2.3 Stakeholder Engagement and Communication

In order to fulfill corporate social responsibility and demonstrate the importance of stakeholder communication, the Company has established transparent and smooth communication channels with stakeholders. We include stakeholders' opinions in the Company's management policies and operating activities to achieve the goal of sustainable management. We have defined major stakeholders according to the five major principles of AA1000 Stakeholder Engagement Standard (responsibility, influence, tension, diverse perspectives, and dependency). Considering that there has been little change in the types of stakeholders valued by the Company's employees, we continued to determine the types of stakeholders as identified in the 2023 employee questionnaire in 2024. We have identified seven types of stakeholders: Customers, Employees and Unions, Government/Competent Authorities and Industry Associations, Shareholders and Investors, Suppliers, Communities/Schools and Non-profit Organizations, and Media. Mega Securities used a variety of communication channels such as our corporate website, questionnaire surveys, press releases, and in-house/Group seminars as well as this Report to understand and respond to the needs of our stakeholders. Sustained communication and engagement was utilized to create mutual benefits and trust. In order to help stakeholders understand the United Nations Sustainable Development Goals (SDGs) and the sustainable development policies of Taiwan, in 2024, Mega Securities organized 964 sessions of employee education and training (please refer to 6.1.5 Talent Training), 55 external physical lectures and activities, 14 internal employee awareness sessions and activities (excluding education and training), 143 fraud prevention publicity activities (please refer to 5.2.1 Fair Customer Treatment). A total of 1,176 sessions of employee education and training or activities for stakeholders were held, accounting for 112.34% and 106.68% of the individual total assets of NTD 104,685 million and the consolidated total assets of NTD 110,239 million at the end of 2024, respectively.

Stakeholders	Implications for the Company	Topic of Concern	Communication Channel and Frequency	Key Communication Accomplishments in 2024
Customer	Listening to the needs of customers, provide quality financial services, and work together with customers to create a sustainable future.	• Digital Innovation • Corporate Governance and Ethical Management • Information Security • Combating Crime • Customer Relations	**Periodic** • Annual customer satisfaction survey • Implementation of mystery call mechanism **Ad Hoc** • Organizing of online/physical investment and wealth management seminars and investment forums • News, advertisements **Standing** • Mega Securities Smart Customer Service (real-time) • Provision of online account registration and trading platform (real-time) • Mega Securities LINE@ account (real-time) • Corporate website, Mega Securities FB fan page, Mega Securities IG, and Mega Securities YouTube (YT) channel • Free customer service hotline and customer service e-mail	• In 2024, Mega Securities conducted a brokerage customer satisfaction survey and received 4,578 valid questionnaires. 92% of all customers were satisfied with the overall service, with a satisfaction rate of 92% for young customers (18-30 years old), 93% for the middle-aged and elderly customers (55-64 years old), and 93% for the elderly generation (over 65 years old), achieving the target of 95%. • The customer satisfaction survey for wealth management consultants at Mega Securities was conducted, and 3,401 valid questionnaires were received, with an overall service satisfaction rate of 96.56%. Among them, the overall service satisfaction rate for young customers (18-30 years old) was 94.21%, and the overall service satisfaction rate for elderly customers (over 65 years old) was 97.23%. • Mystery calls were conducted at 43 securities operating sites. 400 staff members were tested as a way to identify the top 10 and bottom 10 operating sites. Additional education was provided to under-performing operating sites. • One physical and online (Mega Securities official YouTube channel) briefing on investment outlook was held by Mega Securities. • Two online (Mega Securities' official YouTube channel) seminars on investment were held by Mega Securities. • Organized five seminars on investment at five separate locations in Taipei, Taoyuan, Hsinchu, Shalu, and Douliu in partnership with TWSE and TPEx. • Organized 15 customer briefings and fraud prevention awareness sessions at all domestic Mega Securities operating sites. • The "ESG Investment Section" of Mega Securities was completed and launched to provide information on individual stocks, industry ESG indicators, and comparison data with other companies in the same industry. This project won the "National Brand Yushan Award" in 2024. • Mega Securities LINE@ account is followed by 17,077 people, has 74,658 cumulative friends, and has made 128 posts. • The Mega Securities Facebook group has accumulated 15,000 followers and posted 186 posts (including on the Facebook and Instagram) in total. • In 2024, there were a total of 15 customer complaints and financial disputes (including 12 cases for Mega Securities and 3 cases for Mega Futures)The cases were closed within the prescribed time limit.

Stakeholders	Implications for the Company	Topic of Concern	Communication Channel and Frequency	Key Communication Accomplishments in 2024
Employees and Unions	Employees are the Company' s most important asset. We look after employee needs, and listen to the voices of unions and employees to strengthen foundations for corporate sustainability.	• Information Security • Economic performance • Compliance	**Periodic** • Health and labor legislation knowledge is disseminated through e-mails twice a month • Quarterly labor-management meetings • Annual performance evaluations and communication • Employee engagement survey **Ad Hoc** • Holding of employee health seminars or activities **Standing** • Hosting of employee bulletin board on intranet	• "Mega Health" e-newsletters on health knowledge and motivational content were sent a total of 15 times and also reposted to the Health section of the corporate intranet. • Hosted 4 labor-management meetings to promote mutual cooperation between the two parties. • Employee engagement survey sampled 1,628 people and average engagement was 3.83 (out of 5) • The Company held five seminars on employee health care and 1 seminar on health care for middle-aged and elderly employees. • 57 posts were made to the employee bulletin board of Mega Securities and all were responded to.
Government/competent authorities and industry associations	Monitoring of policy and regulatory developments, and making recommendations through associations to promote the development of a favorable industry environment.	• Digital Innovation • Information Security • Risk Management • Combating Crime • Talent Attraction and Development • Responsible Finance • Customer Relations • Climate Action	**Periodic** • Filing or disclosure of information by the statutory deadlines • Attendance at association committees **Ad Hoc** • Policy information conferences or forums • Answering surveys from competent authorities and their peripheral units • Verification and provision of related information on request for competent authorities and their peripheral units • Telephone calls or in-person meetings	• Filing or disclosure of related information as required by law such as Statement on Internal Controls, and Statement on AML/CFT Internal Controls. There were no penalties for violation of filing or disclosure regulations. • Assignment of executives to participate in the committees or working groups of industry associations such as the TWSA, CNFA, and Trust Association. • Participated in policy promotion meetings or seminars, such as ESG policy promotion meetings, fair customer treatment evaluation seminars and recognition conferences, and financial industry sustainability financial evaluation briefings. • Cooperate with peripheral agencies and industry associations on responding to business surveys. For example: Surveys on the opinion of the Guidelines for Financial Institutions on Greenwashing Prevention, survey on the preparation of the sustainability report, and surveys on the planning of the Scope 3 carbon reduction targets and strategies. • Cooperated with the audits of competent authorities and peripheral agencies by providing information and responding in a timely manner. • Signed the Letter of Intent for cooperation in anti-fraud with the Criminal Investigation Bureau, Ministry of the Interior.
Suppliers	Suppliers are important Mega Securities business partners. Mutual survival and prosperity is achieved through our close collaboration.	• Information Security • Digital Innovation • Combating Crime • Customer Relations	**Periodic** • Supplier self-assessment surveys are conducted annually • Supplier evaluations are conducted annually • Supplier ESG seminars are co-organized with the Mega Group every year **Ad Hoc** • Inviting suppliers to sign the Sustainability Declaration	• 26 key suppliers were invited to participate in the "Sustainability Self-Assessment Questionnaire Survey" and completed responses were received from 26 suppliers. • Organized the supplier ESG seminar together with Mega Group, with eight key suppliers of Mega Securities attending. • "Supplier Sustainability Declaration" signed by 100% of contract suppliers. • Mega Securities' green procurement in 2024 was NTD 69,826,500, accounting for 22.49% of the total procurement of NTD 310,444,533; the green procurement of Mega Futures was NTD 2,898,840, accounting for 19.93 % of the total procurement of NTD 14,547,571.

Stakeholders	Implications for the Company	Topic of Concern	Communication Channel and Frequency	Key Communication Accomplishments in 2024
Shareholders and Investors	Mega Holdings is the sole shareholder of Mega Securities. Sound communications ensure the effective implementation of the Group's business management and sustainability strategies.	• Sustainable Finance • Digital Innovation • Customer Relations	**Periodic** • Board of Directors meetings are convened every month • Submission of information every year to Mega Holdings to facilitate the preparation of the Sustainability Report • Participate in Mega Holdings meetings in accordance with Mega Holdings regulations on supervision of subsidiaries **Ad Hoc** • Reporting of related information based on the supervisory requirements of Mega Holdings	• Mega Securities convened 12 Board meetings. • Mega Securities actively cooperated with Mega Holdings on the preparation of the Sustainability Report, and provided Mega Holdings with quarterly updates on the implementation of sustainable development goals at Mega Securities. • Mega Securities regular attends meetings of Mega Holdings, including the monthly Mega Holdings Board of Directors meeting, monthly business management meetings, quarterly Sustainable Development Committee meetings, quarterly Risk Management Committee meetings, and quarterly Compliance meetings. • Material events and operating risk events were reported to Mega Holdings each month. • Mega Securities cooperated with Mega Holdings to conduct routine inspections and provide relevant information every six months. • All 13 material contingencies that took place were reported to Mega Holdings in a timely manner and dealt with appropriately.
Communities/Schools and Non-Profit Organizations	Mega Securities is actively leveraging our core business to cultivate financial talent and boost student understanding of the financial industry.	• Combating Crime • Financial Education • Happy Workplace • Inclusive Finance • Digital Innovation	**Periodic** • Promotion of industry-university collaboration programs every year • Organizing student visits in corporate • Organize campus finance lectures or career sharing sessions **Ad Hoc** • Organize financial education and anti-fraud awareness seminars • Hold or encourage employees to participate in volunteer activities • Sponsor and support the charity activities of disadvantaged groups	• Mega Securities actively develops the industry-academia cooperation. During 2024, 14 university students were offered internships or part-time careers with the Company. Internship agreements were also signed with nine universities • There were a total of 57 participants in the "Exploring the Multiverse of Mega Securities" event on the day of the corporate visit. • In addition, Mega Securities was invited to take part in the employment program of Ming Chuan University, and 34 students participated in the practical courses and job position training. • The Company has collaborated with colleges and universities, government agencies, and public welfare organizations to organize and sponsor 24 financial education and anti-fraud awareness seminars and activities. There were 53 volunteers for a total of 246 hours, benefiting a total of 10,357 persons • We sponsored and organized 11 public welfare activities to provide resources and assistance to disadvantaged groups, as well as to support the athletic development and innovative talent of students. There were 48 volunteers for a total of 171 hours, benefiting a total of 91 persons. • Sponsored and supported five arts, cultural and sports events organized by the central and local governments. • 6 sessions of environmental restoration, tree planting, and ecological conservation activities were held, with 122 volunteers and 465 hours of participation.
Media	Communication of Mega Securities information, maintenance of brand image, and enhancing stakeholder understanding of the Company.	• Combating Crime • Corporate Governance and Ethical Management • Operational Performance • Risk Management • Responsible Finance • Sustainable Finance • Inclusive Finance • Green Operations	**Periodic** • Press releases are sent to columns in leading media every month. **Ad Hoc** • Media interviews and promotions **Standing** • Appointment of spokesperson and PR personnel to establish a line of communication	• A total of 29 press releases were released during the year. • In 2023-2024, the Company was awarded the "Taipei City Senior Citizen Friendly Enterprise Certification" for two consecutive years. From 2021-2024, the Company was awarded the "List of Companies with Better Institutional Investor Stewardship Disclosures" for four consecutive years. From 2019-2024, the Company was awarded the "Fair Customer Treatment Evaluation for the Top 25% of Securities Firms" by the Financial Supervisory Commission for six consecutive years. In 2024, the Company was awarded the "Taiwan Stock Exchange Corporation's List of Excellent Corporate Governance Information for Securities Firms" by the Taiwan Stock Exchange Corporation, and the Company achieved "Ranking in the Top 25% of the Securities Sector" by the Financial Supervisory Commission for two consecutive years. For the period of 2021-2024, the Company was awarded the "TCSA - Platinum Award for Sustainability Report" by the Taiwan Institute for Sustainable Energy Research. • Ranked in the top 25% of proprietary futures commission merchants in 2024 by the competent authority under the Fair Customer Treatment Principles for three consecutive years; in 2024, received "Taipei City Middle-Aged and Elderly Friendly Enterprise Certification" for the second consecutive year.