

## 5.2 Happy Workplace

### 5.2.1 Remuneration and benefits

Mega Securities grants different basic salaries to new recruits based on their level of duty, without difference based on factors such as gender, age, race, religion, political stance, marital status, organization affiliation, among other things. The basic salaries of new recruits in the Company comply with the minimum wage standards in Taiwan. Since then, various performance-based bonuses are distributed, with promotions and raised salary based on the performance appraisal every year, to differentiate the remuneration of 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			
Employee Category	Female	Male	Pay ratio by gender (female:male)
Management roles	1,402,873	1,434,113	0.98
Non-management roles	837,207	799,288	1.05
Total remunerations			
Employee Category	Female	Male	Remuneration ratio by gender (female:male)
Management roles	2,554,253	2,824,450	0.90
Non-management roles	1,093,649	1,086,768	1.00

**Note:** The calculation is based on the in-service employees of Mega Securities as of December 31, 2023, and annualized relevant remuneration data. 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 basic remuneration information is calculated based on the average figures, and the total 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).

#### Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies

Item	2021	2022	2023
Number of full-time employees not in managerial positions	1,354	1,342	1,339
Mean of annual salary for non-managerial full-time employees (NT\$)	1,303,149	983,950	1,122,043
Median of annual salary for non-managerial full-time employees (NT\$)	1,060,630	812,533	941,462

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

Gender difference in the mean of remuneration	14.12%
Gender difference in the median of remuneration	8.84%
Gender difference in the mean of bonus	11.17%
Gender difference in the median of bonus	11.63%

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

2. The calculation is based on the in-service full time employees of Mega Securities for full six months as of December 31, 2023, and annualized relevant remuneration data.

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).

In addition to generous salaries, year-end bonuses, performance bonuses, and employee remuneration, Mega Securities also provides excellent employee benefits, including life/medical/disability insurance, maternity leave/paternity leave/family care leave, and consolation and care for retirees, among other retirement programs, as well as the shareholding trust, subsidies to weddings/funerals/celebrations/birth/injuries and illness/travel/clubs, for the comprehensive cares to the employees.

## Support for family and childcare



### Blessings for getting married

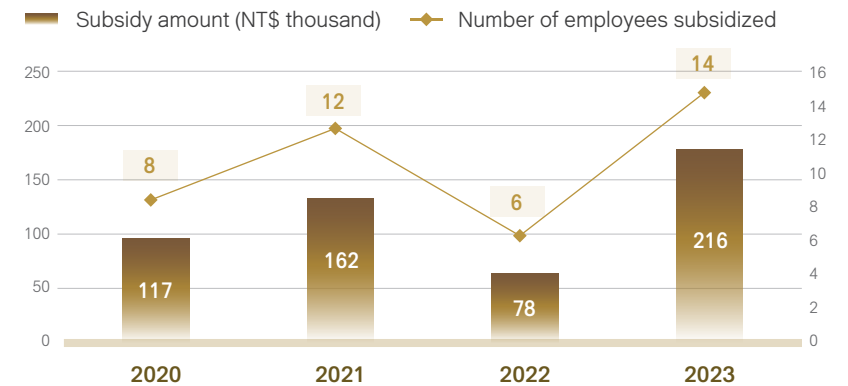
To support the governmental policy of encouraging people of the marriageable age to get married, Mega Securities provides a wedding subsidy of NT\$12,000 per person (superior than the law) to reduce the burden on employees for starting a family. Eight days of marriage leave are given to newly wed employees, and the marriage subsidy has been increased year by year. In 2023, a total of 14 people applied for wedding subsidies, and the amount of subsidies exceeded NT\$216 thousand.



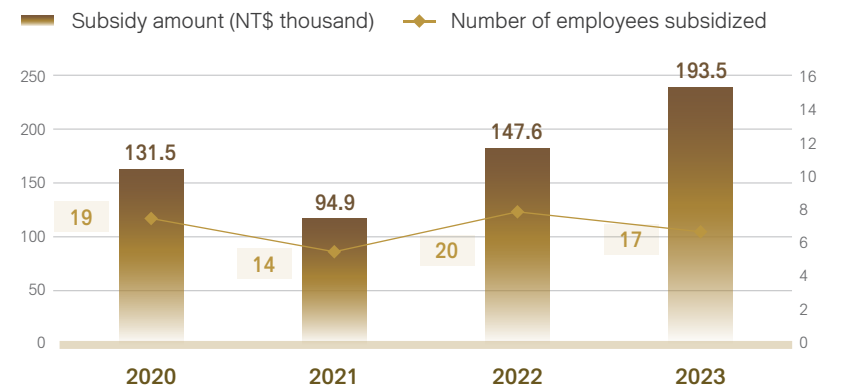
### Provision of birth support




To encourage employees to give birth with peace of mind, and to reduce the burdens during the pregnancy, Mega Securities has established the "Procedures for Cash Gifts from Supervisors for Weddings and Funerals" and the "Regulations of Employee Attendance Management," to provide employees with maternity leave, prenatal checkup leave, and paternity leave; in addition, since 2023, the allowance for each child born to the employee or his/her spouse will be adjusted from NT\$3,600 to NT\$8,000 (17 employees applied in total), and the Employee Welfare Committee will pay an additional NT\$5,000 per child (11 employees applied in total). The total amount was NT\$193,500. Female employees or spouses of male employees who are pregnant for at least six months are given an expectancy packs and gift boxes for newborn, along with greeting cards from the chairperson and the general manager. (Providing childbirth subsidies/health-related guidance and consultation services to pregnant employees /evaluating the working environment of pregnant employees, and adjusting work contents in a timely manner)

### ◆ Wedding subsidy statistics



### ◆ Maternity subsidy statistics



 <p>Provision of birth support</p>	<p>I. Female employees may apply for maternity leave pursuant to the following regulations:</p> <p>(I) An employee who gives birth with pregnancy over six months, shall be granted maternity leave for eight weeks starting from around the time of the childbirth.</p> <p>(II) An employee having miscarriage with pregnancy over three months, shall be granted maternity leave for four weeks</p> <p>(III) An employee having miscarriage with pregnancy over two months but under three months, shall be granted maternity leave for seven days.</p> <p>(IV) An employee having miscarriage with pregnancy less than two months, shall be granted maternity leave for five days</p> <p>II. Seven days of maternity checkup leave are given to female employees during the pregnancy.</p> <p>III. An employee is given seven day of paternity leave while accompanying the spouse for a pregnancy checkup or childbirth.</p>
 <p>Become a supporter of childcare</p>	<p>Mega Securities provides employees with a comprehensive parental leave system. For employees who meet the "Act of Gender Equality in Employment" and other relevant regulations, pursuant to the "Regulations of Employee Attendance Management" and the "Regulations for Employee' Unpaid Leave Management," upon full six months of service, the employees are entitled to apply for the unpaid parental leave for each child before three years old, until such child reaches the age of three, but the duration shall not exceed two years. Where two or more children are raised at the same time, the periods of unpaid parental leave shall be aggregated, and the longest duration is two years for the youngest child being raised. The duration of each application shall be no less than six months. However, employees with needs for less than six months may apply to Mega Securities for a period of no less than 30 days, but no more than two applications. Mega Securities has set up breastfeeding rooms in its office building to provide mothers with an independent and comfortable breastfeeding space to reduce inconveniences.</p> <p>Providing childcare subsidies/setting up breastfeeding rooms at the workplace</p>
 <p>Work-life balance</p>	<p>Mega Securities has implemented a flexible working hour system. When employees are in need of childcare or elder care, they can flexibly adjust their time to arrive and leave the office. Mega Securities 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. In addition, when an employee shall take care of family members in person due to vaccination, serious illness, or other major accident, he/she may apply for the family care leave. The number of days of leave applied is included in the calculation of personal leave, and is limited to seven days in a year. For the calculation of wages during the family care leave, the regulations of personal leave shall apply.</p> <p>Flexible working hours / flexible leave</p>

## Protection of retirement life

For employee retirement planning, Mega Securities has formulated the "Regulations of Employee Retirement" pursuant to the "Labor Standards Act" and the "Labor Pension Act". In addition, a preferential retirement arrangement is provided for employees whose years of service plus their actual age reach 65 years old. Employees themselves may choose whether to continue to be covered by the group insurance of Mega Securities, but they shall pay the premium in full amount. To increase employees' loyalty to the Company, improve work performance and enhance harmony in labor-management relations, while achieving long-term savings, accumulating wealth, and protecting employees' lives after retirement, the Joint Employee Shareholding Trust Committee of Mega Securities Co., Ltd. was established in 2023, with the

"Joint Employee Shareholding Trust Committee of Mega Securities Co., Ltd." in place. All employees are entitled to the employee shareholding trust benefit policy.

<b>Company's contributions to employee pensions</b>	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.
<b>Retirement System under the Labor Standards Act</b>	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.
<b>Retirement System under the Labor Pension Act</b>	The Company allocates 6% of personal salary monthly to the individual pension account opened with the Labor Insurance Bureau.
<b>Employee shareholding trusts</b>	In order to effectively cohere employees' loyalty and create a sense of belonging to the Company, as well as implement ESG employee care as a sustainable action, the "Joint Employee Shareholding Trust Committee of Mega Securities Co., Ltd." was established for employees' shareholding trust, and partial trust fund is subsidized by the Company.

## 5.2.2 Occupational health and safety

In order to ensure the safety and health of employees at work, create a healthy and safe work environment for employees, jointly create employee welfare, 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" of Taiwan 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 has established the 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 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."

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. However, in order to protect the occupational safety of temp employees, Mega Securities has also formulated relevant regulations to govern. For example, in the "Regulations of Safety and Health Management in Operating Environment for Contractors Contracted to Various Business," it is required to specify in the contract terms and conditions, 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 Mega Securities Headquarters Building passed the "ISO 45001 Occupational Safety and Health Management System" certification in 2023, and plans to expand the scope of the certification every year to apply to all workplaces and cover all employees. Please refer to Appendix 8.3 External Independent Assurance Statement for the detailed certification information.



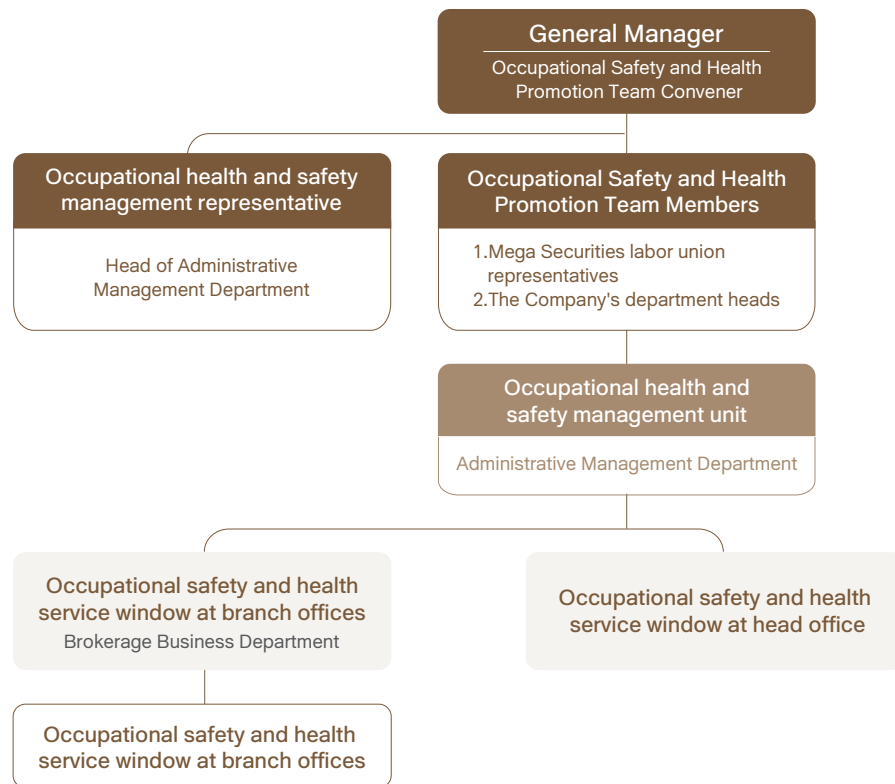
Mega Securities introduced the ISO 45001 management system in early 2023, and established the occupational safety and health promotion team. The General Manager personally supervises the department heads to establish occupational safety and health policies, related systems, and implement the specific measures, to create a safe, healthy, and friendly workplace environment.

### Occupational Health and Safety Promotion Team

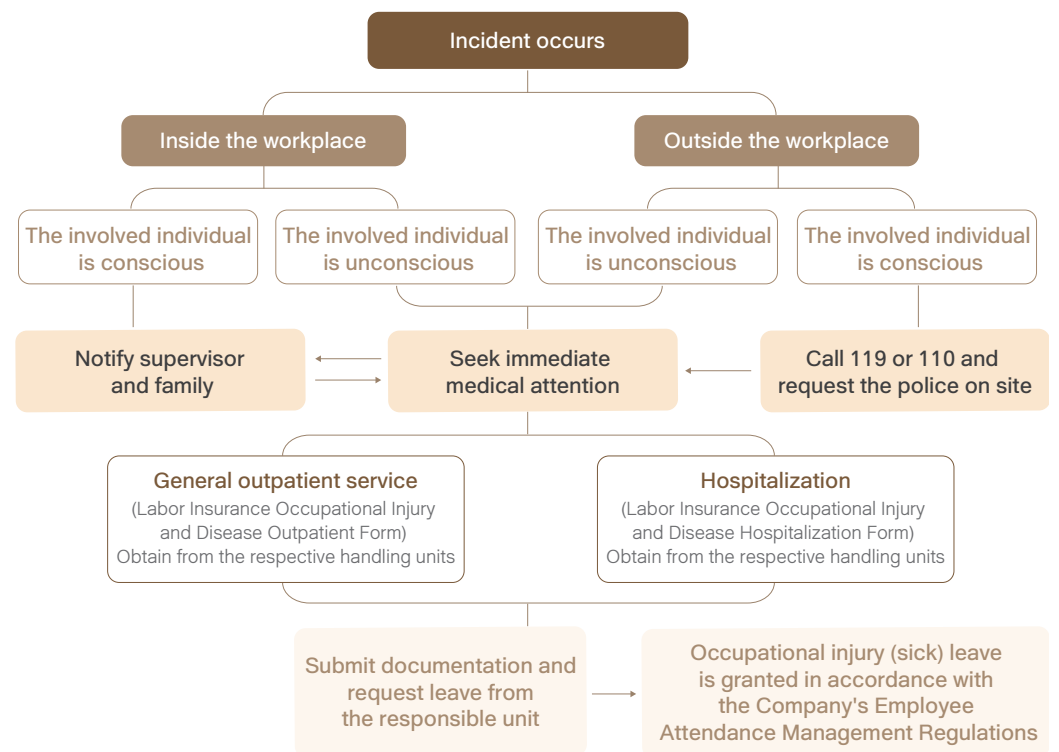
The General Manager of Mega Securities is the convener of the Occupational Safety and Health Promotion Team, and serves as the ex-officio chair of the team meetings. The member of the promotion team consists of four representatives from the labor union of Mega Securities and the department heads of Mega 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 convenes at least one meeting every quarter, and may convene meetings at any time as needed. A total of four meetings were convened in 2023.

#### ◆ Occupational Health and Safety Management System Framework



#### ◆ Occupational Disaster Handling Flowchart





## Occupational Health and Safety Training Plan

In response to the "Occupational Safety and Health Act," Mega Securities has deployed security staff or stationed security guards in each office building, and established a 24-hour monitoring system to filter accessing people and handle the emergency situations. Mega Securities promotes various occupational safety and health training programs, including training for occupational safety and health managers, training for fire fighting management personnel, and training for first-aider, 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 2023, there was no penalty incident for Mega Securities by violating the "Occupational Safety and Health Act."

Item	2023		First aid in the workplace and labor safety measures
	No. of people	Total hours	
Training for occupational safety and health manager	73	1,632	<ul style="list-style-type: none"> <li>• Installation of the automated external defibrillator (AED)</li> <li>• Installation of first aid medicine and equipment</li> <li>• Fire and disaster prevention equipment</li> <li>• Fire and disaster prevention drill</li> </ul>
Fire fighting management personnel	6	42	
First aid training	36	186	
Training of ISO 45001 Management Systems	3	18	
General personnel (3-hour statutory occupational health and safety on-the-job education and training once every three years)	1,580	1,580	

## Health promotion and workplace with peace of mind

In order to promote the physical and mental health of employees, build a safe workplace, and prevent the impact on health of employees from the stress of modern life or work, Mega Securities hires a full-time nurse and provides on-site physician services on a regular basis, provides health examination subsidies, and arranges the employee assistance program (EAP), to promote the physical and mental balance and health of employees.



## Workplace Health Promotion Program

Health Solutions	Solution Description	2023 Program Performance
<b>1. Health lectures</b>	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.	<p>A total of four sessions of the Employee Health Care Lecture Series were held:</p> <ul style="list-style-type: none"> <li>• With the topics of “Lung Adenocarcinoma” , “Walking Techniques and Basic Aerobics” , “Stress Relief” and “Slow Jogging,” benefited 152 participants.</li> </ul> <p>A total of four sessions of the Female Care Lecture Series were held:</p> <ul style="list-style-type: none"> <li>• The topics were “Female Dietary and Nutritional Health - Eat Well to Look Well” , and “Female Cancer Risks and Prevention,” benefited 52 participants.</li> </ul>
<b>2. Psychological counseling (EAP)</b>	Since late 2019, we began to engage a professional psychological counseling agency every year to provide employee with psychological counseling service. The employees may choose among the 0800 counseling phone, e-mail counseling, or one-on-one in-person counseling, to seek the counseling service from the professional psychiatrist, as a channel to relieve stress, communicate, and solve problems.	<ul style="list-style-type: none"> <li>• Number of customers for 0800 counseling services: four</li> <li>• Number of customers for face-to-face counseling: one</li> </ul>
<b>3. Professional health counseling</b>	We hire full-time nurses and provide stationed physician with regular on-site services, including employee health consultation, simple injury and illness treatment, emergency medical treatment, and employee protection plans. Physicians and nurses are regularly invited to provide on-site health counseling services for employees. The nurses plan and execute health lectures and health promotion activities, track and care for employees with high-risk, provide resources related to pregnancy and postpartum care for female employees or spouses of male employee, and conduct regular health promotion and pushes.	<ul style="list-style-type: none"> <li>• Organized four on-site clinical counseling services that benefited 20 people.</li> </ul>
<b>4. Operating environment inspection</b>	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.	<ul style="list-style-type: none"> <li>• Carbon dioxide and illuminance are tested once every six months. Where the measured values of the carbon dioxide concentration were all less than 5000PPM, and the measured values of the general office illumination is above 300 m candela. The measured results meet the legal requirements.</li> </ul>
<b>5. Employee health insurance</b>	<p>All on-service employees are entitled to group insurance (medical insurance and accidental injury insurance).</p> <ol style="list-style-type: none"> <li>1. Medical insurance (NT\$2,500 per day for hospitalization, or NT\$60,000 for medical expenses, NT\$80,000 for surgery expenses, or reimbursed as paid, whichever is better), term life insurance (24 times of the salary)</li> <li>2. Accidental injury insurance (maximum NT\$20,000 per accident), term life insurance (24 times of the salary)</li> </ol>	<ul style="list-style-type: none"> <li>• Total premiums paid in 2023: NT\$12,904,652 for medical insurance and NT\$598,495 for accidental injury insurance;</li> <li>• Number of beneficiaries (as of December 31, 2023) 1,520</li> </ul>

## Safe Workplace Events

- Health lectures
- Health checkup (the health checkup of Math Securities is once every two years; for statistics on the number of people undergoing health checkup, please refer to Appendix 8.1.2 Social Indicator Data )
- Psychological counseling (EAP)
- Physical activities (the theme is "basic muscle strength exercises," as the office work requires sitting for a long time, skeletal muscle problems may be caused. Through basic muscle strength training, the strength and endurance of basic muscle groups may be enhanced, to build a balanced body strength and improve the body functions. A total of seven sessions were conducted, with a total of 148 beneficiaries)
- Employee health insurance
- Established the breastfeeding rooms (in the headquarters and renovated in 2023, for creating a warm and friendly breastfeeding spaces)
- Building a smoking-free workplace
- Barrier-free facilities installed
- Detection in workplace (Carbon dioxide and illuminance are tested once every six months. Where the measured values of the carbon dioxide concentration were all less than 5000PPM, and the measured values of the general office illumination is above 300 m candela. The measured results meet the legal requirements)
- Stationed physicians or on-site counselling service: (organized four on-site counseling services by physicians that benefited 20 people)
- Appointment of nurses (the nurses plan and execute health lectures and health promotion activities, track and care for employees with high-risk, provide resources related to pregnancy and postpartum care for female employees or spouses of male employee, and conduct regular health promotion and pushes)

## Prevention of occupational disasters

### Four major protection programs

For the four major protection programs (prevention of ergonomic hazards, prevention of abnormal workload-induced disease, prevention of illegal infringement, and maternal health protection) regulated by the "Occupational Safety and Health Act" of Taiwan, Mega Securities uses the digital learning platform to send relevant questionnaires, or on-site visiting inspections for identification of hazards and assessment of risks

Four major protection programs



Prevention of ergonomic hazards

Description

In 2022, Mega Securities conducted a musculoskeletal questionnaire at the time of employees' health checkup. The completion rate of the questionnaire was 99.4%. The on-site physician and nurses visit the working environment and arrange counselling, to provide health guidance and health education information. In 2023, it was planned to stretch for 10 minutes per working day, to reduce musculoskeletal-related problems caused by sitting for a long period.

Implementation results

1,254 valid musculoskeletal questionnaires were completed in 2022



Prevention of diseases caused by abnormal workload

Description

In 2022, Mega Securities conducted a abnormal workload risk assessment questionnaire at the time of employees' health checkup. In 2023, through questionnaire results analysis, the follow-up care and health education information were provided to employees with high risk, and the counselling from on-site physician was arranged, health instruction and health education information were given, and the work suitability was adjusted.

Implementation results

1,254 valid abnormal workload risk assessment questionnaires were completed in 2022.



Prevention of illegal infringement when performing duties

Description

In 2023, Mega Securities introduced the "Program to Prevent Illegal Infringement When Performing Duties" in the quarterly employee education and training courses, and a written statement prohibiting workplace unlawful infringement was posted on the Company's intranet.

Implementation results

In 2023, one case of workplace illegal infringement was reported. Upon receipt of the complaint, the ad hoc team and the labor union investigated jointly, and the complainant's seat was changed. The case has been closed.



Maternity health protection

Description

Mega Securities has combined the Attendance Management System of the Human Resources to create a follow-up care list. The nurses and on-site physicians conduct the follow-up care, and provide information such as health guidance and benefit measures during and after pregnancy, and breastfeeding, to implement the maternal health protection at the workplace.

Implementation results

In 2023, 9 pregnant and postpartum female employees and spouses of male employee were cared.

## Work-related injuries

Mega Securities is committed to creating a friendly workplace environment. We continuously optimizes employee health care and workplace safety measures every year, and values the workplace safety. In 2023, the employee's occupational injury rate was 0.33, and the lost days ratio was 0.17. In 2023, where the occupational injury was mainly caused by an employee while performing duties, or the accident occurred on the way between the residence and office and caused injury, the incident investigation mechanism was activated in the both cases, to take the initiative to investigate the causes of the incident and care for their health. Depending on the injury, the assistance to apply for outpatient for occupational injury, hospitalization, claims of injury/illness/disability were given pursuant to the labor insurance relate regulations, and the official injury/illness leave was granted. The nurses tracked the health condition of the employees after the incident, so that the victims really feels the care and love from the Company.

### Statistics of work-related injuries

Item	2023
Occupational injury rate (IR)	0.33
Severe occupational injury rate	0
Percentage of fatalities due to occupational injuries	0
Lost days rate (LDR)	0.17
Absenteeism rate (AR) (%)	0.193

**Note:** 1. Occupational injury rate (excluding personal traffic accidents of employees during commute) = (No. of people injured × 1,000,000)/total No. of hours worked.

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

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

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

5. Absenteeism rate (%) = (total days absent/total man-days) × 100%.

6. Please refer to Appendix 8.1.2 Social Indicator Data for detailed occupational injury statistics.