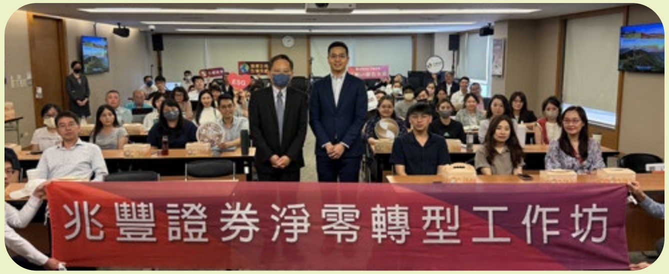
Highlight

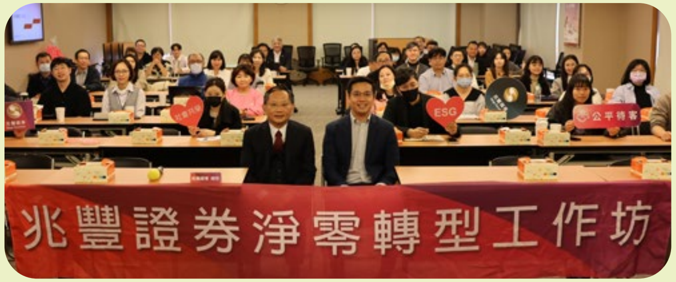


Mega Securities Hosted the Net-Zero Transition Workshop Series—Session 1 (2025.05.15)

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

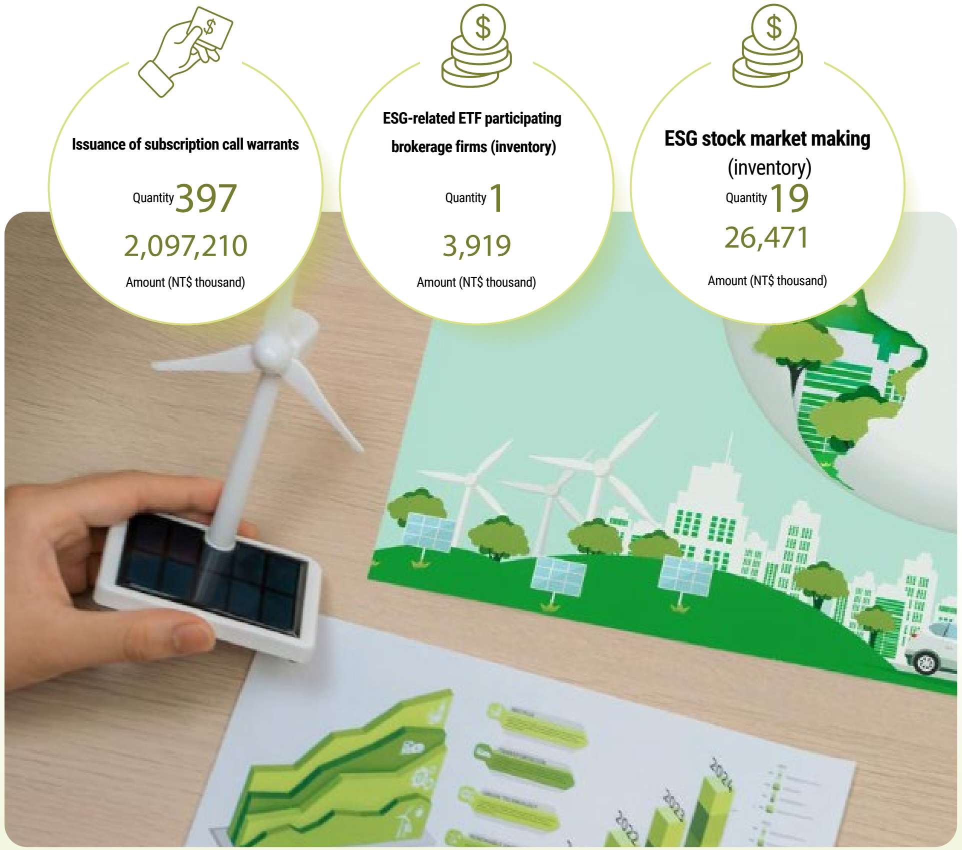
Industry Category (TICS)	Number of underwriting	Underwriting amount (NT$ thousand)	Income (NT$ thousand)
05 Extraction of crude petroleum and natural gas	1	200,000	200
08 Manufacture of food products and prepared animal feeds	1	100,000	150
19 Manufacturing of other chemical products	3	900,000	1,350
22 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.



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.