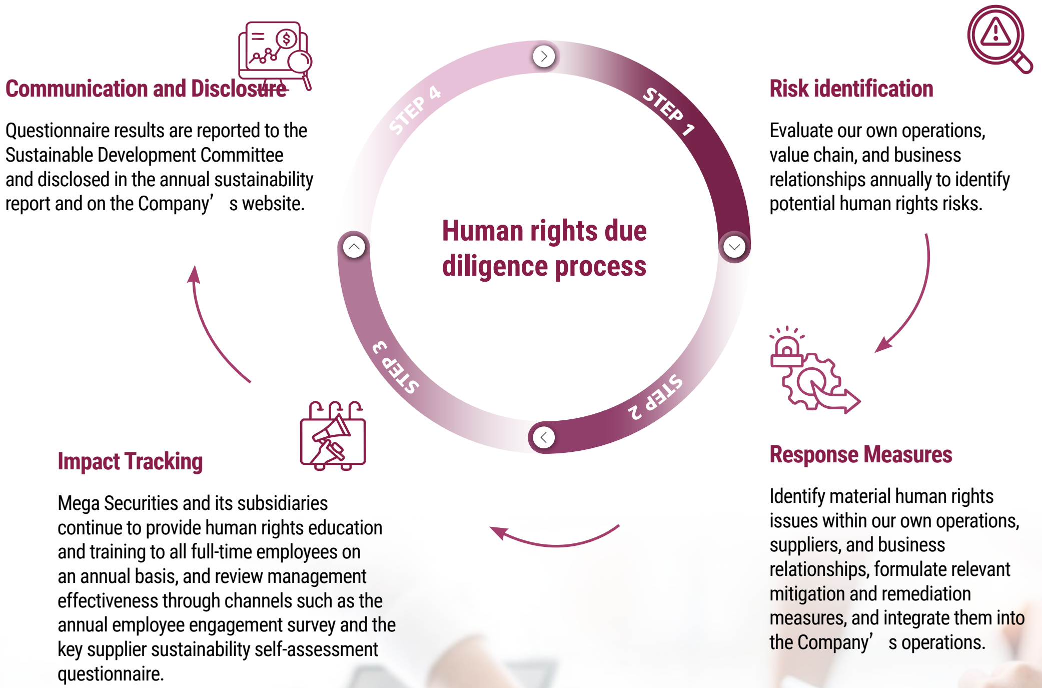
Regulation for Prevention of Sexual Harassment in the Workplace

Employee complaint hotline	Employee complaint email
02-23278988 ext. 7885	HR7885@megasec.com.tw

7.3.1 Human rights due diligence

To implement human rights risk management, Mega Securities and its subsidiaries follow the group human rights due diligence process to regularly review human rights risks. We continuously track international human rights trends, analyze human rights issues of concern to sustainability rating agencies, and screen significant human rights issues as primary assessment items. In reference to the latest domestic and foreign regulations, such as the Corporate Human Rights Due Diligence Handbook of the Ministry of Economic Affairs, corresponding evaluation mechanisms have been designed with "employees", "customers", and "key suppliers" as the primary subjects of investigation. Mitigation and compensatory measures have been formulated for high-risk human rights issues identified in the investigation, and the improvement results are continuously tracked.

Human rights due diligence process



Communication and Disclosure

Questionnaire results are reported to the Sustainable Development Committee and disclosed in the annual sustainability report and on the Company’s website.

Risk identification

Evaluate our own operations, value chain, and business relationships annually to identify potential human rights risks.

Impact Tracking

Mega Securities and its subsidiaries continue to provide human rights education and training to all full-time employees on an annual basis, and review management effectiveness through channels such as the annual employee engagement survey and the key supplier sustainability self-assessment questionnaire.

Response Measures

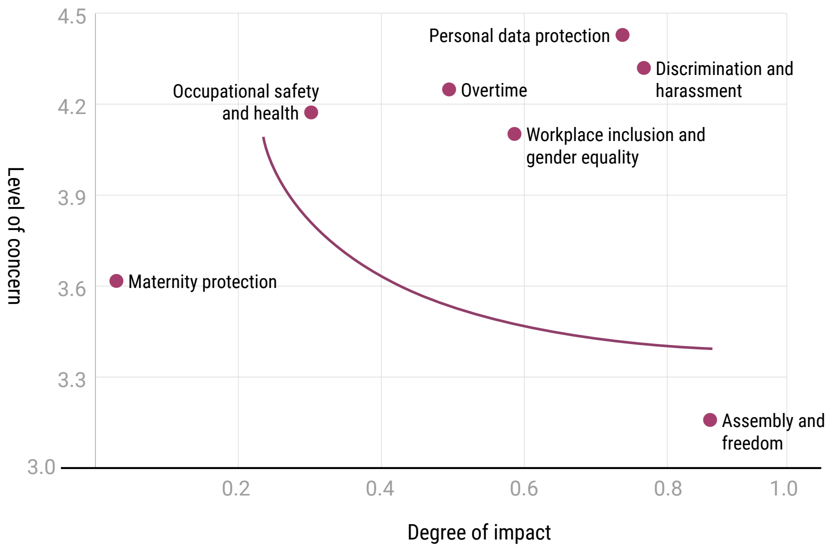
Identify material human rights issues within our own operations, suppliers, and business relationships, formulate relevant mitigation and remediation measures, and integrate them into the Company’s operations.

Human rights risk identification

Scope of investigation	Survey respondents	Policies for compliance	Potential human rights risks	Groups covered by human rights risks
Operation of the Company	Employees	- Mega Holdings Human Rights Policy, Mega Securities Human Rights Policy - Mega Holdings' Anti-discrimination and Anti-harassment Principles	Maternity protection, workplace inclusion and gender equality, occupational safety and health, overtime work, personal data protection, freedom of assembly and association, discrimination and harassment	Own employees, women, and indigenous peoples
Business relationship	Customer	- Mega Holdings Human Rights Policy, Mega Securities Human Rights Policy - Mega Holdings' Anti-discrimination and Anti-harassment Principles - Mega Holdings Sustainable Finance Policy, Mega Securities Sustainable Finance Policy	Customer data protection, customer rights and interests, responsible investment	Children, women, indigenous people, migrant workers, and third-party contract workers
Value Chain	Suppliers	- Mega Holdings Human Rights Policy, Mega Securities Human Rights Policy - Mega Holdings' Anti-discrimination and Anti-harassment Principles - Mega Holdings Supplier Sustainable Development Management Essentials, Mega Securities' Regulations of Supplier Sustainable Development Management	Child labor, discrimination, forced labor, human trafficking, equal pay for equal work, freedom of association, right to collective bargaining, occupational safety and health, personal data protection	Children, women, indigenous people, migrant workers, and third-party contract workers

Human Rights Risk Identification - Employees

In 2025, Mega Securities and its subsidiaries conducted human rights due diligence for full-time employees, identifying "personal data protection", "discrimination and harassment", "workplace inclusion and gender equality", "overtime work", and "occupational safety and health" as major human rights issues within their operations.



Human Rights Risk Identification - Employees

In 2025, Mega Securities and its subsidiaries conducted human rights due diligence on customers within their business relationships. Based on the probability of occurrence and severity of occurrence of various human rights issues, "customer data protection" and "customer rights and interests" were identified as high human rights risk factors.

Human Rights Risk Identification - Suppliers

In 2025, the main human rights risk factors of concern to Mega Securities and its subsidiaries in relation to all key suppliers included labor rights and human rights and occupational safety and health, with inquiries being made regarding any violation of the “Labor Standards Act,”“Act of Gender Equality in Employment,”“Employment Service Act,”“Middle-aged and Elderly Employment Promotion Act,”“Occupational Safety and Health Act,”“Labor Pension Act,” and “Labor Occupational Accident Insurance and Protection Act” by suppliers through the Inquiry System of Business Unit (Employer) Violating Labor Laws and Regulations by the Ministry of Labor. (For the results of the Supplier Sustainability Self-Assessment Questionnaire, please refer to 6.3.1 Supplier Management.)

Human Rights Risk Response and Handling

Survey respondents	Total risk ratio	Major risk factors	Risk ratio	Mitigation measures	Compensation measures	Implementation percentage of mitigation and compensation measures
Employees	1.73%	Overtime	0.00%	1. Reminding employees of monthly attendance through announcements or emails. 2. Reminding the off-duty time verbally and sys-tematically, and remind the employees to apply for an extension of working hours in advance and take a 30-minute break if necessary. 3. Reminding the officers to allocate work properly, and to advise employees to leave if they stay in the office without overtime required.	1. Provide compensatory leave or overtime wage pursuant to the law. 2. Review the overtime status of departments every month. 3. Take the initiative to care for the working condi-tions of employees who often work overtime, and ask their supervisors to make timely adjustments to the work content if necessary.	100%
		Privacy Protection	0.00%	1. Establish regulations for protecting privacy rights of employees and customers. 2. Employees sign the confidentiality agreement for their clearly understanding of the confidentiality obligation. 3. Regularly promote the importance of personal data protection and organize relevant education and training.	1. Pursuant to the Personal Data Protection Act and relevant internal regulations, the emergency notification and contingency measures are adopted. 2. For the incidents leaking employee or customer privacy, the punishments linked to remuneration are taken to prevent recurrence. 3. Regularly conduct information security audits and internal audits, strictly implement customer privacy right and personal data protection measures, to ensure that the Company's business secrets and customer data are not leaked.	
		Occupational Safety	1.36%	1. Establish first aid kits, automated external defibrillator (AED) and other medical devices, and pro-vide programs such as health checkup subsidies and on-site medical care/ stationed physicians. 2. Regularly organize occupational health and safe-ty-related education and training (such as fire-fighting, first aid, health promotion, among other things). 3. Regularly test the quality of the workplace environment (such as firefighting safety, air quality, drinking water quality, among other things).	1. Provide employees with regular health checkups or health checkup subsidies. 2. The health conditions of employees are tracked by the medical staff and stationed physicians. 3. Through the employee engagement survey and psychological counseling service (EAP) project, the employees' thoughts are understood for making appropriate adjustments.	
		Discrimination and harassment	0.00%	1. Establish regulations and complaint handling procedures for the prevention of discrimination and sexual harassment. 2. Regularly organize anti-discrimination and anti-harassment education and training, or promote the same in public areas (e.g. pantry, bulletin board, among other things).	1. Pursuant to the internal regulations related to discrimination and sexual harassment prevention, the emergency notification and contingency measures are adopted. 2. For employees discriminate and sexually harass others, the punishments linked to the remuneration are adopted to prevent recurrence.	
		Workplace Inclusion and Gender Equality	0.37%	1. Establish regulations related to employee diversity and gender equality, including no differential or unfair treatment in employment, remuneration, benefits, and promotions because of personal nationality, race, gender, sexual orientation, age, marital status, and physical or mental disabilities. 2. Regularly organize education and training on workplace inclusion and gender equality, or conduct awareness campaigns in public areas.	1. Establish the employee complaint channels and provide a whistleblowing mechanism for unfair differential treatment. 2. Recruit a certain percentage of disadvantaged groups (including the physically and mentally challenged and indigenous people) as much as possible according to the laws and regulations. 3. Provide EAP counseling channels for victims and implement job transfers for relevant personnel to ensure the protection of victims.	
Customer	0.0014%	Customer Rights and Interests	0.0014%	1. Establish a Fair Customer Treatment Promotion Committee. 2. Consumer complaint handling is linked to the performance evaluations of the relevant units. 3. Fair customer treatment education and training	1. Establish a dedicated customer complaint handling unit. 2. Establish customer complaint handling channels and procedures.	
		Customer Data Protection	0.00%	1. Establish regulations for protecting privacy rights of employees and customers. 2. Employees sign the confidentiality agreement for their clearly understanding of the confidentiality obligation. 3. Regularly promote the importance of personal data protection and organize relevant education and training.	1. Pursuant to the Personal Data Protection Act and relevant internal regulations, the emergency noti-fication and contingency measures are adopted. 2. Remuneration-linked disciplinary action is taken for incidents involving the disclosure of employee or customer privacy. 3. Regularly conduct information security audits and internal audits, strictly implement customer privacy right and personal data protection measures.	
Suppliers	2.77%	Labor rights and human rights	2.77%	1. Continuously sign the "Supplier Sustainability Declaration" with suppliers and observe the Mega Securities' human rights policy. 2. Track the supplier's penalties related to labor and environmental safety regulations.	1. Require suppliers to ratify the deficiencies based on the self-evaluation results. 2. Hold annual supplier meetings and training sessions.	
		Occupational safety and health	0.00%	1. Through actual interactive surveys (including supplier visits and communication meetings). 2. Track the supplier's penalties related to occupa-tional safety regulations.	1. Require suppliers to ratify the deficiencies based on the self-evaluation results. 2. Hold annual supplier meetings and training sessions.	

Note 1: Employee human rights risk ratio (%) = number of employees affected by risk incidents / total number of employees x 100%.

Note 2: Customer human rights risk ratio (%) = number of customers affected by risk events / total number of customers x 100%.

Note 3: Supplier risk ratio (%) = number of key suppliers punished due to labor or environmental safety regulations/total number of key suppliers x 100%.

Note 4: The employee human rights risk mitigation and compensation measures adopted by Mega Securities, Mega Futures, and Mega International Investment Services cover 43 operating sites in Taiwan, with a coverage rate of 100%.

Note 5: Key suppliers of Mega Securities and its sub-sidiaries are defined as suppliers with a single or cumulative transaction amount of NTD 1.5 million or above in the previous year.

7.3.2 Human Right Risk Management

Human Rights Awareness and Education Training

To ensure that the concept of human rights protec-tion is deeply embedded in its daily operations, Mega Securities continues to provide human rights education and training to employees, creating a diverse and equal friendly workplace and promot-ing the sustainable development of society as a whole. In 2025, a total of 16,912 people in Mega Securities and its subsidiaries attended human right-related courses, and the total number of training hours reached 22,641 hours.

Promotion and maintenance of human rights

Avoidance of Forced or Compulsory Labor

Mega Securities and its subsidiaries comply with the "Labor Standards Act" and never force employees to work beyond normal working hours if they are unable to do so due to health or other legitimate reasons.

Promoting Gender Equality

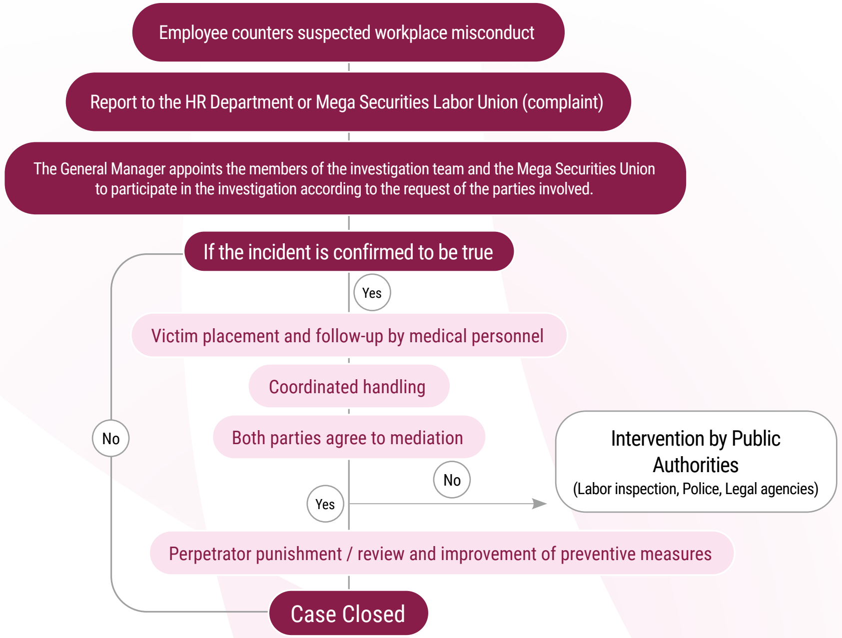
To promote maternity protection, Mega Securities and its subsidiaries have followed the "Act of Gender Equality in Employment" by providing maternity leave for female employees upon childbirth and establishing lactation rooms. Furthermore, employees may apply for parental leave without pay before each child reaches the age of three, with a 100% guarantee of their right to work.

To promote and implement gender equality, Mega Securities and its subsidiaries refer to the spirit of the International Labor Organization Convention (ILO), and complies with the Human Rights Policy and “Anti-discrimination and Anti-harassment Principles” (applicable to Mega Securities and its subsidiaries), with the “Human Rights Policy” and the “Regulation for Prevention of Sexual Harassment in the Workplace” established. Mega Securities and its subsidiaries received no reports of harassment incidents in 2025, and there were no violations of competent authority regulations or penalties.

Prevention of Workplace Illegal Infringement

To create a friendly workplace and prevent illegal infringement incidents such as workplace bullying, Mega Securities and its subsidiaries have established internal grievance hotlines and email addresses, with all cases handled in accordance with internal procedures. In 2025, Mega Securities and its subsidiaries received a total of four reports of workplace illegal infringement and one case of harassment that was substantiated through an investigation conducted outside of reporting channels. All cases were properly handled and closed by the task force in collaboration with the Mega Securities Labor Union. In addition, Mega Securities has published related programs and complaint filing channel information on the Company's intranet website, to strengthen promotion. If employees encounter illegal infringement, they may file a complaint through the internal employee complaint filing channels.

Reporting process for illegal infringement



Collective Agreements and Negotiations

In 2017, employees of Mega Securities voluntarily established the Enterprise Labor Union of Mega Securities Co., Ltd. (hereinafter referred to as the Mega Securities Labor Union). Mega Securities regularly holds labor-management meetings with the Mega Securities Labor Union, where representatives from both sides engage in thorough communication and negotiation on various issues. The Company also promotes exchange through diverse platforms, including a dedicated section for the Mega Securities Labor Union on the intranet and various forums. In 2025, a total of four labor-management meetings were held, and a collective agreement was signed on February 18 with a three year validity period.

In addition, Mega Securities signed a collective agreement with the Mega Holdings Group Labor Union on February 12 of the same year. To protect union operations, the labor union provides only aggregated data; therefore, this report discloses the scope of coverage in a qualitative manner. Currently, the collective agreement covers all union members and stipulates working conditions such as transfers, working hours, salary, and occupational safety and health. For colleagues not covered by the collective agreement, corresponding working conditions are provided in accordance with labor-related laws and regulations and internal policies. Furthermore, grievance and communication channels have been established to ensure that labor rights are fairly protected.

In addition, Mega Securities subsidizes the labor union's labor education programs to enhance members' awareness of labor laws. In addition, to uphold our commitment to the right to work of our employees, we notify them in advance of any changes involving the establishment, relocation, or consolidation of units due to organizational adjustments. If no suitable positions are available following a change in the nature of business, or if an employee is unable to perform their duties, the termination of the labor contract is processed with prior notice in accordance with Article 16 of the Labor Standards Act.

08

Social Prosperity

Material Topic GRI indicators	Corresponding material topics	Stakeholders with priority access	Corresponding to the United Nations Sustainable Development Goals (SDGs)
GRI 203 Indirect Economic Impacts	Customer Relations Social Contribution	Community/Schools/ Non-Profit Organizations	1 NO POVERTY 4 QUALITY EDUCATION 8 DECENT WORK AND ECONOMIC GROWTH 10 REDUCED INEQUALITIES 13 CLIMATE ACTION

8.1 Social Contribution

At Mega Securities, we respond to the UN's Sustainable Development Goals (SDGs) through the **4 major pillars of social co-prosperity** -"financial education", "care for the disadvantaged", "cultural heritage", and "ecological sustainability".

To implement this concept, Mega Securities, through the resources and power of itself and "Mega Charity Foundation" and the "Mega Bank Culture and Education Foundation" under Mega Group, provides care and assistance to groups in need, in the aspects of providing financial education, taking care of the disadvantaged, supporting local sports and arts/culture, and other social welfare measures, seeking to spread love to every corner of Taiwan.

Pillars and performance of social co-prosperity strategies

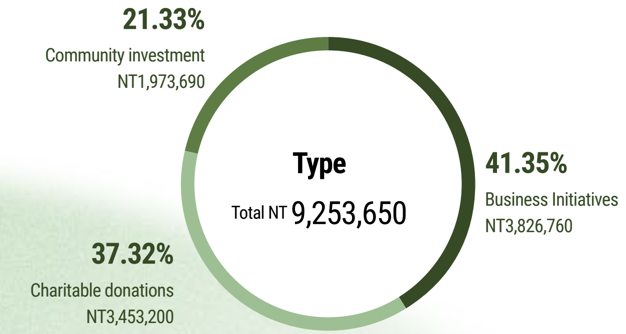
Pillars of social co-prosperity strategies	Linking to the SDGs	Social influence	Commercial benefits and social and environmental benefits
Financial Education	SDG4 Quality Education SDG 8 Decent Work and Economic Growth SDG10 Reduced Inequalities	- Promote the popularization of financial knowledge - Enhance financial literacy of the general public - Enhance awareness of fraud prevention in all aspects of finance - Cultivate financial talent and career development	- 348 sponsored/organized activities - Benefiting 13,867 people - 82 press releases
Care for the disadvantaged	SDG1 No Poverty SDG10 Reduced Inequalities	- Provide resources and assistance to disadvantaged groups - Narrow the urban-rural gap in financial education resources - Promote health care and equal rights for persons with disabilities - Support disaster relief and public welfare activities	- 29 sponsored/organized activities - Benefiting 4,530 people - 151 volunteers, totaling 584 hours - 27 press releases
Cultural heritage	SDG4 Quality Education	- Support the development of local arts and cultural activities - Drive the benefits of the local tourism industry	- Five events sponsored / organized - Benefiting 468 people - 5 press releases
Ecological sustainability	SDG13 Climate Action	- Promote environmental restoration and ecological balance - Enhance mountain and forest conservation and ecological diversity - Enhance the awareness of environmental - protection among the public	- 10 sponsored/organized activities - 149 volunteers, totaling 490 hours - 180kg of invasive plant species and 74kg of waste were removed. - 5 press releases

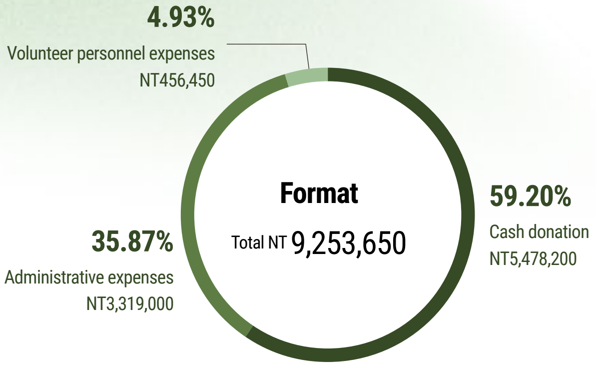
Influence assessment

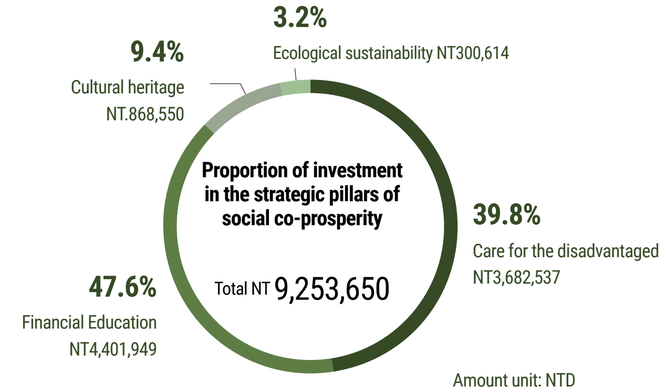
With reference to the B4SI (Business for Social Impact) evaluation framework, the social investment benefits are comprehensively evaluated from "investment", "output", to "impact". The forms of investment include "cash donations", "in-kind donations", "volunteer personnel expenses", and "management expenses". The types of investment activities include "charitable contributions", "community investments", and "business initiatives". Based on the statistics of the above items, the social influence and benefits of Mega Securities are effectively tracked and evaluated.

In 2025, the social investment of Mega Securities totaled NTD 9,253,650, with 300 volunteers and 1,074 service hours.
The Company sponsored or organized a total of 392 events, benefiting 18,865 persons.

Investment in Social Prosperity







Amount unit: NTD

8.1 Social Contribution

8.1.1 Financial Education

With the goal of enhancing financial literacy and strengthening fraud prevention awareness, we continue to promote systematic financial education and implement financial inclusion. In 2025, we sponsored/organized 348 events with a budget of NT$4,401,949, reaching 13,867 people, including students, seniors, persons with disabilities, new immigrants, investors, and the general public.

Campus empowerment

Through thematic lectures, corporate experience camps, internship briefings, and employment programs, we combined securities and futures practices to enhance students' understanding of market operations, investment risks, and financial fraud identification, thereby promoting industry-academia collaboration.

Investor education

We sponsored and organized financial management seminars, anti-fraud and investment forums, exhibitions, and venture capital conferences to convey market trends, asset allocation, and risk management knowledge, enhancing investors' decision-making ability.

Fraud prevention for all

We worked with government agencies and non-profit organizations to organize awareness-raising activities in communities, rural areas, and for disadvantaged groups. Through interactive and Q&A games, we enhanced fraud prevention awareness, reduced information gaps, and strengthened financial security.

Financial education

NT$ 4,401,949 was invested in 2025 to sponsor / organize **348** educational sessions, benefiting **13,867** people.

Core of strategic pillars	Stakeholders	Activity	Key influence	Commercial benefits and social and environmental benefits	Expenses invested (NT$)
Inclusive financing education	Students	- Held 269 financial knowledge lectures and internship briefings at high schools and colleges, and promoted fraud prevention awareness among students. - Organized 7 activities for high school and college students to learn about the securities industry and explore career paths, and promoted anti-fraud awareness. - Arranged 2 summer anti-fraud seminars for indigenous children and children from disadvantaged families to raise their awareness of common online fraud patterns.	- To enhance financial literacy and career awareness, and reinforce sound investment principles. - To strengthen awareness of fraud prevention in the digital age and reduce the risk of fraud.	Sponsored / organized sessions: 278 No. of press releases: 11 Beneficiaries: 1,289	258,003
	Elderly people	- Jointly organized six technology and financial security seminars with the Taiwan Public Welfare League and the Department of Radio and Television of National Taiwan Normal University to promote awareness of AI technology fraud methods among the elderly in rural and indigenous areas. - Jointly held two financial public welfare seminars with the Southern Taiwan Joint Services Center, Executive Yuan to promote fraud prevention to elderly people in communities and outlying islands. - Jointly organized 2 financial public welfare seminars with Meihua Village, Zhongzheng District, Taipei City and Fengye Village, Yangmei District, Taoyuan City to promote anti-fraud awareness among the elderly in the community.	- To strengthen financial security and technological fraud identification ability for the elderly. - To narrow the information gap for seniors and promote financial access and financial security	Sponsored / organized sessions: 10 No. of press releases: 9 Beneficiaries: 527	104,290
	Persons with disabilities	- Collaborated with the Taiwanese Association of Sign Language Translation Interpreters to host two events for the production and distribution of children’ s sign language flashcards, and provided fraud prevention education to deaf families. - Jointly organized a financial charity seminar in conjunction with the Southern Taiwan Joint Services Center, Executive Yuan and the Pingtung County Welfare Service Center for Persons with Disabilities to promote anti-fraud awareness.	- To enhance financial literacy and fraud prevention skills for families with disabilities - To promote access to financial information and financial inclusion	Sponsored / organized sessions: 3 No. of press releases: 7 Beneficiaries: 122	23,892
	New immigrants	Jointly held 1 financial management and anti-fraud awareness lecture with Taiwan New Immigrant Family Growth Association and New Taipei City Library (Main Branch)	- To enhance financial literacy and fraud awareness among migrant workers. - To assist in building foundational financial knowledge and adopt to the local financial landscape.	Sponsored / organized sessions: 1 Beneficiaries: 30	3,539
	Public Existing / Potential Customers	- Jointly organized 1 financial management and anti-fraud awareness lecture with the East Coast National Scenic Area Administration, Tourism Administration, Ministry of Transportation and Communications. - Participated in a family-friendly year-end charity fair in North Kaohsiung to raise awareness about fraud prevention. - Participated in 9 financial and art activities with stalls to promote financial knowledge and anti-fraud concepts through games, including: the East Coast National Scenic Area Administration, Tourism Administration, Ministry of Transportation and Communications' "East Coast Land Arts Festival", Taiwan Warrant King's "Explore Your Market Action", the Financial Supervisory Commission's "Kaohsiung ETF Investment Expo", the Taiwan Financial Services Roundtable's "Financial Services Charity Carnival", and the Society for Sustainable Development of Taitung County's "Mr. Wang Deng-Ke 100th Anniversary Entrepreneurial Concert". - Organized 40 online and offline seminars to share practical knowledge of futures trading and promote fraud prevention.	- To expand financial knowledge and promoting sound investment concepts. - To enhance the public's ability to identify and prevent investment fraud	Sponsored / organized sessions: 51 No. of press releases: 12 Beneficiaries: 5,475	686,125
		Cooperated with the Taiwan Securities Association, to provide a column of "Financial Weekly - Investment Viewpoint" on the Liberty Times with 12 news articles.	To expand the popularization of financial knowledge, strengthened financial information transparency, and enhanced market rational judgment ability.	No. of press releases: 12	N/A
Sponsorship to financial events	Public Existing / Potential Customers	- Sponsored Mirror TV's "Truth Keeper - Anti-fraud Forum" with NT$525,000 and delivered a speech on "How the Securities Industry Defends Against Investment Fraud – Cross-Sector Collaboration With Technology”. - Sponsored the Taiwan Institute of Directors' "Annual Conference of the Taiwan Institute of Directors - Benchmark Practices in the Era of Co-governance" with NT$ 100,000. The event focused on exploring the effectiveness of board governance and international strategies of domestic enterprises, and published the Taiwan Board of Directors White Paper. - Sponsored the Venture Capital Association’ s "Taiwan Venture Capital Association” with NT$700,000, and the event theme covered lectures on innovative entrepreneurship investment trends and presentations of outstanding startups. - The "Investment Outpost - Welcoming New Trends in the Taiwan Stock Market" forum was held to analyze key changes in the Taiwan stock market in 2026, covering global political and economic trends, industry trends, and asset allocation strategies, to help investors seize investment opportunities. - Cooperated with CommonWealth Magazine to organize the "Heart at Ease, Wealth at Hand – Life Financial Management" seminar, share investment mindset with investors, and help establish a stable financial concept.	- To promote fraud prevention governance and cross-sector cooperation, and enhanced public financial literacy and fraud awareness. - To promote the exchange of corporate governance and innovative investment trends to foster sustainable industry growth. - To assisted investors in gaining insight into global economic and industrial trends, and in building a stable financial perspective and risk awareness.	Sponsored / organized sessions: 5 No. of press releases: 31 Beneficiaries: 6,424	3,326,100

Highlights

Innovative experience-based teaching – deepening financial literacy among adolescents

Mega Securities organized the "Exploring the Multiverse of Mega Securities" corporate experience camp, which combined securities practice courses with real-life puzzle games. Situational simulations and team missions were introduced to transform rational consumption, investment risks, and anti-fraud concepts into practical learning experiences.

The event attracted nearly 70 high school students. Through a tour of securities practices, career exploration, and financial quotient education, combined with interactive learning models, student participation was enhanced, and their understanding of financial market operations and risk management was established.

Combining AI technology to enhance the fraud prevention capabilities of the elderly population.

Mega Securities organized a series of lectures titled "New Perspectives on Fraud Prevention for Seniors", which were held in six communities and indigenous areas across Taipei and New Taipei City. These lectures focused on analyzing common fraud patterns targeting seniors and providing practical explanations. Additionally, AI deepfake and voice simulation technologies were introduced to enhance seniors' technological fraud identification capability.

The event combined corporate, public welfare organizations, and university resources to ensure that fraud prevention education not only focused on promotion but also enhanced information interpretation capability and property safety protection for the elderly population through scenario experience and verification tool teaching.

Promote financial inclusion – facilitate joint learning inclusion for hearing-impaired families.

Mega Securities donated 120 sets of infant and toddler sign language communication cards and held fraud prevention awareness events. The Company integrated financial education with resources for accessible communication, expanding financial inclusion and equity.

The event integrated sign language to communicate fraud prevention concepts, enabling deaf children and their families to understand financial safety information within a familiar communication environment and reduce barriers to access. This supports the wider availability of special education resources and incorporates fraud prevention education into collaborative learning settings, allowing financial knowledge to be shared more accessible and promoting financial equity and social inclusion.

Promote a rational investment perspective – build financial resilience for the public.

Mega Securities organized the "Peace of Mind and Wealth - Life Financial Management Seminar", which attracted more than 600 participants. The seminar focused on investment mindset, risk management, and asset allocation concepts.

Through insights from market experts, the event helped participants build a long-term financial mindset by covering topics from self-awareness and disciplined investing to compound interest planning. Discussions focused on key concepts such as stop-loss principles, diversified allocation, and financial inventory, strengthening investors' ability to navigate market fluctuations and improve their financial resilience, ultimately promoting inclusive financial education.

8.1.2 Care for the Disadvantaged

Mega Securities continues to care for socially vulnerable groups, combining volunteer services and charitable donations to support persons with disabilities, vulnerable children and adolescents, elderly care, reading education, and disaster relief.In 2025, we invested NT$3,682,537 to sponsor/organize 29 activities, including 18 volunteer services, with 151 volunteers contributing 584 volunteer hours. We responded to social needs with practical actions and fulfilled our corporate social responsibility.

Support for persons with disabilities	We participated in volunteer activities such as gift box packaging for the Down Syndrome Foundation, working at the toy bank, and sorting uniform invoices, and assisted in improving the quality of life of the students at the Yangming Home for the Disabled - Yongfu Home Xin-Yen Park. We also purchased infant and toddler sign language communication cards from the Taiwan Sign Language Interpreters Association to support schools for the deaf, special education schools, and hearing-impaired families.
Child and adolescent care and education resources	We donated to Zhenlan Children's Home to cover living and medical rehabilitation expenses, and promoted the "Financial Literacy Charity Library" project to support reading and financial education resources in rural schools, promoting educational equity.
Elderly companionship and community care	We participated in volunteer service at Bali Nursing Home and community public welfare activities. Through companionship and outreach services, we strengthened local connections and community support networks.
Disaster relief and public welfare collaboration	We supported the Typhoon Danas disaster relief project by providing immediate rescue and reconstruction resources. We also donated to charitable foundations to promote annual public welfare projects, integrating resources to expand social influence.

Core of strategic pillars	Stakeholders	Activity	Key influence	Commercial benefits and social and environmental benefits	Expenses invested (NT$)
Care for the disad-vantaged	Students	- Donated NT$170,000 to the Financial Literacy & Education Association to jointly organize the 3rd "Exploring the Multiverse of Mega Securities" corporate finance experience camp, promoting financial practice experience and career exploration. A total of 21 volunteers participated, contributing a combined 189 volunteer hours. - Donated NT$500,000 to the Taiwan Reading and Culture Foundation to establish the "Financial Literacy Charity Library" at Yongxing Elementary School in Yongjing Township, Changhua County, and promote financial education for children. - Donated NT$31,000 to Chiayi City Chueiyang Elementary School and Changhua County Yongxing Elementary School to support the unveiling and opening of the "Financial Literacy Charity Library". - Donated NT$200,000 to the Dajia Mazu Social Welfare Foundation and Zhenlan Children's Home to support the living care needs of vulnerable children and adolescents.	- To build financial education resources and practical experience venues to strengthen youth career exploration. - To provide financial learning resources for children in rural areas to reduce educational disparities.	Sponsored / organized sessions: 6 No. of volunteers: 21 Volunteer hours: 189 No. of press releases: 22 Beneficiaries: 4,530	1,005,118
	Persons with disabilities	- 3 volunteer activities were held for the Down Syndrome Foundation's Spring Festival and Mid-Autumn Festival gift-packing events, with a total of 65 volunteers participating and contributing 195 volunteer hours. - Participated in an invoice sorting volunteer service organized by the Mega Charity Foundation for the Down Syndrome Foundation. A total of 14 volunteers participated, contributing a total of 42 volunteer hours. - Participated in 2 charity events organized by the Mega Charity Foundation for the Down Syndrome Foundation and Taichung Toy Bank, with a total of 23 volunteers contributing 69 volunteer hours. - Donated NT$ 100,000 to support the Down Syndrome Foundation's "321 World Down Syndrome Day Special Exhibition" - Donated NT$ 300,000 to support the Down Syndrome Foundation's Yangming Home for the Disabled Yongfu Branch Xingyan Campus in providing daily supplies for persons with disabilities - Donated NT$67,200 to the Taiwanese Association of Sign Language Translation Interpreters to purchase 120 sets of infant and toddler sign language communication cards, which were given to schools for the deaf and special education schools throughout Taiwan.	- To encourage employees to participate in volunteer work, support services and advocacy activities for persons with disabilities, and promote social inclusion. - To provide funds and educational resources to support the care of persons with disabilities and promote equality.	Sponsored / organized sessions: 9 No. of volunteers: 102 Volunteer hours: 306 No. of press releases: 5	607,650
	Elderly people	- Cooperated with Meihua Village, Zhongzheng District, Taipei City to organize one pre-Dragon Boat Festival financial management and anti-fraud awareness service, with a total of 9 volunteers participating and 27 volunteer hours accumulated. - Participated in 9 service activities at the Bali Nursing Home organized by the Mega Charity Foundation, spending time with the elderly through games, singing, and interactive care. A total of 14 volunteers participated, contributing 42 volunteer hours. - Donated NT$30,000 to the Taiwan Public Welfare League to co-organize the "New Perspectives on Fraud Prevention for Seniors" series of lectures, strengthening senior citizens' financial and technological fraud prevention knowledge.	- To improve the life companionship and psychological support for seniors through volunteer companionship and community services. - To strengthen the financial safety and fraud prevention awareness of seniors through lectures and collaborative projects.	Sponsored / organized sessions: 11 No. of volunteers: 23 Volunteer hours: 69	61,269
	Public	- Participated in a family carnival organized by the Mega Charity Foundation in northern Kaohsiung to promote fraud prevention, with 5 volunteers contributing a total of 20 volunteer hours. - Donated NT$1 million to the Mega Charity Foundation to support its annual public welfare and charity programs. - Donated NT$1 million to the Foundation for Disaster Relief to support the Typhoon Danas disaster relief project and assist with disaster relief, medical care, and subsequent reconstruction.	- To integrate Foundation resources to broaden the reach and impact of financial literacy initiatives. - To provide emergency relief and reconstruction support to enhance social resilience and community recovery capabilities.	Sponsored / organized sessions: 3 No. of volunteers: 5 Volunteer hours: 20	2,008,500

Care for the disadvantaged

NTD 3,682,537 was invested in 2025 to sponsor/organize **29** events, with 151 volunteers and 584 hours of work, benefiting **4,530** people

Highlights

Rooting basic financial education in rural areas

Continued to promote the “Financial Literacy Charity Library” and established book collection sites at Yongxing Elementary School in Changhua County and Chueiyang Elementary School in Chiayi City to support reading and financial education development in rural and local schools.The principle is “class-wide reading and school-wide sharing”. The Library’s collection includes books on topics such as understanding money, developing responsibility, and daily financial management. Through reading scenarios, children are guided to understand the value of money and make informed choices, allowing financial education to begin with stories and naturally integrate into daily learning.

**Promote diversity and inclusion –
care for the health of persons with disabilities**

Mega Securities has long supported the Down Syndrome Foundation and promoted social inclusion and care for vulnerable groups through practical actions.In addition to participating in World Down Syndrome Day advocacy activities, we also supported the cause through volunteer services such as gift box packaging, sorting second-hand toys, and checking invoices. We also donated funds to “ Yongfu Branch Xingyan Campus” to help purchase daily necessities for long-term care and improve the quality of life of residents with severe disabilities.

8.1.3 Cultural Heritage

Mega Securities has long attached great importance to cultural heritage and local development. Through sponsoring arts and cultural activities, we support local tourism, historical memory, and the continuation of human values.In 2025, the Company invested NT$868,550 to sponsor and organize 5 events supporting public cultural festivals, documentary promotion, and local music activities, thereby promoting social participation and cultural inclusion and practicing corporate social responsibility.

- Support local culture and tourism development: Sponsored the East Coast Land Arts Festival organized by the East Coast National Scenic Area Administration, Tourism Administration, Ministry of Transportation and Communications to support tourism promotion and artistic creation in the eastern region.
- Deepened the dialogue between humanities and investment: Private screenings of "A Chip Odyssey" were organized in northern, central, and southern Taiwan, inviting investors to jointly watch the documentary that combined perspectives from the humanities, technology, and industry.
- Support local arts and cultural activities: Sponsored the Society for Sustainable Development of Taitung County's "Mr. Wang Deng-Ke 100th Anniversary Entrepreneurial Concert" to support the commemoration of local historical figures and arts and cultural performances.

Cultural heritage

NTD 868,550 was invested in 2025 to sponsor/organize a total of 5 events

Core of strategic pillars	Stakeholders	Activity	Key influence	Commercial benefits and social and environmental benefits	Expenses invested (NT$)
Culture heritage	Public Existing / Potential Customers	- Donated NT$500,000 for the "East Coast Land Arts Festival" of the East Coast National Scenic Area Administration, Tourism Administration, Ministry of Transportation and Communications, to support the development of local tourism and culture. - NT$200,000 was sponsored to the Society for Sustainable Development of Taitung County's "Mr. Wang Deng-Ke 100th Anniversary Entrepreneurial Concert", supporting local arts and cultural activities. - Organized private screenings of "A Chip Odyssey" in northern, central, and southern Taiwan, inviting investors to jointly watch the documentary that combined perspectives from the humanities, technology, and industry.	- To support local cultural development and public participation by sponsoring large-scale art festivals and local arts and cultural events. - To combine documentary screenings with investor networking events to foster links between cultural topics and industry insights.	Sponsored / organized sessions:5 No. of press releases: 5 Beneficiaries: 468	868,550

Highlights

Enter the art world to promote financial education creatively.

For two consecutive years, Mega Securities has supported the "East Coast Land Arts Festival" of the East Coast National Scenic Area Administration, Tourism Administration, Ministry of Transportation and Communications. By integrating local community resources in Taitung and bringing together domestic and international artists and performers, the festival created immersive artistic and cultural experiences, attracting over 25,000 visitors to its concerts and markets. Mega Securities also set up interactive booths at the event to expand the reach of financial literacy through the festival's platform. By utilizing Q&A games and experiential design, the Company promoted fraud awareness to nearly 1,200 people, successfully taking financial education out of the classroom and into the heart of the arts festival.

Promote Taiwan's culture and arts by connecting industry insights with documentaries.

Mega Securities held private screenings of "A Chip Odyssey" in northern, central, and southern Taiwan, inviting investors to watch Taiwan's first documentary focusing on the development of the semiconductor industry. The event strengthened customer connections through arts and cultural activities, and the director and producer shared their creative process, turning the screening into a knowledge exchange event combining technology, humanities, and investment perspectives.

8.1.4 Ecological Sustainability

Mega Securities is committed to sustainable development and continues to promote ecological conservation and environmental education initiatives. We combine habitat restoration, invasive species removal, mountain and beach cleaning, and wetland protection into a variety of forms to encourage employees to protect Taiwan's natural environment with practical actions.In 2025, we organized a total of 10 ecological sustainability actions, including 8 volunteer initiatives, with 149 volunteers contributing 490 volunteer hours, removing 180 kg of invasive plant species and 74 kg of waste. Additionally, we held 2 environmental education events with a total of 71 participants and donated NT$55,000 to support wetland conservation and the national land adoption program, fulfilling the company's long-term commitment to ecological sustainability.

Habitat restoration and biodiversity conservation:

Native plant replanting and habitat restoration efforts were carried out at Yangmingshan Zhuzihu and Kaohsiung Banpingshan. Additionally, approximately 180 kg of invasive alien plants were removed from Shoushan National Nature Park and the National Biotechnology Research Park to preserve the growth space for native species.

Mountain, forest and wetland protection initiatives:

Beach and mountain cleanup activities were organized at Cigu Wanziliao Sandbank, Yuanjhong Wetlands Park, and Mount Guanyin, where approximately 74 kilograms of oyster racks, fishing nets, and various types of waste were removed to protect the mountain and marine ecological environment.

Environmental education and public-private partnership:

We donated to environmental conservation organizations to support wetland conservation and land adoption programs, and jointly organized ecological education activities. Through on-site visits and professional explanations, we deepened employees' understanding of natural ecology.

Ecological Sustainability

In 2025, we organized a total of 10 ecological sustainability actions, including 8 volunteer initiatives, with 149 volunteers contributing 490 volunteer hours, removing 180 kg of invasive plant species and 74 kg of waste. Additionally, we held 2 environmental education events with a total of 71 participants and donated NT$55,000 to support wetland conservation and the national land adoption program, fulfilling the company's long-term commitment to ecological sustainability.

Core of strategic pillars	Stakeholders	Activity	Key influence	Commercial benefits and social and environmental benefits	Expenses invested (NT$)
Ecological sustainability	Public	- Native plant restoration and habitat rehabilitation activities were carried out at Yangmingshan Zhuzihu and Kaohsiung Banpingshan. Approximately 180 kilograms of alien invasive plants were removed from Shoushan National Natural Park and National Biotechnology Research Park. A total of 103 volunteers participated, contributing 338 volunteer hours. - Organized beach cleaning, mountain cleaning, and habitat protection activities at Cigu Wanziliao Sandbank in Tainan, Yuanjhong Wetlands Park in Kaohsiung, and Mount Guanyin in New Taipei City, removing approximately 74 kg of waste, with a total of 46 volunteers participating and contributing 152 volunteer hours. - Donated NT$55,000 to support environmental education activities co-organized by the Huajiang Wetland Guardians Alliance and the Society of Wilderness. A total of 71 people participated, and through on-site visits and explanations, their awareness of natural ecological protection was deepened.	- Improve the ecological environment of mountains, forests and wetlands, and strengthen biodiversity conservation. - Collaborate with conservation groups and environmental education activities to enhance employees' ecological conservation awareness.	Sponsored / organized sessions: 10 No. of volunteers: 149 Volunteer hours: 490 Number of participants in environmental education activities: 71	300,614

Highlights

Promote native habitat restoration and protect biodiversity

Mega Securities organized native plant restoration and habitat rehabilitation activities in Yangmingshan Zhuzihu and Kaohsiung Banpingshan, and conducted removal of invasive alien plants in Shoushan National Natural Park and National Biotechnology Research Park. A total of 103 volunteers participated, contributing 338 volunteer hours. By combining native plant restoration with the removal of invasive alien plants, the Company supported local habitat restoration and ecological balance. Approximately 180 kilograms of invasive plant species were removed to protect the growth space of native species, concretely practicing biodiversity conservation actions.

Walk into the mountains and wetlands and protect the natural environment through practical action

Mega Securities organized beach cleaning, mountain cleaning, and habitat protection activities at Cigu Wanziliao Sandbank in Tainan, Yuanjhong Wetlands Park in Kaohsiung, and Mount Guanyin in New Taipei City. A total of 46 volunteers participated, accumulating 152 volunteer hours. By removing coastal and forest debris, such as oyster racks, fishing nets, and discarded fishing gear, the Company reduced the impact of human waste on wetlands and natural ecosystems. Through targeted environmental cleanup and habitat protection efforts, Mega Securities strengthened its substantive involvement in the conservation of mountains and wetlands.

09

Appendix

9.1 Sustainability Data

9.1.1 Environmental Indicator Data

Energy consumption

Energy type	Energy type	Item	2023	2024	2025
Renewable energy	Green power	Consumption (kWh)	723,000	1,651,000	1,664,371
		Expenditure (NTD 1,000)	3,705	8,192	10,197
		Energy consumption (GJ)	2,603	5,945	5,993
Non-renewable energy	General electricity	Consumption (kWh)	5,880,271	4,087,857	3,816,256
		Expenditure (NTD 1,000)	25,084	23,503	22,055
		Energy consumption (GJ)	21,174	14,719	13,742
	Gasoline	Quantity used (liters)	8,763	14,159	10,989
		Expenditure (NTD 1,000)	270	443	320
		Energy consumption (GJ)	286	451	349
	Natural gas	Consumption volume (m3)	-	-	-
		Expenditure (NTD 1,000)	-	-	-
		Energy consumption (GJ)	-	-	-
	Diesel (mobile)	Quantity used (liters)	399	1,550	1,041
		Expenditure (NTD 1,000)	11	43	27
		Energy consumption (GJ)	14	56	38
	Diesel (fixed)	Quantity used (liters)	239	115	57
		Expenditure (NTD 1,000)	7	3	1.5
		Energy consumption (GJ)	8	4	2
	Liquefied petroleum gas (LPG)	Quantity used (kg)	-	-	-
		Energy consumption (GJ)	-	-	-
Total energy consumption (GJ)		-	24,085	21,175	20,124
Renewable energy		Total energy consumption (GJ)	2,603	5,945	5,993
Non-renewable energy		Total energy consumption (GJ)	21,482	15,230	14,131
Per-capita energy consumption (total calorific value (GJ)/person)			15.77	12.94	12.20
Energy intensity (Gross calorific value (GJ)/Income NTD 1 million)			3.68	2.50	2.55

Note 1: The scope of energy consumption data includes all operational sites in Taiwan and subsidiaries Mega Futures and Mega International Investment Services.

Note 2: The energy consumption coefficient (calorific value) is based on the "Energy Statistics Manual (updated on 2025.8.12)" published by the Bureau of Energy, Ministry of Economic Affairs. The electricity was 860 kcal/kWh, and the diesel is 8,629 kcal/liter; each kcal was calculated at 4.187 Joules.

Note 3: The energy consumption coefficient (heat value) is based on the 2025 calorific value of gasoline and diesel announced by the Ministry of Environment on February 10, 2026. The calorific value of automotive gasoline and diesel fuel was 7,586 kcal/liter for automotive gasoline and 8,636 kcal/liter for automotive diesel fuel.

Note 4: Mega Securities and its subsidiaries do not produce or sell energy, so the value of electricity, heating, cooling, and steam sold is 0.

Note 5: Percapita energy consumption = total energy consumption / number of workers in the scope of the inventory.Inventory scope = head office and branches and subsidiaries; number of workers = regular and non-regular employees and non-employee workers (interns, cleaners, security guards) = 1,650 people.

Note6: The aggregate energy consumption for 2023 has been restated.

GHG emissions

Unit: $MtCO_2e$/year

		2023		2024		2025	
Item/Year	By company	Total emissions	Intensity	Total emissions	Intensity	Total emissions	Intensity
Direct GHG emissions (Scope 1) - Self-owned company vehicles	Mega Securities	19.02	0.003	32.83	0.004	24.55	0.003
	Mega Futures	1.64	0.006	2.84	0.009	2.12	0.008
	Mega International Investment Services	1.05	0.032	1.81	0.044	1.36	0.031
Direct GHG emissions (Scope 1) - Other	Mega Securities	25.22	0.004	92.95	0.011	117.35	0.015
	Mega Futures	-	-	-	-	3.15	0.012
	Mega International Investment Services	-	-	-	-	2.01	0.046
Direct GHG emissions (Scope 1)	Total	**46.93**	**0.007**	**130.43**	**0.015**	**150.54**	**0.019**
Energy Indirect GHG Emissions (Scope 2)	Mega Securities	2,741.21	0.494	1,940.61	0.235	1,662.73	0.217
	Mega Futures	89.29	0.328	85.82	0.285	84.82	0.312
	Mega International Investment Services	57.07	1.729	54.84	1.342	54.20	1.232
	Total	2,887.56	0.445	2,081.27	0.245	1,801.75	0.229
Total Scope 1+2 emissions	Total	**2,934.50**	**0.452**	**2,211.70**	**0.261**	**1,952.29**	**0.248**
Other indirect GHG emissions (Scope 3) - Other (Note 6)	Mega Securities	577.54	0.092	441.75	0.054	430.20	0.056
	Mega Futures	17.97	0.066	18.34	0.061	20.39	0.075
	Mega International Investment Services	11.49	0.348	11.72	0.287	13.03	0.296
Other indirect GHG emissions (Scope 3) - business travel	Mega Securities	18.78	0.003	19.73	0.002	16.56	0.002
	Mega Futures	-	-	-	-	-	-
	Mega International Investment Services	-	-	-	-	0.50	0.011
Other indirect GHG emissions (Scope 3) - investment	Mega Securities	120,775.12	19.244	100,013.71	12.135	71,194.12	9.293
	Mega Futures	-	-	1.50	0.005	0.97	0.004
	Mega International Investment Services	-	-	-	-	-	-
Other indirect GHG emissions (Scope 3)	Total	**121,400.90**	**18.693**	**100,506.75**	**11.849**	**71,675.77**	**9.099**
No. of operating sites verified by a third party		**43**		**43**		**43**	
Third-party verification coverage rate (%)		**100**		**100**		**100**	

Note 1: In 2023, 723 Renewable Energy Certificates (T-RECs) were obtained, and the total Scopes 1 and 2 emissions, measured using the location-based method, was 3,292.38 tCO_2e. In 2024, 1,651 T-RECs were obtained, and the total Scopes 1 and 2 emissions, measured using the location-based method, was 2,851.12 tCO_2e.In 2025, Mega Securities obtained a total of 1,669 T-RECs, and the total Scopes 1 and 2 emissions measured on the Location Base were 2,743.39 tCO_2e.

Note 2: From 2023 to 2025, the external verification body was DNV GL Business Assurance Co., Ltd.

Note 3: The GHG calculated are CO_2, CH4, N_2O and HFCs. Global Warmin Potential (GWP) values are based on the GWP factors for greenhouse gases set forth in the IPCC 2021 Sixth Assessment Report (AR6).

Note 4: Scope 3 investment inventory and verification scope –has included all investment portfolios from 2023.

Note 5: The calculation of the emission intensity is as follows: (1) The intensity of the three companies, Mega Securities, Mega International Investment Services, and Mega Futures, is calculated as: Intensity = total emissions/total income in the parent company only financial statement; (2) Total intensity of the three companies, Mega Securities, Mega International Investment Services, and Mega Futures, is calculated as: Total emissions/total income in the consolidated financial statements. The consolidated intensity for 2023 was originally calculated as the sum of individual intensity values. To maintain consistency in the basis of comparison across years, the calculation formula has been adjusted and the figures have been restated accordingly.

Note 6: The statistics include waste disposal and purchased electricity (upstream emissions).

Total amount of waste

Unit: kilogram

Item		2023	2024	2025
Direct disposal	General domestic waste (non-recyclable)	81,430	60,205	52,730
	Food waste	2,049	113	1,400
	Subtotal of direct disposals	83,479	60,318	54,130
Resource recycling (reuse)	Waste paper	23,912	32,492	33,563
	Paper container			2,303
	Iron and aluminum cans	527	324	217
	Plastic	1,901	697	822
	Glass	149	8	0
	Batteries	14	36	0
	Fluorescent tube lights	262	3	29
	Subtotal for recycling (reuse) of resources	26,765	33,560	36,934
Total		110,244	93,878	91,064
Per capita general household waste (non-recyclable)		50.11	36.78	31.96

Note 1: The scope covers all branches of Mega Securities, Mega Futures, and Mega International Investment Services

Note 2: Mega Securities mainly operates offices and does not generate any hazardous waste.

Note 3: All waste is disposed of off-site. General domestic waste is mainly treated by incineration, and food waste is treated by incineration, feed and compost.

Note 4: As of December 31, 2025, the number of workers within the inventory scope was 1,650 (including regular and non-regular employees and non-employee workers such as interns, cleaners, and security guards). Data was collected from January 1 to December 31, 2025.

Note 5: Waste paper and paper containers were aggregated and reported as a single category in 2023 and 2024. Beginning in 2025, they are classified and disclosed separately.

Water withdrawal

Unit: million liters

Item		2023	2024	2025
Water withdrawal	Third-party water (Water supply company)	32.204	28.940	27.684
Water withdrawal per capita		0.021	0.0177	0.0168

Note 1: The scope covers all branches of Mega Securities, Mega Futures, and Mega International Investment Services.

Note 2: The data on the total amount of water withdrawal is based on the actual month of water consumption, covering all 43 operating sites in Taiwan (excluding the same address). The water consumption is mainly for the daily needs of employees and water for cooling and air conditioning. The water intake data of the Mega Group, which is subject to limited assurance by the accounting firm, includes the above data from Mega Securities.

Note 3: The water used is entirely fresh from the government's Water Supply Department (<=1,000 mg/L total dissolved solids), and there is no groundwater pumping or water supply in other ways. All wastewater used is discharged into sewers.

Note 4: According to the World Resources Institute (WRI) water risk assessment tool, all operating sites of Mega Securities and subsidiaries in Taiwan are located in low-medium water stress risk areas.

Note 5: As of December 31, 2025, the number of workers within the inventory scope was 1,650 (including regular and non-regular employees and non-employee workers such as interns, cleaners, and security guards). Water consumption data was collected from January 1 to December 31, 2025.

9.1.2 Social Indicator Data

Statistics on global employment in the past three years

Item		No. of employees in 2023	No. of employees in 2024	No. of employees in 2025
Full-time employees	Female	989	1,051	1,061
	Male	528	572	575
	Taiwan operating sites	1,517	1,623	1,636
	Overseas operating sites	-	-	-
	Subtotal	1,517	1,623	1,636
Dispatched personnel	Female	-	-	-
	Male	1	1	1
	Subtotal	1	1	1
Total		1,518	1,624	1,637

Note 1: Dispatched personnel are drivers of managers responsible for the transportation of managers.

Indicators in this report related to employee numbers were not included in the calculation.

Note 2: Both full-time and non-full-time employees of Mega Securities and its subsidiaries are employees of the Taiwan operating sites.

Note 3:Mega Securities and its subsidiaries also have non-employee workers, such as interns, as well as cleaning and security personnel from contractors.

51 people in 2024 and 13 people in 2025.

Note 4:The 2023 statistics are the number of employees at Mega Securities as of the end of the year; the 2024 and 2025 statistics are the number of employees at Mega Securities and its subsidiaries as of the end of those years.

Statistics on Full-Time Employees in the Past Three Years

Category		2023		2024		2025	
		No. of people	Percentage in this category	No. of people	Percentage in this category	No. of people	Percentage in this category
Senior executives (deputy general manager and above)	Female	1	16.7%	2	25.0%	2	25.0%
	Male	5	83.3%	6	75.0%	6	75.0%
Mid-level supervisors (unit supervisors)	Female	36	37.9%	36	38.3%	38	40.4%
	Male	59	62.1%	58	61.7%	56	59.6%
Entry-level supervisors (non-unit supervisors)	Female	59	69.4%	64	67.4%	64	66.0%
	Male	26	30.6%	31	32.6%	33	34.0%
Total management roles	Female	96	51.6%	102	51.8%	104	52.3%
	Male	90	48.4%	95	48.2%	95	47.7%
Woman supervisor of revenue generating functions (sales department)		85	53.1%	87	53.0%	90	52.6%
Total non-management roles	Female	893	67.1%	949	66.5%	956	66.5%
	Male	438	32.9%	477	33.5%	481	33.5%
No. of woman employees in science, technology, engineering, and mathematics (STEM)-related roles		75	51.3%	48	42.5%	81	51.6%

Note 1: Revenue-generating functions are calculated by business unit, excluding support units such as human resources, legal compliance, and audit.

Note 2: Jobs related to science, technology, engineering, and mathematics (STEM) are counted as jobs involving statistics, mathematics, and actuarial, such as financial instrument issuance departments, IT departments, etc.

Note 3: Please refer to 7.1.1 Human Resources and Structure.

Note 4: The 2023 statistics are the number of employees at Mega Securities as of the end of the year; the 2024 and 2025 statistics are the number of employees at Mega Securities and its subsidiaries as of the end of those years.

Statistics on global full-time employees with disabilities in the past three years

Item		2023	2024	2025
		No. of people	No. of people	No. of people
Gender	Female	3	5	4
	Male	5	6	6
Age	Under 29 years old	-	-	-
	30-50 years old	5	5	5
	Over 51 years old	3	6	5
Region	Taiwan operating sites	8	11	10
	Overseas operating sites	-	-	-
Position	Management roles	2	2	3
	Non-management roles	6	9	7
Total		8	11	10

Note 1: Please refer to 7.1.2 Employee Diversity

Note 2: The 2023 statistics are the number of employees at Mega Securities as of the end of the year; the 2024 and 2025 statistics are the number of employees at Mega Securities and its subsidiaries as of the end of those years.

Statistics on nationality of global full-time employees in the past three years

Nationality	2023				2024				2025			
	No. of employees	As a percentage to all employees	No. of supervisors	As a percentage to all employees	No. of employees	As a percentage to all employees	No. of supervisors	As a percentage to all employees	No. of employees	As a percentage to all employees	No. of supervisors	As a percentage to all employees
Taiwan	1,330	99.9%	186	100%	1,425	99.9%	197	100%	1,436	99.9%	199	100%
Malaysia	1	0.1%	-	-	1	0.1%	-	-	1	0.1%	-	-
Total	1,331	100%	186	100%	1,426	100%	197	100%	1,437	100%	199	100%

Note 1: Please refer to 7.1.2 Employee Diversity

Note 2: The 2023 statistics are the number of employees at Mega Securities as of the end of the year; the 2024 and 2025 statistics are the number of employees at Mega Securities and its subsidiaries as of the end of those years.

Statistics on global new employees and resigned employees for the past three years

Item		2023				2024				2025			
		New employees		Resigned employees		New employees		Resigned employees		New employees		Resigned employees	
		No. of people	Percentage	No. of people	Percentage	No. of people	Percentage	No. of people	Percentage	No. of people	Percentage	No. of people	Percentage
Gender	Female	91	46%	90	52%	108	55%	48	40%	88	46%	56	41%
	Male	105	54%	84	48%	89	45%	72	60%	105	54%	82	59%
Age	Under 29 years old	91	46%	50	29%	106	54%	36	30%	107	55%	47	34%
	30-50 years old	92	47%	80	46%	84	43%	65	54%	69	36%	71	51%
	Over 51 years old	13	7%	44	25%	7	3%	19	16%	17	9%	20	15%
Region	Taiwan operating sites	196	100%	174	100%	197	100%	120	100%	193	100%	138	100%
	Overseas operating sites	-	-	-	-	-	-	-	-	-	-	-	-
Total		196	100%	174	100%	197	100%	120	100%	193	100%	138	100%
年底員工數		1,517				1,623				1,636			
新進率 / 離職率		12.92%		11.47%		12.14%		7.39%		11.80%		8.44%	

Note 1: Please refer to 7.1.3 New Recruits and Resigned Employees.

Note 2: The number of resigned employees includes those who resigned voluntarily, took voluntary early retirement, were laid off, were dismissed, or died in service; it excludes those who reached mandatory retirement or are on leave without pay.

Note 3: New hire rate (%) = total number of new hires / number of full-time employees at year-end x 100%; turnover rate (%) = number of resigned employees / number of full-time employees at year-end x 100%.

Note 4: The statistics for 2023 cover Mega Securities; the statistics for 2024 and 2025 cover Mega Securities and its subsidiaries.

Statistics on education and training of global full-time employees in the last three years

Item		2023		2024		2025	
		Total training hours	Training hours per capita	Total training hours	Training hours per capita	Total training hours	Training hours per capita
Gender	Female	47,500	48.03	56,739	53.99	55,718	52.51
	Male	29,668	56.19	33,207	58.05	32,131	55.88
Position	Management roles	13,025	70.03	13,938	70.75	13,273	66.70
	-Senior executive	537	89.50	652	81.44	1,267	158.4
	-Mid-level executives	6,857	72.18	7,466	79.42	6,563	69.82
	-Junior level supervisor	5,631	66.25	5,821	61.27	5,444	56.12
	Non-management roles	64,143	48.19	76,006	53.30	74,576	51.90
Type	Internal training	19,419	12.80	32,087	19.77	58,079	35.50
	External training	57,749	38.07	57,859	35.65	29,770	18.20
總計		77,168	50.87	89,946	55.42	87,849	53.70

Note 1: Per capita training hours for each item are calculated by dividing the total training hours for that item by the total number of people for that item; per capita training hours for training types are calculated by dividing the total training hours by the total number of regular employees at the end of the year of statistics.

Note 2: Please refer to 🔗 7.1.5 Talent Training.

Note 3: The statistics for 2023 cover Mega Securities; the statistics for 2024 and 2025 cover Mega Securities and its subsidiaries.

Statistics on professional license subsidies for full-time employees in the past three years

Item		2023		2024		2025	
		Total training hours	Training hours per capita	Total training hours	Training hours per capita	Total training hours	Training hours per capita
Gender	Female	8	26	5	37	136	191
	Male	3	8	9	241	25	30
Position	Management roles	-	-	6	107	28	54
	Non-management roles	11	34	8	171	133	167
總計		11	34	14	278	161	221

Note 1: Please refer to 🔗 7.1.5 Talent Training.

Note 2: The statistics for 2023 cover Mega Securities; the statistics for 2024 and 2025 cover Mega Securities and its subsidiaries.

Statistics on childcare leave of full-time employees in the last three years

Item	2023			2024			2025		
	Female	Male	Total	Female	Male	Total	Female	Male	Total
No. of employees entitled to parental leave in the current year	6	10	16	12	14	26	35	41	76
No. of employees who actually took unpaid parental leave in the current year	1	-	1	4	2	6	4	4	8
No. of employees due for reinstatement in the current year	3	-	3	4	1	5	3	2	5
No. of employees actually reinstated in the current year	2	-	2	4	1	5	2	1	3
Reinstatement rate (%)	66.7	-	66.7	100	100	100	66.7	50.0	60.0
No. of employees actually reinstated in the previous year	3	-	3	2	-	2	4	1	5
No. of employees who remained in service 12 months after reinstatement in the previous year	3	-	3	1	-	1	3	1	4
Retention rate (%)	100.0	-	100.0	50	-	50	75.0	100.0	80.0

Note 1: Reinstatement rate (%) = (No. of employees actually reinstated in the current year/No. of employees due for reinstatement in the current year) x 100%.

Note 2: Retention rate (%) = (No. of employees who remained in service 12 months after reinstatement in the previous year/No. of employees actually reinstated in the previous year) x 100%.

Note 3: Please refer to 🔗 7.1.8 Remuneration and Benefits.

Note 4: The statistics for 2023 cover Mega Securities; the statistics for 2024 and 2025 cover Mega Securities and its subsidiaries.

Statistics on occupational injuries of global full-time employees in the past three years

Item			2023	2024	2025
Occupational injury gender	Female		-	3	1
	Male		1	4	-
Injury category	Injury while on duty or in the workplace	Severe occupational injury	-	-	-
		Recordable occupational injury	1	6	1
	Traffic accidents during work commute	Severe occupational injury	-	-	-
		Recordable occupational injury	-	1	-
Total No. of people injured			1	7	1
No. of fatalities caused by occupational injuries			-	1	-
Total working days			247	249	245
Total No. of hours worked (hours)			2,997,592	3,233,016	3,206,560
No. of working days lost			0.5	10.13	5.50
Occupational injury rate (IR)			0.33	2.17	0.31
Percentage of severe occupational injuries (excluding fatalities)			-	-	-
Percentage of fatalities due to occupational injuries			-	0.31	-
Lost days rate (LDR)			0.17	3.13	1.72

Note 1: Occupational injury rate = (No. of people injured × 1,000,000)/total No. of hours worked.
(Excluding personal traffic accidents resulting from employees' failure to use Company-provided transportation)

Note 2: Percentage of severe occupational injuries (excluding fatalities) = (No. of severe occupational injuries x 1,000,000)/total No. of hours worked.
Serious occupational injuries refer to incidents that require at least six months of functional recovery.

Note 3: Death rate due to occupational injuries = (Number of fatalities due to occupational injuries x 1,000,000)/total No. of hours worked.

Note 4: Lost days rate = (No. of working days lost x 1,000,000)/total No. of hours worked.

Note 5: For details on the main types of occupational injuries, please refer to 🔗 7.2.1. Occupational Safety Management

Note 6: The statistics for 2023 cover employees of Mega Securities; the statistics for 2024 and 2025 cover employees of Mega Securities and its Employees subsidiaries.

Note 7: Correction: The category of recordable occupational injuries for 2023 has been adjusted from "business or commuting traffic affairs" to "injured while performing duties or at the workplace".

Statistics on absenteeism rate of global full-time employees in the past three years

Item	2023	2024	2025
Total days absent	722.25	2,147.38	1,358.38
Absenteeism rate (AR) (%)	0.193	0.531	0.34
Employee data coverage rate (%)	100	100	100

Note 1: Absenteeism rate (%) = total days absent/ total working days x 100%.

Note 2: The total days absent for 2023 and 2024 includes the total number of days lost due to various forms of absence, including work-related leave, illness, menstrual leave, minor illnesses (such as the common cold, fever, influenza), and personal leave and sick leave for undisclosed reasons; excluding scheduled or permitted absences (e.g. family care leave, festivals and holidays, training, maternity leave, paternity leave, marriage leave, bereavement leave, official leave).

Note 3: The total days absent for 2025 includes the total number of days lost due to various forms of absence, including work-related leave, illness, minor illnesses (such as the common cold, fever, influenza), and personal leave and sick leave for undisclosed reasons; excluding scheduled or permitted absences (e.g. family care leave, public holidays, training, maternity leave, paternity leave, marriage leave, bereavement leave, official leave, unpaid sick leave, personal leave, menstrual leave, and pre-arranged sick leave).

Note 4: Please refer to 🔗 7.2.1 Occupational Safety Management.

Note 5: The statistics for 2023 covered employees of Mega Securities; the statistics for 2024 and 2025 covered employees of Mega Securities and its subsidiaries.

9.2 Sustainability Criteria and Index Comparison Table

GRI Content Index

Mega Securities has covered the content of the period from January 1, 2025 to December 31, 2025 in accordance with the GRI standards.
As there were no applicable GRI Industry Standards issued at the reporting time of this Report, we used GRI 1: Foundation 2021 for the preparation of the Sustainability Report.

GRI 2: General Disclosures (2021)

Disclosure Item		Corresponding Chapter	Page No.
2-1	Organizational details	1.1 Background	11
2-2	Entities included in the organization’s sustainability reporting	About this Report	3
2-3	Reporting period, frequency and contact point	About this Report	3
2-4	Restatements of information	About this Report	3
2-5	External assurance	About this Report 9.3 External Independent Assurance Statement	3 137
2-6	Activities, value chain and other business relationships	1.1 Background Information 6.3 Sustainable Procurement	11 91
2-7	Employees	9.1 Sustainability Data	122
2-8	Workers who are not employees	9.1 Sustainability Data	122
2-9	Governance structure and composition	2.1 Sustainable Governance Structure 3.1 Corporate Governance and Ethical Management	18 41
2-10	Nomination and selection of the highest governance body	3.1 Corporate Governance and Ethical Management	41
2-11	Chair of the highest governance body	3.1 Corporate Governance and Ethical Management	41
2-12	Role of the highest governance body in overseeing the management of impacts	2.1 Sustainable Governance Structure 4.2 Climate and Natural Risk Management	18 68
2-13	Delegation of responsibility for managing impacts	2.1 Sustainable Governance Structure 4.2 Climate and Natural Risk Management	18 68
2-14	Role of the highest governance body in sustainability reporting	About this Report 2.1 Sustainable Governance Structure 4.2 Climate and Natural Risk Management	3 18 68
2-15	Conflicts of interest	3.1 Corporate Governance and Ethical Management (For details, please refer to pages 70-73 of the 2025 Annual Report of Mega Securities)	41
2-16	Communication of critical concerns	2.1 Sustainable Governance Structure 3.1 Corporate Governance and Ethical Management	18 41
2-17	Collective knowledge of the highest governance body	3.1 Corporate Governance and Ethical Management	41
2-18	Evaluation of the performance of the highest governance body	3.1 Corporate Governance and Ethical Management	41
2-19	Remuneration policies	3.1 Corporate Governance and Ethical Management	41
2-20	Process to determine remuneration	3.1 Corporate Governance and Ethical Management	41
2-21	Annual total compensation ratio	3.1 Corporate Governance and Ethical Management	41
2-22	Statement on sustainable development strategy	Message from the Chairperson	5
2-23	Policy commitments	3.1 Corporate Governance and Ethical Management 3.2 Risk Management 7.3 Human Rights Protection	41 51 108
2-24	Embedding policy commitments	3.1 Corporate Governance and Ethical Management 7.3 Human Rights Protection	41 108
2-25	Processes to remediate negative impacts	7.3 Human Rights Protection 3.2 Risk Management	108 51
2-26	Mechanisms for seeking advice and raising concerns	3.1 Corporate Governance and Ethical Management	41
2-27	Compliance	3.3 Legal Compliance	54
2-28	Membership associations	1.1 Background	11
2-29	Approach to stakeholder engagement	2.3 Stakeholder Engagement and Communication	28
2-30	Collective bargaining agreements	7.3 Human Rights Protection	108

Material Topic

Disclosure Item		Corresponding Chapter	Page No.
GRI 3 Material Topics (2021)			
3-1	Process to determine material topics	2.4 Material Topic Analysis and Management	31
3-2	List of material topics	2.4 Material Topic Analysis and Management	31
3-3	Management of material topics	2.4 Material Topic Analysis and Management	31
Operational Performance			
GRI 201 Economic Performance (2016)			
201-1	Direct economic value generated and distributed	1.2 Operational Performance	15
Climate and natural risk management			
GRI 101 Biodiversity (2024)			
101-1	Policies to Halt and Reverse Biodiversity Loss	2.2 Sustainability Vision and Strategy 4.2 Climate and Natural Risk Management	20 68
101-2	Management of Biodiversity Impacts	4.1 Sustainable Finance and Responsible Investment 4.2 Climate and Natural Risk Management 6.2 Green Operations (Please refer to the Supplier Self-Evaluation Questionnaire)	58 68 89
101-3	Access and Benefit-sharing	Mega Securities Co., Ltd. and its subsidiaries are primarily engaged in financial services. Their operations do not involve the collection, utilization, development, or commercialization of genetic resources. In addition, the Company has not implemented any voluntary Access and Benefit-Sharing (ABS) actions beyond applicable regulatory requirements.	
101-4	Identification of Biodiversity Impacts	4.2 Climate and Natural Risk Management (For detailed information on 2025 nature-related assessment and analysis, please refer to the Mega Securities 2025 Climate and Nature Report)	68
101-5	Locations with biodiversity impacts		
101-8	Ecosystem services		
GRI 201 Economic Performance (2016)			
201-2	Financial implications and other risks and opportunities due to climate change	4.2 Climate and Natural Risk Management	68
Sustainable Finance and Responsible Investment			
	Custom Topics	4.1 Sustainable Finance and Responsible Investment	58

Disclosure Item		Corresponding Chapter	Page No.
Customer Relations			
	Custom Topics	5.2 Customer Relations	76
Information Security			
GRI 418 Customer Privacy (2016)			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	5.3 Information Security	81
Digital Innovation			
	Custom Topics	5.4 Digital Innovation	85
Talent Attraction and Development			
GRI 201 Economic Performance (2016)			
201-3	Defined benefit plan obligations and other retirement plans	7.1 Talent Attraction and Development Note: For details, please refer to page 42 of the 2025 Annual Report of Mega Securities.	94
GRI 401 Employment (2016)			
401-1	New employee hires and employee turnover	7.1 Talent Attraction and Development 9.1 Sustainability Data	94 122
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	7.1 Talent Attraction and Development	94
GRI 404 Training and Education (2016)			
404-1	Average hours of training per year per employee	7.1 Talent Attraction and Development 9.1 Sustainability Data	94 122
GRI 405 Diversity and Equal Opportunity (2016)			
405-1	Diversity of governance bodies and employees	7.1 Talent Attraction and Development 3.1 Corporate Governance and Ethical Management 9.1 Sustainability Data	94 41 122
405-2	Ratio of basic salary and remuneration of women to men	7.1 Talent Attraction and Development	94

Disclosure Item		Corresponding Chapter	Page No.
Occupational safety and health			
GRI 403 Occupational Health and Safety (2018)			
403-1	Occupational health and safety management system	7.2 Occupational safety and health	104
403-2	Hazard identification, risk assessment, and incident investigation	7.2 Occupational safety and health	104
403-3	Occupational health services	7.2 Occupational safety and health	104
403-4	Worker participation, consultation, and communication on occupational health and safety	7.2 Occupational safety and health	104
403-5	Worker training on occupational health and safety	7.2 Occupational safety and health	104
403-6	Promotion of worker health	7.2 Occupational safety and health	104
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	7.2 Occupational safety and health	104
403-8	Workers covered by an occupational health and safety management system	7.2 Occupational safety and health	104
403-9	Work-related injuries	7.2 Occupational safety and health 9.1 Sustainability Data	104 122

Disclosure Item		Corresponding Chapter	Page No.
Social contribution			
GRI 203 Indirect Economic Impacts (2016)			
203-1	Infrastructure investments and services supported	5.2 Customer Relations 8.1 Social Contribution	76 114
Corporate Governance and Ethical Management			
GRI 205 Anti-corruption (2016)			
205-2	Communication and training about anti-corruption policies and procedures	3.1 Corporate Governance and Ethical Management	41
205-3	Confirmed incidents of corruption and actions taken	3.1 Corporate Governance and Ethical Management	41
GRI 405 Diversity and Equal Opportunity (2016)			
405-1	Diversity of governance bodies and employees	7.1 Talent Attraction and Development 3.1 Corporate Governance and Ethical Management 9.1 Sustainability Data	94 41 122
GRI 415 Public Policy (2016)			
415-1	Political Contributions	3.1 Corporate Governance and Ethical Management	41
Risk Management			
	Custom Topics	3.2 Risk Management	51
Compliance			
GRI 206 Anti-competitive Behavior (2016)			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	3.3 Legal Compliance (no such incident this year)	54
GRI 417 Marketing and Labeling (2016)			
417-2	Incidents of non-compliance concerning product and service information and labeling	3.3 Legal Compliance (no such incident this year)	54
417-3	Incidents of non-compliance concerning marketing communications	3.3 Legal Compliance (no such incident this year)	54

General Topics

Disclosure Item		Corresponding Chapter	Page No.
GRI 302 Energy (2016)			
302-1	Energy consumption within the organization	6.2 Green Operations 9.1 Sustainability Data	89 122
GRI 303 Water and Effluents (2018)			
303-3	Water withdrawal	6.2 Green Operations 9.1 Sustainability Data	89 122
GRI 305 Emissions (2016)			
305-1	Direct (Scope 1) GHG emissions	9.1 Sustainability Data	122
305-2	Energy indirect (Scope 2) GHG emissions	9.1 Sustainability Data	122
305-3	Other indirect (Scope 3) GHG emissions	9.1 Sustainability Data	122
305-5	Reduction of GHG emissions	6.2 Green Operations 9.1 Sustainability Data	89 122
GRI 306 Waste (2020)			
306-3	Waste generated	6.2 Green Operations 9.1 Sustainability Data	89 122
306-4	Waste diverted from disposal	6.2 Green Operations 9.1 Sustainability Data	89 122
306-5	Waste directed to disposal	6.2 Green Operations 9.1 Sustainability Data	89 122

Disclosure Item		Corresponding Chapter	Page No.
GRI 308 Supplier Environmental Assessment (2016)			
308-1	New suppliers that were screened using environmental criteria	6.3 Sustainable Procurement	91
GRI 402 Labor/Management Relations (2016)			
402-1	Minimum notice periods regarding operational changes	7.3 Human Rights Protection	108
GRI 404 Training and Education (2016)			
404-1	Average hours of training per year per employee	7.1 Talent Attraction and Development 9.1 Sustainability Data	94 122
404-3	Percentage of employees receiving regular performance and career development reviews	7.1 Talent Attraction and Development	94
GRI 405 Diversity and Equal Opportunity (2016)			
405-2	Ratio of basic salary and remuneration of women to men	7.1 Talent Attraction and Development	94
GRI 406 Non-discrimination (2016)			
406-1	Incidents of discrimination and corrective actions taken	7.3 Human Rights Protection	108
GRI 414 Supplier Social Assessment (2016)			
414-1	New suppliers that were screened using social criteria	6.3 Sustainable Procurement	91
414-2	Negative social impacts in the supply chain and actions taken	6.3 Sustainable Procurement	91

SASB Sustainability Accounting Standards

Topic Disclosure	Indicator Metric	Accounting Indicator	Corresponding Chapter/Description	Page No.
SASB Investment Banking & Brokers (FN-IB)				
Diverse workforce	FN-IB-330a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) professionals, and (d) all other employees	9.1.2 Social Indicator Data	125
Incorporation of ESG factors into investment banking and securities businesses	FN-IB-410a.1	Revenue from (1) underwriting,(2) advisory and (3) securitisation transactions incorporating integration of environmental, social and governance (ESG) factors, by industry	4.1.2 Responsible Investment	61
	FN-IB-410a.2	(1) Number and (2) total value of investments and loans incorporating integration of environmental, social and governance (ESG) factors, by industry	4.1.2 Responsible Investment	61
	FN-IB-410a.3	Description of approach to incorporation of environmental, social and governance(ESG) factors in investment banking andbrokerage activities	4.1.1 Sustainable Finance Management 4.1.2 Responsible Investment	58 61
Business ethics	FN-IB-510a.1	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, antitrust, anticompetitive behaviour, market manipulation, malpractice, or other related financial industry laws or regulations	3.3.1 Compliance Management Mechanism	54
	FN-IB-510a.2	Description of whistleblower policies and procedures	3.1.4 Ethical Corporate Management	49
Professional integrity	FN-IB-510b.1	(1) Number and (2) percentage of licensed employees and identified decision-makers with a record of investment-related investigations, consumer-initiated complaints, private civil litigations, or other regulatory proceedings	3.3.1 Compliance Management Mechanism	54
	FN-IB-510b.2	Number of mediation and arbitration cases associated with professional integrity, including duty of care, by party	3.3.1 Compliance Management Mechanism *No professional integrity-related mediation or arbitration has occurred with Mega Securities	54
	FN-IB-510b.3	Total amount of monetary losses as a result of legal proceedings associated with professional integrity, including duty of care	3.3.1 Compliance Management Mechanism *No professional integrity-related mediation or arbitration has occurred with Mega Securities	54
	FN-IB-510b.4	Description of approach to ensuring professional integrity, including duty of care	3.1.4 Ethical Corporate Management	49
Systemic Risk Management	FN-IB-550a.1	Global Systemically Important Bank (GSIB) score, by category	Mega Securities is a securities business and therefore not applicable for this indicator.	-
	FN-IB-550a.2	Description of approach to integrate results of mandatory and voluntary stress tests into capital adequacy planning, longterm corporate strategy, and other business activities	For details, please visit Mega Securities Image Website > Corporate Governance > Risk Management Operations	-
Employee Incentives & Risk-taking	FN-IB-550b.1	Percentage of total remuneration that is variable for Material Risk Takers (MRTs)	Please refer to 3.1.3 Remuneration and Shareholding Policy Failure to apply the remuneration claim clause to the senior management of Mega Securities For details, please refer to pages 31-33 of the 2025 Annual Report of Mega Securities	48
	FN-IB-550b.2	Percentage of variable remuneration of Material Risk Takers (MRTs) to which malus or clawback provisions were applied	Failure to apply the remuneration claim clause to the senior management of Mega Securities	-
	FN-IB-550b.3	Discussion of policies around supervision, control, and validation of traders’ pricing of Level 3 assets and liabilities	3.2.2 Capital Adequacy Management and Level 3 Asset Management	52
Activity Metric	FN-IB-000.A	(1) Number and (2) value of (a) underwriting, (b) advisory, and (c) securitisation transactions	4.1.2 Responsible Investment	61
	FN-IB-000.B	(1) Number and (2) value of proprietary investments and loans by sector	4.1.2 Responsible Investment	61
	FN-IB-000.C	(1) Number and (2) value of market making transactions in (a) fixed income, (b) equity, (c) currency, (d) derivatives, and (e) commodity products	4.1.2 Responsible Investment	61

"Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies - Climate-Related Information for Listing in Attachment 2"

	Article content	Corresponding Chapter	Page No.
Article 4-1	As stipulated in Article 2, listed companies shall disclose climate-related information in a special chapter:		
	1. Describe the supervision and governance of climate-related risks and opportunities by the Board of Directors and the management.	4.2.1 Climate and Nature Governance Framework	68
	2. Describe how the identified climate risks and opportunities affect the Company's business, strategy, and finances (short-, medium-, and long-term).	4.2.2 Climate and Nature Strategy	70
	3. Describe the financial impacts of extreme climate events and transitional actions.	4.2.2 Climate and Nature Strategy	70
	4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	4.2.3 Climate and Natural Risk Management	70
	5. If scenario analysis is used to assess the resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors, and main financial impacts used shall be explained.	4.2.2 Climate and Nature Strategy	70
	6. If there is a transformation plan in place to manage climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical and transformational risks.	4.2.2 Climate and Nature Strategy	70
	7. If internal carbon pricing is used as a planning tool, the basis for setting the price shall be described.	4.2.3 Climate and Natural Risk Management	70
	8. If climate-related goals are set, the activities covered, the scope of GHG emissions, the planning period, and the progress of each year should be explained; if carbon offsets or Renewable Energy Certificates (RECs) were used to achieve the relevant goals, it should be explained The source and quantity of carbon reduction credits or the quantity of Renewable Energy Certificates (RECs) that were exchanged.	2.2 Sustainability Vision and Strategy 4.2.4 Climate and Natural Indicators and Targets 6.2.1 Energy and GHG Management	20 71 89
	9. GHG inventory and assurance status, as well as reduction goals, strategies, and specific action plans	4.2.4 Climate and Natural Indicators and Targets 9.3 External Independent Assurance Statement	71 137

UNGC United Nations Global Compact

	Disclosure Item	Corresponding Chapter	Page No.
Human rights	Businesses should support and respect internationally proclaimed human rights Guarantee not to be complicit in human rights abuses	7.3 Human Rights Protection	108
Labor Standards	Enterprises should support freedom of association and effectively recognize the right to collective bargaining Eliminate all forms of forced and compulsory labor Effectively abolish child labor Eliminate discrimination in employment and occupation	7.1 Talent Attraction and Development 7.3 Human Rights Protection	94 108
Environment	Businesses should support a precautionary approach to environmental challenges	4.2 Climate and Natural Risk Management 6.2 Green Operations	68 89
	Enterprises should take measures to fulfill more corporate environmental responsibilities	6.2 Green Operations 6.3 Sustainable Procurement	89 91
	Encourage the development and diffusion of environmentally friendly technologies	5.4 Digital Innovation	85
Anti-corruption	Enterprises should strive to oppose all forms of corruption, including extortion and bribery	3.1 Corporate Governance and Ethical Management	41

TCFD Climate-related Financial Disclosures

Level	Disclosure Item	General industry indicators	Corresponding Chapter	Page No.
Governance	a	Describe the board's oversight of climate-related risks and opportunities.	4.2.1 Climate and Nature Governance Framework	68
	b	Describe management's role in assessing and managing climate-related risks and opportunities.		
Strategy	a	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	4.2.2 Climate and Nature Strategy	70
	b	Describe the impact of climate-related risks and opportunities on the organization's business, strategic, and financial planning.		
	c	Describe the resilience of the organization’s strategy, taking into consideration different climate-related scenarios, including a 2° C or lower scenario.		
Risk Management	a	Describe the organization's process for identifying and assessing climate-related risks.	4.2.3 Climate and Natural Risk Management	70
	b	Describe the organization's process for managing climate-related risks.		
	c	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization’s overall risk management.		
Metrics and targets	a	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	2.2 Sustainability Vision and Strategy 4.2.4 Climate and Natural Indicators and Targets 9.1.1 Environmental Indicator Data	20 71 122
	b	Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.		
	c	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.		

TNFD Climate-related Financial Disclosures

Level	Disclosure Item	General industry indicators	Corresponding Chapter	Page No.
Governance	a	Describe the board’s oversight of nature-related dependencies, impacts, risks and opportunities.	4.2.1 Climate and Nature Governance Framework	68
	b	Describe management’s role in assessing and managing nature-related dependencies, impacts, risks and opportunities.		
	c	Describe the organisation’s human rights policies and engagement activities, and oversight by the board and management, with respect to Indigenous Peoples, Local Communities, affected and other stakeholders, in the organisation’s assessment of, and response to, nature-related dependencies, impacts, risks and opportunities.	For details, please refer to 🔗the 2025 climate and nature environmental report.	-
Strategy	a	Describe the nature-related dependencies, impacts, risks and opportunities the organization has identified over the short, medium and long term.	4.2.2 Climate and Nature Strategy	70
	b	Describe the effect nature-related dependencies, impacts, risks and opportunities have had on the organisation’s business model, value chain, strategy and financial planning, as well as any transition plans or analysis in place.		
	c	Describe the resilience of the organisation’s strategy to nature-related risks and opportunities, taking into consideration different scenarios .		
	d	Disclose the locations of assets and/or activities in the organisation’s direct operations and, where possible, upstream and downstream value chain(s) that meet the criteria for priority locations.	For details, please refer to 🔗the 2025 climate and nature environmental report.	-
Risk & impact management	a (i)	Describe the organisation’s processes for identifying, assessing and prioritising nature-related dependencies, impacts, risks and opportunities in its direct operations.	4.2.3 Climate and Natural Risk Management	70
	a (ii)	Describe the organisation’s processes for identifying, assessing and prioritising nature-related dependencies, impacts, risks and opportunities in its upstream and downstream value chain(s).		
	b	Describe the organisation’s processes for managing nature-related dependencies, impacts, risks and opportunities.		
	c	Describe how processes for identifying, assessing, prioritising and monitoring nature-related risks are integrated into and inform the organis ation’s overall riskmanagement processes.		
Metrics and targets	a	Disclose the metrics used by the organization to assess and manage material nature-related risks and opportunities in line with its strategy and risk management process.	2.2 Sustainability Vision and Strategy 4.2.4 Climate and Natural Indicators and Targets 9.1.1 Environmental Indicator Data	20 71 122
	b	Disclose the metrics used by the organization to assess and manage dependencies and impacts on nature.		
	c	Describe the targets and goals used by the organisation to manage nature-related dependencies, impacts, risks and opportunities and its performance against these.		

Sustainability Disclosure Indicators for Securities Firms

Indicator	Corresponding Chapter	Page No.
Number of information breach incidents, percentage of personal data breach incidents, number of customers affected by data breach incidents	5.3.2 Customer privacy and personal data protection	84
The number and amount of funds assisted for SMEs to raise funds in the capital market	4.1.2 Responsible investment	61
Number of participants in financial education for disadvantaged groups lacking securities services	5.1.1 Inclusive Finance Service	73
Products or services designed by each operating business to create environmental or social benefits	4.1.3 Sustainable Financial Products	67

Comparison Table of Terms in Chinese and English

Sustainable Development Goals, SDGs	>	聯合國永續發展目標
The Global Reporting Initiative, GRI	>	全球永續性報告協會
Sustainability Accounting Standards Board, SASB	>	永續會計準則委員會
The Taskforce on Nature-related Financial Disclosures, TNFD	>	自然相關財務揭露
Task Force on Climate-related Financial Disclosures, TCFD	>	氣候相關財務揭露
Science Based Targets, SBT	>	科學基礎減量目標
Science Based Targets initiative, SBTi	>	科學基礎減量目標倡議
Carbon Disclosure Project, CDP	>	碳揭露專案
Principles for Responsible Investment, PRI	>	責任投資原則
UN Global Compact, UNGC	>	聯合國全球盟約
Convention on Biological Diversity, CBD	>	生物多樣性公約
IFC Performance Standards & EHS Guidelines	>	國際金融公司績效標準及環境健康與安全指南
IFC Exclusion List	>	國際金融公司排除名單
International Financial Reporting Standards, IFRS	>	國際財務報導準則

9.3 External Independent Verification Statement

Third Party Verification Certificate for Sustainability Information

CERTIFICATE

Annex-2 to Certificate
Certificate No. ARES/TW/I2508029E
兆豐證券股份有限公司
Mega Securities Co., Ltd.
台北市中正區忠孝東路二段95號(兆證大樓)
No.95, Sec. 2, Zhongxiao E. Rd., Taipei 10058, Taiwan

Has been assessed and found to be in accordance with the requirements of standard detailed below

ISO 14001:2015

IAF Code
E32-2

Scope
證券業務服務管理
The provision of securities business service management.

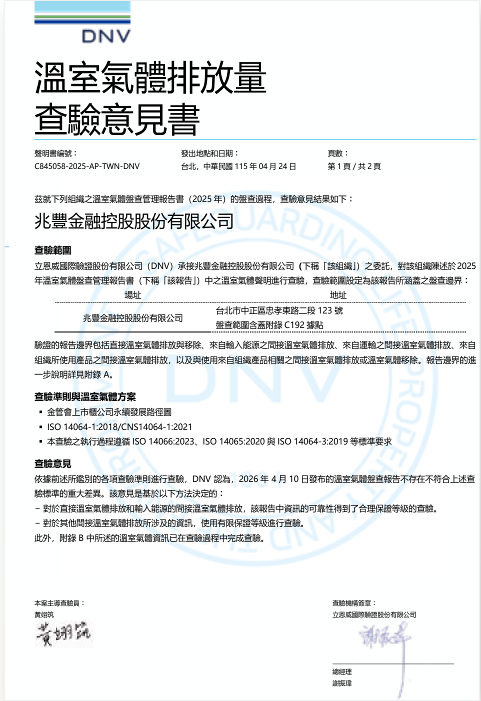
Certificate Issue Date: 2025-08-07
Registration Expiration Date: 2028-08-06
This annex is only valid in connection with the certificate ARES/TW/I2508029E

IAS ACCREDITED Management Systems Certification Body ACC NO. MSCB-171

批准：

ARES International Certification Co., Ltd.
No.12-2, Ln.187, Wenping Rd., Anping Dist., Tainan City 708, Taiwan
TEL / 06-295 9696 (Rep. Line) FAX / 06-295 9667
www.ares-registration.com

ISO 14001: 2015
Environmental Management Systems



DNV

溫室氣體排放量
查驗意見書

聲明書編號：C845058-2025-AP-TWN-DNV
發出地點和日期：台北，中華民國 115 年 04 月 24 日
頁數：第 1 頁 / 共 2 頁

茲就下列組織之溫室氣體盤查管理報告書（2025 年）的盤查過程，查驗意見結果如下：

兆豐金融控股股份有限公司

查驗範圍

立恩威國際驗證股份有限公司（DNV）承接兆豐金融控股股份有限公司（下稱「該組織」）之委託，對該組織陳述於 2025 年溫室氣體盤查管理報告書（下稱「該報告」）中之溫室氣體聲明進行查驗，查驗範圍設定為該報告所涵蓋之盤查邊界：

場址	地址
兆豐金融控股股份有限公司	台北市中正區忠孝東路二段 123 號 盤查範圍含蓋附錄 C192 據點

驗證的報告邊界包括直接溫室氣體排放與移除、來自輸入能源之間接溫室氣體排放、來自運輸之間接溫室氣體排放、來自組織所使用產品之間接溫室氣體排放，以及與使用來自組織產品相關之間接溫室氣體排放或溫室氣體移除。報告邊界的進一步說明詳見附錄 A。

查驗準則與溫室氣體方案

- 金管會上市櫃公司永續發展路徑圖
- ISO 14064-1:2018/CNS14064-1:2021
- 本查驗之執行過程遵循 ISO 14066:2023、ISO 14065:2020 與 ISO 14064-3:2019 等標準要求

查驗意見

依據前述所鑑別的各項查驗準則進行查驗，DNV 認為，2026 年 4 月 10 日發布的溫室氣體盤查報告不存在不符合上述查驗標準的重大差異。該意見是基於以下方法決定的：
– 對於直接溫室氣體排放和輸入能源的間接溫室氣體排放，該報告中資訊的可靠性得到了合理保證等級的查驗。
– 對於其他間接溫室氣體排放所涉及的資訊，使用有限保證等級進行查驗。
此外，附錄 B 中所述的溫室氣體資訊已在查驗過程中完成查驗。

本案主導查驗員：
黃翊筑
黃翊筑

查驗機構簽章：
立恩威國際驗證股份有限公司
總經理
謝振瑋

ISO 14064-1:2018
Organizational GHG Inventory

TÜVNORD

證書

ISO 50001

管理系統依據
ISO 50001:2018

兆豐證券股份有限公司(兆豐證券大樓)
(100)台北市中正區忠孝東路二段95 號
台灣中華民國

證券商品各項服務

證書有效期始 2025-10-17
證書有效期至 2028-10-16

Essen, 2025-10-28
TÜV NORD CERT GmbH

TÜV NORD CERT GmbH
Am TÜV 1, 45307 Essen
www.tuev-nord-cert.com

ISO 50001: 2018
Energy Management Systems

bsi.

Certificate of Registration

BUSINESS CONTINUITY MANAGEMENT SYSTEM - ISO 22301:2019

This is to certify that: Mega Securities Co., Ltd.
No. 95, Sec. 2, Zhongxiao E. Rd.
Zhongzheng Dist.
Taipei City
100013
Taiwan

Holds Certificate No: **BCMS 799829**

and operates a Business Continuity Management System which complies with the requirements of ISO 22301:2019 for the following scope:

The business continuity management system in relation to the provision of Taiwan brokerage business (stock trading) trading services in trading, clearing and settlement, and related supporting activities within headquarters.

For and on behalf of BSI:
Michael Lam - Managing Director Assurance, APAC

Original Registration Date: 2023-12-28
Latest Revision Date: 2023-12-28
Effective Date: 2023-12-28
Expiry Date: 2026-12-27

Page: 1 of 2

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ISO 22301:2019
Business Continuity Management

Certificate TW20/00264 / 證書 TW20/00264

The management system of / 下述組織

Mega Securities Corporation
兆豐證券股份有限公司

6F, No. 95, Sec. 2, Zhongxiao E. Rd., Zhongzheng Dist., Taipei City 100, Taiwan (R.O.C.)
100 台北市中正區忠孝東路二段 95 號 6 樓

has been assessed and certified as meeting the requirements of
的管理系統已經過審核，並被證明符合下述要求

ISO/IEC 27001:2022

For the following activities / 所涵蓋的活動範圍

Provision of information security related management activities by Management Information System Department that covers server room management, network management and the development, operation, maintenance management of Stock Management Middle, Back-end, Front System (MobileVIP, GlobalTrade, GPM (Global Profit Maker), HTS(Home Trading System), MegaWinner, Mega API, Sysjust API, Multi Chart, SmartTrade, DMA (Direct Market Access)) and Wealth Management System in accordance with Statement of Applicability version 5.

依據適用性聲明書版本 5，由資訊本部提供資訊安全相關之管理活動，包括機房管理、網路管理以及證券交易中台系統、後台系統、前台系統 (行動 VIP、E 網通、全球理財通、HTS (Home Trading System)、兆豐贏家、兆豐 API、嘉實 API、Multi Chart、E 雷達、電子式專屬線路下單 DMA (Direct Market Access))及財富管理系統之開發、維護與管理。

This certificate is valid from 23 August 2025 until 12 July 2026 and remains valid subject to satisfactory surveillance audits.
此證書的有效期自 2025 年 08 月 23 日 至 2026 年 07 月 12 日 且其有效性應繫於持續符合的定期稽核
Issue 5. Certified since 12 July 2020
版次 5 原始註冊日期 2020 年 07 月 12 日

L. Moran

Authorised by / 簽署
Liz Moran
Business Manager

SGS United Kingdom Ltd
Rossmore Business Park, Ellesmere Port, Cheshire, CH65 3EN, UK
t +44 (0)151 350-6666 - www.sgs.com

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ISO 27001:2022
Information Security Management Systems

Certificate TW24/00001039 / 證書 TW24/00001039

The management system of / 下述組織

MEGA SECURITIES CO., Ltd.
兆豐證券股份有限公司

4F, No. 95, Sec. 2, Zhongxiao E. Rd., Zhongzheng Dist., Taipei City 100, Taiwan (R.O.C.)

has been assessed and certified as meeting the requirements of
的管理系統已經過審核，並被證明符合下述要求

BS10012:2017

For the following activities / 所涵蓋的活動範圍

Management of including personal information collection, processing, and using, including the following process:
- The personal information management for securities service process provide by Institutional Sales Department in headquarters.
- Management Information System Department supports Institutional Sales Department provided securities service process related system maintenance and operation.

This certificate is valid from 26 November 2024 until 26 November 2027 and remains valid subject to satisfactory surveillance audits.
此證書的有效期自 2024 年 11 月 26 日 至 2027 年 11 月 26 日 且其有效性應繫於持續符合的定期稽核

Issue 1. Certified since 26 November 2024
版次 1. 原始註冊日期 2024 年 11 月 26 日

Authorised by / 簽署
Stephen Pao
Director

SGS Taiwan Limited
No. 136-1, Wu Kung Road, New Taipei Industrial Park, Wu Ku District, New Taipei City 24803, Taiwan
t +886 (0)2 2299 3939 - www.sgs.com.tw

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BS 10012:2017
Personal Information Management System

bsi.

Certificate of Registration

OCCUPATIONAL HEALTH & SAFETY MANAGEMENT SYSTEM - ISO 45001:2018

This is to certify that: Mega Securities Co., Ltd.
1F,3F~9F,10F(Proprietary Trading Dept.)
11F~13F
No. 95, Sec. 2, Zhongxiao E. Rd.
Zhongzheng Dist.
Taipei City
100013
Taiwan

兆豐證券股份有限公司
臺灣
台北市
中正區
忠孝東路二段95號
1F, 3F-9F, 10F(自營本部), 11F-13F
100013

Holds Certificate No: **OHS 771407**

and operates an Occupational Health and Safety Management System which complies with the requirements of ISO 45001:2018 for the following scope:

The provision of securities business service management in the headquarter building.

For and on behalf of BSI:
Michael Lam - Managing Director Assurance, APAC

Original Registration Date: 2023-02-01
Latest Revision Date: 2023-02-01
Effective Date: 2023-02-01
Expiry Date: 2026-01-31

Page: 1 of 2

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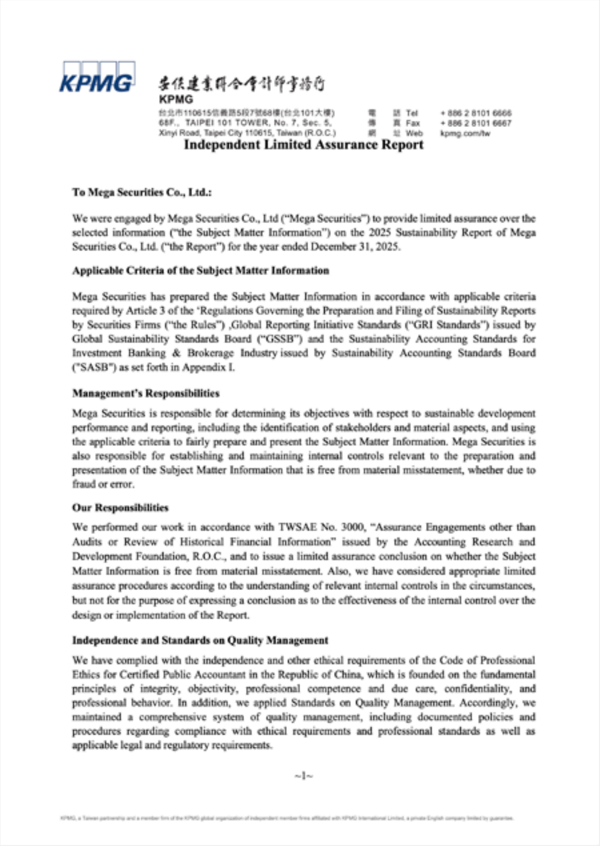
ISO 45001:2018
Occupational Health and Safety
Management Systems certification

CPA’s Limited Assurance for Sustainability Report



安侯建業聯合會計師事務所
KPMG
台北市110615信義路5段7號68樓(台北101大樓)
68F., TAIPEI 101 TOWER, No. 7, Sec. 5,
Xinyi Road, Taipei City 110615, Taiwan (R.O.C.)
電話 Tel + 886 2 8101 6666
傳真 Fax + 886 2 8101 6667
網址 Web kpmg.com/tw

Independent Limited Assurance Report

To Mega Securities Co., Ltd.:

We were engaged by Mega Securities Co., Ltd (“Mega Securities”) to provide limited assurance over the selected information (“the Subject Matter Information”) on the 2025 Sustainability Report of Mega Securities Co., Ltd. (“the Report”) for the year ended December 31, 2025.

Applicable Criteria of the Subject Matter Information

Mega Securities has prepared the Subject Matter Information in accordance with applicable criteria required by Article 3 of the ‘Regulations Governing the Preparation and Filing of Sustainability Reports by Securities Firms (“the Rules”) ,Global Reporting Initiative Standards (“GRI Standards”) issued by Global Sustainability Standards Board (“GSSB”) and the Sustainability Accounting Standards for Investment Banking & Brokerage Industry issued by Sustainability Accounting Standards Board ("SASB") as set forth in Appendix I.

Management’s Responsibilities

Mega Securities is responsible for determining its objectives with respect to sustainable development performance and reporting, including the identification of stakeholders and material aspects, and using the applicable criteria to fairly prepare and present the Subject Matter Information. Mega Securities is also responsible for establishing and maintaining internal controls relevant to the preparation and presentation of the Subject Matter Information that is free from material misstatement, whether due to fraud or error.

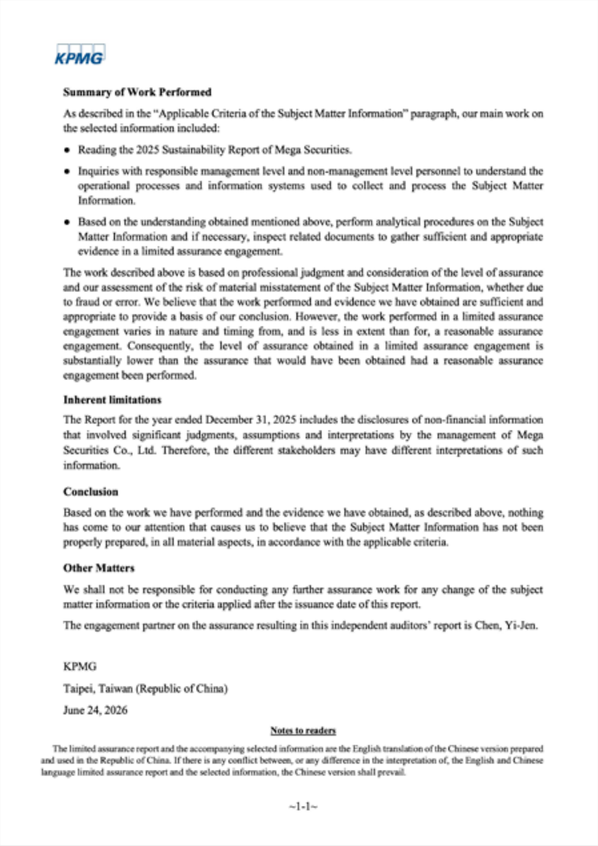
Our Responsibilities

We performed our work in accordance with TWSAE No. 3000, “Assurance Engagements other than Audits or Review of Historical Financial Information” issued by the Accounting Research and Development Foundation, R.O.C., and to issue a limited assurance conclusion on whether the Subject Matter Information is free from material misstatement. Also, we have considered appropriate limited assurance procedures according to the understanding of relevant internal controls in the circumstances, but not for the purpose of expressing a conclusion as to the effectiveness of the internal control over the design or implementation of the Report.

Independence and Standards on Quality Management

We have complied with the independence and other ethical requirements of the Code of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. In addition, we applied Standards on Quality Management. Accordingly, we maintained a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements and professional standards as well as applicable legal and regulatory requirements.

~1~



KPMG

Summary of Work Performed

As described in the “Applicable Criteria of the Subject Matter Information” paragraph, our main work on the selected information included:

- Reading the 2025 Sustainability Report of Mega Securities.
- Inquiries with responsible management level and non-management level personnel to understand the operational processes and information systems used to collect and process the Subject Matter Information.
- Based on the understanding obtained mentioned above, perform analytical procedures on the Subject Matter Information and if necessary, inspect related documents to gather sufficient and appropriate evidence in a limited assurance engagement.

The work described above is based on professional judgment and consideration of the level of assurance and our assessment of the risk of material misstatement of the Subject Matter Information, whether due to fraud or error. We believe that the work performed and evidence we have obtained are sufficient and appropriate to provide a basis of our conclusion. However, the work performed in a limited assurance engagement varies in nature and timing from, and is less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Inherent limitations

The Report for the year ended December 31, 2025 includes the disclosures of non-financial information that involved significant judgments, assumptions and interpretations by the management of Mega Securities Co., Ltd. Therefore, the different stakeholders may have different interpretations of such information.

Conclusion

Based on the work we have performed and the evidence we have obtained, as described above, nothing has come to our attention that causes us to believe that the Subject Matter Information has not been properly prepared, in all material aspects, in accordance with the applicable criteria.

Other Matters

We shall not be responsible for conducting any further assurance work for any change of the subject matter information or the criteria applied after the issuance date of this report.

The engagement partner on the assurance resulting in this independent auditors’ report is Chen, Yi-Jen.

KPMG

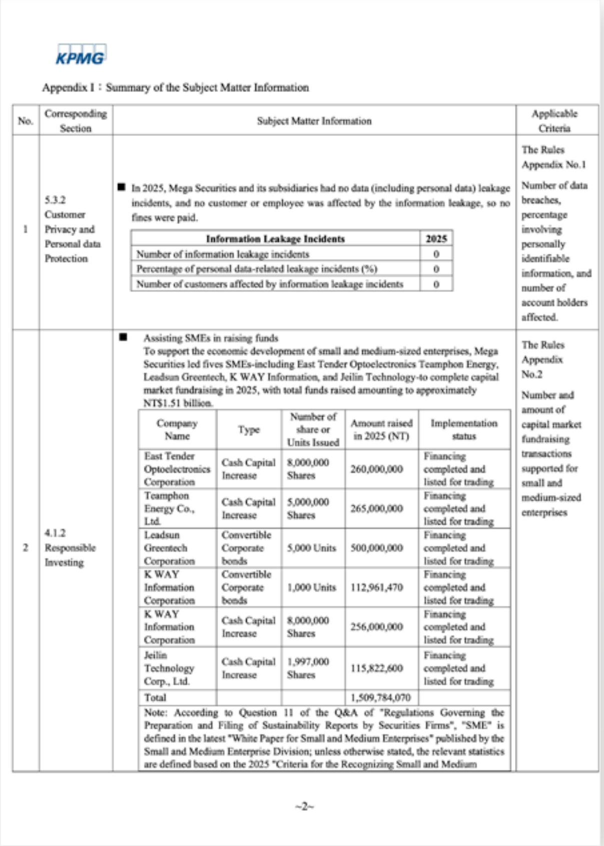
Taipei, Taiwan (Republic of China)

June 24, 2026

Notes to readers

The limited assurance report and the accompanying selected information are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of, the English and Chinese language limited assurance report and the selected information, the Chinese version shall prevail.

~1-1~



KPMG

Appendix I：Summary of the Subject Matter Information

<table>
<tr><th>No.</th><th>Corresponding Section</th><th>Subject Matter Information</th><th>Applicable Criteria</th></tr>
<tr><td>1</td><td>5.3.2 Customer Privacy and Personal data Protection</td><td>■ In 2025, Mega Securities and its subsidiaries had no data (including personal data) leakage incidents, and no customer or employee was affected by the information leakage, so no fines were paid.
<table>
<tr><th>Information Leakage Incidents</th><th>2025</th></tr>
<tr><td>Number of information leakage incidents</td><td>0</td></tr>
<tr><td>Percentage of personal data-related leakage incidents (%)</td><td>0</td></tr>
<tr><td>Number of customers affected by information leakage incidents</td><td>0</td></tr>
</table></td><td>The Rules Appendix No.1
Number of data breaches, percentage involving personally identifiable information, and number of account holders affected.</td></tr>
<tr><td>2</td><td>4.1.2 Responsible Investing</td><td>■ Assisting SMEs in raising funds
To support the economic development of small and medium-sized enterprises, Mega Securities led fives SMEs-including East Tender Optoelectronics Teamphon Energy, Leadsun Greentech, K WAY Information, and Jeilin Technology-to complete capital market fundraising in 2025, with total funds raised amounting to approximately NT$1.51 billion.
<table>
<tr><th>Company Name</th><th>Type</th><th>Number of share or Units Issued</th><th>Amount raised in 2025 (NT)</th><th>Implementation status</th></tr>
<tr><td>East Tender Optoelectronics Corporation</td><td>Cash Capital Increase</td><td>8,000,000 Shares</td><td>260,000,000</td><td>Financing completed and listed for trading</td></tr>
<tr><td>Teamphon Energy Co., Ltd.</td><td>Cash Capital Increase</td><td>5,000,000 Shares</td><td>265,000,000</td><td>Financing completed and listed for trading</td></tr>
<tr><td>Leadsun Greentech Corporation</td><td>Convertible Corporate bonds</td><td>5,000 Units</td><td>500,000,000</td><td>Financing completed and listed for trading</td></tr>
<tr><td>K WAY Information Corporation</td><td>Convertible Corporate bonds</td><td>1,000 Units</td><td>112,961,470</td><td>Financing completed and listed for trading</td></tr>
<tr><td>K WAY Information Corporation</td><td>Cash Capital Increase</td><td>8,000,000 Shares</td><td>256,000,000</td><td>Financing completed and listed for trading</td></tr>
<tr><td>Jeilin Technology Corp., Ltd.</td><td>Cash Capital Increase</td><td>1,997,000 Shares</td><td>115,822,600</td><td>Financing completed and listed for trading</td></tr>
<tr><td>Total</td><td></td><td></td><td>1,509,784,070</td><td></td></tr>
<tr><td colspan="5">Note: According to Question 11 of the Q&A of "Regulations Governing the Preparation and Filing of Sustainability Reports by Securities Firms", "SME" is defined in the latest "White Paper for Small and Medium Enterprises" published by the Small and Medium Enterprise Division; unless otherwise stated, the relevant statistics are defined based on the 2025 "Criteria for the Recognizing Small and Medium</td></tr>
</table></td><td>The Rules Appendix No.2
Number and amount of capital market fundraising transactions supported for small and medium-sized enterprises</td></tr>
</table>

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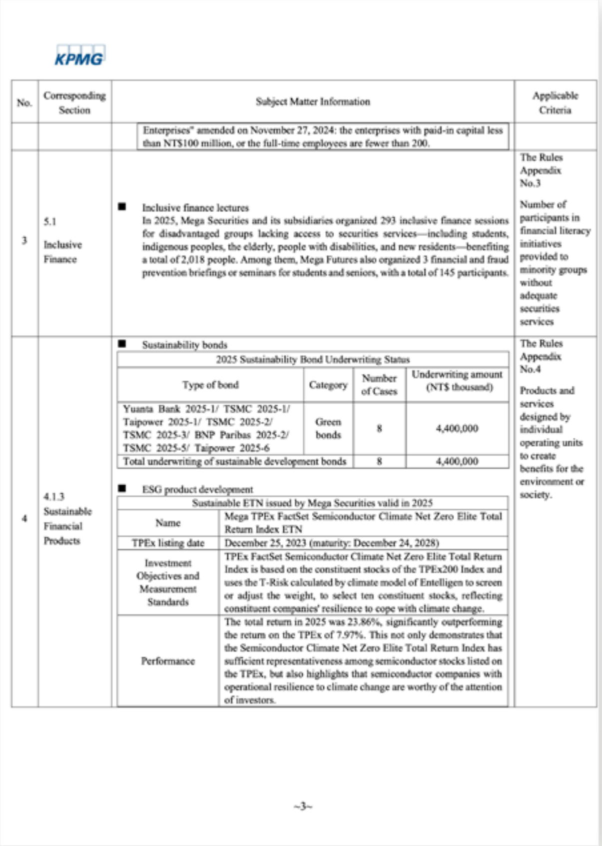
CPA's Limited Assurance for Sustainability Report



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<table>
<tr><th>No.</th><th>Corresponding Section</th><th>Subject Matter Information</th><th>Applicable Criteria</th></tr>
<tr><td></td><td></td><td>Enterprises" amended on November 27, 2024: the enterprises with paid-in capital less than NT$100 million, or the full-time employees are fewer than 200.</td><td></td></tr>
<tr><td>3</td><td>5.1
Inclusive Finance</td><td>■ Inclusive finance lectures
In 2025, Mega Securities and its subsidiaries organized 293 inclusive finance sessions for disadvantaged groups lacking access to securities services—including students, indigenous peoples, the elderly, people with disabilities, and new residents—benefiting a total of 2,018 people. Among them, Mega Futures also organized 3 financial and fraud prevention briefings or seminars for students and seniors, with a total of 145 participants.</td><td>The Rules Appendix No.3
Number of participants in financial literacy initiatives provided to minority groups without adequate securities services</td></tr>
<tr><td>4</td><td>4.1.3
Sustainable Financial Products</td><td>■ Sustainability bonds
<table>
<tr><th colspan="4">2025 Sustainability Bond Underwriting Status</th></tr>
<tr><th>Type of bond</th><th>Category</th><th>Number of Cases</th><th>Underwriting amount (NT$ thousand)</th></tr>
<tr><td>Yuanta Bank 2025-1/ TSMC 2025-1/ Taipower 2025-1/ TSMC 2025-2/ TSMC 2025-3/ BNP Paribas 2025-2/ TSMC 2025-5/ Taipower 2025-6</td><td>Green bonds</td><td>8</td><td>4,400,000</td></tr>
<tr><td colspan="2">Total underwriting of sustainable development bonds</td><td>8</td><td>4,400,000</td></tr>
</table>
■ ESG product development
<table>
<tr><th colspan="2">Sustainable ETN issued by Mega Securities valid in 2025</th></tr>
<tr><td>Name</td><td>Mega TPEx FactSet Semiconductor Climate Net Zero Elite Total Return Index ETN</td></tr>
<tr><td>TPEx listing date</td><td>December 25, 2023 (maturity: December 24, 2028)</td></tr>
<tr><td>Investment Objectives and Measurement Standards</td><td>TPEx FactSet Semiconductor Climate Net Zero Elite Total Return Index is based on the constituent stocks of the TPEx200 Index and uses the T-Risk calculated by climate model of Entelligen to screen or adjust the weight, to select ten constituent stocks, reflecting constituent companies' resilience to cope with climate change.</td></tr>
<tr><td>Performance</td><td>The total return in 2025 was 23.86%, significantly outperforming the return on the TPEx of 7.97%. This not only demonstrates that the Semiconductor Climate Net Zero Elite Total Return Index has sufficient representativeness among semiconductor stocks listed on the TPEx, but also highlights that semiconductor companies with operational resilience to climate change are worthy of the attention of investors.</td></tr>
</table></td><td>The Rules Appendix No.4
Products and services designed by individual operating units to create benefits for the environment or society.</td></tr>
</table>

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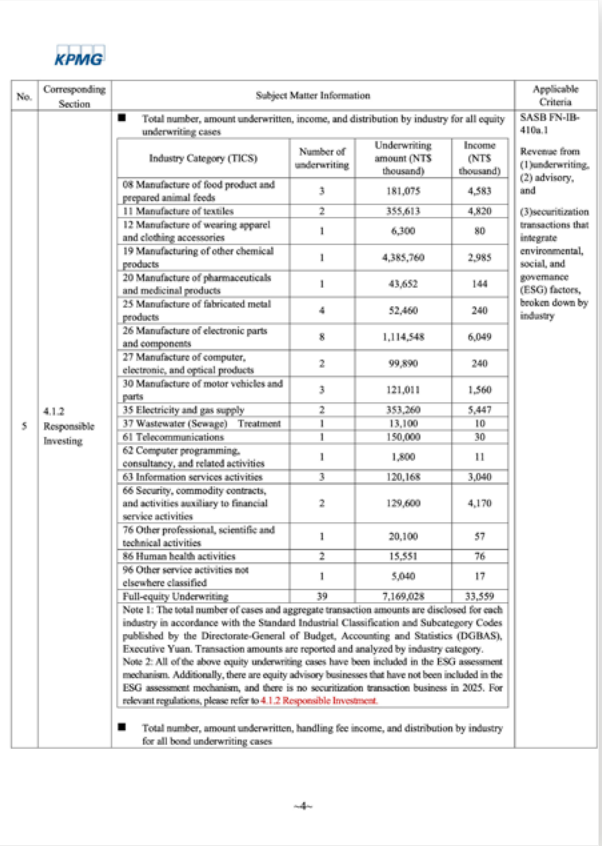

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<table>
<tr><th>No.</th><th>Corresponding Section</th><th>Subject Matter Information</th><th>Applicable Criteria</th></tr>
<tr><td>5</td><td>4.1.2
Responsible Investing</td><td>■ Total number, amount underwritten, income, and distribution by industry for all equity underwriting cases
<table>
<tr><th>Industry Category (TICS)</th><th>Number of underwriting</th><th>Underwriting amount (NT$ thousand)</th><th>Income (NT$ thousand)</th></tr>
<tr><td>08 Manufacture of food product and prepared animal feeds</td><td>3</td><td>181,075</td><td>4,583</td></tr>
<tr><td>11 Manufacture of textiles</td><td>2</td><td>355,613</td><td>4,820</td></tr>
<tr><td>12 Manufacture of wearing apparel and clothing accessories</td><td>1</td><td>6,300</td><td>80</td></tr>
<tr><td>19 Manufacturing of other chemical products</td><td>1</td><td>4,385,760</td><td>2,985</td></tr>
<tr><td>20 Manufacture of pharmaceuticals and medicinal products</td><td>1</td><td>43,652</td><td>144</td></tr>
<tr><td>25 Manufacture of fabricated metal products</td><td>4</td><td>52,460</td><td>240</td></tr>
<tr><td>26 Manufacture of electronic parts and components</td><td>8</td><td>1,114,548</td><td>6,049</td></tr>
<tr><td>27 Manufacture of computer, electronic, and optical products</td><td>2</td><td>99,890</td><td>240</td></tr>
<tr><td>30 Manufacture of motor vehicles and parts</td><td>3</td><td>121,011</td><td>1,560</td></tr>
<tr><td>35 Electricity and gas supply</td><td>2</td><td>353,260</td><td>5,447</td></tr>
<tr><td>37 Wastewater (Sewage) Treatment</td><td>1</td><td>13,100</td><td>10</td></tr>
<tr><td>61 Telecommunications</td><td>1</td><td>150,000</td><td>30</td></tr>
<tr><td>62 Computer programming, consultancy, and related activities</td><td>1</td><td>1,800</td><td>11</td></tr>
<tr><td>63 Information services activities</td><td>3</td><td>120,168</td><td>3,040</td></tr>
<tr><td>66 Security, commodity contracts, and activities auxiliary to financial service activities</td><td>2</td><td>129,600</td><td>4,170</td></tr>
<tr><td>76 Other professional, scientific and technical activities</td><td>1</td><td>20,100</td><td>57</td></tr>
<tr><td>86 Human health activities</td><td>2</td><td>15,551</td><td>76</td></tr>
<tr><td>96 Other service activities not elsewhere classified</td><td>1</td><td>5,040</td><td>17</td></tr>
<tr><td>Full-equity Underwriting</td><td>39</td><td>7,169,028</td><td>33,559</td></tr>
<tr><td colspan="4">Note 1: The total number of cases and aggregate transaction amounts are disclosed for each industry in accordance with the Standard Industrial Classification and Subcategory Codes published by the Directorate-General of Budget, Accounting and Statistics (DGBAS), Executive Yuan. Transaction amounts are reported and analyzed by industry category.
Note 2: All of the above equity underwriting cases have been included in the ESG assessment mechanism. Additionally, there are equity advisory businesses that have not been included in the ESG assessment mechanism, and there is no securitization transaction business in 2025. For relevant regulations, please refer to 4.1.2 Responsible Investment.</td></tr>
</table>
■ Total number, amount underwritten, handling fee income, and distribution by industry for all bond underwriting cases</td><td>SASB FN-IB-410a.1
Revenue from (1)underwriting, (2) advisory, and
(3)securitization transactions that integrate environmental, social, and governance (ESG) factors, broken down by industry</td></tr>
</table>

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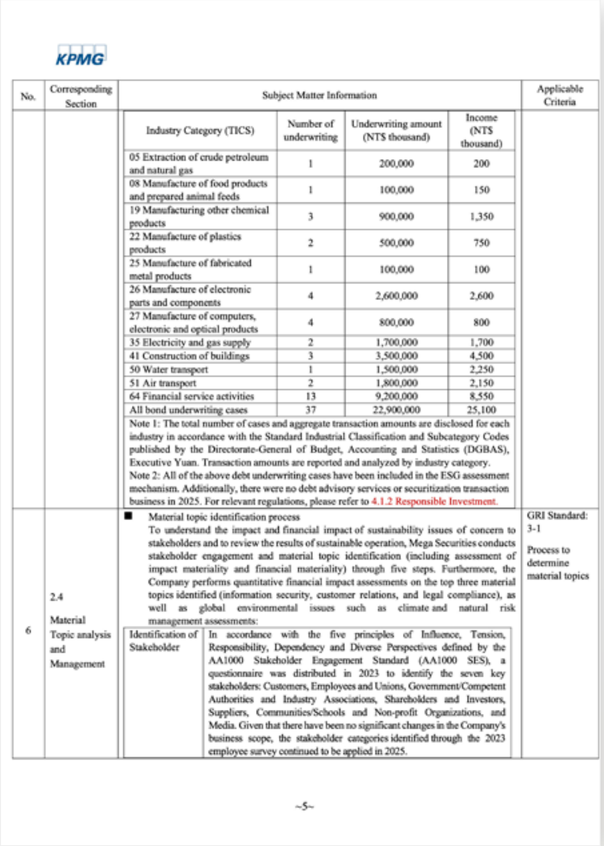

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<table>
<tr><th>No.</th><th>Corresponding Section</th><th>Subject Matter Information</th><th>Applicable Criteria</th></tr>
<tr><td></td><td></td><td><table>
<tr><th>Industry Category (TICS)</th><th>Number of underwriting</th><th>Underwriting amount (NT$ thousand)</th><th>Income (NT$ thousand)</th></tr>
<tr><td>05 Extraction of crude petroleum and natural gas</td><td>1</td><td>200,000</td><td>200</td></tr>
<tr><td>08 Manufacture of food products and prepared animal feeds</td><td>1</td><td>100,000</td><td>150</td></tr>
<tr><td>19 Manufacturing other chemical products</td><td>3</td><td>900,000</td><td>1,350</td></tr>
<tr><td>22 Manufacture of plastics products</td><td>2</td><td>500,000</td><td>750</td></tr>
<tr><td>25 Manufacture of fabricated metal products</td><td>1</td><td>100,000</td><td>100</td></tr>
<tr><td>26 Manufacture of electronic parts and components</td><td>4</td><td>2,600,000</td><td>2,600</td></tr>
<tr><td>27 Manufacture of computers, electronic and optical products</td><td>4</td><td>800,000</td><td>800</td></tr>
<tr><td>35 Electricity and gas supply</td><td>2</td><td>1,700,000</td><td>1,700</td></tr>
<tr><td>41 Construction of buildings</td><td>3</td><td>3,500,000</td><td>4,500</td></tr>
<tr><td>50 Water transport</td><td>1</td><td>1,500,000</td><td>2,250</td></tr>
<tr><td>51 Air transport</td><td>2</td><td>1,800,000</td><td>2,150</td></tr>
<tr><td>64 Financial service activities</td><td>13</td><td>9,200,000</td><td>8,550</td></tr>
<tr><td>All bond underwriting cases</td><td>37</td><td>22,900,000</td><td>25,100</td></tr>
<tr><td colspan="4">Note 1: The total number of cases and aggregate transaction amounts are disclosed for each industry in accordance with the Standard Industrial Classification and Subcategory Codes published by the Directorate-General of Budget, Accounting and Statistics (DGBAS), Executive Yuan. Transaction amounts are reported and analyzed by industry category.
Note 2: All of the above debt underwriting cases have been included in the ESG assessment mechanism. Additionally, there were no debt advisory services or securitization transaction business in 2025. For relevant regulations, please refer to 4.1.2 Responsible Investment.</td></tr>
</table></td><td></td></tr>
<tr><td>6</td><td>2.4
Material Topic analysis and Management</td><td>■ Material topic identification process
To understand the impact and financial impact of sustainability issues of concern to stakeholders and to review the results of sustainable operation, Mega Securities conducts stakeholder engagement and material topic identification (including assessment of impact materiality and financial materiality) through five steps. Furthermore, the Company performs quantitative financial impact assessments on the top three material topics identified (information security, customer relations, and legal compliance), as well as global environmental issues such as climate and natural risk management assessments:
<table>
<tr><td>Identification of Stakeholder</td><td>In accordance with the five principles of Influence, Tension, Responsibility, Dependency and Diverse Perspectives defined by the AA1000 Stakeholder Engagement Standard (AA1000 SES), a questionnaire was distributed in 2023 to identify the seven key stakeholders: Customers, Employees and Unions, Government/Competent Authorities and Industry Associations, Shareholders and Investors, Suppliers, Communities/Schools and Non-profit Organizations, and Media. Given that there have been no significant changes in the Company's business scope, the stakeholder categories identified through the 2023 employee survey continued to be applied in 2025.</td></tr>
</table></td><td>GRI Standard: 3-1
Process to determine material topics</td></tr>
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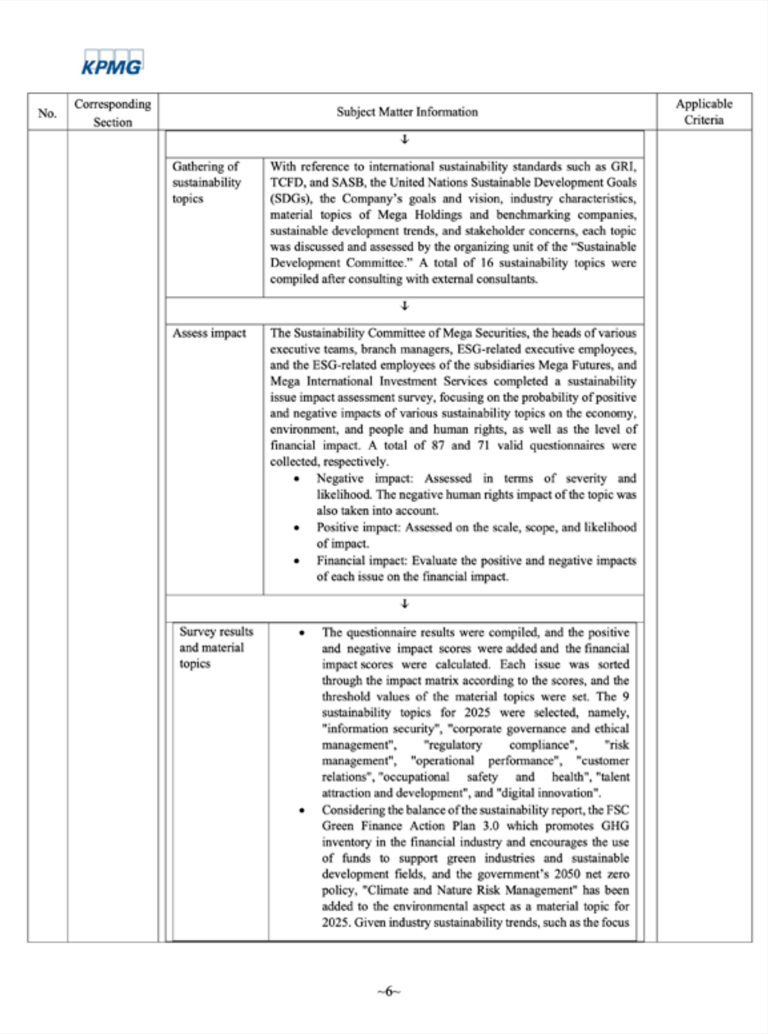
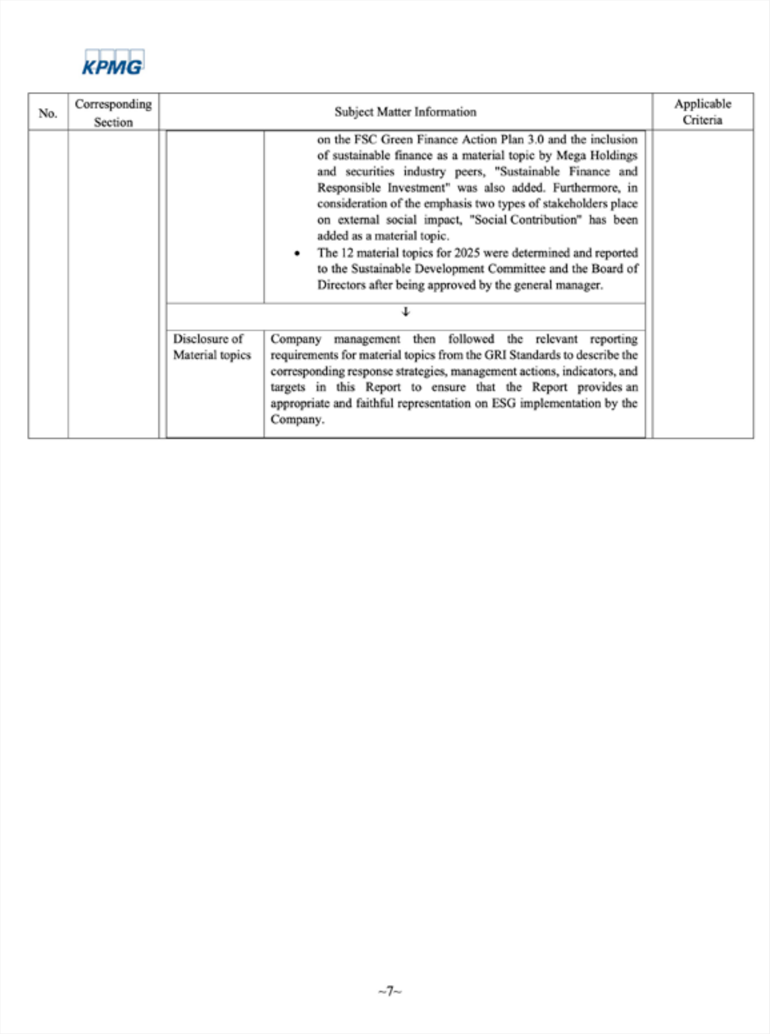
CPA's Limited Assurance for Sustainability Report



No.	Corresponding Section	Subject Matter Information		Applicable Criteria
		↓		
		Gathering of sustainability topics	With reference to international sustainability standards such as GRI, TCFD, and SASB, the United Nations Sustainable Development Goals (SDGs), the Company's goals and vision, industry characteristics, material topics of Mega Holdings and benchmarking companies, sustainable development trends, and stakeholder concerns, each topic was discussed and assessed by the organizing unit of the "Sustainable Development Committee." A total of 16 sustainability topics were compiled after consulting with external consultants.	
		↓		
		Assess impact	The Sustainability Committee of Mega Securities, the heads of various executive teams, branch managers, ESG-related executive employees, and the ESG-related employees of the subsidiaries Mega Futures, and Mega International Investment Services completed a sustainability issue impact assessment survey, focusing on the probability of positive and negative impacts of various sustainability topics on the economy, environment, and people and human rights, as well as the level of financial impact. A total of 87 and 71 valid questionnaires were collected, respectively. • Negative impact: Assessed in terms of severity and likelihood. The negative human rights impact of the topic was also taken into account. • Positive impact: Assessed on the scale, scope, and likelihood of impact. • Financial impact: Evaluate the positive and negative impacts of each issue on the financial impact.	
		↓		
		Survey results and material topics	• The questionnaire results were compiled, and the positive and negative impact scores were added and the financial impact scores were calculated. Each issue was sorted through the impact matrix according to the scores, and the threshold values of the material topics were set. The 9 sustainability topics for 2025 were selected, namely, "information security", "corporate governance and ethical management", "regulatory compliance", "risk management", "operational performance", "customer relations", "occupational safety and health", "talent attraction and development", and "digital innovation". • Considering the balance of the sustainability report, the FSC Green Finance Action Plan 3.0 which promotes GHG inventory in the financial industry and encourages the use of funds to support green industries and sustainable development fields, and the government's 2050 net zero policy, "Climate and Nature Risk Management" has been added to the environmental aspect as a material topic for 2025. Given industry sustainability trends, such as the focus	



No.	Corresponding Section	Subject Matter Information		Applicable Criteria
			on the FSC Green Finance Action Plan 3.0 and the inclusion of sustainable finance as a material topic by Mega Holdings and securities industry peers, "Sustainable Finance and Responsible Investment" was also added. Furthermore, in consideration of the emphasis two types of stakeholders place on external social impact, "Social Contribution" has been added as a material topic. • The 12 material topics for 2025 were determined and reported to the Sustainable Development Committee and the Board of Directors after being approved by the general manager.	
		↓		
		Disclosure of Material topics	Company management then followed the relevant reporting requirements for material topics from the GRI Standards to describe the corresponding response strategies, management actions, indicators, and targets in this Report to ensure that the Report provides an appropriate and faithful representation on ESG implementation by the Company.	

兆豐證券
Mega Securities