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

Risk identification

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

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.

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.

Communication and Disclosure

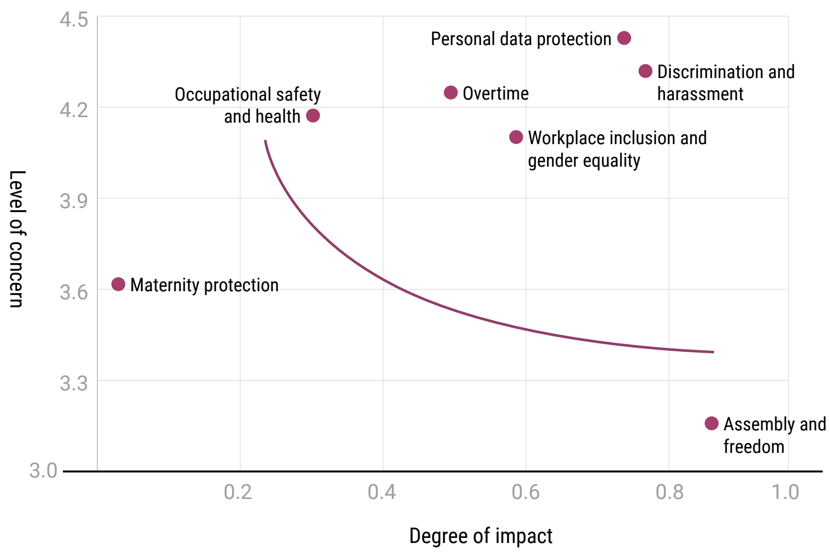
Questionnaire results are reported to the Sustainable Development Committee and disclosed in the annual sustainability report and on the Company's website.

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

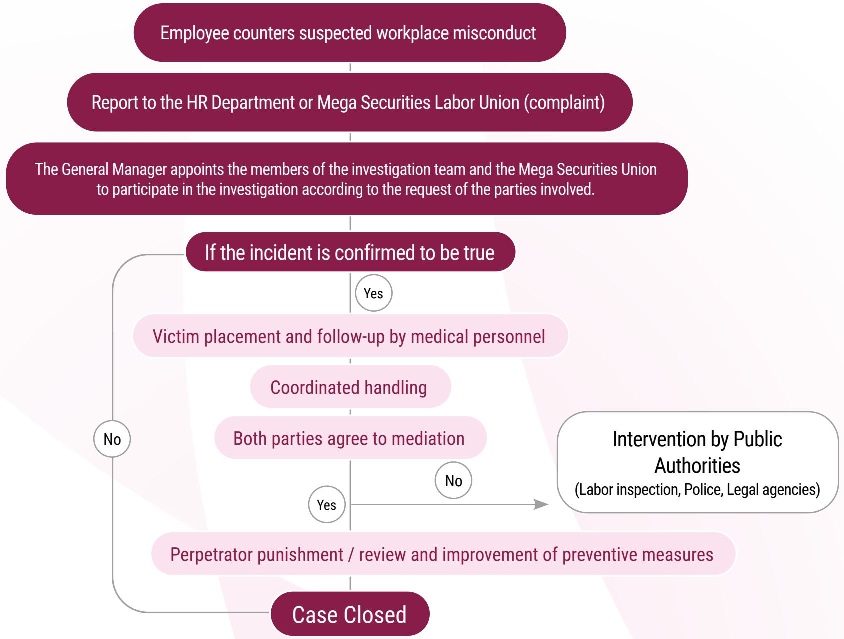
To promote maternity protection, Mega Securities and its subsidiaries have followed the "Act of Gender Equality in Employment" by providing maternity leave for female employees upon childbirth and establishing lactation rooms. Furthermore, employees may apply for parental leave without pay before each 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.