

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.

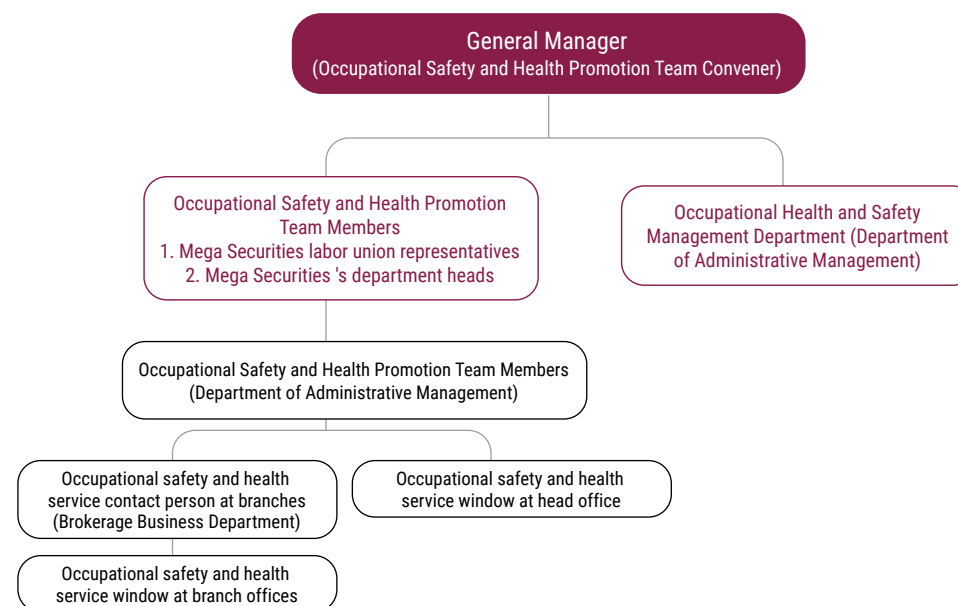
When Mega Securities outsources various businesses to contractors, the contractors shall be informed in advance of the working environment and potential hazards at the construction site, to ensure the safety and health of workers.

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](#).

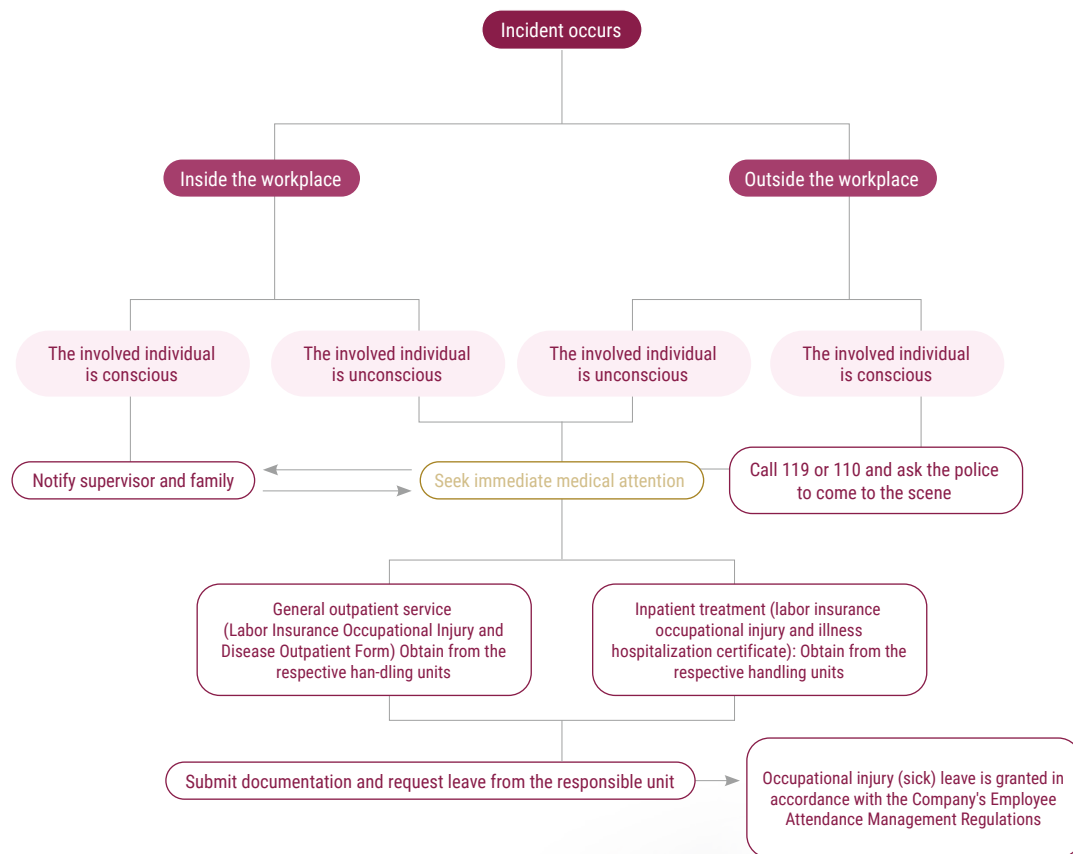
Occupational Safety and Health Promotion Team

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 × 1,000,000)/total No. of hours worked.

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

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

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

