

Provided internship and part-time job opportunities to 70

students, a **32%** increase from 53 in 2024.

Employee training hours reached 87,849 hours, with average training hours

of 53.7 hours, which was **1.28** times the target of 42 hours.

Conducted employee engagement surveys with a 100% response rate; "actively engaged employees" (3 points or above) accounted

for **95%**, an in-crease from 93.6% in 2024.

Total employee stock ownership trust assets reached a cumulative NT\$98,768 thousand, an in-crease of

99.39% compared to 2024.

Mega Securities Headquarters building passed the renewal certification for "

ISO 45001

occupa-tional health and safety management system"

7.1 Talent Attraction and Development

Mega Securities and its subsidiaries regard employees as our most valuable assets and have established comprehensive human resource management regulations. Each year, the Company formulates promotion plans and specific goals across various dimensions, including talent attraction (e.g., turnover rate control, competitive salaries, and various subsidies), talent development (e.g., education and training, and certification subsidies), occupational safety and health (e.g., occupational safety certification, employee assistance, and lectures), and human rights protection (human rights policy and due diligence). Budgets are allocated for the implementation of these initiatives, which are regularly tracked and reviewed by the sustainable development committee, internal management meeting, and board of directors to ensure sustainable operation.

7.1.1 Talent resource and structure

As of the end of 2025, the number of employees of Mega Securities and its subsidiaries was 1,636, of which 35.15% were male and 64.85% female. The total number of managerial staff is 12.16%, of which 52.26% were female.

The majority of the labor force was over 50 years old, totaling 759 people (46.39% of all employees).

Mega Securities has long focused on gender equality issues. Over the past three years, the proportion of female employees has remained stable, while the proportion of female managers has shown an upward trend (51.61%, 51.78%, 52.26%). These figures demonstrate the achievements of Mega Securities and its subsidiaries in promoting gender equality, echoing Goal 5 of the United Nations Sustainable Development Goals (SDGs): Gender Equality, and reflecting practical actions to support gender equality and empower women.

Talent Structure of Mega Securities and its subsidiaries (full-time employees)

Type	Category	No. of people	Percentage
Gender	Female	1,061	64.85%
	Male	575	35.15%
Location	Taiwan	1,636	100.00%
	Overseas	-	-
Region	Northern Region	1,135	69.38%
	Central Region	191	11.67%
	Southern Region	310	18.95%
Position	Management roles	199	12.16%
	Non-management roles	1,437	87.84%
Age	Under 29 years old	189	11.55%
	30-50 years old	688	42.05%
	Over 51 years old	759	46.39%
Education level	Ph.D.	2	0.12%
	Master's degree	229	14.00%
	College	1,231	75.24 %
	Vocational/ senior high school	174	10.64%

Note: Based on the full-time employees of Mega Securities and its subsidiaries. For the detailed employment information, please refer to [Appendix 9.1.2 Social Indicator Data](#).

7.1.2 Employee Diversity

Mega Securities and its subsidiaries are committed to creating a diverse and equal employment environment, protecting the work rights and interests of different groups, and allowing each employee to fully demonstrate their uniqueness and strengths. As of the end of 2025, Mega Securities and its subsidiaries hired a total of 10 employees with disabilities, five more than the statutory requirement. We will continuously provide suitable vacancies in the future to build a friendly and inclusive workplace. For detailed information on employees with disabilities, please refer to [Appendix 9.1.2 Social Indicator Data](#).

Age-friendly workplace

To enhance the labor participation of middle-aged and senior workers, Mega Securities actively creates a friendly and inclusive workplace for the young and the old. In addition to providing physical and mental health assistance and establishing a digital learning platform to shorten the digital divide among middle-aged and senior employees, the Company launched the "Wings Program". Under this initiative, senior employees mentor new sales representatives to promote the transfer of skills and experience from middle-aged and senior talent, providing these experienced professionals with opportunities to demonstrate their value. Furthermore, a blood pressure station has been established at the headquarters to assist colleagues with health management and to promote the "Health Protection at Mega" health care awareness campaign series.

Mega Securities' senior-friendly project for middle-aged and senior workers

Project Name	Content	2025 Performance
Launching of the Wings Program	Senior employees passed on their expertise to facilitate the transfer of experience from middle-aged and senior talent, providing training for new sales representatives that covers professional knowledge, trading practices, system functions, and sharing sessions on top-performer experiences.	A total of 69 new sales representatives benefited.
Establishment of a blood pressure station	A blood pressure station was established at the headquarters, and initiatives were launched to encourage regular blood pressure monitoring, facilitating health management for middle-aged and senior employees.	Benefiting 514 people
Health Protection at Mega	Ad hoc health promotion activities for middle-aged and elderly employees were conducted to share information on health issues such as musculoskeletal care and insomnia, with updates posted simultaneously in the Health Corner section of the Company intranet.	Benefiting 1,547 people

7.1.3 New Recruits and Resigned Employees

In 2025, the number of new employees and the new employment rate of Mega Securities and its subsidiaries were 193 and 11.8%. In addition to recruiting talent, Mega Securities and its subsidiaries also continuously tracked the resignation status of employees; relevant workplace improvement plans were formulated by analyzing the turnover rate. In 2025, the number of departing employees totaled 138, and the turnover rate (excluding retirement and leave without pay) was 8.44%. For detailed information on employees, please refer to [Appendix 9.1.2 Social Indicator Data](#).

Cost of new hires at Mega Securities

Unit: NT\$

Year	Recruitment cost	Average recruitment cost
2023	187,750	857.91
2024	542,500	2,948.37
2025	593,000	3,072.54

Note: Average recruitment cost of new recruits = total recruitment expenses of new recruits in the current year/total number of new recruits.



7.1.4 Recruitment Strategy

The declining birthrate and the wave of diversification in the financial industry are reshaping the talent market. Mega Securities and its subsidiaries place digital, sustainable, and diversified finance at the core of our development, continuously seeking and cultivating outstanding talent. We attract new talent through job banks, the corporate website, and campus recruitment events, while promoting industry-academia collaboration.

In 2025, a total of 70 university students participated in internships or part-time jobs at Mega Securities and its subsidiaries, with internship collaborations signed with 11 universities. We participated in 8 university-enterprise internship briefing sessions and collaborated with Ming Chuan University to promote an employment program. By integrating academic coursework with workplace training, the Company cultivated and recruited new-generation financial professionals through a forward-looking strategic approach.

Target talent	Talent deployment	Recruitment Results
Talents of digital finance	We actively recruit talent with technical expertise and data analysis capabilities to strategically position ourselves in the digital finance sector and strengthen the organization's competitiveness in industry transformation.	We identified potential IT, information security, and digital talent through campus recruitment, referrals from financial industry professionals, and external selection, successfully recruiting 26 new employees.
Talents of sustainable development.	To respond to the global needs to social, environmental, and economic challenges, and cooperate the governmental policies, the Company supports the importance of sustainable operation.	In response to the needs of the sustainable finance business, we actively recruited dedicated personnel for sustainable development, to effectively integrate resources and promote corporate sustainability actions; one new employees were successfully recruited.
Diverse financial talents	In response to the globalization of the financial market, talents with cross-cultural and international perspectives are needed to cope with global financial challenges.	To strengthen our global positioning and adapt to emerging financial issues, we continue to recruit new financial product development and trading personnel and international business development personnel.

Cultivation in campus

In order to attract outstanding young talent, the Company has actively worked with colleges and universities, including offering of financial courses, providing internships or part-time jobs. We also provide scholarships to students, as well as organize campus financial lectures and career sharing to promote the exchange between theory and practice, thereby nurturing and attracting potential financial talent.

Campus Recruitment



Ming Chuan University Cooperative Employment Program



Category	Description	Investment and results
Providing internship and part-time working opportunities	To assist students in understanding professional functions in the securities industry during summer breaks or the academic year and to cultivate future talent in advance, Mega Securities actively established cooperative relationships with university and college departments across the country. These efforts aimed to enhance students' willingness to join the company after graduation and implement a sustainable talent strategy.	Mega Securities and subsidiaries provided 70 students with internship and part-time working opportunities.
Provide scholarships/ fellowships	Mega Securities has established collaborative and trustworthy partnerships with finance-related departments in colleges and universities to offer students opportunities to connect with the corporate world prior to graduation, thereby fostering talent cultivation and driving sustainable development.	A total of 45 students received scholarships and grants, totaling NT\$1,103 thousand.
Organize student visits in corporate	During the summer vacation, Mega Securities collaborated with Mega Futures and Mega International Investment Services to host the "Explore Mega Securities Multiverse" event series, promoting financial education and talent cultivation through a segmented approach.	Explore Mega Securities Multiverse" for high school students: 68 participants, with NT\$283,058 invested. College students "Mega Vision for the Future! Career Challenge Securities Multiverse" event: A total of 230 people participated, with NT\$9,212 invested in the program.
Organize campus finance lectures or career sharing sessions	Mega Securities' lecturers leveraged practical instruction and experience sharing to help the younger generation establish correct financial management concepts and raise awareness of investment fraud prevention, demonstrating the Company's ongoing commitment to financial education and social responsibility. We continued to promote financial education through diverse activities and industry-academic collaborations to cultivate young talent and demonstrate our commitment to sustainable development.	Mega Securities organized eight financial literacy lectures for universities and high schools and participated in eight university internship briefing sessions to share practical securities knowledge and financial fraud prevention, reaching a total of 750 students. Furthermore, we collaborated with Ming Chuan University to promote an employment program, offering practical courses and on-the-job training to a total of 30 participating students.

Explore Mega Securities Multiverse



Ming Chuan University collaborative employment program



7.1.5 Talent Training

Mega Securities and its subsidiaries value talent cultivation. In accordance with Mega Holdings' "Sustainable Development Best Practice Principles", the Company has incorporated sustainability into its business direction and established a promotion plan, regularly holding sustainability education and training sessions or arranging external courses.

In accordance with the Group's ESG course study regulations, directors, supervisors, managers, and general employees are required to complete their respective annual study hours to ensure that sustainability knowledge is both popularized and deepened throughout the organization.

Mega Securities and its subsidiaries prepare an education and training budget every year for approval by the Board of Directors. The education and training budgets for 2025 were NT\$13,882 thousand for Mega Securities, NT\$511 thousand for Mega Futures, and NT\$120 thousand for Mega International Investment Services.

In 2025, Mega Securities and its subsidiaries organized education and training courses covering the three major areas of environment (E), society (S), and governance (G), contributing to the achievement of the United Nations SDGs. A total of 1,141 training sessions were held in 2025, reaching a total employee training hours of 87,849 and an average employee training hours of approximately 53.7 hours. (of these, Mega Securities organized 859 sessions, with a total employee training hours of 83,046 and an average employee training hours of approximately 53.68 hours.)

For detailed information on training hours of employees, please refer to [Appendix 9.1.2 Social Indicator Data](#).

Dimension	Contributions to the United Nations SDGs	Course Content
Environmental (E) courses	Achieve SDGs 7 and 13, which the Group focuses on	Carbon pricing methods, climate change education, ISO 14064 GHG inventory, and net-zero transition trends and strategies
Social (S) Courses	Promote the achievement of SDG Goals 1, 3, 5, 8, 9, and 12 focused on by the Group	Gender equality, sexual harassment prevention, workplace mental health, inclusive finance, fraud prevention, workshop for middle and senior management, customer complaint management, fitness courses, and Mentor Growth Camp, etc.
Governance (G) courses	Promote the achievement of SDG Goals 1, 5, and 8 focused on by the Group	Anti-money laundering and countering the financing of terrorism, material information management, and the prevention of insider trading, etc.

Subsidies for licenses

Mega Securities and its subsidiaries encourage employees to participate in professional certification or qualification examinations, providing subsidies for registration fees and certification fees. In 2025, subsidies for sustainable finance and senior financial planning consultants were added in response to the demand for sustainability talent and the trend of an aging society. In 2025, Mega Securities and its subsidiaries provided professional license subsidies for a total of 161 person-times, with subsidy expenses totaling NT221 thousand. For detailed information on professional license subsidies, please refer to [Appendix 9.1.2 Social Indicator Data](#).

Professional talent training program

To provide employees with a development environment and resources for the right person for the right position, Mega Securities and its subsidiaries organize ad hoc training courses (labor law dissemination, health care promotion, gender equality promotion, and educational training on workplace sexual harassment prevention mechanisms, etc.) based on business needs and changes in the financial situation. We also assign employees to attend professional training courses and seminars organized by external institutions.



Workshops for Middle and Senior Management

Number of trainees **97**
Training hours per person **9**
Expenses invested (NT\$)
1,522,394



MEGA Program - Mentor Growth Camp

Number of trainees **39**
Training hours per person **6**
Expenses invested (NT\$)
110,000

Program Description	Training target	Training benefits			
		Number of employees trained in 2025	Number of unit head appointment	Percentage (%)	Trainee satisfaction (out of 5 points)
[Workshop for Middle and Senior Management] To make the officers at all levels company-wide form the loyalty, and work hard for the goals for 2025. It is sought that after participating in the event, officers at all levels can communicate more efficiently and form consensus in the future work, to accelerate the efficiency of team operations, and exert the power of the team.	Middle and Senior Management	97	95	97.9%	4.8
[MEGA Program - Mentor Growth Camp] To strengthen talent development, the mentorship program "MEGA Project" was planned to cultivate potential reserve managers and achieve the organization's sustainable talent development.	Department heads recommended incumbent managers or reserve managers with potential.	39	25	64.1%	4.72

7.1.6 Rotation and Evaluation

Performance appraisal

To achieve organizational performance goals and uncover employee potential, Mega Securities and its subsidiaries have established the "Rules of Employee Performance Appraisal" and "Employee Promotion Management Regulations" to build a fair and impartial performance evaluation system and promotion process. Performance appraisals are divided into four categories, namely "goal-oriented management appraisal", "department and team performance evaluation", "agile dialogue", and "ranking appraisal". In 2025, 1,597 employees of the Company and its subsidiaries received performance evaluation, accounting for 97.6% of all employees.

Performance Appraisal Mechanism	Implementing Unit	Mechanism summary	Execution frequency
Goal-oriented management	Mega Securities and Its Subsidiaries	Employee performance appraisals are conducted annually, during which supervisors at all levels evaluate their subordinates' daily work performance and review the achievement of goals and key performance indicators. All employees, with the exception of probationary employees and employees reinstated in the same year, are included in the performance evaluation, the results of which serve as the basis for employee remuneration and promotion.	Once a year
Department and team performance evaluation		Departments and teams conduct regular performance evaluations to review management competencies and business performance. Through institutionalized processes, organizational management effectiveness is enhanced, and performance results serve as a basis for continuous improvement and talent development.	Once a year
Agile dialogue		Supervisors and employees jointly set work goals through agile dialogue. For individuals with low performance achievement rates, poor work performance, or those deemed unsuitable for their roles, the completion of a special performance appraisal form is required. Performance is further enhanced through continuous follow-up and improvement facilitated by ongoing dialogue.	Four times a year or more
Ranking appraisal	Mega Securities	A ranking appraisal system is adopted for specific businesses (such as wealth management business and credit card promotion). Participating employees are ranked based on their performance in these specific businesses, with bonuses distributed according to those rankings to motivate employees to continuously improve performance and achieve better results.	Once a year

Internal rotation

To cultivate well-rounded financial professionals, enhance employee engagement, and unlock potential while achieving the goal of the right person for the right position, Mega Securities and its subsidiaries promote personnel rotation in accordance with the "Regulations Governing the Reappointment of Employees", categorized into voluntary transfer and assigned transfer. The internal rotation mechanism allows employees to be suitable for their talent and position and retains outstanding talent, which are complementary, especially if the business is busy or short on manpower. Relevant transfer operations were handled by complying with the "Five Principles of Transfer" stipulated in laws and regulations. The internal job vacancy fill rate for 2025 was 43.4%.

Internal promotion and transfer mechanism

Number of internal promotions in the year		77
The number of vacancies filled by internal employees of the Mega Securities and its subsidiaries in 2025	Management roles (A)	31
	Non-management roles (B)	117
	Total (C=A+B)	148
Total number of vacancies for the year (D) (Note)		341
Internal vacancy filling rate (C/D x 100%)		43.4%
Internal management vacancy filling rate (A/D x 100%)		9.1%
Internal non-management vacancy filling rate (B/D x 100%)		34.3%

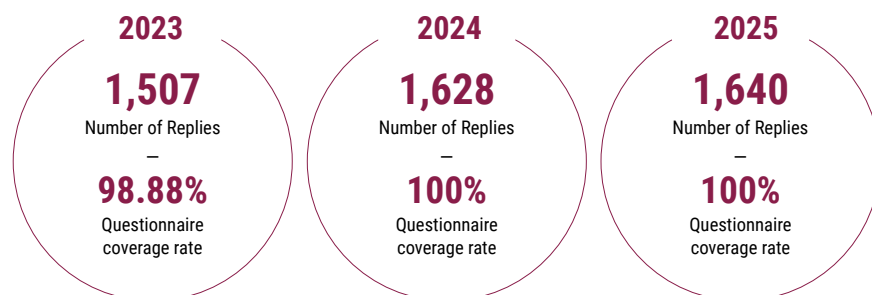
Note: The number of vacancies in the current year includes the number of voluntary transferees and the number of new recruits in the same year.

7.1.7 Employee Engagement and Satisfaction

Mega Group commissions an external organization to conduct an employee engagement and satisfaction survey annually. In 2025, the Group utilized an engagement survey to identify the resources employees require to achieve peak performance. This survey assessed satisfaction across dimensions including compensation, work environment, career development, corporate culture, and sustainable operation. Following the survey, a project meeting was convened to discuss the findings, leading to the formulation and concrete execution of improvement plans.



Employee Engagement and Satisfaction Survey Status



Note 1: 2023 survey data covered Mega Securities; from 2024 onwards, the scope includes Mega Securities and its subsidiaries (Mega Futures and Mega International Investment Services).

Note 2: The coverage rate was calculated based on the number of employees on staff at the time of the survey.

Survey results

The survey results showed that the employee engagement and satisfaction scores of Mega Securities and its subsidiaries in 2025 were 3.94 and 3.90, respectively, both representing growth from 2024. The proportion of actively engaged employees (survey results of 3 points or more) was 95.0%, which also increased from 93.6% in 2024. In terms of gender, employee engagement and satisfaction scores for male employees consistently remained higher than those for female employees. The Company has continued to optimize its welfare measures (please refer to [7.1.8 Remuneration and Benefits](#)), and the scores of female employees improved in 2025. Regarding job levels, scores for management have consistently outperformed those of non-management employees. The Company has continued to implement talent development and rotation and appraisal mechanisms (please refer to [7.1.5 Talent Development](#) and [7.1.6 Rotation and Evaluation](#)), and the scores of non-management employees improved in 2025. We will continue to promote employee care initiatives to enhance employee engagement and satisfaction.

Item/Year	2023	2024	2025
Employee engagement	3.89	3.83	3.94
Satisfaction score	3.88	3.84	3.90
Percentage of employees actively participating	95.4%	93.6%	95.0%

Note: The questionnaire survey used a five-point scale, with scores ranging from 1 to 5, where 5 is the maximum score.



7.1.8 Remuneration and Benefits

Employee remuneration

Mega Securities and subsidiaries offer different basic salaries to new hires based on their level of duty, but does not discriminate based on factors such as gender, age, race, religion, political stance, marital status, organization affiliation, among other things. The basic salaries of new fulltime employees in the Company are higher than the minimum wage standards in Taiwan. Subsequently, various bonuses are distributed and salary increases are implemented annually based on performance appraisals to provide differentiated remuneration for each employee.

Employees' annual incomes include monthly salary and year-end bonus, performance bonuses and employee remuneration based on the performance of the year are also distributed. The employees with excellent performance will have salary adjustment to retain outstanding talents.

Ratio of basic salary and remuneration of women to men

Unit: NT\$

Basic salary			Pay ratio by gender (Female: Male)
Employee Category	Female	Male	
Management roles	1,317,677	1,466,614	0.90
Non-management roles	556,494	589,888	0.94
Total remunerations			Remuneration ratio by gender (Female: Male)
Employee Category	Female	Male	
Management roles	2,709,295	3,123,814	0.87
Non-management roles	1,278,060	1,226,259	1.04

Note 1: The calculation is based on the in-service employees of Mega Securities and its subsidiaries as of December 31, 2025, and annualized relevant remuneration data.

Note 2: The remuneration data is calculated on an accrual basis according to the Taiwan Stock Exchange's salary calculation regulations for full-time employees of non-managerial positions.

Average and median salaries of full-time non-management employees

Item	2023	2024	2025
Number of full-time employees not in managerial positions	1,420	1,450	1,563
Mean of annual salary for non-managerial full-time employees (NT\$)	1,094,442	1,379,605	1,407,684
Median of annual salary for non-managerial full-time employees (NT\$)	918,024	1,176,860	1,020,458

Gender differences in the mean and median of employee remunerations and bonuses

Gender difference in the mean of remuneration	7.44%
Gender difference in the median of remuneration	7.55%
Gender difference in the mean of bonus	12.08%
Gender difference in the median of bonus	12.47%

Note 1: Ratio of (male's data - female's data)/male data.

Note 2: The calculation is based on the in-service full time employees of Mega Securities and its subsidiaries (serving for a full six months or longer) as of December 31, 2025, and annualized relevant remuneration data.

Note 3: The remuneration data is calculated on an accrual basis according to the Taiwan Stock Exchange's salary calculation regulations for full-time employees of non-managerial positions. The remuneration includes the employee's salary, bonus (year-end bonus, performance bonus, and employee remuneration) and overtime wages (including overtime wages for not taking leave).

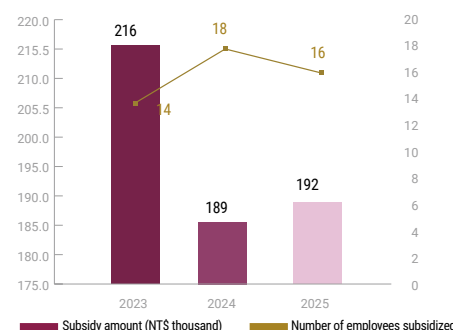
Employee Benefits

Mega Securities and its subsidiaries offer competitive salaries, year-end bonuses, performance bonuses, and employee remuneration. Furthermore, we provide excellent employee benefits, including group insurance (life insurance/medical/disability insurance), maternity leave, paternity checkup and paternity leave, and family care leave. We also offer a retirement plan featuring care and support for retirees, an employee shareholding trust, and various subsidies for marriage, funeral, and festive occasions, childbirth, injuries and illnesses, travel, and employee clubs, ensuring comprehensive care for all employees.

Blessings for getting married

In alignment with the government's policy to encourage marriage among individuals of marriageable age, Mega Securities and its subsidiaries provide marriage allowances that exceed statutory requirements. Each employee is eligible for NT\$12,000, with an additional subsidy of NT\$6,000 provided by the employee welfare committee to help alleviate the financial burden of starting a family. Beyond economic support, the Company provides eight days of marriage leave to foster a friendly workplace environment. In 2025, a total of 16 people applied for marriage allowances, amounting to NT\$192 thousand, which was comparable to the 18 applicants and NT\$189 thousand in 2024. The chart on the left illustrates the Mega Securities' wedding subsidy statistics. In 2025, 16 people applied for marriage allowances, with a total amount of NT\$192 thousand.

Mega Securities wedding subsidy statistics



Providing Support for Childcare

Mega Securities and its subsidiaries have formulated the "Regulations of Employee Attendance Management" and "Regulations for Employee Unpaid Leave Management" in accordance with the "Act of Gender Equality in Employment" and other relevant regulations. To meet the diverse needs of employees, the Company provides a parental leave system and a friendly work environment:

- Parental leave of absence: Offer flexible parental leave options, allowing employees to adjust the application period based on their family circumstances.
- Parental care: Short-term, daily leave applications are available, with a cumulative limit of 30 days. In 2025, a total of eight employees applied for parental leave, resulting in an overall return-to-work rate of 60% and a retention rate of 80%.
- Mega Securities Headquarters building features a lactation room that provides a private and comfortable space for breastfeeding, alleviating the inconvenience faced by female employees.

Provision of maternity support measures

Mega Securities and its subsidiaries actively promote a friendly workplace, encouraging employees to feel secure in having children and reducing the burden of pregnancy. In addition to providing maternity leave, prenatal check-up leave, and paternity leave as required by law, we will also begin adjusting childbirth-related leave in 2026 to better meet the needs of our employees. The Company also provides a maternity allowance of NT\$8,000 per birth, supplemented by an additional NT\$5,000 from the employee welfare committee to help alleviate the financial pressure on families.

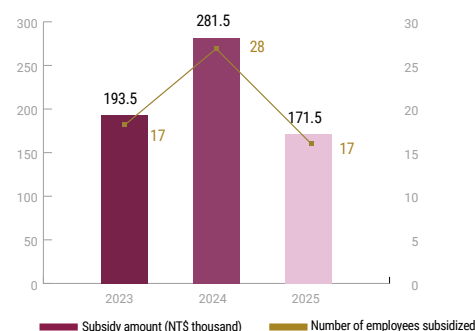
In addition, the Company provides maternity care packages to female employees who are at least six months pregnant and to the spouses of male employees. Furthermore, newborn gift boxes are presented following the birth of a child, demonstrating the Company's commitment to and care for the well-being of employees' families.

In 2025, a total of 17 people applied for maternity allowance, with a subsidy amount of NT\$171.5 thousand. This represented a decrease compared to 2024, when 28 people applied for maternity allowance for a total of NT\$281.5 thousand. In response, the number of maternity-related leave days has been gradually increased starting from 2026. The figure below shows the Mega Securities Maternity Subsidy Statistics.

Starting from 2026, childbirth-related leave will be adjusted progressively to strengthen corporate social responsibility and employee care:

- Maternity leave has been adjusted to 42 working days. (8 calendar days better than the statutory requirement)
- Prenatal check-up leave has been increased to 8 days. (7 days more than the statutory requirement)
- The number of days for prenatal checkup leave and paternity leave has been adjusted to 8 days. (7 days more than the statutory requirement)

Mega Securities wedding subsidy statistics



Work-Life Balance

Mega Securities and its subsidiaries provide meal allowances and leave policies that exceed regulatory requirements. We also promote diverse welfare measures, including travel and leisure subsidies, employee club subsidies, volunteer activities, and volunteer leave, to create a friendly, positive, and supportive workplace environment.

Flexible Work Arrangements

The Company has a flexible working system and has also formulated the "Regulations Governing the Concurrent Employment or Concurrent Position of Sales Personnel" to provide options for concurrent employment and concurrent positions to sales personnel.

To support work-life balance and help employees fulfill both professional and family responsibilities, the Company allows employees to apply for family care leave when they must personally care for family members due to vaccinations, serious illnesses, or other major emergencies. Such leave is calculated as personal leave for salary purposes.

Protection of retirement life

Mega Securities and its subsidiaries have established the "Regulations of Employee Retirement" in accordance with the "Labor Standards Act", the "Labor Pension Act", and other relevant regulations to protect the retirement rights and interests of employees. In addition to complying with legal requirements, the Company offers preferential retirement arrangements to employees whose combined years of service and age reach 65, helping them plan for their post-retirement life. Additionally, retirees may opt to remain in the company group insurance by paying the premiums themselves. This flexible option for continued coverage demonstrates the Company's commitment to the long-term well-being of its employees.



Company's contributions to employee pensions

Except for the appointed managerial officers and those for which the Labor Retirement Act applies, the Company contributes the employee pension every month based on the contribution rate of the year determined by the actuarial net pension cost for the year and within the range of 15% of the total salary, to be deposited in the dedicated account of Labor Retirement Reserve, overseen by the Labor Retirement Reserve Supervisory Committee.



Retirement System under the Labor Standards Act

The Company contributes to the Labor Retirement Reserve Fund on a monthly basis according to the contribution rate estimated in the actuarial report, and has established a Labor Retirement Reserve Fund Supervisory Committee pursuant to the laws and regulations to supervise the contribution and utilization of the reserve fund.



Retirement System under the Labor Pension Act

The Company allocates 6% of personal salary monthly to the individual pension account opened with the Labor Insurance Bureau.

Employee shareholding trusts

To enhance employee loyalty, improve work performance, and promote harmony in labor-management relations, Mega Securities and its subsidiaries established the "Mega Securities Co., Ltd. Joint Employee Stock Ownership Trust Committee" in 2023. The Committee was formed to promote the employee stock ownership trust welfare policy (applicable to all employees), helping employees achieve long-term savings and wealth accumulation to ensure their quality of life after retirement. Through employee stock ownership trusts, employees not only share in the Company's success but also develop a stronger sense of belonging and organizational cohesion. As of December 2025, the results of the employee stock ownership trust plan were as follows:

participation rate **93.22%**

Number of beneficiaries: A total of 1,525 employees participated, covering all departments of Mega Securities and its subsidiaries, representing a participation rate of 93.22%

groth rate **99.39%**

Total trust assets: Accumulated amount reached thousand NT\$98,768 (a 99.39% increase over the previous year)

64.77 thousand

Average beneficiary amount: Each employee held average trust assets of approximately NT\$64.77 thousand

