Sustainability Disclosure Indicators for Securities Firms

Indicator	Corresponding Chapter	Page No.
Number of information breach incidents, percentage of personal data breach incidents, number of customers affected by data breach incidents	5.3.2 Customer privacy and personal data protection	84
The number and amount of funds assisted for SMEs to raise funds in the capital market	4.1.2 Responsible investment	61
Number of participants in financial education for disadvantaged groups lacking securities services	5.1.1 Inclusive Finance Service	73
Products or services designed by each operating business to create environmental or social benefits	4.1.3 Sustainable Financial Products	67

Comparison Table of Terms in Chinese and English

Sustainable Development Goals, SDGs	>	聯合國永續發展目標
The Global Reporting Initiative, GRI	>	全球永續性報告協會
Sustainability Accounting Standards Board, SASB	>	永續會計準則委員會
The Taskforce on Nature-related Financial Disclosures, TNFD	>	自然相關財務揭露
Task Force on Climate-related Financial Disclosures, TCFD	>	氣候相關財務揭露
Science Based Targets, SBT	>	科學基礎減量目標
Science Based Targets initiative, SBTi	>	科學基礎減量目標倡議
Carbon Disclosure Project, CDP	>	碳揭露專案
Principles for Responsible Investment, PRI	>	責任投資原則
UN Global Compact, UNGC	>	聯合國全球盟約
Convention on Biological Diversity, CBD	>	生物多樣性公約
IFC Performance Standards & EHS Guidelines	>	國際金融公司績效標準及環境健康與安全指南
IFC Exclusion List	>	國際金融公司排除名單
International Financial Reporting Standards, IFRS	>	國際財務報導準則

9.3 External Independent Verification Statement

Third Party Verification Certificate for Sustainability Information

CERTIFICATE

Annex-2 to Certificate
Certificate No. ARES/TW/I2508029E
兆豐證券股份有限公司
Mega Securities Co., Ltd.
台北市中正區忠孝東路二段95號(兆證大樓)
No.95, Sec. 2, Zhongxiao E. Rd., Taipei 10058, Taiwan
Has been assessed and found to be in accordance with the requirements of standard detailed below
ISO 14001:2015
IAF Code
E32-2
Scope
證券業務服務管理
The provision of securities business service management.

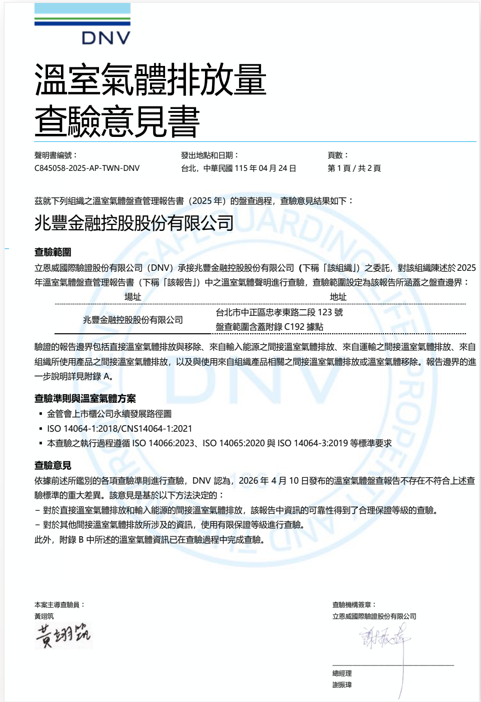
Certificate Issue Date: 2025-08-07
Registration Expiration Date: 2028-08-06
This annex is only valid in connection with the certificate ARES/TW/I2508029E

IAS ACCREDITED Management Systems Certification Body ACC NO. MSCB-171

批准：

ARES International Certification Co., Ltd.
No.12-2, Ln.187, Wenping Rd., Anping Dist., Tainan City 708, Taiwan
TEL / 06-295 9696 (Rep. Line) FAX / 06-295 9667
www.ares-registration.com

ISO 14001: 2015
Environmental Management Systems



DNV

溫室氣體排放量
查驗意見書

聲明書編號：
C845058-2025-AP-TWN-DNV

發出地點和日期：
台北，中華民國 115 年 04 月 24 日

頁數：
第 1 頁 / 共 2 頁

茲就下列組織之溫室氣體盤查管理報告書（2025 年）的盤查過程，查驗意見結果如下：

兆豐金融控股股份有限公司

查驗範圍

立恩威國際驗證股份有限公司（DNV）承接兆豐金融控股股份有限公司（下稱「該組織」）之委託，對該組織陳述於 2025 年溫室氣體盤查管理報告書（下稱「該報告」）中之溫室氣體聲明進行查驗，查驗範圍設定為該報告所涵蓋之盤查邊界：

場址	地址
兆豐金融控股股份有限公司	台北市中正區忠孝東路二段 123 號 盤查範圍含蓋附錄 C192 據點

驗證的報告邊界包括直接溫室氣體排放與移除、來自輸入能源之間接溫室氣體排放、來自運輸之間接溫室氣體排放、來自組織所使用產品之間接溫室氣體排放，以及與使用來自組織產品相關之間接溫室氣體排放或溫室氣體移除。報告邊界的進一步說明詳見附錄 A。

查驗準則與溫室氣體方案

- 金管會上市櫃公司永續發展路徑圖
- ISO 14064-1:2018/CNS14064-1:2021
- 本查驗之執行過程遵循 ISO 14066:2023、ISO 14065:2020 與 ISO 14064-3:2019 等標準要求

查驗意見

依據前述所鑑別的各項查驗準則進行查驗，DNV 認為，2026 年 4 月 10 日發布的溫室氣體盤查報告不存在不符合上述查驗標準的重大差異。該意見是基於以下方法決定的：
– 對於直接溫室氣體排放和輸入能源的間接溫室氣體排放，該報告中資訊的可靠性得到了合理保證等級的查驗。
– 對於其他間接溫室氣體排放所涉及的資訊，使用有限保證等級進行查驗。
此外，附錄 B 中所述的溫室氣體資訊已在查驗過程中完成查驗。

本案主導查驗員：
黃翊筑
黃翊筑

查驗機構簽章：
立恩威國際驗證股份有限公司
總經理
謝振瑋

ISO 14064-1:2018
Organizational GHG Inventory

TÜVNORD

證書

TÜVNORD TÜV NORD CERT GmbH ISO 50001 tuev-nord.de

管理系統依據
ISO 50001:2018

驗證機構TÜV NORD CERT Gmb公司特此證明，依據 ISO/IEC 17021-1:2015標準進行的稽核、評估和驗證決定的結果，該組織

兆豐證券股份有限公司(兆豐證券大樓)
(100)台北市中正區忠孝東路二段95 號
台灣中華民國

將採用符合 ISO 50001:2018 標準要求的管理系統並且在本驗證的3年有效期間內將對符合性進行監督
。

範圍
證券商品各項服務

證書編號 44 764 251291
稽核報告編號 3540 4888

證書有效期始 2025-10-17
證書有效期至 2028-10-16
首次驗證 (來自另一個認證機構): 2022

請訪問我們的證書資料庫，以驗證此證書的有效性。

Essen, 2025-10-28
驗證機構之 TÜV NORD CERT GmbH

TÜV NORD CERT GmbH
Am TÜV 1, 45307 Essen
www.tuev-nord-cert.com
TÜV®

DAkkS Deutsche Akkreditierungsstelle D-ZM-12007-01-00

ISO 50001: 2018
Energy Management Systems

bsi.

By Royal Charter

Certificate of Registration

BUSINESS CONTINUITY MANAGEMENT SYSTEM - ISO 22301:2019

This is to certify that:
Mega Securities Co., Ltd.
No. 95, Sec. 2, Zhongxiao E. Rd.
Zhongzheng Dist.
Taipei City
100013
Taiwan

Holds Certificate No: **BCMS 799829**

and operates a Business Continuity Management System which complies with the requirements of ISO 22301:2019 for the following scope:

The business continuity management system in relation to the provision of Taiwan brokerage business (stock trading) trading services in trading, clearing and settlement, and related supporting activities within headquarters.

For and on behalf of BSI:
Michael Lam - Managing Director Assurance, APAC

Original Registration Date: 2023-12-28
Latest Revision Date: 2023-12-28
Effective Date: 2023-12-28
Expiry Date: 2026-12-27

Page: 1 of 2

...making excellence a habit.™

This certificate was issued electronically and remains the property of BSI and is bound by the conditions of contract.
An electronic certificate can be authenticated online.
Printed copies can be validated at www.bsi-global.com/ClientDirectory or telephone +886 (02)2656-0333.

Taiwan Headquarters: 2nd Floor, No.37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.

ISO 22301:2019
Business Continuity Management

Certificate TW20/00264 / 證書 TW20/00264

SGS

The management system of / 下述組織

Mega Securities Corporation
兆豐證券股份有限公司

6F, No. 95, Sec. 2, Zhongxiao E. Rd., Zhongzheng Dist., Taipei City 100, Taiwan (R.O.C.)
100 台北市中正區忠孝東路二段 95 號 6 樓

has been assessed and certified as meeting the requirements of
的管理系統已經過審核，並被證明符合下述要求

ISO/IEC 27001:2022

For the following activities / 所涵蓋的活動範圍
Provision of information security related management activities by Management Information System Department that covers server room management, network management and the development, operation, maintenance management of Stock Management Middle, Back-end, Front System (MobileVIP, GlobalTrade, GPM (Global Profit Maker), HTS(Home Trading System), MegaWinner, Mega API, Sysjust API, Multi Chart, SmartTrade, DMA (Direct Market Access)) and Wealth Management System in accordance with Statement of Applicability version 5.

依據適用性聲明書版本 5，由資訊本部提供資訊安全相關之管理活動，包括機房管理、網路管理以及證券交易中台系統、後台系統、前台系統 (行動 VIP、E 網通、全球理財通、HTS (Home Trading System)、兆豐贏家、兆豐 API、嘉實 API、Multi Chart、E 雷達、電子式專屬線路下單 DMA (Direct Market Access))及財富管理系統之開發、維護與管理。

This certificate is valid from 23 August 2025 until 12 July 2026 and remains valid subject to satisfactory surveillance audits.
此證書的有效期自 2025 年 08 月 23 日 至 2026 年 07 月 12 日 且其有效性應繫於持續符合的定期稽核
Issue 5. Certified since 12 July 2020
版次 5 原始註冊日期 2020 年 07 月 12 日

L. Moran

Authorised by / 簽署
Liz Moran
Business Manager

SGS United Kingdom Ltd
Rossmore Business Park, Ellesmere Port, Cheshire, CH65 3EN, UK
t +44 (0)151 350-6666 - www.sgs.com

This document is an authentic electronic certificate for Client' business purposes use only. Printed version of the electronic certificate are permitted and will be considered as a copy. This document is issued by the Company subject to SGS General Conditions of certification services available on Terms and Conditions | SGS. Attention is drawn to the limitation of liability, indemnification and jurisdictional clauses contained therein. This document is copyright protected and any unauthorized alteration, forgery or falsification of the content or appearance of this document is unlawful.

Page 1 / 1 / 頁 1 / 1

ISO 27001:2022
Information Security Management Systems

Certificate TW24/00001039 / 證書 TW24/00001039

SGS

The management system of / 下述組織

MEGA SECURITIES CO., Ltd.
兆豐證券股份有限公司

4F, No. 95, Sec. 2, Zhongxiao E. Rd., Zhongzheng Dist., Taipei City 100, Taiwan (R.O.C.)
100 臺北市中正區忠孝東路 2 段 95 號 4 樓

has been assessed and certified as meeting the requirements of
的管理系統已經過審核，並被證明符合下述要求

BS10012:2017

For the following activities / 所涵蓋的活動範圍
Management of including personal information collection, processing, and using, including the following process:
- The personal information management for securities service process provide by Institutional Sales Department in headquarters.
- Management Information System Department supports Institutional Sales Department provided securities service process related system maintenance and operation.

個人資料蒐集、處理及利用管理作業，包含下列流程：
- 總公司營業部提供證券服務之個人資料管理。
- 資訊本部支援營業部所提供之證券服務流程相關系統維運作業。

This certificate is valid from 26 November 2024 until 26 November 2027 and remains valid subject to satisfactory surveillance audits.
此證書的有效期自 2024 年 11 月 26 日 至 2027 年 11 月 26 日 且其有效性應繫於持續符合的定期稽核

Issue 1. Certified since 26 November 2024
版次 1. 原始註冊日期 2024 年 11 月 26 日

Authorised by / 簽署
Stephen Pao
Director

SGS Taiwan Limited
No. 136-1, Wu Kung Road, New Taipei Industrial Park, Wu Ku District, New Taipei City 24803, Taiwan
t +886 (0)2 2299 3939 - www.sgs.com.tw

This document is an authentic electronic certificate for Client' business purposes use only. Printed version of the electronic certificate are permitted and will be considered as a copy. This document is issued by the Company subject to SGS General Conditions of certification services available on Terms and Conditions | SGS. Attention is drawn to the limitation of liability, indemnification and jurisdictional clauses contained therein. This document is copyright protected and any unauthorized alteration, forgery or falsification of the content or appearance of this document is unlawful.

Page 1 / 1 / 頁 1 / 1

BS 10012:2017
Personal Information Management System

bsi.

By Royal Charter

Certificate of Registration

OCCUPATIONAL HEALTH & SAFETY MANAGEMENT SYSTEM - ISO 45001:2018

This is to certify that:
Mega Securities Co., Ltd.
1F,3F~9F,10F(Proprietary Trading Dept.)
11F~13F
No. 95, Sec. 2, Zhongxiao E. Rd.
Zhongzheng Dist.
Taipei City
100013
Taiwan

兆豐證券股份有限公司
臺灣
台北市
中正區
忠孝東路二段95號
1F, 3F~9F, 10F(自營本部), 11F~13F
100013

Holds Certificate No: **OHS 771407**

and operates an Occupational Health and Safety Management System which complies with the requirements of ISO 45001:2018 for the following scope:

The provision of securities business service management in the headquarter building.
總部證券業務服務的提供

For and on behalf of BSI:
Michael Lam - Managing Director Assurance, APAC

Original Registration Date: 2023-02-01
Latest Revision Date: 2023-02-01
Effective Date: 2023-02-01
Expiry Date: 2026-01-31

Page: 1 of 2

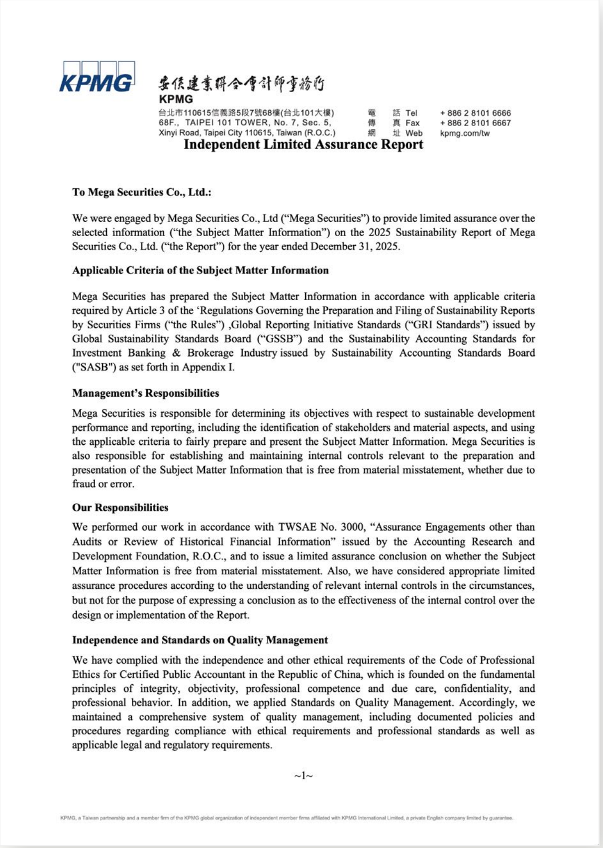
...making excellence a habit.™

This certificate was issued electronically and remains the property of BSI and is bound by the conditions of contract.
An electronic certificate can be authenticated online.
Printed copies can be validated at www.bsi-global.com/ClientDirectory or telephone +886 (02)2656-0333.

Taiwan Headquarters: 2nd Floor, No.37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
A Member of the BSI Group of Companies.

ISO 45001:2018
Occupational Health and Safety
Management Systems certification

CPA's Limited Assurance for Sustainability Report



安侯建業聯合會計師事務所
KPMG
台北市110615信義路5段7號68樓(台北101大樓)
68F., TAIPEI 101 TOWER, No. 7, Sec. 5,
Xinyi Road, Taipei City 110615, Taiwan (R.O.C.)
電　話 Tel + 886 2 8101 6666
傳　真 Fax + 886 2 8101 6667
網　址 Web kpmg.com/tw

Independent Limited Assurance Report

To Mega Securities Co., Ltd.:

We were engaged by Mega Securities Co., Ltd ("Mega Securities") to provide limited assurance over the selected information ("the Subject Matter Information") on the 2025 Sustainability Report of Mega Securities Co., Ltd. ("the Report") for the year ended December 31, 2025.

Applicable Criteria of the Subject Matter Information

Mega Securities has prepared the Subject Matter Information in accordance with applicable criteria required by Article 3 of the 'Regulations Governing the Preparation and Filing of Sustainability Reports by Securities Firms ("the Rules") ,Global Reporting Initiative Standards ("GRI Standards") issued by Global Sustainability Standards Board ("GSSB") and the Sustainability Accounting Standards for Investment Banking & Brokerage Industry issued by Sustainability Accounting Standards Board ("SASB") as set forth in Appendix I.

Management's Responsibilities

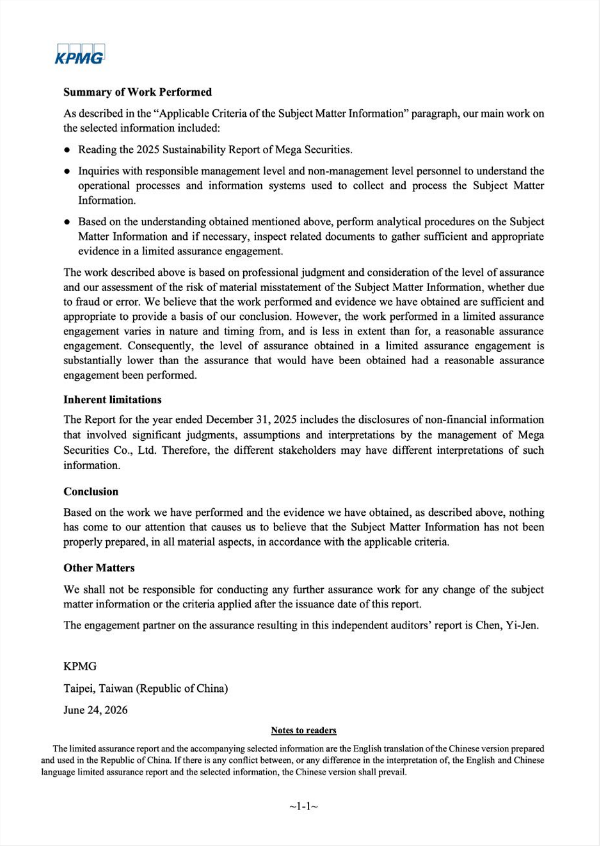
Mega Securities is responsible for determining its objectives with respect to sustainable development performance and reporting, including the identification of stakeholders and material aspects, and using the applicable criteria to fairly prepare and present the Subject Matter Information. Mega Securities is also responsible for establishing and maintaining internal controls relevant to the preparation and presentation of the Subject Matter Information that is free from material misstatement, whether due to fraud or error.

Our Responsibilities

We performed our work in accordance with TWSAE No. 3000, "Assurance Engagements other than Audits or Review of Historical Financial Information" issued by the Accounting Research and Development Foundation, R.O.C., and to issue a limited assurance conclusion on whether the Subject Matter Information is free from material misstatement. Also, we have considered appropriate limited assurance procedures according to the understanding of relevant internal controls in the circumstances, but not for the purpose of expressing a conclusion as to the effectiveness of the internal control over the design or implementation of the Report.

Independence and Standards on Quality Management

We have complied with the independence and other ethical requirements of the Code of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. In addition, we applied Standards on Quality Management. Accordingly, we maintained a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements and professional standards as well as applicable legal and regulatory requirements.



Summary of Work Performed

As described in the "Applicable Criteria of the Subject Matter Information" paragraph, our main work on the selected information included:

- Reading the 2025 Sustainability Report of Mega Securities.
- Inquiries with responsible management level and non-management level personnel to understand the operational processes and information systems used to collect and process the Subject Matter Information.
- Based on the understanding obtained mentioned above, perform analytical procedures on the Subject Matter Information and if necessary, inspect related documents to gather sufficient and appropriate evidence in a limited assurance engagement.

The work described above is based on professional judgment and consideration of the level of assurance and our assessment of the risk of material misstatement of the Subject Matter Information, whether due to fraud or error. We believe that the work performed and evidence we have obtained are sufficient and appropriate to provide a basis of our conclusion. However, the work performed in a limited assurance engagement varies in nature and timing from, and is less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Inherent limitations

The Report for the year ended December 31, 2025 includes the disclosures of non-financial information that involved significant judgments, assumptions and interpretations by the management of Mega Securities Co., Ltd. Therefore, the different stakeholders may have different interpretations of such information.

Conclusion

Based on the work we have performed and the evidence we have obtained, as described above, nothing has come to our attention that causes us to believe that the Subject Matter Information has not been properly prepared, in all material aspects, in accordance with the applicable criteria.

Other Matters

We shall not be responsible for conducting any further assurance work for any change of the subject matter information or the criteria applied after the issuance date of this report.

The engagement partner on the assurance resulting in this independent auditors' report is Chen, Yi-Jen.

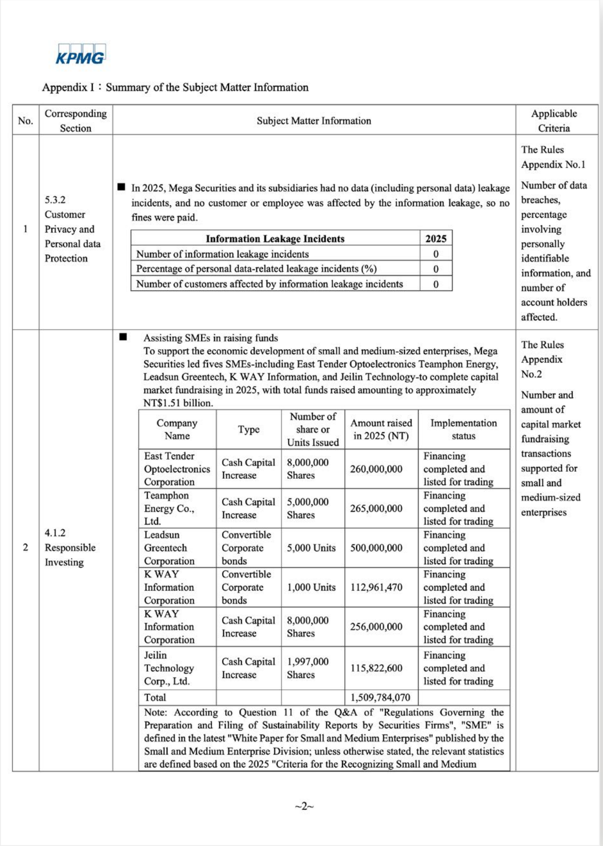
KPMG

Taipei, Taiwan (Republic of China)

June 24, 2026

Notes to readers

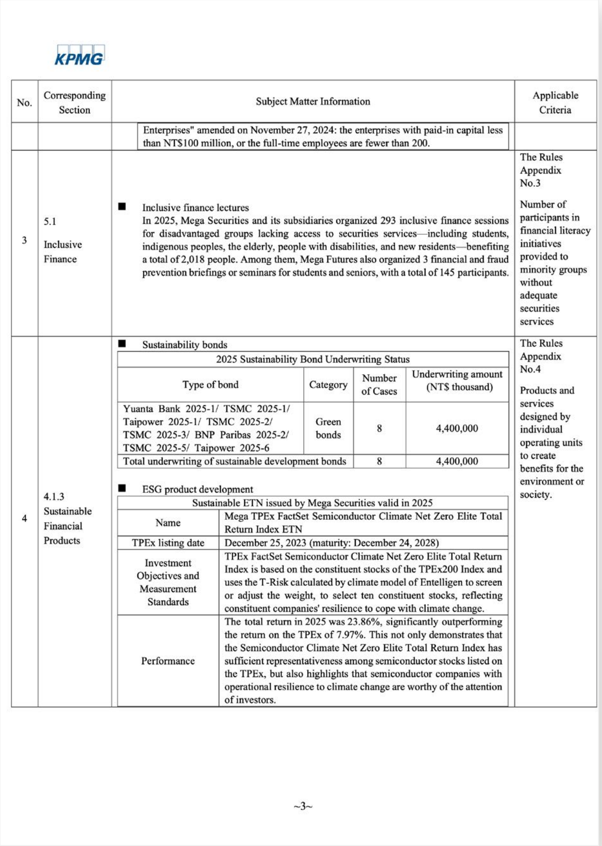
The limited assurance report and the accompanying selected information are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of, the English and Chinese language limited assurance report and the selected information, the Chinese version shall prevail.



Appendix I：Summary of the Subject Matter Information

<table>
<tr><th>No.</th><th>Corresponding Section</th><th>Subject Matter Information</th><th>Applicable Criteria</th></tr>
<tr><td>1</td><td>5.3.2 Customer Privacy and Personal data Protection</td><td>■ In 2025, Mega Securities and its subsidiaries had no data (including personal data) leakage incidents, and no customer or employee was affected by the information leakage, so no fines were paid.
<table>
<tr><th>Information Leakage Incidents</th><th>2025</th></tr>
<tr><td>Number of information leakage incidents</td><td>0</td></tr>
<tr><td>Percentage of personal data-related leakage incidents (%)</td><td>0</td></tr>
<tr><td>Number of customers affected by information leakage incidents</td><td>0</td></tr>
</table></td><td>The Rules Appendix No.1
Number of data breaches, percentage involving personally identifiable information, and number of account holders affected.</td></tr>
<tr><td>2</td><td>4.1.2 Responsible Investing</td><td>■ Assisting SMEs in raising funds
To support the economic development of small and medium-sized enterprises, Mega Securities led fives 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.
<table>
<tr><th>Company Name</th><th>Type</th><th>Number of share or Units Issued</th><th>Amount raised in 2025 (NT)</th><th>Implementation status</th></tr>
<tr><td>East Tender Optoelectronics Corporation</td><td>Cash Capital Increase</td><td>8,000,000 Shares</td><td>260,000,000</td><td>Financing completed and listed for trading</td></tr>
<tr><td>Teamphon Energy Co., Ltd.</td><td>Cash Capital Increase</td><td>5,000,000 Shares</td><td>265,000,000</td><td>Financing completed and listed for trading</td></tr>
<tr><td>Leadsun Greentech Corporation</td><td>Convertible Corporate bonds</td><td>5,000 Units</td><td>500,000,000</td><td>Financing completed and listed for trading</td></tr>
<tr><td>K WAY Information Corporation</td><td>Convertible Corporate bonds</td><td>1,000 Units</td><td>112,961,470</td><td>Financing completed and listed for trading</td></tr>
<tr><td>K WAY Information Corporation</td><td>Cash Capital Increase</td><td>8,000,000 Shares</td><td>256,000,000</td><td>Financing completed and listed for trading</td></tr>
<tr><td>Jeilin Technology Corp., Ltd.</td><td>Cash Capital Increase</td><td>1,997,000 Shares</td><td>115,822,600</td><td>Financing completed and listed for trading</td></tr>
<tr><td>Total</td><td></td><td></td><td>1,509,784,070</td><td></td></tr>
<tr><td colspan="5">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</td></tr>
</table></td><td>The Rules Appendix No.2
Number and amount of capital market fundraising transactions supported for small and medium-sized enterprises</td></tr>
</table>

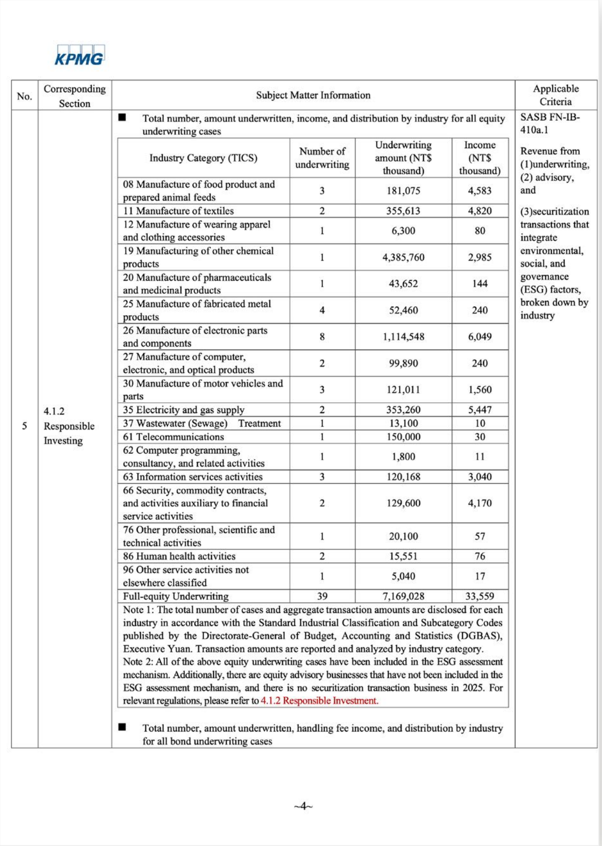
CPA's Limited Assurance for Sustainability Report



KPMG

<table>
<tr><th>No.</th><th>Corresponding Section</th><th>Subject Matter Information</th><th>Applicable Criteria</th></tr>
<tr><td></td><td></td><td>Enterprises" amended on November 27, 2024: the enterprises with paid-in capital less than NT$100 million, or the full-time employees are fewer than 200.</td><td></td></tr>
<tr><td>3</td><td>5.1
Inclusive Finance</td><td>■ Inclusive finance lectures
In 2025, Mega Securities and its subsidiaries organized 293 inclusive finance sessions for disadvantaged groups lacking access to securities services—including students, indigenous peoples, the elderly, people with disabilities, and new residents—benefiting a total of 2,018 people. Among them, Mega Futures also organized 3 financial and fraud prevention briefings or seminars for students and seniors, with a total of 145 participants.</td><td>The Rules Appendix No.3
Number of participants in financial literacy initiatives provided to minority groups without adequate securities services</td></tr>
<tr><td>4</td><td>4.1.3
Sustainable Financial Products</td><td>■ Sustainability bonds
<table>
<tr><th colspan="4">2025 Sustainability Bond Underwriting Status</th></tr>
<tr><th>Type of bond</th><th>Category</th><th>Number of Cases</th><th>Underwriting amount (NT$ thousand)</th></tr>
<tr><td>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</td><td>Green bonds</td><td>8</td><td>4,400,000</td></tr>
<tr><td colspan="2">Total underwriting of sustainable development bonds</td><td>8</td><td>4,400,000</td></tr>
</table>
■ ESG product development
<table>
<tr><th colspan="2">Sustainable ETN issued by Mega Securities valid in 2025</th></tr>
<tr><td>Name</td><td>Mega TPEx FactSet Semiconductor Climate Net Zero Elite Total Return Index ETN</td></tr>
<tr><td>TPEx listing date</td><td>December 25, 2023 (maturity: December 24, 2028)</td></tr>
<tr><td>Investment Objectives and Measurement Standards</td><td>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.</td></tr>
<tr><td>Performance</td><td>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.</td></tr>
</table></td><td>The Rules Appendix No.4
Products and services designed by individual operating units to create benefits for the environment or society.</td></tr>
</table>

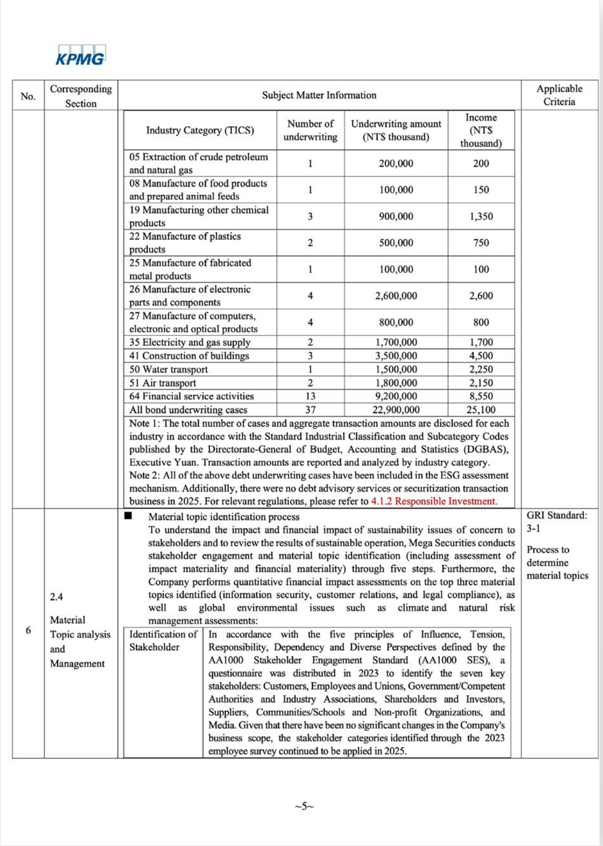
~3~



KPMG

<table>
<tr><th>No.</th><th>Corresponding Section</th><th>Subject Matter Information</th><th>Applicable Criteria</th></tr>
<tr><td>5</td><td>4.1.2
Responsible Investing</td><td>■ Total number, amount underwritten, income, and distribution by industry for all equity underwriting cases
<table>
<tr><th>Industry Category (TICS)</th><th>Number of underwriting</th><th>Underwriting amount (NT$ thousand)</th><th>Income (NT$ thousand)</th></tr>
<tr><td>08 Manufacture of food product and prepared animal feeds</td><td>3</td><td>181,075</td><td>4,583</td></tr>
<tr><td>11 Manufacture of textiles</td><td>2</td><td>355,613</td><td>4,820</td></tr>
<tr><td>12 Manufacture of wearing apparel and clothing accessories</td><td>1</td><td>6,300</td><td>80</td></tr>
<tr><td>19 Manufacturing of other chemical products</td><td>1</td><td>4,385,760</td><td>2,985</td></tr>
<tr><td>20 Manufacture of pharmaceuticals and medicinal products</td><td>1</td><td>43,652</td><td>144</td></tr>
<tr><td>25 Manufacture of fabricated metal products</td><td>4</td><td>52,460</td><td>240</td></tr>
<tr><td>26 Manufacture of electronic parts and components</td><td>8</td><td>1,114,548</td><td>6,049</td></tr>
<tr><td>27 Manufacture of computer, electronic, and optical products</td><td>2</td><td>99,890</td><td>240</td></tr>
<tr><td>30 Manufacture of motor vehicles and parts</td><td>3</td><td>121,011</td><td>1,560</td></tr>
<tr><td>35 Electricity and gas supply</td><td>2</td><td>353,260</td><td>5,447</td></tr>
<tr><td>37 Wastewater (Sewage) Treatment</td><td>1</td><td>13,100</td><td>10</td></tr>
<tr><td>61 Telecommunications</td><td>1</td><td>150,000</td><td>30</td></tr>
<tr><td>62 Computer programming, consultancy, and related activities</td><td>1</td><td>1,800</td><td>11</td></tr>
<tr><td>63 Information services activities</td><td>3</td><td>120,168</td><td>3,040</td></tr>
<tr><td>66 Security, commodity contracts, and activities auxiliary to financial service activities</td><td>2</td><td>129,600</td><td>4,170</td></tr>
<tr><td>76 Other professional, scientific and technical activities</td><td>1</td><td>20,100</td><td>57</td></tr>
<tr><td>86 Human health activities</td><td>2</td><td>15,551</td><td>76</td></tr>
<tr><td>96 Other service activities not elsewhere classified</td><td>1</td><td>5,040</td><td>17</td></tr>
<tr><td>Full-equity Underwriting</td><td>39</td><td>7,169,028</td><td>33,559</td></tr>
<tr><td colspan="4">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.</td></tr>
</table>
■ Total number, amount underwritten, handling fee income, and distribution by industry for all bond underwriting cases</td><td>SASB FN-IB-410a.1
Revenue from (1)underwriting, (2) advisory, and
(3)securitization transactions that integrate environmental, social, and governance (ESG) factors, broken down by industry</td></tr>
</table>

~4~

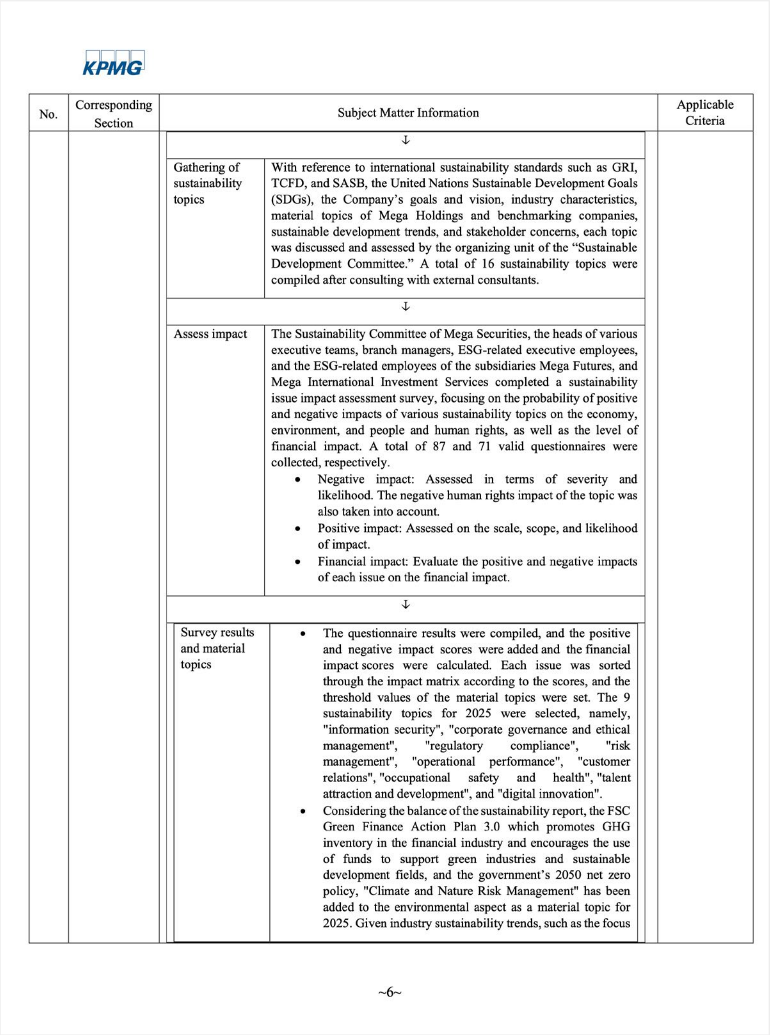


KPMG

<table>
<tr><th>No.</th><th>Corresponding Section</th><th>Subject Matter Information</th><th>Applicable Criteria</th></tr>
<tr><td></td><td></td><td>
<table>
<tr><th>Industry Category (TICS)</th><th>Number of underwriting</th><th>Underwriting amount (NT$ thousand)</th><th>Income (NT$ thousand)</th></tr>
<tr><td>05 Extraction of crude petroleum and natural gas</td><td>1</td><td>200,000</td><td>200</td></tr>
<tr><td>08 Manufacture of food products and prepared animal feeds</td><td>1</td><td>100,000</td><td>150</td></tr>
<tr><td>19 Manufacturing other chemical products</td><td>3</td><td>900,000</td><td>1,350</td></tr>
<tr><td>22 Manufacture of plastics products</td><td>2</td><td>500,000</td><td>750</td></tr>
<tr><td>25 Manufacture of fabricated metal products</td><td>1</td><td>100,000</td><td>100</td></tr>
<tr><td>26 Manufacture of electronic parts and components</td><td>4</td><td>2,600,000</td><td>2,600</td></tr>
<tr><td>27 Manufacture of computers, electronic and optical products</td><td>4</td><td>800,000</td><td>800</td></tr>
<tr><td>35 Electricity and gas supply</td><td>2</td><td>1,700,000</td><td>1,700</td></tr>
<tr><td>41 Construction of buildings</td><td>3</td><td>3,500,000</td><td>4,500</td></tr>
<tr><td>50 Water transport</td><td>1</td><td>1,500,000</td><td>2,250</td></tr>
<tr><td>51 Air transport</td><td>2</td><td>1,800,000</td><td>2,150</td></tr>
<tr><td>64 Financial service activities</td><td>13</td><td>9,200,000</td><td>8,550</td></tr>
<tr><td>All bond underwriting cases</td><td>37</td><td>22,900,000</td><td>25,100</td></tr>
<tr><td colspan="4">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.</td></tr>
</table></td><td></td></tr>
<tr><td>6</td><td>2.4
Material Topic analysis and Management</td><td>■ Material topic identification process
To understand the impact and financial impact of sustainability issues of concern to stakeholders and to review the results of sustainable operation, Mega Securities conducts stakeholder engagement and material topic identification (including assessment of impact materiality and financial materiality) through five steps. Furthermore, the Company performs quantitative financial impact assessments on the top three material topics identified (information security, customer relations, and legal compliance), as well as global environmental issues such as climate and natural risk management assessments:
<table>
<tr><td>Identification of Stakeholder</td><td>In accordance with the five principles of Influence, Tension, Responsibility, Dependency and Diverse Perspectives defined by the AA1000 Stakeholder Engagement Standard (AA1000 SES), a questionnaire was distributed in 2023 to identify the seven key stakeholders: Customers, Employees and Unions, Government/Competent Authorities and Industry Associations, Shareholders and Investors, Suppliers, Communities/Schools and Non-profit Organizations, and Media. Given that there have been no significant changes in the Company's business scope, the stakeholder categories identified through the 2023 employee survey continued to be applied in 2025.</td></tr>
</table></td><td>GRI Standard: 3-1
Process to determine material topics</td></tr>
</table>

~5~

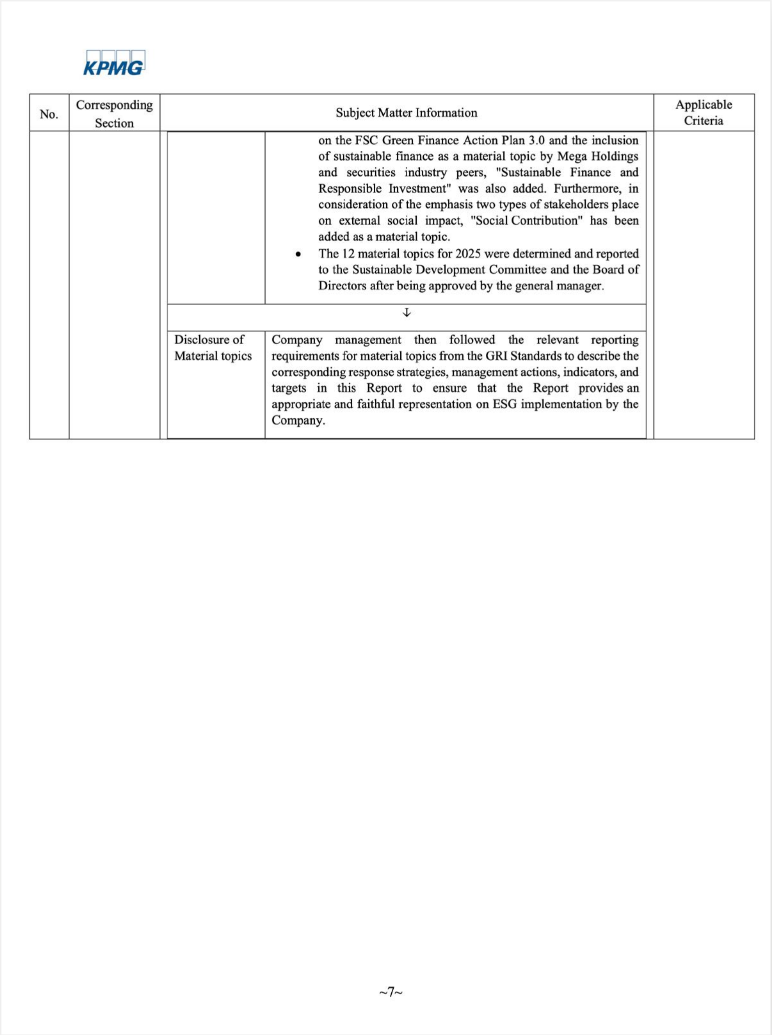
CPA's Limited Assurance for Sustainability Report



KPMG

No.	Corresponding Section	Subject Matter Information		Applicable Criteria
		↓		
		Gathering of sustainability topics	With reference to international sustainability standards such as GRI, TCFD, and SASB, the United Nations Sustainable Development Goals (SDGs), the Company's goals and vision, industry characteristics, material topics of Mega Holdings and benchmarking companies, sustainable development trends, and stakeholder concerns, each topic was discussed and assessed by the organizing unit of the "Sustainable Development Committee." A total of 16 sustainability topics were compiled after consulting with external consultants.	
		↓		
		Assess impact	The Sustainability Committee of Mega Securities, the heads of various executive teams, branch managers, ESG-related executive employees, and the ESG-related employees of the subsidiaries Mega Futures, and Mega International Investment Services completed a sustainability issue impact assessment survey, focusing on the probability of positive and negative impacts of various sustainability topics on the economy, environment, and people and human rights, as well as the level of financial impact. A total of 87 and 71 valid questionnaires were collected, respectively. • Negative impact: Assessed in terms of severity and likelihood. The negative human rights impact of the topic was also taken into account. • Positive impact: Assessed on the scale, scope, and likelihood of impact. • Financial impact: Evaluate the positive and negative impacts of each issue on the financial impact.	
		↓		
		Survey results and material topics	• The questionnaire results were compiled, and the positive and negative impact scores were added and the financial impact scores were calculated. Each issue was sorted through the impact matrix according to the scores, and the threshold values of the material topics were set. The 9 sustainability topics for 2025 were selected, namely, "information security", "corporate governance and ethical management", "regulatory compliance", "risk management", "operational performance", "customer relations", "occupational safety and health", "talent attraction and development", and "digital innovation". • Considering the balance of the sustainability report, the FSC Green Finance Action Plan 3.0 which promotes GHG inventory in the financial industry and encourages the use of funds to support green industries and sustainable development fields, and the government's 2050 net zero policy, "Climate and Nature Risk Management" has been added to the environmental aspect as a material topic for 2025. Given industry sustainability trends, such as the focus	

~6~



KPMG

No.	Corresponding Section	Subject Matter Information		Applicable Criteria
			on the FSC Green Finance Action Plan 3.0 and the inclusion of sustainable finance as a material topic by Mega Holdings and securities industry peers, "Sustainable Finance and Responsible Investment" was also added. Furthermore, in consideration of the emphasis two types of stakeholders place on external social impact, "Social Contribution" has been added as a material topic. • The 12 material topics for 2025 were determined and reported to the Sustainable Development Committee and the Board of Directors after being approved by the general manager.	
		↓		
		Disclosure of Material topics	Company management then followed the relevant reporting requirements for material topics from the GRI Standards to describe the corresponding response strategies, management actions, indicators, and targets in this Report to ensure that the Report provides an appropriate and faithful representation on ESG implementation by the Company.	

~7~