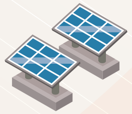
台新證券

2025

Taishin Securities

Sustainability Report

Contents



About This Report

GRI:2-2、2-3、2-5、2-14

Reporting period

The reporting period for Taishin Securities Co., Ltd. (hereinafter referred to as "Taishin Securities" or "the Company") is from January 1 to December 31, 2025. However, for the sake of data integration and transparency, some disclosures may include information beyond 2025.

This report was published in July 2026. Going forward, Taishin Securities will publish its sustainability report annually to provide stakeholders with consistent insights into the Company's sustainability performance and policy implementation.

Report management

Taishin Securities follows the Sustainability Reporting Guidelines and the Sustainability Information Management Regulations established by its parent company, TS Financial Holding Co., Ltd. (hereinafter referred to as "TS Holdings"), and has formulated the Taishin Securities Sustainability Information Management Regulations to govern the preparation process and operation of this report and maintain consistency across related procedures. The coordination and integration of the report's content and applicable scope are overseen by the Strategy and Planning Department. Based on the structure and data collection needs of the report, the Strategy and Planning Department requests each responsible unit to designate dedicated personnel to assist in the report preparation process. The preparation process includes planning and analysis, data collection, report drafting, and assurance verification. The Taishin Securities Sustainability Report is disclosed after being approved by the Board of Directors.

Boundaries and data

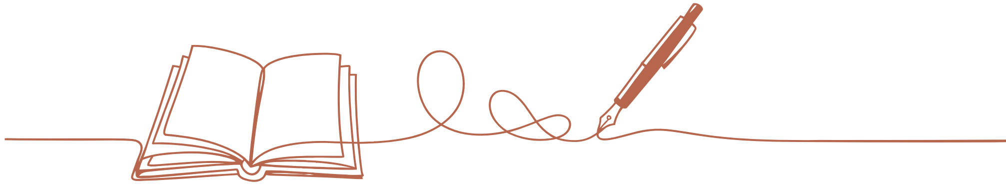
In principle, the reporting boundary of this report is limited to Taishin Securities and does not include subsidiaries or affiliated enterprises. The financial data are consistent with the boundaries of the Company's consolidated financial statements. Unless otherwise specified, all amounts are presented in New Taiwan dollars (NTD). Environmental and social data are disclosed based on the main operating locations of Taishin Securities.

The Company merged with MasterLink Securities in April 2026. As the reporting period covers fiscal year 2025, MasterLink Securities is not included in this report. If specific information or data boundaries are inconsistent with the aforementioned principles, a note will be included to explain the location of the disclosure of such data.

Reporting principles

The content and structure of this report are prepared in accordance with the 2021 Standards of the Global Reporting Initiative (GRI), the "Rules Governing the Preparation and Filing of Sustainability Reports by Securities Firms" issued by the Taipei Exchange, and with reference to the Sustainability Accounting Standards Board (SASB) Standards for Investment Banking & Brokerage. In addition, the report aligns with the disclosure recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) established by the Financial Stability Board (FSB).

Issuing Unit	Reporting Frameworks Followed
Global Reporting Initiative (GRI)	GRI Standards 2021
Taipei Exchange	Rules Governing the Preparation and Filing of Sustainability Reports by Securities Firms
Sustainability Accounting Standards Board (SASB)	Investment Banking & Brokerage Industry Standards
Financial Stability Board (FSB)	Task Force on Climate-related Financial Disclosures (TCFD) recommended disclosure framework



Third party assurance

This report has been prepared in accordance with the reporting principles outlined in the 2021 GRI Standards, including accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability. All disclosed information and statistical data have been compiled by Taishin Securities. Financial performance data are based on publicly available information audited and certified by Ernst & Young. All figures are presented using generally accepted numerical formats; any exceptions or special cases are noted within the report.

The report was approved by the Board of Directors upon recommendation by the ESG Task Force and subsequently published. KPMG was engaged to perform limited independent assurance in accordance with ISAE 3000 – Assurance Engagements Other than Audits or Reviews of Historical Financial Information, focusing on four selected sustainability performance indicators. The assurance report and scope are disclosed in the appendix of this report.

Feedback

To facilitate effective communication and engagement with our stakeholders, we welcome any inquiries or feedback regarding this Sustainability Report or Taishin Securities' sustainability strategies and practices. Please feel free to contact us through the information provided below. Taishin Securities is committed to providing timely responses and clarifications:

Corporate Sustainability Section, Strategy and Planning Department of Taishin Securities Co., Ltd.

Address: 22F, No. 97, Sec. 2, Dunhua S. Road, Da'an District, Taipei, Taiwan (R.O.C.)

Tel: 02-2325-5818

Email: ec@tssco.com.tw

Website: https://www.tssco.com.tw/

Message from the Chairman and President

GRI: 2-22

In 2025, the global political and economic landscape underwent significant turbulence and restructuring, triggering a chain reaction of changes in trade policies. At the same time, fluctuations in energy and food prices caused by frequent extreme climate events further slowed global economic growth. The role of the financial industry is no longer limited to capital intermediation, but has become a key driver in strengthening market resilience and guiding industrial transformation.

In the face of the physical risks and transition challenges brought about by climate change, sustainable development has evolved from an optional choice into an essential imperative for enterprises. We deeply recognize that only by integrating environmental and social issues into core decision-making can financial institutions accurately identify risks and capture structural transformation opportunities amid a volatile external environment. For Taishin Securities, sustainable operations are not merely a compliance obligation, but also a fundamental strategy for creating long-term value and safeguarding stakeholder interests amid a rapidly changing environment. Taishin Securities demonstrates its commitment to sustainability through six functional task forces and a dedicated climate task force.

In terms of corporate governance, we follow the lead of our parent company, TS Holdings, in actively responding to international sustainability disclosure trends. We are committed to enhancing the transparency and reliability of non-financial information and have gradually introduced the IFRS Sustainability Disclosure Standards. By strengthening the quantitative management of climate-related financial disclosures and sustainability issues, we continue to build a more comprehensive internal control and risk management system to ensure our disclosure quality remains aligned with international standards. In terms of the environment, we have adopted science-based targets as the core of our climate governance. In our own operations, we purchased 100,000 kWh of green electricity from Taipower for the first time in 2025 and promoted green building certification for our branches. Together with supply chain partners, we also participated in the “Plastic Reduction Action Transformation” supplier conference hosted by TS Holdings to jointly declare our commitment to net zero. We actively leverage the intermediary influence of the financial industry to promote financing services for renewable energy and ESG-related enterprises, and support companies with sustainable visions in accessing the capital market. At the same time, we remain committed to the social responsibility of the financial industry by actively promoting financial inclusion. Through ongoing financial education initiatives, we enhance the financial literacy and fraud awareness of disadvantaged groups, enabling the warmth of financial services to reach every corner of society.

Strengthening sustainability resilience
and creating shared financial value

Looking ahead, Taishin Securities follows the lead of TS Holdings and is committed to fostering a diverse, equitable, and inclusive workplace. We firmly believe that employees are the core assets driving corporate sustainable transformation, and that only by fostering an inclusive and respectful environment can innovation truly flourish. We continue to promote the “Sustainability Seed Program,” embedding ESG concepts throughout every level of the organization, instilling them in the mindset of every employee, and transforming them into a shared language between us and all stakeholders. Taishin Securities upholds the core values of “integrity, innovation, and sustainability” advocated by TS Holdings, breaking through transformation challenges with innovative thinking and shaping a long-term future through a sustainability-driven vision. Through sound governance, we advance sustainable finance and the net-zero transition, while working hand in hand with stakeholders to create sustainable value together.

Chairman

President

About Taishin Securities

Company Profile

GRI: 2-1, 2-2, 2-6, 2-28

The History of Taishin Securities

On April 9, 2010, Taishin Financial Holding Co., Ltd. (now TS Holdings) completed its acquisition of Dongxing Securities Co., Ltd., which was officially renamed Taishin Securities on April 14 of the same year. Taishin Securities is a full-service securities firm engaged in brokerage, proprietary trading, and underwriting businesses, while also providing a comprehensive electronic trading platform. By leveraging the resources of TS Holdings, Taishin Securities has integrated nearly one hundred banking channel locations with the aim of providing investors with comprehensive and diversified financial services. Based on the different needs of customers, Taishin Securities offers diversified financial products tailored to their financial planning needs, realizing one-stop financial services.

Taishin Securities upholds the business philosophy and service spirit of integrity, professionalism, prudence, and passion. Guided by the strategic direction of TS Holdings and a customer-centric approach, the Company develops customized products based on clients' needs and pursues a market strategy centered on "Serving Customers, Satisfying Customers, and Creating Value for Customers."

Looking ahead, Taishin Securities aims to build a strong reputation and deliver optimal profitability through high-quality service. The Company will continue to leverage the financial holding group's platform to develop a high-value, diversified financial services model and establish itself as a leading e-commerce brand in the securities industry.

2010

April 9
Taishin Financial Holding Co., Ltd. acquired equity in Dongxing Securities Co., Ltd.

August 9
Obtained approval to operate sub-brokerage services.

2012

June 4
Became the first in the industry to launch mobile certificate download functionality for smartphones.

2015

January 1
Established the Financial Trading Division.

2017

August 28
Completed merger with Ta Chong Securities Co., Ltd.

2018

May 1
Established the Merchant Banking Division.

2019

August 30
Invested in and established a subsidiary, Taishin Capital Co., Ltd.

2020

April 1
Established the Global Markets & Clients Division.

2021

November 8
Took over the Stock Affairs Agency Department of Taishin International Bank through business separation.

2022

November 2
Invested in and established a subsidiary, Taishin Futures Co., Ltd.

2025

July 24
Taishin FHC merged with Shin Kong FHC and was renamed TS Financial Holding Co., Ltd.

2026

April 6
Following the merger with MasterLink Securities, the Company operates 55 domestic business locations, 3 overseas business locations, 24 co-sales offices, and 101 bank co-sales counters.

Company Basic Information

Operating Locations	Taishin Securities Co., Limited
Date of Establishment	January 15, 2010
Headquarters Address	2F, No. 44, Section 2, Zhongshan North Road, Zhongshan District, Taipei City, Taiwan
Paid-in Capital (NT$ Thousand)	6,924,124
Industry Classification	Securities and futures industry
Business Locations	12
Total Number of Employees (Persons)	1,027
Ownership Structure	Public company

Note: Reference date: 2025/12/31.

Note: The total number of employees is based on the headcount of Taishin Securities for the reporting year, including both full-time and non-full-time employees, totaling 1,027 employees.

Core Business and Operating Locations

Brokerage Services	➢ Providing brokerage services for the trading of listed, OTC, and Emerging Stock Board securities (including electronic trading), as well as handling settlement-related matters on behalf of investors. ➢ Offering margin financing and securities lending services for investors. ➢ Providing brokerage services for foreign securities (sub-brokerage). ➢ Providing unsecured loans for general purposes. ➢ Providing securities lending and borrowing (two-way lending) services.
Proprietary Trading	➢ Engaging in the trading and hedging of domestic listed and OTC market stocks, bonds, and other securities. ➢ Issuing, trading, and hedging of domestic and foreign warrants. ➢ Trading and hedging of domestic and foreign bonds, bills, beneficiary certificates, and other fixed-income products through outright purchases, repo/reverse repo transactions, and interest rate derivatives. ➢ Trading of domestic and foreign futures and options, as approved by the competent authorities. ➢ Designing, issuing, trading, and hedging of structured products, equity derivatives, and other derivative financial instruments as approved by the competent authorities. ➢ Designing and executing strategic trading transactions. ➢ Other businesses approved by the competent authorities.
Underwriting Services	➢ Assisting issuers in listing on the TWSE or TPEx, and providing consulting services for business structure diagnosis and process improvement. ➢ Assisting companies in raising capital in domestic and international capital markets. ➢ Providing financial advisory services for private placements, domestic and overseas investment projects, strategic equity transactions, and M&A restructuring projects.
Merchant Banking Business	➢ Provide the financial advisory services for domestic and cross-border deals to companies and private equities, including the advice on the arrangement of leverage financing, project financing, and capital raising activities. ➢ Provide the financial planning and placement service for capital raising activities. ➢ Provide professional institutions and investors with investment and M&A opportunities and advice on exit of the investment portfolios.
Stock Transfer Agency Services	➢ Providing standard stock transfer services, shareholder meeting arrangements, ex-rights and ex-dividend processing, capital increases, tax withholding services, and other specialized shareholder services.

As of the end of 2025, Taishin Securities operated a total of 12 locations across Taiwan. In addition, cross-selling services were available at 101 Taishin Bank branches nationwide, with 24 of these branches equipped with dedicated cross-selling offices. These offices provide convenient services such as handling account opening and closure for securities, futures, and sub-brokerage accounts, as well as updates to clients' basic information, offering customers greater convenience and accessibility.

	Domestic Business Locations	Cross-Selling Offices
Northern Taiwan	4	10
Taoyuan, Hsinchu, and Miaoli Region	1	5
Taichung and Changhua Region	1	4
Yunlin, Chiayi, and Tainan Region	2	3
Kaohsiung and Pingtung Region	4	2

Note: Reference date: 2025/12/31.

Industry Association Participation

Name of Participating Association	Position Held
Taiwan Securities Association	Executive Director: Guo, Jia-Hung

Subsidiary Profile

Company Name	Main Business
Taishin Futures Co., Ltd.	Futures financial services
Taishin Capital Co., Ltd.	Venture capital, investment advisory, and management consulting services
Taishin Securities Venture Capital Co., Ltd.	Venture capital, investment advisory, and management consulting services

Operating and Profitability Performance GRI: 201-1

Financial statements in the past three years

Item/Year		2023	2024	2025
Operating Capability	Total Assets	62,207,434	71,577,866	81,740,259
	Equity	10,855,390	11,931,687	12,672,057
	Net Income (A)	5,561,957	7,016,592	7,087,622
	Net Profit After Tax	1,544,975	2,359,581	2,445,300
Profitability	Return on Assets (%)	2.83%	3.53%	3.19%
	Return on Equity (%)	15.20%	20.71%	19.88%
	Earnings Per Share (EPS) (NT$)	2.23	3.41	3.53
Allocated Economic Value	Expenses and Costs	1,917,544	2,225,581	2,382,902
	Employee Salaries and Benefits	1,677,216	1,923,644	1,853,681
	Shareholder Dividends	1,181,565	1,544,801	1,552,257
	Taxes and Fines Paid to Government	522,982	618,213	553,019
	Community Investments	7,000	9,750	8,200
	Political Contributions	-	-	-
	Subtotal of Allocated Economic Value (B)	5,306,307	6,321,989	6,350,059
Retained Economic Value (A) - (B)		247,294	255,650	737,563

Note: The unit for earnings per share (EPS) is NTD per share, while the unit for all other items is NT$ thousand.

Credit Rating

Rating Agency	Long-Term Rating	Short-Term Rating	Rating Outlook	Rating Date
FITCH	bbb	F3	Negative rating watch	2025/12/3

2025 Sustainability Honors and Achievements

2025/1

- Received 1st Place in TPEx's 2024 Underwriting Recommendations and Emerging Stock Market Registration Performance
- Received 2nd Place in TPEx's 2024 Top Performance in Underwriting to OTC Listing
- Received 1st Place in the "Warrant Growth Award" category at the 2024 TPEx OTC Warrant Competition
- Received 3rd Place in the Securities Underwriters category at the 2024 TWSE Partners Today Award

2025/2

- Received the TWSE Taiwan Innovation Board's Promotion Progress Award for the Promotion of Listed Stocks in the first half of 2025
- Received the TWSE Taiwan Innovation Board's Cumulative Progress Award for the Promotion of Listed Stocks in the first half of 2025

2025/3

- Won the 2025 Best Digital Experience Award from Excellence Magazine

2025/6

- Received the Taiwan Institute for Sustainable Energy's Sustainable Investment Award – Case Impact: Sustainability-Themed Investment Silver Award

2025/9

- Received the Diamond Award for Growth in Futures Introducing Broker Trading Volume by the Taiwan Futures Exchange

2025/11

- Received the Taiwan Institute for Sustainable Energy's - Sustainability Report Gold Award (Chinese version) in the 2025 Taiwan Corporate Sustainability Awards
- Received the Taiwan Institute for Sustainable Energy's - Sustainability Report Bronze Award (English version) in the 2025 Global Corporate Sustainability Award
- Won the Excellence Award in the Taiwan Stock Exchange Corporation 2025 Anti-Fraud Evaluation for Securities Firms
- Received the 2025 Carbon Reduction Commuting Label from the Transportation Research Institute, Ministry of Transportation and Communications

2025/9

- Received the Active ETF Trading Promotion Award from the Taiwan Futures Exchange
- Awarded Best Overseas Bond in the Product Category by the National Enterprise Competitiveness Development Association
- Awarded the Best Popular Brand Award for Taishin Securities - Automatic Margin Online Repayment by the National Enterprise Competitiveness Development Association
- Awarded the Best Popular Brand Award for Taishin Securities – Dividend Search by the National Enterprise Competitiveness Development Association

2025/12

- Received 3rd Place in the TPEx 2025 Recommendation and Guidance Award for TPEx Listing Performance
- Received 2nd Place in the TPEx 2025 Recommendation and Guidance Award for TPEx Listing Market Value
- Received 2nd Place in the TPEx 2025 Recommendation and Guidance Award for Emerging Stock Market Registration Performance

2026/1

- Received 3rd Place in the Taiwan Stock Exchange's 2025 "Towards the Future Award" for IPO Market Capitalization
- Received 3rd Place in the Taiwan Stock Exchange's 2025 "Towards the Future Award" for IPO Fundraising Amount
- Received the Bronze Award in the Sponsorship Category of the 2025 Sports Activist Awards by the Ministry of Sports

International Initiatives and Ratings Participated in, Signed, or Followed by TS Holdings (Including Taishin Securities)

Key Initiatives

- Sustainable Development Goals (SDGs)
- Science Based Targets initiative (SBTi)
- Carbon Disclosure Project (CDP)
- Global Reporting Initiative (GRI) Standards
- Task Force on Climate-related Financial Disclosures (TCFD)
- Task Force on Nature-related Financial Disclosures (TNFD)
- Sustainability Accounting Standards Board (SASB)
- Principles for Responsible Investment (PRI)
- Partnership for Carbon Accounting and financials (PCAF)

Major Ratings and Results

DJBIC-

A constituent of the DJBIC Emerging Markets Index and DJBIC World Index for the *8th consecutive year*

S&P Global ESG Rating-

Ranked among the *top 1%* of financial institutions globally for three consecutive years

CDP-

Received an *"A" rating* in the CDP Climate Change Questionnaire

CDP-

Received an *"A" rating* in the CDP Supplier Engagement Assessment (SEA)

MSCI ESG Rating:

Received the highest rating of *"AAA"*

Sustainability Highlight Project

Shaping a Net-Zero Future Together: 2025 Environmental Sustainability Collaboration Highlights

Supporting Resource Regeneration Company's IPO and Promoting Circular Use of Recycled Plastics

Taishin Securities assisted BORETECH Resource Recovery Engineering Co., Ltd. in entering the capital market, a move expected to make a significant contribution to environmental sustainability. In 2024, Taishin Securities successfully helped BORETECH submit its Initial Public Offering (IPO) application, with the listing completed in March, 2025.

BORETECH's core business is closely aligned with trends in resource circularity and net-zero emissions, and its operations inherently carry strong environmental value. BORETECH is committed to improving resource utilization efficiency, actively promoting eco-friendly materials and PET recycling, while reducing the negative environmental impact of raw materials and products. Entering the capital market further strengthens its existing environmental protection efforts.

The IPO proceeds will support the company in investing in diversified R&D for rPET recycling technologies. In the near term, BORETECH aims to address the low recycling rate of flat plastic containers, with a long-term goal of covering the full range of plastic product recycling and regeneration. This initiative is expected to substantially reduce the amount of plastic waste going to landfills or incineration, making a tangible contribution to environmental improvement.

▲ Listing press conference of Boretech Resource Recycling Engineering Co., Ltd. (third from the right in the front row: Li-Kuo Chen, President of Taishin Securities; fifth from the right: Jia-Horng Guo, Chairman of Taishin Securities).

Circular Economy for Waste Reduction from the Source

▲ Senior Associate Vice President Sung-Nien Wu represented Taishin Securities in donating second-hand books to the Slow-Flying Angels Sheltered Workshop of the Aiheng Development Center for Persons with Disabilities, Hsinchu City.

Recognizing the resource waste resulting from modern overconsumption, it is essential to incorporate resource recycling and zero-waste practices into everyday life in order to achieve environmental protection goals. Taishin Securities collaborated with the Aiheng Development Center for Persons with Disabilities, Hsinchu City, and the Yunlin County Heart Life Development Association to collect second-hand books and clothing from employees' homes and donate them together. The books collected were donated to the Aiheng "Sharing the Love of Reading" Program in Hsinchu while second-hand clothing was donated to the Heart Life Association. The clothing will be dismantled and repurposed into handmade bags, which will then be sold at markets to promote a circular economy. A total of 127 second-hand books and 283 pieces of fabric from second-hand clothing were collected in 2025. Donations are not only an act of environmental stewardship, but also an extension of our commitment to creating shared value for society.

▲ Taishin Securities collected 283 items of second-hand clothing and donated them to the Yunlin County Heart Life Association.

Employee Sustainability Seed Courses: Restoration and Planting of Shell Ginger as Part of Climate Action

The Company continues to organize the "Sustainability Seed Course" for employees. Chairman Jia-Horng Guo led a total of 36 employees from Taishin Securities and its subsidiaries, including Taishin Futures and Taishin Venture Capital, on an ecological tour of the shell ginger plantation in the Naro Tribe, Jianshi Township, Hsinchu. Participants visited the herb-growing area and the shell ginger trail to learn about shell ginger as an economic plant in Taiwan, which can be used not only in cooking but also processed into high-value products such as essential oils and hydrosols. In particular, employees were invited to participate in the restoration and planting of shell ginger. Through this event, employees deepened their understanding of sustainable agriculture and biodiversity, while actively participating in climate change mitigation through planting activities.

▲ Sustainability Seed Course event photo

Fostering Social Cohesion: 2025 Social Sustainability Collaboration Highlights

Bringing Financial Literacy to Rural Areas – Taishin Securities' Financial Literacy Workshop for Students

Taishin Securities believes that education is an important key to promoting the sustainable development of society. In line with the United Nations Sustainable Development Goals of “Quality Education” and “Reduced Inequalities,” Taishin Securities actively utilizes its financial expertise to provide financial education. In 2025, we continued to collaborate with the Taishin Charity Foundation, the Taiwan Fund for Children with Developmental Delays, and the Yunlin County Heart Life Development Association to visit Dapeng Elementary School in Wanli District, New Taipei City, and the Beigang Township Office in Yunlin County. In addition to serving elementary school students, we expanded our outreach to senior women. Anti-fraud education and simulated scam scenarios were incorporated into the courses to strengthen their ability to identify fraud and safeguard their assets. Taishin Securities has designated this project as a short-, medium-, and long-term initiative, with a benchmark of increasing the number of participants by 10% annually. Since its launch in 2023, five financial literacy workshops have been conducted, reaching a cumulative total of 106 elementary school students in rural areas and 35 senior citizens. Participants have included diverse groups such as new immigrants, Indigenous peoples, persons with disabilities, and senior women.

▲ Financial Literacy Workshop event photo ▶

Sustainability Strategy

1.1 Key Focuses of Sustainability Strategy

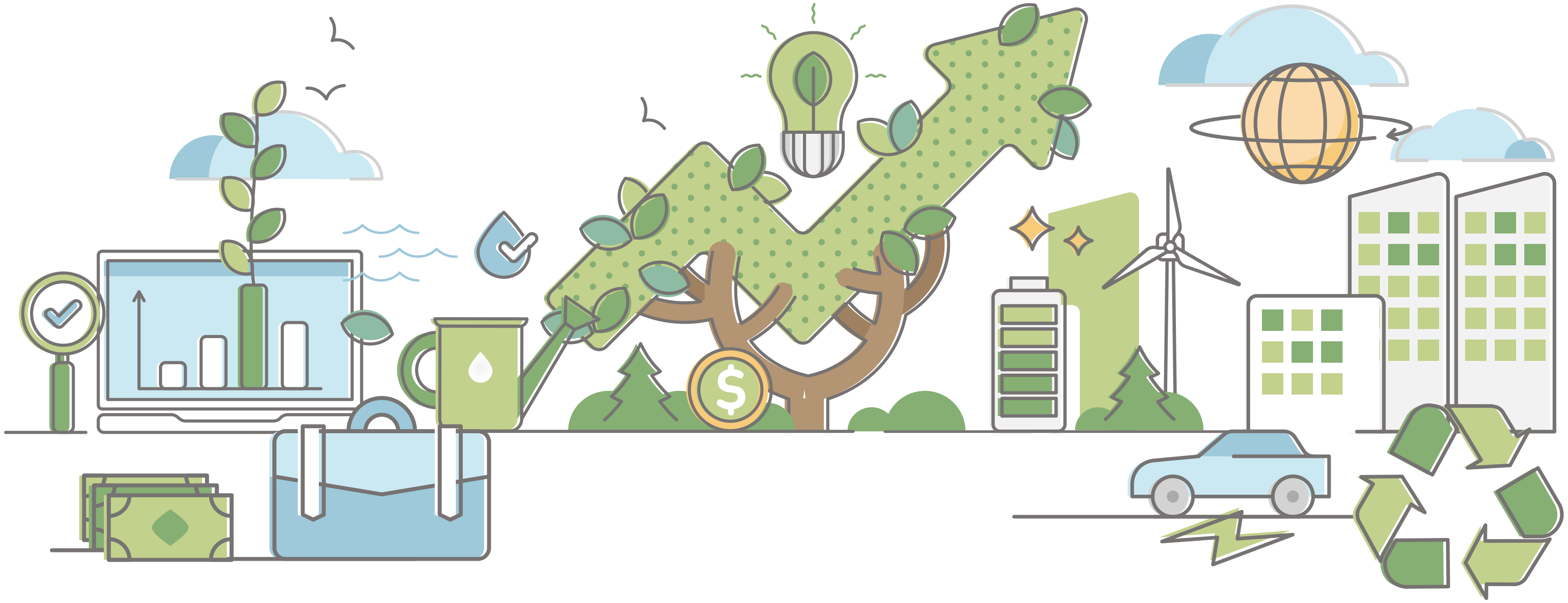
GRI: 2-22

1.1.1 Key Focuses of Taishin Securities' Sustainability Strategy

Taishin Securities is a pioneer in sustainable finance and leads strategic partners and customers toward a vision of a prosperous and inclusive society and green living. To fulfill its corporate social responsibility, Taishin Securities aligns with the sustainability philosophy of its parent company, TS Holdings, which advocates "conscientious and sustainable green lifestyles." In executing various operations, we refer to the corresponding sustainable finance policies of TS Holdings to establish appropriate operational guidelines. At the same time, we actively implement sustainable practices in accordance with the competent authority's "Implementation Strategies for Sustainable Development Transformation of the Securities and Futures Industry," aiming to foster core values between sustainability and securities business within Taishin's financial ecosystem.

In recent years, global awareness of sustainability has continued to rise. The 17 Sustainable Development Goals (SDGs) established by the United Nations have become a universal framework for guiding collective efforts to address global crises. At Taishin Securities, we uphold a customer-centric approach and view sustainable development as a key mission. ESG principles serve as the foundation for how we approach every task. To ensure transparency and comprehensive disclosure of our sustainability efforts, we publish an annual sustainability report to keep all stakeholders informed of our progress. The Company follows the sustainable development strategy of its parent company, TS Holdings, and sets short-, medium-, and long-term goals with the approval of the Board of Directors. We regularly review the implementation status of performance indicators to achieve sustainability performance. We also work with our parent company to participate in various international initiatives and ratings, such as: the Science Based Target (SBT), the Dow Jones Best-in-Class Indices (DJBIC), and the Carbon Disclosure Project (CDP). These efforts help deepen our understanding and implementation of sustainability initiatives.

In the future, Taishin Securities will continue to monitor the latest sustainability trends and make rolling adjustments and deepen its sustainability initiatives based on stakeholder feedback and in alignment with sustainability-related measures introduced by the competent authorities, striving to become a pioneer in sustainable finance.



1.1.2 Sustainability Goals and Performance

Aspect	Corresponding SDGs	In Alignment with Taiwan's Sustainable Development Policy Goals	Material Topics in 2025	Indicator	Achievement Status for 2025	Short-term Goals (up to 2026)	Mid-term Goals (up to 2030)	Long-term Goals (up to 2050)
Sustainable Governance	8 DECENT WORK AND ECONOMIC GROWTH 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 16 PEACE, JUSTICE AND STRONG INSTITUTIONS	Goal 8 Goal 12 Goal 16	➢ Corporate Governance and Ethical Business Practices ➢ Regulatory Compliance ➢ Privacy protection ➢ Risk management and internal control ➢ Information and transaction security	Board Performance Evaluation (Internal rating)	An internal performance evaluation of the Board of Directors is conducted annually and reported to the Board	Continue to conduct internal evaluations of the annual board performance, and external evaluations are conducted once every three years.		
				Number of meetings held	The functional committees have held at least two meetings and conduct regular internal performance evaluations annually	Each functional committee holds at least two meetings per year and conducts regular internal performance evaluations annually		
				Employee completion rate of compliance training courses	Taishin Securities and its subsidiaries conducted compliance training courses (including integrity management and personal data protection), achieving a 100% completion rate among all employees	100%	100%	100%
				Employee completion rate for integrity training courses		100%	100%	100%
				Employee completion rate for personal data protection awareness training		100%	100%	100%
				Company-wide annual completion rate for anti-money laundering and combating the financing of terrorism training	The completion rates for education and training programs for directors and supervisors, all employees, and specialized training for each business unit are 100%	100%	100%	100%
				All employees of the dedicated anti-money laundering unit have obtained domestic anti-money laundering and counter-terrorism financing professional certifications, with a 100% refresher training completion rate		100%	100%	100%
				Information security professional training hours	Information security personnel completed 15 hours of external professional cybersecurity training this year, while all employees completed 3 hours of cybersecurity training	Information security personnel are required to complete 15 hours of external training annually, and all employees must complete 3 hours of cybersecurity training	Information security personnel are required to complete 20 hours of external training annually, and all employees must complete 3 hours of cybersecurity training	Information security personnel are required to complete 25 hours of external training annually, and all employees must complete 3 hours of cybersecurity training
				Number of incidents of system breaches by hackers causing operational disruptions and business impact	Zero incidents	Zero incidents	Zero incidents	Zero incidents
				Number of personal or sensitive data breaches caused by cybersecurity incidents	Zero incidents	Zero incidents	Zero incidents	Zero incidents

Aspect	Corresponding SDGs	In Alignment with Taiwan's Sustainable Development Policy Goals	Material Topics in 2025	Indicator	Achievement Status for 2025	Short-term Goals (up to 2026)	Mid-term Goals (up to 2030)	Long-term Goals (up to 2050)
Responsible Finance	9 INDUSTRY, INNOVATIO AND INFRASTRUCTUR 13 CLIMATE ACTION 17 PARTNERSHIPS FOR THE GOALS	Goal 9 Goal 13 Goal 17	➢ Sustainable Finance ➢ Climate Change Strategies	Proportion of long-term investment positions committed to SBT	28.54%	28%	38%	-
				Number of engagement cases in the year	Total: 24 cases	At least 18 cases	At least 24 cases	-
				Number of underwriting advisory cases incorporating sustainability transition assessments	11 cases	At least 8 cases	At least 8 cases	At least 10 cases
				Number of cases assisting small and medium-sized enterprises in raising capital in the capital market	Assisted 4 small and medium-sized enterprises with fewer than 200 employees	At least 1 case	At least 2 cases	At least 2 cases
				Voting participation rate in investee companies	100%	Maintain 100%	Maintain 100%	Maintain 100%
				Products and services designed to create environmental and social benefits	Completed the establishment of an ETF IPO online subscription section to streamline the overall service process, attract more young investors and digitally oriented customers to participate in the market, and make investing more accessible	Disclose products and services designed to create environmental and social benefits		
Smart Services	8 DECENT WORK AND ECONOMIC GROWTH 10 REDUCED INEQUALITIES	Goal 8 Goal 10	➢ Customer Relationship Management and Service Quality ➢ FinTech/ Digital Innovation ➢ Financial Inclusion	Completion rate of fair treatment of customers training for board directors and supervisors	Each participant completed 3 hours of training on the Financial Consumer Protection Act and Principle of Fair Treatment of Customers, with a 100% overall completion rate and a total of 1,005 individuals trained	100%	100%	100%
				Completion rate of fair treatment of customers training for employees		100%	100%	100%
				Net Promoter Score (NPS, Net Promoter Score)	The NPS was 20.4, ranking 8th among domestic securities brokers	NPS ranks among the top 10 domestic securities firms in the industry		
				Complaint resolution timeliness rate	100%	Maintain 100%	Maintain 100%	Maintain 100%
				Ratio of online openings for sub-brokerage accounts	81.2%	37%	60%	70%
				Ratio of online openings for securities accounts	62.3%	67%	67%	70%

Aspect	Corresponding SDGs	In Alignment with Taiwan's Sustainable Development Policy Goals	Material Topics in 2025	Indicator	Achievement Status for 2025	Short-term Goals (up to 2026)	Mid-term Goals (up to 2030)	Long-term Goals (up to 2050)
Green Operation	7 AFFORDABLE AND CLEAN ENERGY 12 RESPONSIBLE CONSUMPTION AND PRODUCTION 13 CLIMATE ACTION	Goal 7 Goal 12 Goal 13	➢ Risk management and internal control ➢ Climate Change Strategies	Usage rate of electronic account statements	95%	Maintain 95%	Maintain 95%	Maintain 95%
				Environmental management certification	Coordinating with TS Holdings to obtain ISO 14001 Environmental Management Certification	Continuing to coordinate with TS Holdings to obtain ISO 14001 Environmental Management Certification		
				Electricity consumption	2,056,682 kWh	Coordinating with TS Holdings to achieve a 1% reduction target	Coordinating with TS Holdings to achieve a 1% reduction target	-
				Greenhouse Gas Emissions	1,001.4 tCO$_2$e Reduced by 7.7% compared to last year	Coordinating with TS Holdings to achieve a 29% reduction target	Coordinating with TS Holdings to achieve a 46% reduction target	Supporting TS Holdings in aligning with the global net-zero pathway
				Annual growth rate of green procurement	1%	1%	1%	1%
				Implementation of climate risk assessments	Completed climate-related financial disclosures	Conduct climate risk assessments and complete external disclosures		
Social Inclusion	1 NO POVERTY 4 QUALITY EDUCATION	Goal 1 Goal 4	-	Number of participants in hosted events	This year, two financial planning workshops were held with a total of 66 participants, representing an approximately 18% increase from 56 participants in the previous year.	A 10% increase in the number of attendees	A 10% increase in the number of attendees	A 10% increase in the number of attendees
				Total fundraising amount and number of recipient organizations	The total amount raised by the 16th Charity Foundation fundraising campaign amounted to NT$2,819,874 The 16th "Power of Love" event included an adoption list of 20 organizations, with 13 organizations selected for this year's list	Continue promoting the Charity Foundation fundraising campaign and the "Your Vote Determines the Power of Love" initiative		
Employee Care	3 GOOD HEALTH AND WELL-BEING 4 QUALITY EDUCATION	Goal 3 Goal 4	➢ Talent Recruitment and Development ➢ Remuneration, Benefits & Employee Care ➢ Human Rights and Gender Equality	Sustainability training hours	Each employee completed 3 hours of sustainability education and training (100% completion rate, with a total of 1,017 employees trained).	All employees receive 3 hours of training per person		
				Employee engagement survey implementation rate	Survey completed (biennially)	100%	100%	100%
				Occupational health and safety management certification	Continuing to coordinate with TS Holdings to obtain ISO 45001 Occupational Health and Safety Management System certification	Continuing to coordinate with TS Holdings to obtain ISO 45001 Occupational Health and Safety Management System certification		

1.2 Sustainability Governance Structure

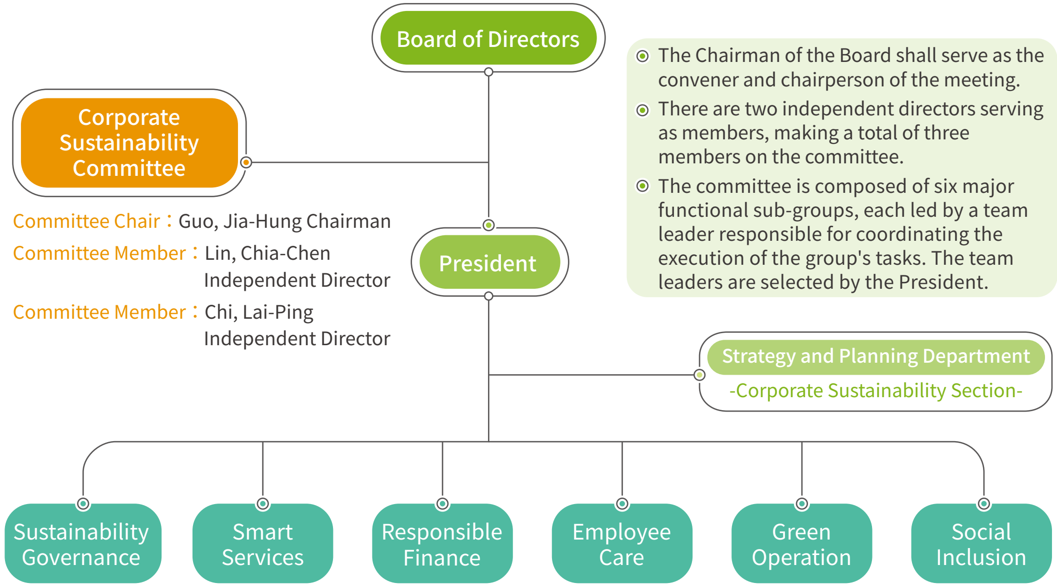
GRI:2-12, 2-13, 2-14

Taishin Securities aligns with the sustainability strategies of TS Holdings and collaborates with its functional task forces, Climate Task Force, and IFRS Task Force. The Board of Directors serves as the highest governing body for climate and sustainability-related issues. Beneath the Board, two key functional committees have been established: the Corporate Sustainability Committee, chaired by the Chairman, and the Risk Management Committee, chaired by an Independent Director. These committees ensure that climate and sustainability concerns are prioritized at the highest level and integrated into the Company's core operations and decision-making. Each functional committee holds meetings at least quarterly or semi-annually. In addition, the President leads the sustainability team and has established a dedicated unit, the Corporate Sustainability Section, under the Strategy and Planning Department to implement six major sustainability initiatives: Sustainability Governance, Smart Services, Responsible Finance, Employee Care, Green Operation, and Social Inclusion. Each of the six functional sub-groups is required to propose an annual sustainability plan and review the previous year's results. Meetings must be held at least quarterly to track the implementation progress of each initiative. Progress is regularly reported to the Corporate Sustainability Committee and subsequently submitted to the Board of Directors for approval, ensuring effective execution of the Company's sustainability development plan.

Corporate Sustainability Committee

The Committee is a functional committee under the Board of Directors. The Chairman of the Board serves as the Committee Chair and Convener, while two Independent Directors serve as Committee Members. Meetings are held at least semi-annually to ensure effective promotion and review of sustainability policies and systems, ESG strategic direction, and annual plans. The Committee also regularly monitors and evaluates the execution and effectiveness of annual sustainability goals, strategic directions, projects, and related initiatives.

▼Organizational Structure of the Corporate Sustainability Committee



Committee Chair：Guo, Jia-Hung Chairman

Committee Member：Lin, Chia-Chen Independent Director

Committee Member：Chi, Lai-Ping Independent Director

- The Chairman of the Board shall serve as the convener and chairperson of the meeting.
- There are two independent directors serving as members, making a total of three members on the committee.
- The committee is composed of six major functional sub-groups, each led by a team leader responsible for coordinating the execution of the group's tasks. The team leaders are selected by the President.

ESG Task Force

At Taishin Securities, the ESG Task Force is convened by the President, with the Corporate Sustainability Section responsible for implementation. Each department appoints representatives to serve as members of the ESG Task Force. Based on functional expertise, leaders are assigned to six major functional sub-groups, which align with the six functional groups, Climate Task Force, and IFRS Task Force of TS Holdings. The Task Force establishes short-, medium-, and long-term goals annually, actively advances various initiatives, and monitors the progress of transition measures. Progress updates are reported to the Board of Directors on a quarterly basis. All related data are collected and consolidated into the Annual Sustainability Report, through which the Company discloses the status of its sustainability initiatives to external stakeholders.

Annual Performance Results of Functional Sub-Groups	
Sustainability Governance	We continued to conduct Board performance evaluations and completed internal training programs on regulatory compliance, business integrity, anti-money laundering, and combating the financing of terrorism. Relevant personnel also obtained required professional certifications.
Green Operation	Promoted Xinying Branch's acquisition of the Green Building Label certification, organized energy-saving activities, and replaced lighting fixtures to attain carbon reduction goals.
Responsible Finance	Aligned with the financial holding company's 2050 net-zero commitment, we continuously raise investment standards to reduce associated carbon emissions. BORETECH Recycling Resources Co., Ltd. successfully completed its IPO listing in 2025.
Smart Services	To provide investors with more diverse services, we completed the development of the "ETF IPO Online Subscription" service on the e-counter platform. Customers can conveniently complete subscriptions online, helping enhance user convenience while reducing paper usage.
Employee Care	We designed an ESG Sustainability Seed Curriculum for employees to enhance employees' awareness of environmental sustainability and biodiversity issues. Led by the Chairman, employees participated in the restoration and planting of shell ginger seedlings as part of the Company's climate action initiatives.
Social Inclusion	➢ Taishin Securities continued its partnership with the Taishin Charity Foundation to host two financial literacy workshops, providing 66 rural elementary school students and senior women with basic investment and financial literacy knowledge, while enhancing their fraud awareness. ➢ Employees were encouraged to donate second-hand books and clothing from their homes. A total of 410 items were collected, all of which were donated to the Slow-Flying Angels Sheltered Workshop of the Aiheng Development Center for Persons with Disabilities, Hsinchu City, and the Yunlin County Heart Life Association. Used books are refurbished and resold, while clothing is repurposed into bags and other products, creating value through the circular economy.

Taishin Securities actively takes reference from its parent company TS Holdings' sustainability proposition, "Committed to Sustainability for a Green Lifestyle," as its core value, and formulates the necessary operating principles in line with the sustainable development strategies of the competent authorities. The Company upholds its mission of sustainability, promotes ESG initiatives across various dimensions, stays abreast of international trends, strives to reduce the environmental and social impacts of its operations, and continues to advance and implement a wide range of sustainability initiatives. The Company is committed to becoming a trusted sustainability partner for the public and fulfilling its corporate social responsibility through concrete actions.

1.3 Stakeholder Engagement

GRI: 2-12, 2-16, 2-29

Taishin Securities follows the principles of the AA1000 Stakeholder Engagement Standard (AA1000SES) in identifying and engaging stakeholders. Department heads at the Company's headquarters assess stakeholders based on five key principles: Responsibility, Influence, Tension, Diverse Perspectives, and Dependency. Through this process, seven stakeholder groups closely related to Taishin Securities were ultimately identified. Ranked in order of relationship level: Government agencies, parent company, employees, customers, suppliers, media, and communities.

Stakeholder identification in 2025 continued to follow the 2024 assessment results and ranking order to facilitate long-term observation of changes in stakeholder concerns and the long-term tracking of progress toward sustainability goals. During this period, the Company not only established diverse communication channels for internal and external stakeholders, but also actively listened to their expectations and needs, fostering meaningful and effective stakeholder engagement.

A total of 30 complaints from external stakeholders were received in 2025. The dedicated unit regularly tracked the status of each case to ensure that all complaints were properly addressed. Complaint cases and their handling status are reported quarterly to the Treating Customers Fairly Implementation Committee and the Board of Directors. The reports include a summary of cases and the corresponding follow-up improvement measures. In addition, materiality assessments are conducted through annual questionnaire surveys to identify the material topics of concern to stakeholders and support subsequent strategic management.

▼Stakeholder Identification and Engagement Results

Stakeholders	Significance to Taishin Securities	Key Concerns	Communication Channels and Frequency	2025 Communication Performance
Government	Conduct financial business with integrity and actively comply with regulatory requirements	➢ Corporate Governance and Ethical Business Practices ➢ Privacy protection ➢ Information and transaction security ➢ Risk management and internal control ➢ Regulatory Compliance	➢ As needed, communicate with the Financial Supervisory Commission, Securities and Futures Bureau, Financial Examination Bureau, Taiwan Stock Exchange, Taipei Exchange, Taiwan Securities Association, Taiwan Depository & Clearing Corporation, Taiwan Futures Exchange, and Chinese National Futures Association via phone or email to seek clarification on regulatory compliance matters;or respond proactively in writing or by phone to inquiries from the competent authorities (on an ad hoc basis) ➢ External projects or routine audits (on an ad hoc basis) ➢ Requests for external information/documents (on an ad hoc basis) ➢ Auditors' roundtable meetings (annually)	➢ External audits: Communication and clarification regarding audit and document review matters, as well as assistance in reviewing audit reports. In 2025, a total of 35 external audits were conducted, including special projects by peripheral institutions, routine business audits, and document-based audits ➢ Handling of customer complaints or document requests: Upon receiving notifications from regulatory authorities via phone, official letter, or fax, the audit division thoroughly investigates the case or information request, explains the situation to the relevant business unit, and provides updates or required materials. Through timely communication and handling, the Company fosters positive interactions with regulators and actively responds to their expectations for ethical business practices
Parent company	Taishin Securities' steady growth and sustainable operations are made possible by the long-term support of its parent company	➢ Corporate Governance and Ethical Business Practices ➢ Regulatory Compliance ➢ Information and transaction security ➢ Business Continuity and Technology Risk Management ➢ Sustainable finance ➢ Climate Change Strategies ➢ Green Operation Management ➢ Human Rights and Gender Equality	➢ Hold responsible finance meetings (quarterly) ➢ Hold management monthly meetings (monthly)	➢ Convened 4 responsible finance task force meetings ➢ Convened 12 management monthly meetings

Stakeholders	Significance to Taishin Securities	Key Concerns	Communication Channels and Frequency	2025 Communication Performance
Employee	Employees are the key to sustainable operations, and the Company is committed to providing robust training programs and competitive compensation and benefits	➢ Remuneration, Benefits & Employee Care ➢ Talent Recruitment and Development ➢ Labor-Management Relations ➢ Human Rights and Gender Equality ➢ Occupational Health and Safety ➢ FinTech/ Digital Innovation	➢ Employee relations mailbox/care hotline and dedicated service representatives (real-time) ➢ Morning meetings and labor-management meetings (quarterly) ➢ Employee opinion survey for specific departments (annually) ➢ Company-wide employee opinion survey (every two years) ➢ Sharing of ESG news and trend reports (quarterly)	➢ Morning meetings and labor-management meetings were held quarterly in 2025 ➢ In 2025, overall employee engagement reached 76%. The next survey is scheduled for 2027 ➢ ESG updates and trend reports were distributed quarterly in 2025. A total of four issues were distributed, reaching 4,578 recipients
Customer	To meet the diverse needs of customers, we offer a wide range of high-quality financial products along with attentive after-sales services	➢ Information and transaction security ➢ Customer Relationship Management and Service Quality ➢ Regulatory Compliance ➢ Corporate Governance and Ethical Business Practices	➢ Customer service hotline, customer service email, official fee schedule for sub-brokerage services across different markets, customer trading information manual, customer complaint hotline, online message submission for website visitors, financial consumer dispute resolution section, service locations and staff across the province (real-time) ➢ Paper statements or emailed statements (monthly) ➢ Sub-brokerage training sessions across various channels (on an ad hoc basis) ➢ Stock affairs agency: Provides stock-related operations, proxy solicitation, and shareholder meeting services (real-time) ➢ Manual order execution in the trading room (real-time) ➢ Hosting investment forums and seminars for institutional clients of the Taiwan stock market (quarterly) ➢ Providing research reports to institutional clients (real-time) ➢ Assisting issuing companies with Initial Public Offering (IPO) and Secondary Public Offering (SPO) applications: The Capital Market Division provides a high-quality advisory team to support listing applications and capital raising needs for issuing companies (real-time) ➢ Sharing of ESG news and trend reports (quarterly)	➢ Provide a variety of online services, such as online trading of overseas bonds, trading limit adjustments, dividend inquiries, and smart orders ➢ Continuously expanding services on the Woojii App, such as trading of Japanese/U.S. stocks and intraday trading calculators ➢ Available securities services on the Mobile Banking App and Richart include: securities and sub-brokerage account opening, regular saving plans for Taiwan and U.S. stocks ➢ Conducting customer satisfaction surveys ➢ In 2025, completed a total of 11 IPOs amounting to NT$10.9 billion;and 26 SPOs totaling NT$13.2 billion ➢ Monthly delivery of account statements via paper or email ➢ In 2025, hosted a total of 145 sub-brokerage training sessions (including customer briefings) and 277 institutional investor forums ➢ Hosting quarterly investment forums for institutional clients in the Taiwan stock market ➢ Providing research reports to institutional clients ➢ All customer complaints were responded to and resolved within 30 days ➢ We distributed ESG new knowledge and trends reports every quarter in 2025. A total of 4 articles were distributed to 4,578 people or households.
Supplier	Actively manage suppliers and collaborate with value chain partners to uphold and fulfill commitments to social responsibility	➢ Regulatory Compliance ➢ Corporate Governance and Ethical Business Practices ➢ Information and transaction security ➢ FinTech/ Digital Innovation ➢ Customer Relationship Management and Service Quality	➢ All signed contracts include information security clauses, with evaluations of outsourced IT maintenance conducted at the time of contract signing;contracts are accompanied by a Supplier Code of Conduct outlining risk management requirements (real-time) ➢ Project team members and department heads engage with suppliers to jointly discuss compliance, information security, and related issues to develop appropriate response measures (on an ad hoc basis) ➢ Supplier self-assessment questionnaires (annually) ➢ Supplier audits conducted as needed (on an ad hoc basis) ➢ Sharing of ESG news and trend reports (quarterly)	➢ 100% of procurement contracts include the Supplier Code of Conduct and information security clauses ➢ Taishin Securities vendor non-disclosure agreement ➢ Taishin Securities information service provider self-assessment form ➢ Outsourced IT maintenance evaluation checklist ➢ Audit reports on outsourced vendors ➢ We distributed ESG new knowledge and trends reports every quarter in 2025. A total of 4 articles were distributed to 4,578 people or households

Stakeholders	Significance to Taishin Securities	Key Concerns	Communication Channels and Frequency	2025 Communication Performance
Media	The media plays a vital role in both delivering and receiving information. Through positive engagement, Taishin Securities communicates its sustainability vision and strategy effectively	➢ Customer Relationship Management and Service Quality ➢ Information and transaction security ➢ Remuneration, Benefits & Employee Care ➢ Regulatory Compliance ➢ FinTech/ Digital Innovation	➢ ESG news reports related to the Company are updated on the official website (on an ad hoc basis) ➢ financial holding group business marketing (strategic collaboration with the bank and life insurance subsidiaries;on an ad hoc basis) ➢ Marketing campaigns via the official website and electronic trading platforms (regular and ad hoc) ➢ Cross-industry partnerships with emerging media platforms (on an ad hoc basis)	➢ An English-language section dedicated to corporate sustainability has been established on the official website ➢ Regular promotions for securities, futures, and sub-brokerage account openings are conducted on the official website ➢ Bank referral campaigns
Community	Actively maintain connections with community-related organizations to reduce resource distribution gaps, jointly promote sustainable values, and expand social impact	➢ Human Rights and Gender Equality ➢ Remuneration, Benefits & Employee Care ➢ Talent Recruitment and Development ➢ Supplier Sustainable Management ➢ Human Rights and Gender Equality ➢ Financial Inclusion ➢ Local Care	➢ Fair Treatment of Customers Promotion Committee meetings (quarterly) ➢ Hosting a financial literacy workshop for rural communities ➢ Sponsoring sports events ➢ Charitable donations for public welfare	➢ Held four Fair Treatment of Customers Promotion Committee meetings ➢ A total of 66 elementary school students and senior women participated in the financial literacy workshops ➢ Invested NT$8,900,000 in sports events ➢ Made charitable donations totaling NT$3,919,874

1.4 Material Topics Identification and Management

GRI: 3-1, 3-2, 3-3

1.4.1 Procedures for the Identification of Material Topics

Every year, the Corporate Sustainability Committee of Taishin Securities conducts stakeholder engagement and expert consultation based on the Company's operating activities, industry characteristics, and value chain impacts. The Committee also references the principle of double materiality emphasized in Paragraphs 29, 37, and 39 of the EU Corporate Sustainability Reporting Directive (CSRD), as well as the material sustainability issues identified by its parent company, TS Holdings, to analyze the relationship between the Company and various sustainability issues. Furthermore, the process follows the GRI 2021 Standards (GRI 3), ensuring adherence to the principles of materiality, completeness, and stakeholder inclusiveness in evaluating the Company's sustainability impacts on stakeholders.

During this reporting period, a total of 19 sustainability issues and 24 positive and negative impacts were identified. Internal senior executives completed due diligence questionnaires, and stakeholder questionnaires were distributed to gather assessment opinions on the likelihood of each impact occurring, which were then analyzed to determine key areas of concern. This year's key topics cover governance aspects, including legal compliance, information and transaction security, corporate governance and ethical management, risk management and internal control, business continuity, and technology risk management; social aspects, including compensation and benefits, employee care, talent recruitment and development, human rights and gender equality, and labor-management relations; product aspects, including customer relationship management, FinTech and digital innovation; and environmental aspects, including climate change strategy and green operation management. These sustainability issues were presented and communicated to stakeholders through a Double Materiality Matrix. For each topic, Taishin Securities has formulated sustainability management approaches and established short-, medium-, and long-term goals to implement ESG strategies, fulfill stakeholder expectations, and advance sustainable corporate development.

For the 19 sustainability issues, the Company conducted an assessment of positive and negative impacts in 2025 in accordance with GRI 3: Material Topics 2021. The evaluation results showed that "optimizing customer experience and digital financial innovation" had a greater positive impact on Taishin Securities, demonstrating that high-quality and innovative digital services not only enhance the convenience and digitalization of customers' financial service experience, but also reduce resource consumption through improved efficiency, enhance market competitiveness, and lower operating costs. In terms of negative impacts, poor corporate governance, violations of laws and regulations, and infringements of customer rights and interests were identified as more significant, reflecting the potential reputational risks and regulatory penalties associated with corporate governance failures, regulatory non-compliance, and harm to customer rights and interests. Based on this comprehensive analysis, the Company will prioritize efforts to strengthen governance, compliance, information security, and fair service practices to mitigate risks while enhancing both business and social value through sustainable operations. The 2025 materiality assessment results and management approaches were reviewed and approved by the ESG Task Force and subsequently ratified by the Board of Directors.

Step 1

Identification of actual and potential impacts

The Company identifies sustainability topics that may impact business operations and stakeholders by taking into account its business model, industry characteristics, and market trends. In addition to referencing past experiences and significant events, the assessment also incorporates stakeholder feedback and international standards — such as the GRI Standards, CSRD, and SASB industry guidelines — as well as industry regulations and peer benchmarking to evaluate potential risks and opportunities. A total of 19 sustainability issues and 24 positive and negative impacts were identified this time, reflecting the latest stakeholder concerns. A new issue, "local community engagement," was added, and the names of certain issues were revised to: risk management and internal control; information and transaction security; privacy protection; business continuity and technology risk management; green operation management; human rights and gender equality; labor-management relations; financial inclusion; and supplier sustainability management.

Step 2

Determination of material topics

To determine the materiality of various sustainability issues, the Company distributed due diligence questionnaires to senior executives of each department and members of the Corporate Sustainability Committee to understand the Company's performance in 2025 with respect to indicators related to positive and negative impacts, and to conduct a preliminary assessment of the severity and likelihood of each positive and negative impact. In addition, the Company distributed sustainability issue concern surveys to external stakeholders to comprehensively assess the impacts of various sustainability issues on the environment, society, and people.

Key evaluation criteria included:

- Degree of positive and negative impact:Analyzing the potential and actual impacts of each topic on the Company's stakeholders, with separate scores calculated for positive and negative impacts. Factors considered include the scope of impact, the severity of impact, and the remediability of negative impacts.
- Probability:Assess the likelihood of potential impacts occurring and the frequency of actual impacts based on the performance of relevant due diligence indicators.

Step 3

Disclosure of material topic information

For each identified material topic, the Company reviews its management approach and objectives in accordance with international standards and collects relevant data to ensure that key sustainability information is thoroughly disclosed in the report. Once the annual report is finalized, it is submitted by the Corporate Sustainability Committee to the Board of Directors for review, ensuring the accuracy and transparency of the disclosed information.

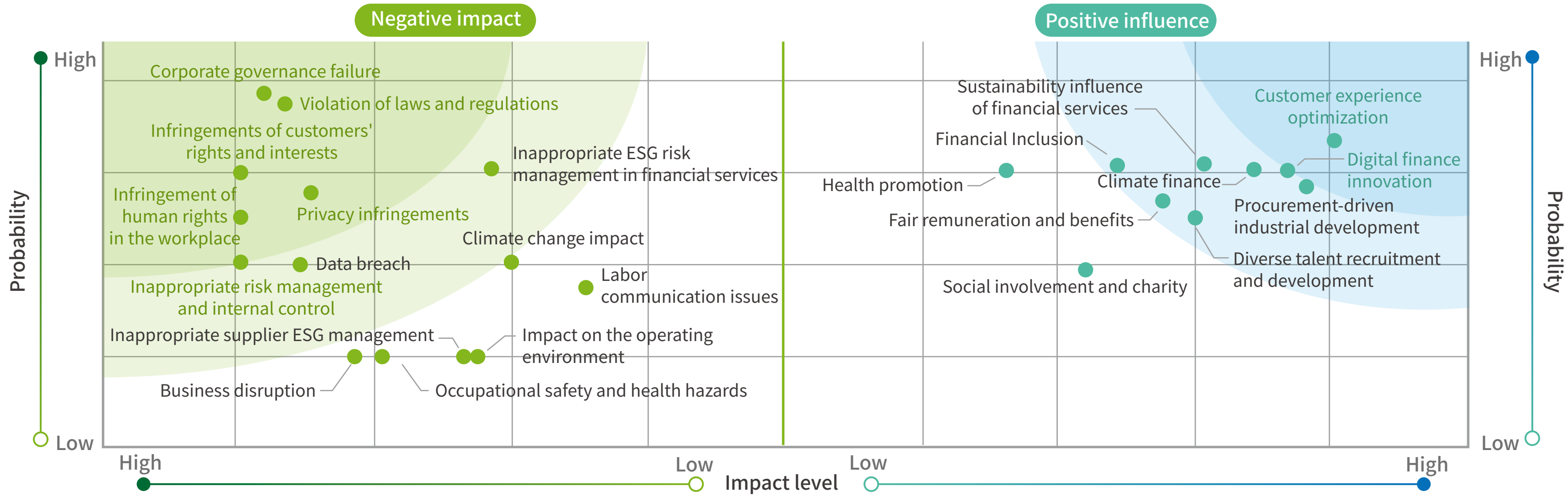
Step 4

Ongoing review

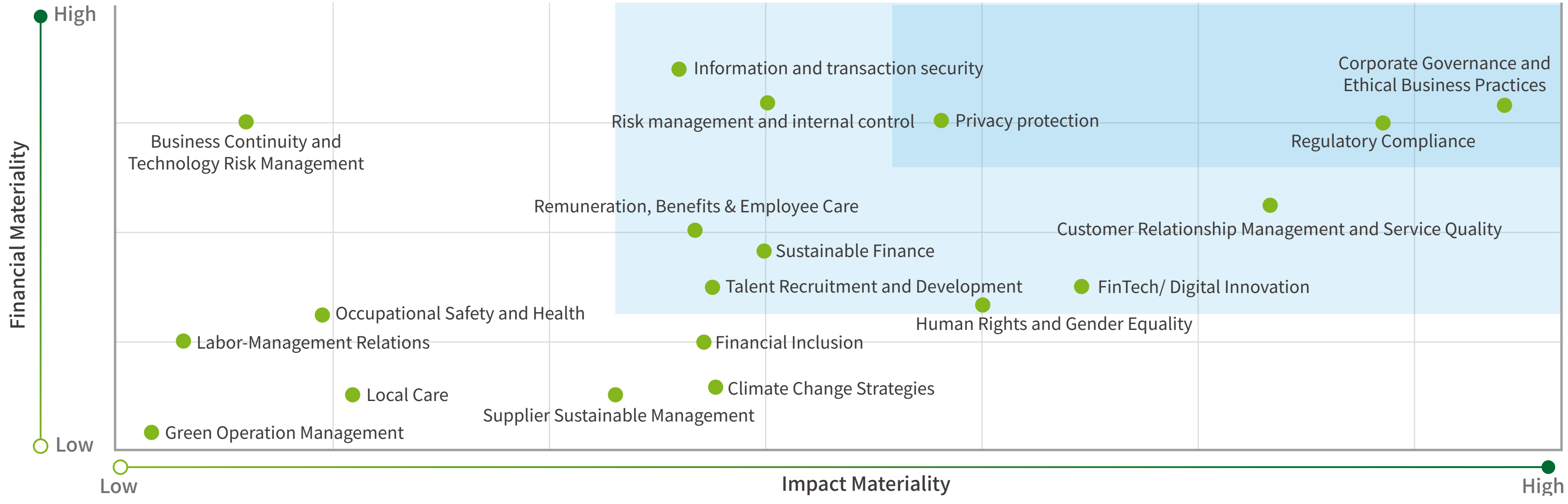
The Company conducts an annual review of the implementation of material topic policies and the achievement of related goals to continually enhance internal management approaches and refine both qualitative and quantitative targets.After each new materiality assessment cycle, the Company compares the newly identified topics with those from the previous period, investigates the reasons for any differences, and discloses the findings in the sustainability report. The Company will continue to monitor the development of previously identified material topics to ensure transparent disclosure of relevant information and to address stakeholder expectations.

1.4.2 Materiality Assessment Results

▼24 Positive and Negative Impacts – Materiality Matrix



▼Materiality Matrix



1.4.3 List of Material Topics and Management Approaches

▼List of Material Topics and Description of Impact

Sustainability Topic	Impact Materiality	Financial Materiality	Sustainability Impact Category	Impact Aspect	Description of Impact
Corporate Governance and Ethical Business Practices	High	High	Corporate governance failure	Negative	➢ Economy	Poor corporate governance performance may lead to incidents of dishonesty, corruption, and other misconduct, directly damaging the Company's reputation and the rights and interests of stakeholders, and potentially affecting the stability of the financial market.
Regulatory Compliance	High	High	Violation of laws and regulations	Negative	➢ Economy	Financial institutions must comply with the regulations of the competent authorities. Failure to do so, resulting in money laundering, fraud, or other economic crimes, may not only affect the overall financial market but also impact users of various financial services.
Customer Relationship Management and Service Quality	High	Moderate	Customer experience optimization	Positive	➢ People	Continuously optimize customer experience and improve the quality and efficiency of financial services to provide them with access and use of superior financial services.
			Infringements of customers' rights and interests	Negative	➢ People	Poor quality of financial products and services or failure to implement fair customer treatment may result in complaints for damage to customers' rights and interests.
FinTech/ Digital Innovation	High	Moderate	Digital finance innovation	Positive	➢ Environment ➢ People	In response to advancements in FinTech, create a digital financial ecosystem and cultivate talents in to increase the convenience and digitization in customers' financial service experience.Reduce energy and resource consumption by increasing efficiency.
Human Rights and Gender Equality	High	Moderate	Infringement of human rights in the workplace	Negative	➢ People	Issues involving labor rights such as overtime work and forced labor may damage employees' work rights.Gender and other forms of discrimination may damage employees' work rights.
Privacy Protection	High	High	Privacy infringements	Negative	➢ People	Leaks of personal data of customers, employees, or other stakeholders may infringe upon their privacy.
Risk Management and Internal Control	High	High	Inappropriate risk management and internal control	Negative	➢ Economy	Inadequate management of market, credit, operational, liquidity, and other risks, or a failure to effectively control the impact of external emerging risks, may cause business operations to exceed the Company's risk appetite or result in idle capital, leading to material non-compliance or operating losses that affect the interests of customers, shareholders, and other stakeholders.
Sustainable Finance	Moderate	Moderate	Sustainability influence of financial services	Positive	➢ Economy ➢ Environment	Leverage various business and investment activities to direct capital toward sustainable industries and economic activities, reduce economic, environmental, and social challenges, reduce energy and resource consumption, and enhance the environmental resilience of the overall economy.
			Inappropriate ESG risk management in financial services	Negative	➢ Economy ➢ Environment ➢ People	Failure to incorporate ESG factors into business and investment decisions and processes can lead to external costs such as ethical and integrity issues, high carbon emissions/pollution, and human rights disputes in customers of investment and business transactions, resulting in irreparable damage to the economy, environment, and people.
Climate Change Strategies	Moderate	General	Climate finance	Positive	➢ Economy ➢ Environment	Leverage the business and investment activities of TS Holdings to direct capital to low-carbon economic activities that support climate adaptation and enhance the climate resilience of the overall economy.
			Climate change impact	Negative	➢ Environment	Failure to implement climate adaptation and effective management of greenhouse gases may exacerbate the greenhouse effect and its climate disasters derived therefrom, which in turn affect the environment for the survival of humans.

Sustainability Topic	Impact Materiality	Financial Materiality	Sustainability Impact Category	Impact Aspect	Description of Impact
Talent Recruitment and Development	Moderate	Moderate	Diverse talent recruitment and development	Positive	➢ People	Implement the Company's diversity and non-discrimination policy, and implement zero discrimination on the basis of race, gender, age, or physical and mental disabilities in hiring, evaluations, and promotions so that employees have fair career development opportunities.
Financial Inclusion	Moderate	General	Financial Inclusion	Positive	➢ Economy ➢ People	Provide preferential or diverse financial services to disadvantaged or special groups to increase the convenience of financial services.Support the transformation and development of small and medium-sized, environmental and social organizations or enterprises to promote business activities with social benefits.
Remuneration, Benefits & Employee Care	Moderate	Moderate	Fair remuneration and benefits	Positive	➢ Economy ➢ People	Use a comprehensive remuneration and benefits system to motivate employees and enhance the overall competitiveness of the Company. Provide comprehensive care to employees and their families in different stages of their lives and thereby increase the overall stability of the financial industry.
Information and Transaction Security	Moderate	High	Data breach	Negative	➢ People	A security breach or cyberattack or blackmail by hackers may lead to the breach of confidential information of the Company, tampering, or business disruption, which would violate the rights and interests of customers and stakeholders.
Supplier Sustainable Management	General	General	Procurement-driven industrial development	Positive	➢ Economy	Contribute to industrial development with routine procurement activities, such as using green procurement and local procurement to support environmentally friendly products/services and local enterprises.
			Inappropriate supplier ESG management	Negative	➢ Economy ➢ Environment ➢ People	Neglecting ESG risks of suppliers may cause problems in governance, ethical management, environmental pollution, and labor rights, which impact the overall value chain.
Local Care	General	General	Social involvement and charity	Positive	➢ Economy ➢ People	Use the Company's resources and expertise to help disadvantaged groups, rural groups, and people who need help in the society to fulfill corporate citizenship responsibilities.
Occupational Health and Safety	General	General	Health promotion	Positive	➢ People	Organize employee health promotion activities and action plans to improve employees' health and prevent potential additional expenditures for health issues.
			Occupational safety and health hazards	Negative	➢ People	The occurrence of workplace safety and health hazards could increase the rate of employee injuries and illnesses, which has a negative impact on the quality of life and health of employees.
Business Continuity and Technology Risk Management	General	High	Business disruption	Negative	➢ Economy	Failure to provide critical services due to negligence in the operational continuity plan, information system recovery plan, and contingency funding plan may violate the rights and interests of customers and stakeholders. In severe cases, it may affect the overall stability of the financial market.
Labor-Management Relations	General	General	Labor communication issues	Negative	➢ People	Inadequate or ineffective labor consultation and communication may prevent employees from voicing their opinions and infringe upon their work rights and interests.
Green Operation Management	General	General	Impact on the operating environment	Negative	➢ Environment	Failure to implement effective management of energy, water resources, and waste may create irreversible burdens on the environment, such as pollution of the environment (soil, air, water, etc.)

▼Management of the impact of sustainable issues on the value chain

No.	Sustainable Issues	Value chain impact management					Corresponding Chapter
		Direct occurrence	Occurrence due to business relationships/ activities				
		Operations	Supplier	Customer	Investment	Local community	
1	Sustainable Finance	✓		✓	✓		5. Sustainable Finance
2	FinTech/ Digital Innovation	✓		✓			6.1 Financial Technology and Innovation
3	Climate Change Strategies	✓	✓	✓	✓		3. Climate and Nature Strategies 4.5 Sustainable Environment
4	Remuneration, Benefits & Employee Care	✓					7.2 Employee Compensation and Benefits
5	Talent Recruitment and Development	✓					7.1 Talent Recruitment and Development
6	Business Continuity and Technology Risk Management	✓					2.2.4 Business Continuity
7	Corporate Governance and Ethical Business Practices	✓	✓	✓	✓		2.1 Corporate Governance and Ethical Business Practices
8	Green Operation Management	✓	✓	✓	✓		4. Green Operation
9	Human Rights and Gender Equality	✓	✓	✓	✓		7.5 Human Rights and Diversity Inclusion
10	Occupational Health and Safety	✓	✓				7.3 Occupational Health and Safety
11	Information and Transaction Security	✓		✓			2.3.1 Information Security Management
12	Risk Management and Internal Control	✓					2.2 Risk Management 3.2 Climate Risk Management
13	Customer Relationship Management and Service Quality	✓		✓			6.2 Customer Relationship Management
14	Privacy Protection	✓		✓			2.3.2 Personal Data Protection
15	Financial Inclusion	✓		✓		✓	6.2.2 Implementation of Fair Treatment of Customers 6.3 Financial Inclusion
16	Local Care	✓				✓	8. Social Inclusion
17	Labor-Management Relations	✓					7.4 Labor-Management Relations
18	Supplier Sustainable Management	✓	✓				4.4 Supplier Management
19	Regulatory Compliance	✓		✓	✓		2.4 Regulatory Compliance

▼Management approach for material topics

Material Topics	Corresponding GRI Topic Standards	Policies and Commitments	Communication Mechanisms	Self-Assessment Mechanisms	Potential Financial Impacts	Corresponding Sections of Specific Actions
Corporate Governance and Ethical Business Practices	➢ GRI 201: Economic Performance 2016 ➢ GRI 205: Anti-corruption 2016 ➢ GRI 405: Diversity and Equal Opportunity 2016 ➢ GRI 415: Public Policy 2016	➢ To enhance corporate governance effectiveness, the Chairman of the Board serves as the convener and presiding officer of the Board of Directors, which acts as the Company's highest governance authority. The Board oversees the execution of business activities across all departments to ensure that all decisions comply with legal requirements and ethical standards. With a comprehensive governance framework in place, the governance units are able to fully grasp the Company's operational status and development objectives, and can respond promptly to changes in the market. ➢ The Company places great importance on corporate governance and ethical business practices. In addition to adhering to TS Holdings' Ethical Corporate Management Best Practice Principles, the Company has also established internal guidelines such as the Employee Code of Conduct. Furthermore, annual educational sessions on corporate governance and ethical business practices are held to deepen all employees' understanding of these critical issues.	➢ Board of Directors ➢ Online training sessions and discussion meetings	➢ The Board Performance Evaluation Method has been approved by the Board of Directors and follows the subsidiary management guidelines of TS Holdings. It assesses various board functions, including corporate finance, risk management, legal compliance, and reporting of significant matters, to ensure the board can effectively fulfill its responsibilities. ➢ The Human Resources Department reviews the completion status of training courses across the Company.	The Company places great importance on corporate governance and ethical business practices. While violations of legal regulations could result in fines ranging from NT$300,000 to NT$6,000,000, the potential financial impact is expected to be minimal.	2.1 Corporate Governance and Ethical Business Practices
Regulatory Compliance	➢ GRI 205: Anti-corruption 2016 ➢ GRI 206: Anti-competitive Behavior 2016	The Company's compliance regulations include the "Compliance Assessment Regulations" and the "Guidelines for Compliance Risk Reporting," and all related operations are conducted in accordance with these regulations.	➢ Promoting legal compliance topics via email (on an ad hoc basis) ➢ Educational training sessions ➢ Face-to-face communication with relevant departments	Taishin Securities reviews its compliance practices in a timely manner in response to external regulatory amendments.	Taishin Securities actively enforces legal compliance measures. While violations of regulatory requirements could result in fines ranging from NT$300,000 to NT$6,000,000, the potential financial impact is expected to be minimal.	2.4 Regulatory Compliance
Customer Relationship Management and Service Quality	➢ GRI 417: Marketing and Labeling 2016	All marketing content provided to clients complies with the Member Advertising Regulations set by the Taiwan Securities Association. Marketing and promotional activities uphold social ethics and the principles of honesty and integrity. They are conducted with the intent to protect investors and maintain a fair securities trading market. In addition, the Company ensures a clear understanding of the risk tolerance of both elderly and younger clients, fully adhering to the principles of disclosure and transparency to safeguard customer rights.	➢ Treating Customers Fairly Implementation Committee	➢ Every six months, during the risk self-assessment process, all advertising practices are reviewed to ensure compliance with the association's regulations. ➢ Each business unit reports its implementation status quarterly to the Treating Customers Fairly Implementation Committee to facilitate its review and oversight responsibilities.	The Company estimates potential financial impact by referencing customer experience measurement studies.	6.2 Customer Relationship Management

Material Topics	Corresponding GRI Topic Standards	Policies and Commitments	Communication Mechanisms	Self-Assessment Mechanisms	Potential Financial Impacts	Corresponding Sections of Specific Actions
FinTech/ Digital Innovation	➢ GRI 203: Indirect Economic Impacts 2016	Taishin Securities' Financial technology development is customer-centric and focuses on three innovative business model dimensions: cross-industry collaboration, customer experience, and digital services. We strive to provide customers with one-stop, borderless, real-time financial services, enabling them to access comprehensive securities investment services anytime, anywhere.	➢ Management meetings	➢ Key performance indicators and progress of digital priority projects are tracked through monthly management meetings.	The Company estimates potential financial impact by referencing customer experience measurement studies.	6.1 Financial Technology and Innovation
Human Rights and Gender Equality	➢ GRI 406: Non-discrimination 2016 ➢ GRI 409: Forced or Compulsory Labor 2016	The Company adheres to international standards and principles such as the Universal Declaration of Human Rights, the International Labour Organization (ILO) conventions, the UN Guiding Principles on Business and Human Rights, and the Equator Principles, and complies with the laws and regulations of Taiwan and the jurisdictions in which it operates. In addition to publishing its Human Rights Protection Statement on the Company's internal and external websites, the Company has established policies such as the Employee Code of Conduct and Supplier Management Guidelines, which explicitly prohibit workplace discrimination and harassment, protect the rights to freedom of association and collective bargaining, prohibit child labor, and prohibit forced labor.	➢ Public Disclosure of Human Rights Statement ➢ Regular education and training ➢ Establish contact channels for stakeholders	➢ Conduct supplier human rights investigations and education and training. ➢ Human rights risk surveys are conducted on a regular basis to determine the level of risk exposure and explore mitigation measures.	The Company attaches great importance to human rights and gender equality. In addition to establishing comprehensive internal regulations and communication channels and implementing self-assessment mechanisms, there have been no incidents involving violations of human rights or gender equality over the past three years. Therefore, the estimated potential financial impact is limited to the legal costs associated with investigating and handling related suspected cases.	7.5 Human Rights and Diversity Inclusion
Privacy Protection	➢ GRI 418: Customer Privacy 2016	The Company has established the "Personal Data Breach Incident Management Guidelines" and other related procedures to handle personal data breach events. When such an incident occurs, it must be categorized and reported within the prescribed timeframe based on its severity.	➢ Educational training sessions ➢ Face-to-face communication with relevant departments	Review implementation status in accordance with external regulatory requirements.	The Company attaches great importance to the protection of customer privacy. Violations of applicable laws and regulations may result in customer claims for damages and fines ranging from NT$20,000 to NT$15 million.	2.3.2 Personal Data Protection

Material Topics	Corresponding GRI Topic Standards	Policies and Commitments	Communication Mechanisms	Self-Assessment Mechanisms	Potential Financial Impacts	Corresponding Sections of Specific Actions
Risk Management and Internal Control	-	Article 3 of Taishin Securities' Risk Management Policy defines the Company's risk management organizational structure and related responsibilities. The Board of Directors holds ultimate responsibility for risk management and serves as the highest governance body in this area. The objectives of the Company's risk management policy are as follows: ➢ Establish and operate an integrated risk control mechanism for market risk, credit risk, operational risk, liquidity risk, and legal risk. By centralizing control and diversifying risk exposure, the Company aims to achieve effective risk management. ➢ Recognizing that climate change can directly or indirectly impact the Company's financials, strategy, operations, and products, the Company seeks to identify the interconnections between climate risk and credit, market, liquidity, and operational risks. A dedicated mechanism for climate risk assessment and management has been established, and related climate risk information is disclosed accordingly. ➢ Enhance asset quality. ➢ Improve capital allocation efficiency and pursue the highest risk-adjusted returns. By establishing a sound and comprehensive risk management framework, the Company strives to achieve long-term sustainable development. The Company's internal control system operates in accordance with the Taishin Securities Internal Control System, ensuring that all business activities comply with applicable laws and regulations as well as internal policies, while the internal audit system ensures that risks are effectively identified, controlled, and managed.	➢ Risk Management Committee ➢ Board of Directors ➢ Regular and irregular audits	Taishin Securities implements both internal and external review mechanisms to ensure appropriate risk management, keeping all identified risks within acceptable levels. All units: Each unit conducts periodic self-assessments and internal reviews to examine whether suitable control points are in place for their respective operations. Sampling evaluations are also carried out to assess the effectiveness of implementation. In addition, findings from internal and external audits are reviewed to determine whether adjustments to control points are necessary, ensuring the effectiveness of the self-review process. Risk Management Department: The Risk Management Committee regularly reports on the execution of various risk control measures, ensuring oversight of risk across the organization. External Institutions: The Company undergoes financial inspections and evaluations by regulatory authorities. It also applies for external credit ratings annually, enabling a comprehensive external review by rating agencies. Audit Division: Through the execution of independent supervisory tasks, it is responsible for inspecting and reviewing the implementation of the internal control system and providing timely suggestions for improvement. It conducts regular and irregular audits, and conducts follow-ups and reviews of improvements to audit deficiencies and suggestions to ensure that the internal control system can continue to be effectively implemented and serve as the basis for reviewing and revising the internal control system. At the same time, we always pay attention to the types of deficiencies and precautions announced by the competent authority. We also organize internal control and audit education and training to strengthen the Company's employees' risk management awareness and effectively promote the implementation of the internal control system for the key supervisory points, penalties of competent authorities, and common deficiencies.	The potential financial impact is primarily assessed based on the results of stress testing.	2.2 Risk Management 3.2 Climate Risk Management

Material Topics	Corresponding GRI Topic Standards	Policies and Commitments	Communication Mechanisms	Self-Assessment Mechanisms	Potential Financial Impacts	Corresponding Sections of Specific Actions
Sustainable Finance	-	The Company follows TS Holdings' Sustainable Finance Policy, which references the exclusion list of the International Finance Corporation (IFC), the United Nations Global Compact, and other important international principles. The policy also incorporates recent developments in sustainable finance, references international sustainable finance initiatives such as the Principles for Responsible Investment (PRI), and includes compliance with green finance-related policies and institutional investor stewardship requirements. When providing financial products and services, the Company establishes management measures in accordance with the five principles set forth in the Financial Supervisory Commission's Reference Guidelines for Financial Institutions to Prevent Greenwashing, including the Sustainable Information Management Regulations and the Internal Control System – Sustainable Information Management Operations, to enhance the Company's sustainable finance development and implementation performance.	➢ Board of Directors ➢ Risk Management Committee ➢ Corporate Sustainability Committee ➢ Six functional sub-groups	Investment unit: Taishin Securities conducts quarterly post-investment management evaluations, including assessments of the ESG rating distribution of its investment portfolio. If any investment holdings fall within the restricted investment criteria based on ESG risk indicators, and the aggregate cost of such holdings reaches a specified proportion of the total investment cost, the Company shall not further increase its holdings in that rating category. Underwriting unit: Review the corporate governance self-assessment reports of issuing companies to evaluate whether they have properly conducted self-assessments based on the specific indicators set out in the reports.	The results of post-investment management evaluations and the corporate governance self-assessment reports of issuing companies are used as the primary basis for assessing potential financial impacts.	5 Sustainable Finance
Climate Change Strategies	➢ GRI 201: Economic Performance 2016	The Company supports the government's "Green finance Action Plan 3.0" and publicly commits to achieving net-zero emissions at our office operations by 2030, with a goal of reaching full net-zero emissions by 2050.	➢ Board of Directors ➢ Risk Management Committee ➢ Corporate Sustainability Committee ➢ Six functional sub-groups	Each unit identifies material climate risks and opportunities through climate- and nature-related risk and opportunity assessments to better understand climate-related issues, strengthen climate risk adaptation capabilities, and understand the securities business categories affected. Risk Management Department: The Risk Management Committee regularly reports on the execution of various risk control measures, ensuring oversight of risk across the organization. External institutions: The Company undergoes financial inspections and evaluations by regulatory authorities. It also applies for external credit ratings annually, enabling a comprehensive external review by rating agencies.	The potential financial impact is primarily assessed based on the results of stress testing.	3 Climate and Nature Strategies 4.5 Sustainable Environment

Material Topics	Corresponding GRI Topic Standards	Policies and Commitments	Communication Mechanisms	Self-Assessment Mechanisms	Potential Financial Impacts	Corresponding Sections of Specific Actions
Talent Recruitment and Development	➢ GRI 401: Employment 2016 ➢ GRI 404: Training and Education 2016 ➢ GRI 405: Diversity and Equal Opportunity 2016	➢ In terms of talent recruitment, the Company adheres to the principles of openness, fairness, and impartiality, implements its Diversity, Equity, and Inclusion (DEI) policy, eliminates all forms of discrimination, and actively recruits professionals with expertise in digital finance, risk management, and sustainable finance in line with its business development strategy. ➢ In terms of talent development, the Company has established a comprehensive career development and training system, covering: ‣ New employee training ‣ Management competency development plan ‣ Key talent succession ‣ Management Associate Program ‣ Early Win Workplace Experience Project	➢ External recruitment communication ➢ Disclose job openings through the TS Holdings Talent Recruitment Website and job bank recruitment platforms, clearly specifying job responsibilities, qualification requirements, and salary ranges ➢ Establish a standardized recruitment process to enhance the applicant experience and designate a dedicated contact person to respond to applicants' inquiries ➢ Communicate with internal hiring departments ➢ Establish a workforce requisition process to ensure that workforce allocation aligns with the annual workforce plan ➢ Regularly review workforce gaps ➢ Communication on diversity and fair employment ➢ Enhance hiring managers' understanding of fair employment and non-discrimination principles through recruitment-related education and training ➢ Clearly prohibit improper discrimination based on gender, age, race, and other factors in the recruitment process	Quantitative indicator tracking: Employee turnover rate, key talent retention rate, average training hours per employee, and internal promotion rate. Annual workforce review and succession assessment: Review key positions and succession preparedness. Education and training effectiveness evaluation: Evaluate learning effectiveness and practical application results. Internal audits and compliance inspections: Ensure that the recruitment process complies with labor laws and corporate governance regulations.	The Company has established a comprehensive recruitment process and training system, and the potential financial impact is estimated to be minimal.	7.1 Talent Recruitment and Development

Material Topics	Corresponding GRI Topic Standards	Policies and Commitments	Communication Mechanisms	Self-Assessment Mechanisms	Potential Financial Impacts	Corresponding Sections of Specific Actions
Financial Inclusion	➢ GRI 203: Indirect Economic Impacts 2016	➢ In accordance with the Financial Supervisory Commission's "Principle for Financial Service Industries to Treat Clients Fairly", the "Fair Treatment of Customers Policy" and "Fair Treatment of Customers Strategy" have been established to ensure the effective management and implementation of the principles of treating customers fairly. ➢ In addition to following the financial inclusion policies of its parent company, TS Holdings, and the government, the Company also responds to the United Nations Sustainable Development Goals and continues to develop FinTech based on customer needs to enhance the accessibility and inclusiveness of financial services.	➢ Treating Customers Fairly Implementation Committee ➢ Corporate Sustainability Committee	➢ The effectiveness of implementation and improvement measures is reviewed through quarterly meetings of the Treating Customers Fairly Implementation Committee. Following review and approval by the Committee and approval by the Board of Directors, the results are incorporated into employees' annual performance evaluations to ensure the Company's continued achievements and future improvement in treating customers fairly. ➢ Provide real-time financial service experiences, appropriate products and services based on customers' actual needs, and financial and digital literacy education to promote financial inclusion. Implementation is overseen by the Corporate Sustainability Committee under the Board of Directors, while the dedicated sustainability unit reports implementation progress and results to the Board of Directors annually.	The Company attaches great importance to treating customers fairly and financial inclusion, and has established comprehensive systems and mechanisms in these areas. As a result, the potential financial impact is expected to be minimal.	6.2.2 Implementation of Fair Treatment of Customers 6.3 Financial Inclusion
Remuneration, Benefits & Employee Care	➢ GRI 201: Economic Performance 2016 ➢ GRI 401: Employment 2016 ➢ GRI 404: Training and Education 2016	The Company regularly participates in market salary surveys to design a fair and motivating compensation system, ensuring that employees' pay is not affected by gender, age, or ethnicity. We offer benefits that exceed the requirements of the Labor Standards Act and have developed a comprehensive range of welfare programs that support employees and their families throughout various stages of life — from onboarding to retirement.	➢ Benchmarking against high-performing financial institutions both domestically and internationally, the Company has designed a fair and motivating compensation system. This ensures employees are rewarded with competitive salaries and comprehensive benefits	Through employee opinion surveys, we regularly collect employee suggestions and opinions on remuneration and benefits.	The Company maintains a comprehensive and stable employee benefits system, with the estimated potential financial impact limited to related compensation and benefits expenses.	7.2 Employee Compensation and Benefits
Information and Transaction Security	-	In compliance with the competent authority's directive to "Establish Information Security Inspection Mechanisms for Securities firms," the Company has established its own Information Security Policy, implemented an information security management system for its core business systems, and obtained ISO 27001 certification	➢ Risk Management Committee ➢ Cybersecurity management meeting	Each quarter, the status of information security implementation is reported to the Risk Management Committee. The Information Security Implementation Task Force holds at least one cybersecurity management meeting annually. Each year, the Chief Information Security Officer must report the overall information security implementation status of the previous year to the Board of Directors and jointly issue a declaration with the Chairman, President, and Chief Auditor.	The Company places great importance on information security. The estimated potential financial impact is limited to the costs associated with implementing the information security management system, obtaining certifications, and acquiring related security equipment	2.3.1 Information Security Management

Sustainability Governance

2.1 Corporate Governance and Ethical Business Practices

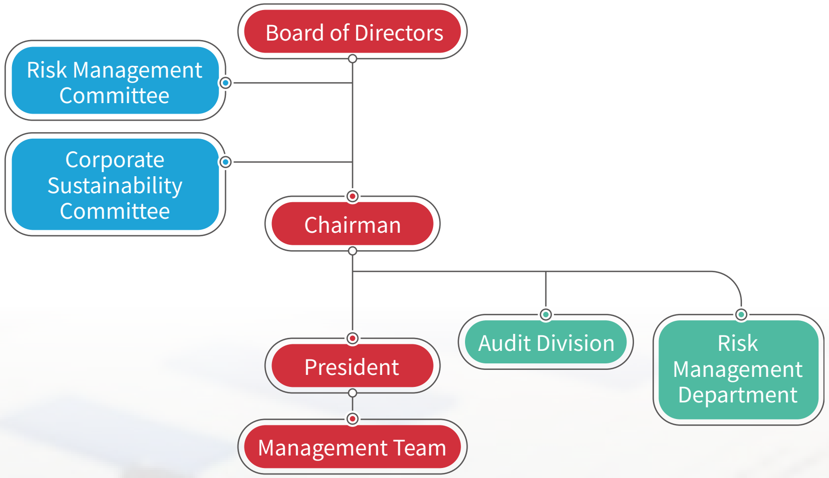
GRI：2-9、2-10、2-11、2-15、2-16、2-17、2-18、2-19、2-20、2-23、2-24、2-25、2-26、3-3、205-1、205-2、405-1
SASB：FN-IB-510a.1、FN-IB-510a.2、FN-IB-510b.1、FN-IB-510b.2、FN-IB-510b.3、FN-IB-510b.4、FN-IB-550b.1、FN-IB-550b.2

2.1.1 Corporate Governance Structure

Taishin Securities is deeply rooted in Taiwan and operates with the core values of integrity, professionalism, stability, and enthusiasm. We are committed to becoming a trusted financial partner for our clients. To enhance corporate governance effectiveness, the Chairman serves as the Chair of the Board of Directors, which acts as the Company's highest governance body. The Board is responsible for overseeing the execution of business activities across all departments and ensuring that all decisions comply with legal requirements and ethical standards. With a comprehensive governance framework in place, the governance units are able to fully grasp the Company's operational status and development objectives, and can respond promptly to changes in the market.

To embody the spirit of corporate governance, Taishin Securities has established two functional committees under the Board of Directors: the Corporate Sustainability Committee and the Risk Management Committee. These functional committees convene regularly — at least quarterly or semiannually — to fulfill corporate social responsibility, promote progress in economic, environmental, and social dimensions, and develop mitigation measures related to climate risks and opportunities.

▼Corporate Governance Structure



Operating Status of Functional Committees in 2025

Type	Convener	Number of Meetings (times)	Committee Member Attendance Rate (%)
Corporate Sustainability Committee	Guo, Jia-Horng, Chairman	2	100%
Risk Management Committee	Lin, Chia-Chen Independent Director	20	90%

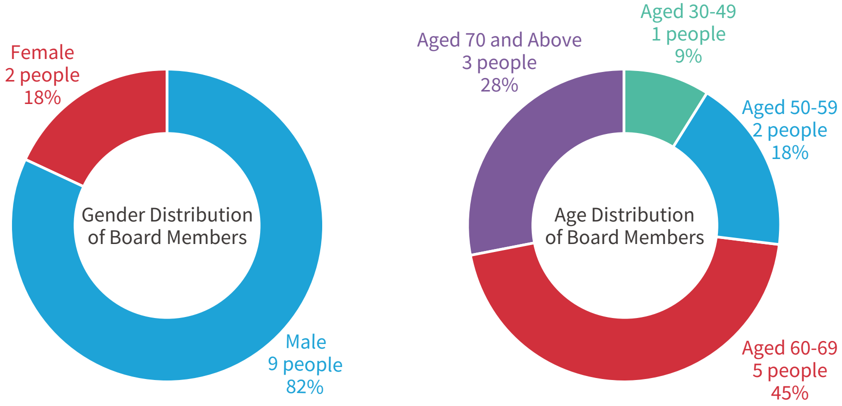
2.1.2 Composition and Operation of the Board of Directors

Composition of the Board of Directors

Taishin Securities adopts a board diversity policy in the composition of its Board of Directors. Director selection is not restricted by gender, age, race, or nationality, and takes into consideration factors such as independence, professional background, knowledge, skills, and diversity to ensure that the Board maintains sound governance capabilities. The current Board features a wide range of expertise and industry experience, including banking, securities, investment, insurance, small and medium-sized enterprises, accounting, leadership, international exposure, information technology, and academia. All board members possess relevant knowledge or expertise in risk management, enabling them to effectively oversee major strategic decisions made by the management team.

Each term of the Board of Directors lasts three years. The 14th Board was elected on May 16, 2025, and consists of eight members (including two female directors), of whom two are independent directors, representing 25% of the Board. As of December 2025, the average tenure of current directors is 8.52 years, and none of the independent directors has served more than three consecutive terms.

▼Gender and Age Distribution of Directors and Supervisors



▼Profiles of Directors and Supervisors

Job Title	Name	Gender	Term of Office	Industry Experience				Professional Competence			
				Banking	Securities	Insurance	Other Industries	Asset Management	Financial Accounting	Risk Management	Information Technology
Chairman	Guo, Jia-Horng	Male	Three years		●			●	●	●	
Director	Lin, Wei-Jiun	Male	Three years	●	●	●		●	●	●	
Director	Lu, Po-Yung	Male	Three years		●					●	
Director	Lin, Tun-Ren	Male	Three years		●						●
Director	Lin, Shu-Chen	Female	Three years	●						●	
Director	Pao, Gwo-Yi	Female	Three years	●					●		●
Independent Director	Chi, Lai-Ping	Male	Three years		●	●			●	●	
Independent Director	Lin, Chia-Chen	Male	Three years	●	●		●	●	●	●	●
Supervisor	Wu, Tong-Shung	Male	Three years	●			●	●	●	●	
Supervisor	Tsai, Hung-Hsiang	Male	Three years	●			●		●	●	

Operations of the Board of Directors

Major ESG-Related Proposals

In accordance with the Implementation Strategies for Sustainable Development Transformation of the Securities and Futures Industry announced by the competent authority on March 8, 2022 — which outlines three main implementation frameworks, ten strategic directions, and twenty-seven specific measures — Taishin Securities includes ESG implementation status as a regular reporting item to the Board of Directors on a quarterly basis. The report covers the execution progress of the following topics:

- Short-, medium-, and long-term goals
- Cybersecurity protection mechanisms
- Core operational systems and equipment
- Accountability mechanism
- Climate change risk assessment
- Due diligence and evaluation procedures conducted by underwriters for IPO or listing
- Disclosure of engagement with investee companies, shareholder meeting voting records, and exclusionary investment criteria
- ESG performance of venture capital businesses, private equity funds, and trading subsidiaries

Appointment of Corporate Governance Officer

On August 28, 2020, the Board of Directors approved the appointment of Wu, Sung-Nien, Senior Assistant Vice President, as the Corporate Governance Officer. In accordance with Article 3-1 of the "Corporate Governance Best-Practice Principles for Securities firms," Wu is responsible for supervising and managing corporate governance-related matters.

Corporate Governance Implementation in 2025
Handled matters related to Board of Directors meetings in accordance with applicable laws and regulations, and assisted the Company in complying with regulations governing both Board and shareholders' meetings. A total of 16 Board meetings were held in 2025.
Handled company registration and amendments as required.
Convened board meetings in compliance with legal requirements and prepared detailed meeting minutes. Follow-up actions and progress related to directors' suggestions or comments were tracked accordingly.
Provided directors, independent directors, and supervisors with the necessary information to perform their duties effectively.
Kept directors and independent directors updated on the latest regulatory developments relevant to corporate operations to help ensure legal compliance.
Arranged continuing education programs for board members and supervisors, all of whom completed at least 6 credits of coursework.
The head of corporate governance completed 12 hours of professional training.
To align with the competent authority's "Corporate Governance 3.0" initiative, supported the board in reviewing reports and discussion items related to corporate governance, fair treatment of customers, sustainable development, and ESG matters, aiming to enhance overall corporate governance standards.

Independence and Conflict of Interest Avoidance

Taishin Securities appoints its independent directors in accordance with the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies issued by the Taiwan Stock Exchange. The Chairman does not concurrently serve as a senior executive, and there are no spousal or first-degree familial relationships between the Chairman and the President.

The average attendance rate of the Board of Directors in 2025 was 94%, and at least two independent directors attended each Board meeting, including attendance by proxy. During Board meetings, any director who has an interest in a matter under discussion, or whose represented juridical person has such an interest, and where a potential conflict of interest may arise, shall recuse himself or herself from the matter, and the conflict shall be disclosed in the proposal. In addition, if a Board proposal involves a related-party transaction not classified as a credit extension under Article 45 of the Financial Holding Company Act, the proposal and related documentation must be jointly reviewed and signed by the Company's Chief Compliance Officer. It is explicitly stated that the transaction terms with related parties must not be more favorable than those offered to other similar counterparties. This process, together with the independence of the Board of Directors, embodies the spirit of sustainable corporate governance.

▼Attendance rate of individual directors and supervisors in 2025

Job Title	Name	Actual Attendance Count	Actual Attendance Rate
Chairman	Guo, Jia-Horng	16	100%
Director	Lin, Wei-Jiun	15	94%
Director	Lu, Po-Yung	15	94%
Director	Lin, Shu-Chen	13	81%
Director	Pao, Gwo-Yi	14	88%
Director	Wu, Shin-Hau	9	90%
Director	Lin, Tun-Ren	6	100%
Independent Director	Lin, Chia-Chen	16	100%
Independent Director	Chi, Lai-Ping	15	94%
Supervisor	Wu, Tong-Shung	15	94%
Supervisor	Tsai, Hung-Hsiang	16	100%
Average attendance rate			94%

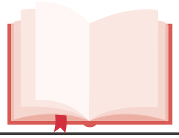
Note: Director Shin-Hau Wu resigned from office on August 28, 2025. Director Tun-Jen Lin took office on August 29, 2025.

Diverse Training for Directors and Supervisors

To enhance corporate governance effectiveness, Taishin not only appoints distinguished industry professionals to serve as directors, but also places great importance on directors' continuing education and training. In 2025, each director and supervisor completed approximately 110 hours of continuing education and training on average. Experts from Taishin Securities Investment Consulting are also invited each month to deliver special briefings on international political and economic trends, helping directors stay abreast of the latest developments. The Company also places great importance on planning the content of training programs for directors and supervisors. The training topics cover the following areas:

Risk management and compliance	Provide directors with information on business development trends and corresponding risk categories that they should be aware of, including but not limited to AML/CFT, digital finance business risks, overall information security controls and risk assessments, and the development of the Company's regulatory compliance culture.
Industry trends and corporate governance	Provide information on industry trends and corporate governance in response to the Group's strategic direction, including but not limited to climate finance trends and sustainable development, applications of digital finance in the market, and recent developments in FinTech and RegTech.

Course topics required by laws and regulations or the competent authority



Course	Total Hours
Trends and Case Studies in Anti-Money Laundering and Combating the financing of Terrorism	24
Fair Treatment of Customers and the Financial Consumer Protection Act	29
Taishin Net-Zero Electricity Summit Forum	27
Information Security Awareness and Personal Data Protection Advocacy	9
Financial Inclusion and Friendly Banking Practices	7.8
Others	13.2
Total	110

Note: For details of the continuing education and training completed by directors and supervisors in 2025, please refer to the Corporate Governance section of the Taishin Securities website.

Effectiveness of the Board of Directors and Functional Committees

TS Holdings held a total of 16 board meetings in 2025, and the average attendance rate was 94%. The Company follows TS Holdings' Subsidiary Management Guidelines and the Company's Board Performance Evaluation Rules, established on January 20, 2026, to conduct performance evaluations of the Board of Directors and its functional committees. The evaluation criteria include the Company's financial management, risk management, legal compliance, and the reporting of material matters.Internal performance evaluations of the Board of Directors are conducted at least once annually, while external performance evaluations are conducted by external experts at least once every three years.This is to ensure that the Board of Directors and its functional committees effectively discharge their duties.

▼Dimensions of Self-evaluation

Directors

- Understanding of company goals and missions
- Awareness of director responsibilities
- Degree of participation in the Company's operations
- Internal relations management and communication
- Directors' expertise and continuing education
- Internal control

Board of Directors

- Degree of participation in the Company's operations
- Enhance the quality of Board decision-making
- Board composition and structure
- Election of directors and continuing education
- Internal control

Functional Committees

- Degree of participation in the Company's operations
- Recognition of duties and responsibilities of the functional committees
- Improvement to the decision-making quality of the functional committees
- Composition of the functional committees and election of members
- Internal control

2.1.3 Governance Unit and Senior Management Compensation Policy

Director and Supervisor Remuneration System

The compensation system for the Company's directors and supervisors follows the overall policy of TS Holdings. It is implemented in accordance with the "Performance Evaluation Guidelines for Personnel Assigned to Subsidiaries" and the Company's "Standards for Remuneration of Directors and Supervisors."

The remuneration standards for directors and supervisors are determined by the Board of Directors based on factors such as the standards for managerial compensation, adjustment ranges, industry norms, the Company's operational performance and any significant changes therein, as well as the background, expertise, level of engagement in corporate management, contributions, and risk exposure of directors and supervisors, particularly those serving as representatives of corporate shareholders. Additionally, to align with the Company's long-term operational risk management strategy, the Chairman's remuneration includes both a deferral mechanism and a clawback mechanism. Bonus payouts are linked to the Company's long-term stock performance, with a deferral period of up to three years.

Senior Management Compensation System

Taishin Securities determines the performance evaluation and compensation system for senior management based on factors such as industry compensation benchmarks, individual performance, company operational results, and the reasonableness of the correlation with future risks. The proposed plans are submitted to the Board of Directors for review and approval. Since 2012, the Company has implemented a long-term incentive bonus plan for executives, which includes both deferral and clawback mechanisms. The bonus is linked to the Company's long-term stock performance and is designed to be deferred for up to three years. This structure not only reflects future shareholder return but also strengthens the alignment between executive compensation and company performance. In addition, the plan includes clawback provisions: if an executive commits a major breach such as violation of the labor contract or company policies, or demonstrates significantly poor performance, the Company reserves the right to reclaim all or part of the deferred incentive bonuses.

Regarding the performance and remuneration considerations for senior management, in addition to managerial competencies and financial indicators, the assessment also incorporates comprehensive non-financial indicators and the implementation of sustainable management practices. These specifically include climate change, risk management, asset quality, process innovation and controls, corporate image, talent management and development, as well as the integration of the United Nations Sustainable Development Goals (SDGs) into the Company's business strategy. The detailed assessment criteria, weightings, and descriptions are presented in the table below:

▼Performance and Compensation Criteria for the President and Senior Executives

Evaluation Criteria	Item	Weighting	Explanation
Managerial Competencies	Practicing Core Corporate Values	50%	Including the core values of integrity, commitment, innovation, and collaboration, with recognition and practice, and demonstrating leadership.
Goal Achievement and Organizational Performance	Financial Indicators	50%	Including profitability, growth rate, market leadership, and return on shareholders' equity.
	Non-Financial Composite Indicators		Including climate change, risk management, asset quality and process innovation and control, corporate image, and talent management and development.
Others	Integrate the United Nations Sustainable Development Goals (SDGs) into the Company's business strategy, including aspects such as internal and external audits, legal compliance, and energy conservation and carbon reduction, as well as corporate governance and environmental matters, incorporating these into performance evaluations and compensation considerations.		

Linkage Between Sustainability KPIs and Executive Compensation

To effectively oversee the implementation of short-, medium-, and long-term action plans and targets by relevant units, the Company focuses on a range of sustainability issues, including talent recruitment and development, sustainable finance, and FinTech/digital innovation, with the aim of strengthening its sustainability talent pool, promoting the development of sustainable products and services, and enhancing the organization's overall resilience to climate change. Senior executives at the director level or above are assigned to oversee each issue. The performance outcomes are incorporated into the annual performance evaluations and directly impact the variable compensation of these executives. (For details on short- to long-term goals, please refer to Section 1.1.2 Sustainability Goals and Performance)

Sustainable Issues	Supervisory Level	Mechanism Linking KPIs to Variable Compensation
▸ Talent Recruitment and Development ▸ Sustainable Finance ▸ FinTech/ Digital Innovation	Chairman President	The performance of the Company's most senior executives is directly linked to this issue, with KPI weightings ranging from 3% to 16%, depending on the role and responsibility.
	Section-level managers in business units	All section-level managers of our business units set annual targets that are linked to performance on this issue, with weighting ranging from 15% to 35%.

2.1.4 Integrity Management and Execution

Integrity Management Policy

To establish sound corporate governance and a culture of integrity, serving as a guiding principle for organizational decision-making and employee conduct, Taishin Securities follows the TS Holdings Ethical Corporate Management Best Practice Principles and the Taishin Securities Sustainability Policy. These regulations explicitly require that the Company's directors, managers, and employees, in the course of business activities, must not directly or indirectly offer, promise, request, or accept any improper benefits, nor engage in other acts of dishonesty, illegality, or breach of fiduciary duty to gain or maintain benefits.In addition, when providing financial products or services, the Company shall comply with the five anti-greenwashing principles. Any statements or sustainability-related disclosures should avoid containing exaggerated or misleading sustainability information that could mislead consumers and customers.

In 2025, a former securities salesperson of Taishin Securities was indicted by the Prosecutors Office for fraud under the Criminal Code and for illegally conducting quasi deposit-taking business in violation of the Banking Act. As a result, 20 alleged victims of the fraud (some of whom were not Taishin Securities customers) filed six civil lawsuits, five of which were ancillary civil actions attached to criminal proceedings, seeking to hold Taishin Securities jointly and severally liable with the former employee as the employer for damages. The total amount claimed was approximately NT$402,535,619. The cases are currently pending before the court.

In addition to the aforementioned case, Taishin Securities received a total of two whistleblowing reports in 2025. However, neither case involved allegations of fraud, market manipulation, insider trading, corruption, or violations of the Fair Trade Act. Taishin Securities handled both cases in accordance with its internal whistleblower procedures and implemented the appropriate follow-up actions.

Implementation of Integrity Management

Risk Self-Assessment

Taishin Securities upholds the principle of integrity management and maintains a firm stance against corruption. The relevant compliance units are required to conduct self-assessments and risk evaluations of regulatory compliance every six months. Concurrently, in accordance with TS Holdings' Ethical Corporate Management Best Practice Principles, a "Dishonest Behavior Risk Assessment" is also conducted. In 2025, these assessments were carried out in June and December. All units of the Company (including 17 headquarters administrative units and 12 branch offices, covering 100% of all units) are required to review their implementation of integrity management principles in their business operations. The assessment covers areas such as investigations into dishonest behavior records of business counterparties, political and charitable donations, insider trading, the execution of integrity management training, and the enforcement of whistleblowing systems. Following the evaluation, the Company's risk of dishonest behavior is considered low. Going forward, Taishin Securities will continue to enforce integrity management to ensure the sound development of the enterprise.

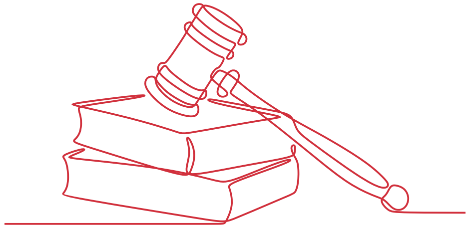
Integrity Management Advocacy and Education

To embed the core values of integrity, honesty, and discipline throughout the organization, Taishin Securities follows TS Holdings' Employee Code of Conduct and has established its own Employee Code of Conduct, which applies to all employees of the Company. The code stipulates that any person who agrees to take a position at Taishin Securities is obligated, from their first day of employment, to comply with relevant laws, the Code of Conduct, and internal policies and procedures of each unit.

Employees are required to report any suspected violations of the Employee Code of Conduct to management or relevant departments. Taishin Securities continues to promote awareness of the Employee Code of Conduct through internal training programs and quarterly online communications, ensuring that all employees, including senior management, understand its contents. In addition, all new hires are required to complete the relevant online training within six months of joining the Company. All employees are required to sign a declaration confirming their commitment to comply with the Code. Any violation will be subject to disciplinary action in accordance with company regulations, thereby ensuring effective legal compliance and risk management.

2025 Integrity Management Education and Training

Target	All Employees	New Employees
Number of people	1,005	173
Session	1	29
Hours	3	0.5
Completion rate	100%	100%



Whistleblowing System

To foster a corporate culture rooted in integrity, sustainability, innovation, and collaboration — and to promote sound business operations while protecting the rights of whistleblowers and relevant parties — Taishin Securities Co., Ltd. has established its Whistleblowing Policy. The policy clearly outlines the Company's commitment to integrity and transparency, and defines the scope of applicability, whistleblowing procedures, and reporting channels. This system is a key mechanism for implementing ethical business practices within the Company.

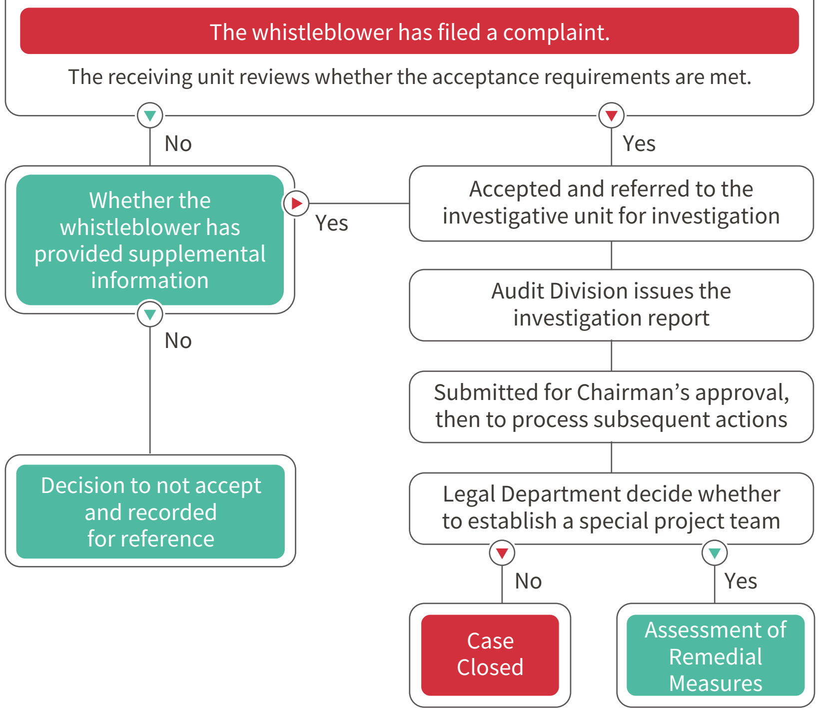
Procedures and Management Measures

The Legal Department serves as the unit responsible for receiving whistleblower reports, while the Audit Division is in charge of investigating reported cases. If any employee of the Company is suspected of criminal conduct, fraud, or violations of laws or regulations, such matters may be reported through the designated whistleblowing channels.

Written mail: Whistleblowing Mailbox 13F, No. 96, Section 1,Jianguo North Road, Zhongshan District, Taipei City 10489, Taiwan

Email:whistling@tssco.com.tw

Dedicated Hotline: (02)5550-5565



The responsible unit of the Company may determine, based on the nature and severity of a whistleblowing case, whether to form a task force to handle the matter. If a task force is formed, the President shall act as the convener. Members of the task force may include: the head of the investigation unit, the head of the Human Resources department, and other relevant department heads or personnel designated by the President. The whistleblowing system applies to cases involving the following six categories:

01 Embezzlement or misappropriation of Company funds, or unauthorized disposal of Company assets

02 Illegal possession, misappropriation, or unauthorized disposal of customer property

03 Forgery of documents resulting in damage to the Company

04 Insider trading through the use or disclosure of non-public information

05 Acceptance of bribes, pursuit of personal gain, or collusion and fraud in the handling or management of Company affairs, with the intent to unlawfully benefit oneself or others, either directly or indirectly

06 Other incidents involving financial crimes or violations of laws and regulations

Whistleblower Protection

The Company's whistleblowing policy clearly stipulates that the identity of whistleblowers must be kept confidential, and no information that could reveal their identity may be disclosed. Whistleblowers shall not be dismissed, demoted, have their salary reduced, or be subjected to any other adverse treatment that may infringe upon their legal, contractual, or customary rights due to their whistleblowing activities.

2.2 Risk Management

GRI：3-3、201-2
SASB：FN-IB-550a.2、FN-IB-550b.3

2.2.1 Risk Management Policy and Framework

Risk Management Policy

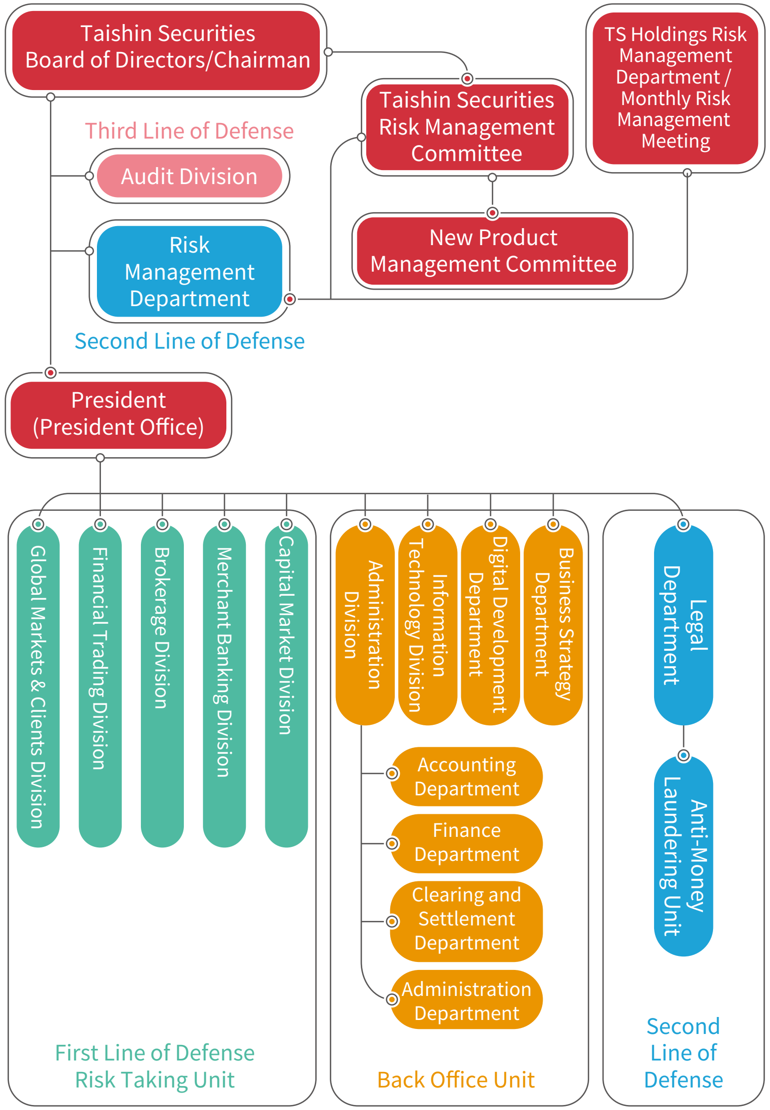
Taishin Securities, in alignment with the parent company TS Holdings's Risk Management Policy and with reference to the "Risk Management Best-Practice Principles for Securities firms," has established its own Risk Management Policy. Based on this policy, the Company has formulated relevant guidelines and procedures for various risk domains, including the Risk Management Procedures, Climate and Nature Risk Management Guidelines, and the Business Continuity Planning System. Additionally, Taishin Securities has adopted the Guidelines for the Detection of Major Risks in Financial Institutions issued by the financial Supervisory Commission to develop the Operational Risk Detection and Management Guidelines. These frameworks are designed to implement the Company's risk management philosophy and ensure the effective control and mitigation of risks.

Risk Management Committee

To effectively integrate various types of risks and implement comprehensive risk management, Taishin Securities established the Risk Management Committee in 2010. The Board of Directors serves as the highest governance body for risk management. One board member is appointed as the convener and chairperson of the committee, while the President acts as the deputy convener. Committee members are nominated by the convener and approved by the Chairman. Since its inception, the position of convener has always been held by an independent director with the professional expertise required for risk management. Initially, the committee consisted of department heads from the first line of defense, including heads of business (trading) units, finance, legal, and risk management departments. As the Company's business scale expanded and risk dimensions diversified, the committee's composition has been broadened to include heads of administration, clearing and settlement, accounting, and digital development departments. The inclusion of risk oversight personnel from various perspectives has significantly enhanced the committee's effectiveness.

The Risk Management Committee holds regular monthly meetings and convenes additional meetings as needed. In 2025, the committee convened 20 times in total, including 12 regular meetings and 8 ad hoc sessions. Routine reporting to the committee covers risk areas such as market, credit, operational, capital adequacy, and anti-money laundering. A report on systemic risk monitoring indicators is also submitted regularly, providing early warning signals across the group to assist senior management in decision-making. In addition, quarterly reports are provided on climate risk management, operational risk detection, information security, and subsidiary risk profiles. The committee also reviews a consolidated risk analysis report and submits a summary of the Company's risk management implementation to the Board of Directors in the following month.

▼Risk Management Organizational Structure



Risk Management Organizational Structure and Responsibilities		
Board of Directors	➢ Establish an appropriate risk management framework and foster a company-wide risk management culture, allocating necessary resources to ensure the effectiveness of risk management. The Board holds ultimate responsibility for risk oversight. ➢ Approve risk management policies and procedures.	➢ Determine the Company's risk appetite and associated risk limits. ➢ Oversee the formulation and execution of climate risk strategies and business plans, and assess the impact of emerging regulatory developments related to climate risk on the Company's reputation and legal obligations.
Risk Management Committee	➢ Assist the Board in planning and overseeing matters related to risk management. ➢ Review risk management policies and procedures.	➢ Evaluate the establishment of risk management mechanisms and related protocols. ➢ Review consolidated risk analysis reports to provide timely updates to the Board on risk management implementation and propose necessary improvement recommendations.
First line of defense – Risk-taking Units	➢ Operate within the limits and authority set by the Board of Directors, taking on risks to achieve business objectives. Proactively manage risks to ensure all business activities comply with external laws and internal policies.	
Second line of defense - Risk Management and Legal Units	➢ Assist in the development of risk management policies, frameworks, and limits. ➢ Ensure execution of risk management policies as approved by the Board. ➢ Develop risk management information systems. ➢ Review and validate financial product valuation models used by risk-taking unit. ➢ The appointment and dismissal of the Head of the Risk Management Unit must be approved by the Board of Directors. The Head is responsible for leading the team in performing risk measurement, monitoring, assessment, reporting, and disclosure.	➢ Plan, manage, and implement legal and regulatory compliance systems. ➢ Review and revise legal documents. ➢ Handle litigation and non-litigation cases. ➢ Provide legal consulting services and conduct research on applicable laws and regulations related to business operations. ➢ Manage debt collection processes. ➢ Supervise and develop AML, CFT, anti proliferation of weapons, and anti-corruption systems and measures ➢ Supervise and assist in compliance with the Foreign Account Tax Compliance Act (FATCA) issued by the Internal Revenue Service (IRS) ➢ Supervise and assist in the review and filing of the Common Reporting Standard (CRS) by the Ministry of Finance
Third Line of Defense - Audit Unit	➢ Establish an internal audit system to inspect and evaluate the effectiveness of the risk management framework. Provide timely recommendations for improvement to support the Board and management in fulfilling their governance responsibilities.	
Back Office Unit	➢ Departments such as finance, accounting, IT, and information security manage risk-related responsibilities according to their respective functions. Each unit also establishes a Business Continuity Planning (BCP) to ensure risks are monitored and managed effectively across all operational levels.	

2.2.2 Risk Identification and Response

Risk Identification and Management Mechanism

Taishin Securities has identified key risks encountered during its operations, including credit risk, market risk, liquidity risk, operational risk, climate risk, and emerging risks. The Company has established a comprehensive risk management framework and reporting frequency to proactively respond to, effectively manage, and mitigate the impact of these risks.

Risk Type	Definition	Risk Management Mechanism	Risk Reporting Frequency
Credit risk	This refers to the potential that a counterparty — including a securities issuer, contractual counterparty, or debtor — fails to fulfill its obligations, thereby exposing the Company to risk exposure or causing a financial loss.	➢ Based on the Board of Directors' annual authorization of risk appetite and the limit management authorized by the Board and the Chairman, credit limits are set for issuer risk, counterparty credit risk, and qualified clearing brokers, according to the nature of financial transactions and credit ratings. ➢ Risk control measures are established for position concentration, industry concentration, and country risk concentration to achieve risk diversification.	Daily: Credit Risk Daily Report Monthly: Risk Management Committee Quarterly: Board of Directors
Market risk	Refers to fluctuations in the value of financial assets over a given period resulting from uncertainty in market price movements, such as: Changes in market risk factors such as interest rates, exchange rates, equity securities, and commodity prices may give rise to the risk of losses in both on-balance-sheet and off-balance-sheet positions.	➢ Based on the annual risk appetite authorized by the Board of Directors and the market risk limits authorized by both the Board and the Chairman, market risks are monitored daily to ensure they remain within the Company's risk tolerance. Quantification and management of market risk include limits on positions/notional amounts and profit & loss data, sensitivity limits for risk factor management, and Value at Risk (VaR) limits. To ensure the accuracy of VaR estimates, backtesting is conducted regularly to validate model effectiveness, and the test results are reported to the Board of Directors. ➢ Stress scenarios are established for various financial instruments to conduct stress testing and calculate potential stress losses. This is used to assess the Company's potential exposure to extreme market conditions and to reflect the current risk profile of held positions, serving as a reference for capital allocation decisions.	Daily: Market Risk Daily Report Monthly: Risk Management Committee Quarterly: Board of Directors
Liquidity risk	This refers to the risk of being unable to liquidate assets or obtain sufficient funds to meet obligations as they come due, known as funding liquidity risk. It also includes market liquidity risk, which arises from the possibility of significant price fluctuations when liquidating or offsetting positions due to insufficient market depth or disorderly market conditions.	➢ Liquidity Management: The finance Department, in accordance with the Company's Liquidity Risk Management Procedures, establishes funding allocation mechanisms and conducts liquidity risk stress tests. This ensures control over the Company's overall funding supply and gap fluctuations, effectively managing liquidity risk. ➢ Market Liquidity Management: To avoid positions with low trading volume and insufficient liquidity that are difficult to liquidate and prone to price manipulation, limits are set on single holding amounts for domestic and international equity spot positions. For convertible bond holdings, a maximum proportion relative to the outstanding issuance balance is established.	Liquidity risk Daily: Daily Monitoring Monthly: Risk Management Committee Quarterly: Board of Directors Market liquidity risk Daily: Daily Monitoring Monthly: Risk Management Committee

Risk Type	Definition	Risk Management Mechanism	Risk Reporting Frequency
Operational risk	This refers to the risk of loss resulting from inadequate or failed internal processes, people, systems, or from external events. It includes legal risk, but excludes strategic risk and reputational risk. Legal risk refers to potential losses arising from non-compliance with applicable government regulations, contracts lacking legal enforceability, unauthorized actions, contractual omissions, or insufficiently defined terms that may render a contract invalid.	According to the definition of operational risk under the Basel II, operational risks are classified into seven major loss types and eight business lines. Each department within the Company is responsible for identifying and measuring these risks independently. Related operations are conducted in accordance with the financial holding company's regulations, including the Operational Risk Loss Reporting Procedures, Self-Assessment and Internal Audit Procedures, and Key Risk Indicator Procedures. The Risk Management Unit regularly consolidates and reports the relevant information.	Monthly: Risk Management Committee Semiannual: Self-assessment and audit; annual consolidation and submission of reports to the Chairman of the Board
Climate risk	This refers to transition risks related to the shift toward a low-carbon economy driven by climate change, which may impact the Company's finances, strategy, operations, products, and reputation. It also includes physical risks arising from extreme weather events caused by climate change, which may affect the Company's financial performance and operations.	Under the global net-zero emissions goal, low-carbon transition policies and regulations, such as carbon fees and carbon taxes, will inevitably have a significant impact on high-carbon-emitting industries. As the financial holding company actively responds to climate initiatives and has established net-zero commitments and carbon reduction targets, the Company has formulated relevant management policies in accordance with the holding company's decarbonization and climate risk management objectives.Indicators related to the Company's own operations include energy conservation and carbon reduction, energy use, and greenhouse gas emissions.	Quarterly: Risk Management Committee Semiannual: Board of Directors
Emerging risk	➢ The risk is new, emerging, or has increased significantly in materiality. ➢ The risk has a long-term potential impact, meaning it is unlikely to have a significant effect on the Company within the next three to five years, but may already be starting to affect the Company today. ➢ The risk has a potentially large impact, possibly affecting a substantial portion of the Company's operations and requiring adjustments to its strategy or business model. ➢ The risk is external in nature, meaning it arises from outside the Company and is beyond its control or influence. Such risks may stem from natural, geopolitical, or macroeconomic factors, and do not include operational, reputational, or market risks. ➢ The risk and its impact on the Company are specific and concrete. For example, long-term risks such as macroeconomic developments should be described in the context of the Company's actual business environment (e.g., specific regulations or laws that may be introduced), rather than as broad impacts on the industry as a whole. ➢ The risk and its impact on the Company have been publicly disclosed.	Emerging risks include themes such as policy impacts, global economic market volatility, geopolitical and regional conflicts, the post-pandemic era, supply chain restructuring, and the prolonged pressure of global inflation. These topics will be consolidated by the financial holding company and disclosed upon review and approval by its risk management committee.	In accordance with TS Holdings, the evaluation is conducted once a year.

Stress Testing

The Company has established the Market Risk Stress Testing Procedures, setting stress scenarios for various financial products to perform stress testing and calculate stress loss. This process evaluates potential losses the Company might incur under extreme market conditions, reflecting the current risk profile of held positions. The results serve as a basis for planning response measures and inform the Company's operational strategies. Reports are presented monthly to the Risk Management Committee and quarterly to the Board of Directors. To ensure the accuracy of VaR estimates, backtesting is conducted regularly to validate model effectiveness, and the test results are reported to the Board of Directors.

Level 3 Asset and Liability Management

The Company's fair value measurement process for assets and liabilities classified as Level 3.

The risk management department of the consolidated company is responsible for conducting independent fair value verification. By using data from independent sources, the valuation results are aligned with market conditions. The department ensures that the data sources are independent, reliable, consistent with other sources, and represent executable prices. Valuation models are regularly calibrated, and the inputs and data required for the models are updated as needed, along with any other necessary fair value adjustments, to ensure the reasonableness of the valuation results.

01

For investments in equity instruments, the consolidated company obtains the most recent audited or reviewed financial information of the investee company and collects other publicly available market data. Valuation is then performed using appropriate methodologies.

02

The risk management department of the consolidated company establishes fair value valuation policies and procedures for financial instruments and ensures compliance with the relevant International Accounting Standards pronouncements.

03

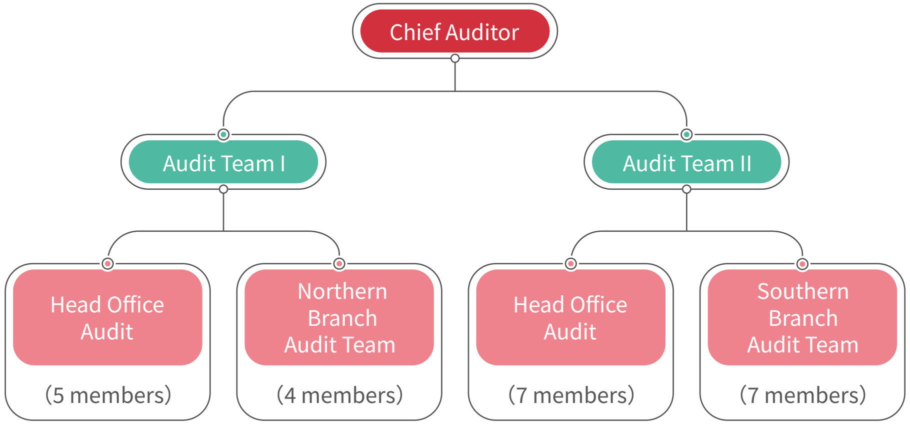
2.2.3 Internal Audit System

Internal Audit Organization

Taishin Securities' internal audit operations are primarily governed by the Taishin Securities Co., Ltd. Internal Audit Implementation Rules and utilize a dedicated audit team. The audit function is divided according to business responsibilities into Chief Audit, Head Office Audit, and Branch Audit. The Head Office Audit Department is responsible for audits of underwriting business, proprietary trading business, sustainability information-related audit matters, and subsidiary operations. Brokerage and management businesses are jointly audited by the Head Office Audit Department and Branch Audit units.

The Audit Division independently supervises the execution of company operations, responsible for inspecting and reviewing the implementation of internal control systems and providing timely improvement recommendations. It conducts regular and ad-hoc audits and follows up on corrective actions for identified deficiencies and recommendations. This ensures the continuous and effective implementation of internal control systems and provides a basis for their review and modification. Additionally, the Audit Division assists various departments and subsidiaries in providing necessary information for business inspections by regulatory authorities.

Dedicated Internal Audit System



Internal Audit Promotion and Education

To strengthen oversight of ESG-related matters, Taishin Securities continuously monitors deficiency patterns and regulatory guidance announced by the competent authorities. In response to regulatory priorities, industry enforcement cases, and common deficiency patterns, the Company conducts regular and ad hoc educational awareness programs for business units. In 2025, these programs reached a total of 4,191 participants and accumulated 1,576 training hours. Additionally, the Company conducts internal control and audit training programs to enhance employees' risk management awareness and to effectively promote the implementation of the internal control system.

2.2.4 Business Continuity

Business Continuity Management Mechanism

To ensure uninterrupted operation of critical business activities and strengthen the Company's emergency response capabilities, Taishin Securities has established policies and procedures to minimize disaster impact and quickly restore normal operations, thereby providing customers with comprehensive service. These include the Information Security Policy, Business Continuity Management Guidelines, Data Backup Procedures, and Disaster Recovery Procedures. These frameworks are designed to plan business continuity policies, assign security responsibilities, coordinate the company-wide business continuity planning, and implement an effective business continuity management system.

The Company officially obtained ISO 22301 certification in 2025 and, in accordance with the requirements of the ISO 22301 Business Continuity Management System, completed the management review process and conducted a comprehensive review of each department's business continuity plans and implementation results. Through a systematic review process, the Company continuously monitors and refines existing measures to ensure that the results of business impact analyses, risk assessment reports, and exercises are effectively incorporated into management policies and response solutions. Through continuous improvement and systematic management, the Company not only conforms to international standards but also continues to comply with relevant requirements, ensuring that its core businesses can maintain stable operations and demonstrate a high degree of resilience when faced with various challenges or unexpected events.

Business Impact Analysis for Core Systems and Equipment

Taishin Securities annually reviews and updates the disaster recovery procedures for its core systems and critical business operations based on changes in business objectives, organizational structure, business activities, operational methods, and external market conditions. In accordance with the Business Continuity Management Procedures, the Company regularly reviews operational workflows and conducts business impact analyses. Key metrics include dependency on processes/resources, minimum operational level recovery time objectives, maximum tolerable downtime, and normal operational level recovery time objectives.

In 2025, for its core critical business operations and all external-facing electronic trading platform systems, the Company classified emergency incidents into three levels based on the type of incident and the extent of risk impact (e.g., scope of impact and duration of operational disruption). Corresponding emergency response and business recovery procedures were established for each level. The Company completed its Business Impact Analysis (BIA), and the relevant responsible units activate the Business Continuity Plan (BCP) in response to emergency incidents as necessary.

Offsite Backup Mechanism

At Taishin Securities, the core systems for critical business operations in the Neihu main data center are equipped with appropriate redundancy mechanisms based on the characteristics of each application system, including Active-Active and Active-Standby configurations. These setups create a highly available system architecture that avoids single points of failure.

Since 2017, the offsite backup data center has been relocated to the Chunghwa Telecom Banqiao Internet Data Center (IDC) near the Taiwan Stock Exchange's Banqiao Information Center. This facility features 24-hour video surveillance and security personnel, along with high-standard environmental control systems, backup generators, and uninterruptible power supplies (UPS) to ensure emergency power.

The Company also conducts annual backup and recovery drills in coordination with regulatory authorities and market institutions, including the Taiwan Stock Exchange, the Taipei Exchange, and the Taiwan Depository & Clearing Corporation. In 2025, the Company completed drills covering its core systems and all external-facing electronic trading platforms to ensure the adequacy and effectiveness of its backup and recovery mechanisms.

2.3 Information Security and Privacy Protection

GRI：2-25、3-3、418-1

2.3.1 Information Security Management

Information Security Management Framework

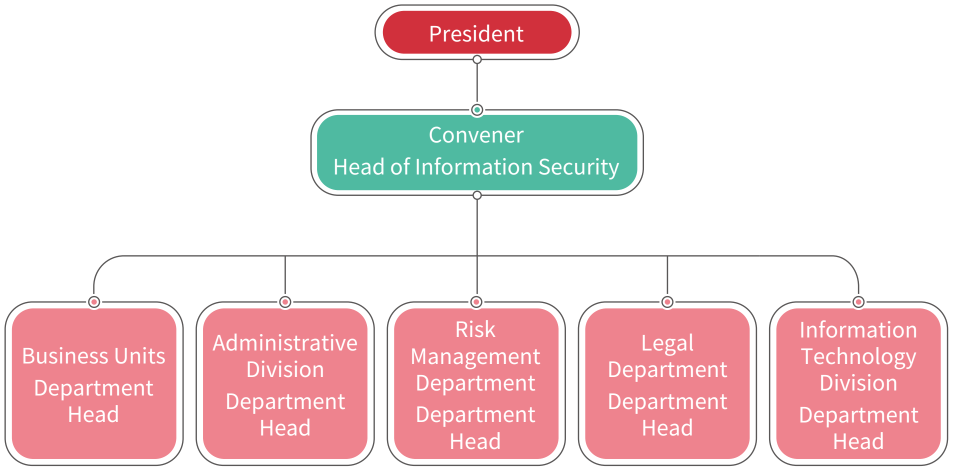
As a leading brand in e-commerce within the securities industry, Taishin Securities recognizes the rapid development of information technology alongside the growing frequency of sensitive information breaches. The Company is therefore committed to enhancing its information security management to fulfill its responsibility in protecting customer privacy and personal data.

To comprehensively strengthen its information security practices, the Company has established the position of Chief Information Security Officer (CISO) since 2022 to oversee information security management and be responsible for the planning, monitoring, and implementation of relevant policies and procedures.At the same time, the Company established the Information Security Implementation Task Force, with the President serving as the supervisor and the Chief Information Security Officer serving as the convener. The heads of each business division, the Legal Department, and the Risk Management Department concurrently serve as members of the team. The Task Force convenes at least one Information and Communication Security Management Meeting each year to oversee the Company's information security policies, the progress of related plans, and resolutions on major matters. External consultants with information security expertise are also engaged to participate in the meetings and provide advisory and technical support.

Furthermore, at the end of August 2025, the Company appointed Mr. Tun-Ren Lin, who has a professional background in information technology, as a director of Taishin Securities. By leveraging his expertise in both information technology and finance, the Company aims to further strengthen the Board's decision-making capabilities in information security governance and FinTech development, thereby enhancing its information security resilience in the digital finance environment.

The Company's information security policies cover a wide range of areas, including software and hardware security, physical and environmental protection, access control, network security, system operation security, personnel security and training, information asset management, and business continuity planning. In alignment with ISO 27001 standards, the Company has established a four-tier framework encompassing policies, management guidelines, procedures, and forms. These policies are updated as needed to comply with regulatory requirements, respond to internal and external environmental changes, or reflect the Company's current operational status. The Information Security Policy is reviewed annually and, if any revisions are made, they must be approved by the Board of Directors before implementation.

▼Information Security Implementation Task Force



Implement Information Security

Taishin Securities continues to strengthen its information security systems. In addition to actively cooperating with regulatory authorities in conducting cybersecurity exercises, the Company invested a total of NT$442 million in information technology-related expenditures in 2025, of which NT$126 million, or 28.51%, was allocated to information security. The Company has established cybersecurity protection and monitoring mechanisms and provides employee information security training, with the goal of enabling customers to use its services with greater confidence and peace of mind.

Information Security Review and Maturity Assessment

To comply with regulatory requirements under the Establishing Information Security Inspection Mechanisms for Securities firms and to strengthen its internal information security standards, Taishin Securities implemented the ISO 27001 Information Security Management System in 2021 for its core trading systems, core account systems, and systems that handle customers' sensitive personal data. In 2022, the Company obtained ISO 27001 certification issued by SGS Taiwan Ltd. An ISO 27001 management review meeting is held at least once a year to report on information security operations and risk management outcomes, ensuring the system remains effective and any issues are promptly addressed.

The Company also undergoes an annual information security maturity assessment conducted by its financial holding parent company. In 2025, the assessment determined that the Company's inherent risk level was low. For all assessment domains, the corresponding information security maturity levels had achieved at least the Baseline level recommended for the identified inherent risks.

Information Security Drills

In light of the evolving nature of zero-day attack techniques in recent years, the Company annually participates in a company-wide email social engineering exercise organized in coordination with its parent financial holding company. In 2025, the Company also conducted its own Distributed Denial-of-Service (DDoS) tabletop exercise, participated in the cybersecurity incident reporting exercise and cybersecurity incident response tabletop exercise organized by the Securities and Futures Computer Emergency Response Team (SF-CERT), and took part in Taishin Bank's 2025 cybersecurity incident response scenario exercise. Through these exercises, the Company gains practical experience from financial industry peers in information security preparedness, helping to prevent cyberattacks and ensuring that, in the event of an attack, mitigation measures and incident reporting can be carried out promptly and effectively, thereby reducing the impact of cybersecurity incidents on business operations. The Company also cooperates with regulatory authorities such as the Taiwan Stock Exchange, Taipei Exchange, and Taiwan Depository & Clearing Corporation to conduct annual backup and disaster recovery drills. In 2025, Taishin Securities successfully completed drills covering 19 core systems to ensure the effectiveness and reliability of its backup mechanisms.

Cybersecurity Protection and Monitoring Mechanisms

Since its inception, Taishin Securities has implemented antivirus software, email filtering mechanisms, and data loss prevention (DLP) systems. To enhance the security of network services, the Company also established a three-tier network architecture utilizing firewalls based on its network infrastructure.

In recent years, the Company has continuously enhanced its information security protection and monitoring capabilities by implementing File Integrity Monitoring (FIM), Intrusion Prevention Systems (IPS), and Web Application Firewalls (WAF). In 2025, the Company further deployed Endpoint Detection and Response (EDR) solutions across endpoint devices, including computers and servers, to strengthen the continuous monitoring, detection, and response to suspicious activities and cybersecurity threats.For in-house developed applications, source code scanning tools are used to perform security checks. Additionally, the Company engages external cybersecurity professionals to conduct regular vulnerability scans, penetration tests, and comprehensive IT security assessments.

As the Company's network environment becomes increasingly complex and the number of systems requiring monitoring grows, Taishin Securities has outsourced the operation of a Security Operations Center (SOC), built upon a Security Information and Event Management (SIEM) system. For mobile applications used by investors, the Company ensures that prior to initial launch — and annually thereafter — they undergo and pass security testing conducted by a third-party laboratory certified by the Taiwan Accreditation Foundation (TAF). The tests are based on baseline security requirements published by the "Mobile Application Security Alliance" designated by the competent authority.

Information Security Education and Training

In accordance with the Company's internal Information Security Policy and Information Security Education and Training Guidelines, Taishin Securities provides all employees with at least three hours of cybersecurity awareness training annually. For personnel responsible for managing Internet of Things devices, an additional one-hour cybersecurity training session is conducted each year. These targets have been incorporated into the Company's short-, medium-, and long-term sustainability goals. For more details, please refer to Section 1.1.2: Sustainability Goals and Performance.

The information security training programs conducted in 2025 covered topics including information security fundamentals, information security regulations and policies, IoT security, and cybersecurity issues related to emerging technologies. A total of 999 employees of Taishin Securities completed the training, achieving a 100% completion rate.

Course Content	Information Security Awareness and Personal Data Protection Advocacy	Information Security Education and Training
Target	All Employees	New Employees
Number of people	999	11
Session	Online course	Online course
Hours	3	0.05

In accordance with the aforementioned policy and training guidelines, designated information security personnel and responsible supervisors are required to complete more than 15 hours of professional cybersecurity or competency-based training annually, and must pass a post-training assessment. In 2025, Taishin Securities' Chief Information Security Officer and all designated personnel participated in external training programs and obtained professional cybersecurity certifications. The certification details are as follows:

▼Professional Cybersecurity Certifications as of the End of 2025

Certification Name	Number of Participants/Certified Personnel
ISO 27001:2022	4
ISO 22301:2019	1
CompTIA Security+	1
Certified Ethical Hacker	1

Note: The ratio of the number of information security certifications to total assets was 0.856 (Taishin Securities' total assets in 2025 amounted to NT$81,740,259 thousand. For detailed financial information, please refer to the Operating Profitability and Performance section).

Cybersecurity Incident Reporting

Cybersecurity Incident Reporting Mechanism

Taishin Securities has established its internal "Cybersecurity Incident Reporting Guidelines," in accordance with the Cyber Security Management Act, Establishing Information Security Inspection Mechanisms for Securities firms, Operational Guidelines for Circulating Reports on the Information and Communication Security Related Events Occur in Securities and Futures Markets, and Regulations Governing the Reporting Procedures and Compliance Requirements for Major Cybersecurity Incidents by Securities firms. These internal guidelines set forth a formal incident notification and response mechanism to enable timely reporting of incidents to regulatory authorities and relevant organizations, ensuring efficient handling and mitigation.

The guidelines apply to significant incidents that impact client interests or the Company's normal operations, including any abnormality in information services, systems, networks, or services, where such abnormalities are identified as potential violations of cybersecurity policies or failures of protective measures, thereby threatening system functionality or cybersecurity policy integrity. In the event of a cybersecurity incident, the Company follows the procedures outlined in its "Standard Operating Procedures for Cybersecurity Incident Handling."

In addition, if the incident involves the theft, alteration, destruction, loss, or leakage of personal data, the Company is also required to report the incident within the timeframes specified in its "Personal Data Breach Incident Management Policy," in addition to the reporting obligations under the Cybersecurity Incident Reporting Guidelines.

Cybersecurity Incident Reporting Procedure

The designated information and cybersecurity units are responsible for executing the cybersecurity incident response procedures, which include: incident notification, identification and classification of the incident scope and severity level, containment of the incident, root cause analysis and corrective actions, and service restoration. A comprehensive summary of the incident — covering the timeline, extent of damage, potential ongoing impact, response measures, and enhancement actions — is compiled for internal review and continual improvement. In the event of a suspected cybersecurity incident, the Chief Information Security Officer will assess the situation and, if necessary, initiate the reporting process. The incident reporting procedure is divided into three main categories: internal reporting, external reporting, and public relations management.

Internal Reporting

After the information security officer reports the incident to their direct supervisor, an immediate report is made to the President. Relevant business units, including the Business Division, Audit Division, Digital Development Department, and Risk Management Department, are notified accordingly. The reporting process follows the parent company TS Holdings' "Major and Important Incident Reporting Procedures" to ensure proper escalation. Additionally, internal formal notification procedures are conducted in accordance with the Company's "Abnormal Event Reporting Procedures."

External Reporting

In compliance with the Taiwan Stock Exchange's "Securities firms Electronic Trading System Failure Reporting Mechanism" and the "Securities and Futures Market Cybersecurity Incident Reporting and Response Guidelines," incidents are reported and cleared through the Securities and Futures Market Cybersecurity Incident Reporting System (https://sfevents.twse.com.tw). Depending on the severity, reports are also filed with law enforcement agencies such as the police or the Investigation Bureau. For major cybersecurity incidents, the Taiwan Stock Exchange's "Major Cybersecurity Incident Report Form for Securities firms" must be completed additionally.

Public Relations Management

In the event of a major cybersecurity incident, if necessary, the Media Relations Team will prepare external press releases and statements.The Media Relations Team comprises the official spokesperson (or deputy spokesperson), the highest-ranking executive of the IT unit, and the senior executive of the affected business unit.

Taishin Securities did not experience any data leakage–related information security incidents in 2025. Through continuous monitoring by the information security unit and collaboration with external professional teams, the Company has effectively maintained its system security protections, ensuring uninterrupted operations, the integrity of its data, and the absence of any leakage of customers' personal information. The Company also continues to strengthen its vulnerability remediation, monitoring, and alert mechanisms to reduce information security risks and ensure the stability and continuity of its information security management.

2.3.2 Personal Data Protection

Personal Data Breach Notification Procedure

The Company has established the "Personal Data Breach Incident Management Guidelines" to handle personal data breach events. When such an incident occurs, it must be categorized and reported within the prescribed timeframe based on its severity. The classification criteria for personal data breach incidents are as follows:

- Level 1 Incident An incident in which no more than 10 records of personal data are compromised.
- Level 2 Incident Any of the following conditions qualifies as a Level 2 incident:

- More than 10 records of personal data are compromised
- The incident involves highly sensitive personal information
- The incident has drawn media attention
- The incident is under the attention of judicial authorities or the central competent authority

If a personal data breach occurs: For a Level 1 incident, the Personal Data Protection Implementation Unit must complete the initial notification within 8 hours and formulate an emergency response plan within 48 hours, which shall be reported to the department head. For a Level 2 incident, the Emergency Response Team must complete the notification within 4 hours, and convene an emergency response team within 24 hours, then to formulate an emergency response plan within 48 hours, which shall be reported to the President. After the incident is resolved, the Company will conduct a thorough review and establish corrective and preventive mechanisms to avoid recurrence.

Personal Data Protection Education and Training

In 2025, the Compliance Unit conducted the "2025 Taishin Securities and Subsidiaries Legal Compliance Training Program (including Personal Data Protection)," with the aim of enhancing employees' awareness of personal data protection and ensuring the proper use and protection of customers' personal information.

Personal data breach incidents

Taishin Securities takes personal data protection seriously and endeavors to ensure the proper implementation of relevant controls and mechanisms. In 2025, the Company received one substantiated external complaint involving the unauthorized disclosure of customer personal information. The investigation confirmed that the incident resulted from human error, and one customer was affected. The Company notified and explained the matter to the customer in accordance with applicable requirements, and the matter was resolved with the customer's understanding. Going forward, we will remain committed to strengthening information security protection and providing customers with a secure and trustworthy financial transaction environment.

2.4 Regulatory Compliance

GRI：2-27、3-3

2.4.1 Legal Compliance Policy and Framework

Regulations and Organizational Structure

Taishin Securities has established a Legal Department, which reports directly to the President and serves as the Company's designated compliance unit. The Chief Compliance Officer oversees all compliance-related matters, including the planning, management, execution, and assessment of the compliance system. The Company has enacted the "Compliance Assessment Regulations" and the "Guidelines for Compliance Risk Reporting" as the basis for implementing its compliance framework. The Compliance Unit is committed to enhancing employees' legal awareness and promoting knowledge and understanding of securities-related laws and regulations across the Company, ensuring that all personnel are familiar with the regulatory requirements relevant to their roles and responsibilities.

To ensure the Board of Directors is kept well-informed of the Company's compliance status, the Chief Compliance Officer reports at least semi-annually to the Board of Directors and Supervisors on key compliance matters. These reports cover compliance risk issues identified across all domestic and overseas operations, as well as proposed improvement plans and timelines. In the event of any material legal violations or regulatory rating downgrades, the Chief Compliance Officer is required to immediately notify the Board of Directors and Supervisors. A detailed report must be submitted to the Board, including root cause analysis, potential impacts, and recommended corrective actions.

Compliance Assessment Mechanism

To effectively implement compliance across all operations, the Company has established a comprehensive compliance evaluation framework, including self-assessments, risk assessments, compliance alerts, and risk response and mitigation procedures. Regular and ad-hoc assessments are conducted on key business activities, financial products and services, credit and business projects, as well as major customer complaints that may pose legal compliance risks. In addition, the Compliance Unit maintains close communication and coordination with other second-line-of-defense functions to ensure timely identification and management of compliance risks throughout the Company. In addition, to ensure the effectiveness of the compliance framework, the Company incorporates the level of compliance implementation into the performance evaluations of senior executives and department heads.

Regulatory Updates and Peer Case Awareness

The Compliance Unit periodically compiles the latest regulatory updates and disseminates them via email to the entire company. These updates are also posted on the internal portal, and relevant departments are notified to review whether revisions to internal regulations are necessary in response to external regulatory changes. Departments are required to respond within five days of receiving the notice, indicating whether revisions will be made and providing a timeline for any planned amendments. In 2025, the Compliance Unit issued 37 regulatory update bulletins and requested relevant departments to assess and respond accordingly. Each department submitted its proposed revision timeline or corresponding response measures and implemented them according to the established schedule.

The Company's Compliance Unit also continuously monitors regulatory penalties imposed on industry peers and shares these case studies with all employees via email. Using these enforcement cases as references, relevant departments are required to complete a Compliance Risk Alert Form to assess whether similar risks exist in the Company's current operations. Based on this assessment, departments must propose corresponding response and improvement plans — including, but not limited to, revising internal regulations or operating procedures — to align with financial supervisory expectations.

Compliance Unit Self-Assessment

The Company conducts a compliance self-assessment and risk evaluation semi-annually. Each department is required to complete a Compliance Self-Assessment Form and submit the results to the Compliance Unit for recordkeeping. In 2025, the Company completed these self-assessments and risk evaluations in June and December, respectively. All departments submitted their assessments on schedule. The Compliance Unit compiled the results and reported them to the Board of Directors.

Compliance Training and Education

To strengthen the Company's culture of legal compliance, the Compliance Unit conducts the "Taishin Securities and Subsidiaries Legal Compliance Training Program" as an annual company-wide training course. The program was held in September 2025, with a total of 1,005 participants successfully completing the training, resulting in a 100% completion rate. Trained full-time employees accounted for 96% of the Company's total workforce, which consisted of 1,027 employees as of December 2025.

Adhering to regulations and improving customer service quality are key priorities of the Company. To ensure that frontline employees comply with relevant laws and safeguard customer rights, the Compliance Unit frequently conducts compliance training during the monthly meetings of the brokerage units. In 2025, a total of five training sessions were held, focusing on the analysis of industry penalty cases and common deficiencies to raise awareness and help employees fulfill their duty of care in serving clients.

2025 Compliance Training and Education

Course Content	Introduction to Regulatory Compliance	Compliance Training and Education	Compliance Training and Education
Target	New Employees	All Employees	Business Unit
Number of people	173	1,005	461
Session	1	1	5
Hours	0.5	3	2.5

Penalties

Taishin Securities adopts the threshold of penalties or sanctions of NT$3 million or more, as set forth in Article 2 of the Financial Supervisory Commission's Regulations Governing Public Disclosure of Major Sanctions for Violations of Financial Laws and Regulations, as the standard for determining whether a sanction constitutes a material penalty event. The Company did not incur any material penalty events during 2025.

2.4.2 Anti-Money Laundering and Combating the financing of Terrorism

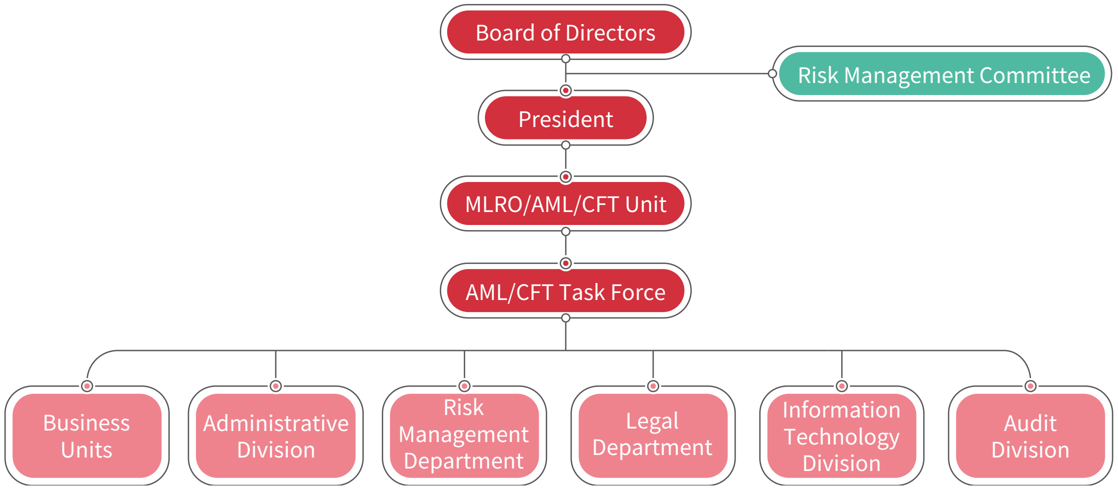
Regulations and Organizational Structure

The Company appoints one senior executive, designated by the Board of Directors, as the dedicated Money Laundering Reporting Officer (MLRO). MLRO is responsible for coordinating and supervising the identification and assessment of money laundering and terrorism financing risks, as well as the planning and management of related policies. MLRO also ensures compliance with relevant laws and regulations. There is a dedicated unit staffed with three personnel who assist MLRO in implementing the company-wide AML/CFT policies and programs.

The Company has established internal AML/CFT policies, procedures, and programs that require approval by the Chairman or the Board of Directors. These cover risk appetite, risk assessment frameworks, and various control mechanisms aligned with group policy directions. We have also established AML/CFT operational procedures, which take effect after approval by the dedicated MLRO. Each department develops its own operating guidelines and procedures, which are implemented upon approval by the supervising manager of the respective business unit to ensure proper execution.

Every year, the Chairman, President, Audit Supervisor, and MLRO jointly issue the Statement on AML/CFT Internal Control. This statement is submitted to the Board of Directors for approval, published on the Company's website, and announced on the regulatory authority's designated website.

▼Anti-Money Laundering Organizational Structure



Training and Awareness

To deeply embed AML/CFT awareness within its business units, Taishin Securities holds regular annual AML/CFT training sessions for all employees, focusing on legal regulations and practical applications. Additionally, each business unit conducts specialized training emphasizing operational procedures and practices to strengthen workflow and departmental management mechanisms.

Furthermore, the Company requires the dedicated MLRO, personnel in AML/CFT Unit, and supervising managers of business units to obtain the "Anti-Money Laundering and Countering Terrorism financing Specialist" qualification within three months of assuming their roles. In 2025, 14 employees passed the AML/CFT professional certification exam, and 9 hold the internationally recognized Certified Anti-Money Laundering Specialist (CAMS) credential.

2025 Anti-Money Laundering and Combating the financing of Terrorism Training				
Course Content	Comprehensive Anti-Money Laundering and Combating the financing of Terrorism Training		On-the-Job Training Course for AML/CFT Personnel	Anti-Money Laundering Training – Specialized Training for Business Units
Target	All colleagues	New Employees	Dedicated supervisors, dedicated personnel, business unit supervisors, and other personnel whose job responsibilities require such training	Business Units
Number of people	1,006	131	123	805
Session	Online course	Online course	36	7
Hours	0.5	0.5	12	0.5 to 3

Management Mechanism

Taishin Securities has clearly defined in its internal regulations the basis and criteria for customer risk assessments, which must include factors such as geographic location, customer profile, products and services, and transaction or payment channels. The Company has also established a name screening and monitoring mechanism for customers. This includes evaluating various risk factors, indicator scores, and weighting criteria. A money laundering risk assessment system is used to assist in calculating a customer's risk score. Based on the assessed level of risk, different control measures are applied accordingly. In addition, the system performs daily automated screening of customer lists and proactively alerts staff for further review when necessary.

When each business unit conducts suspicious transaction reviews, they must follow the Company's "Anti-Money Laundering and Combating the financing of Terrorism Guidelines" and the transaction monitoring logic established by each unit. They utilize information systems to assist in detecting potentially suspicious money laundering transactions. For flagged transactions, the unit must assess the reasonableness of each case, confirm within the prescribed timeframe whether the case is suspicious Money Laundering or Terrorism financing Transaction, and retain records of the review.

Since 2022, the Company has engaged a third-party organization to assist with "Money Laundering Pattern Model Validation" to verify the accuracy and reasonableness of the monitoring logic. This process complies with the regulatory authority's requirement for independent testing of suspicious transaction monitoring systems. The dedicated AML/CFT unit also annually tracks each business unit's review of operational procedures and the appropriateness of suspicious transaction patterns. Whether or not revisions are made, review records must be maintained.

The Company's dedicated MLRO holds monthly meetings to monitor the progress of AML/CFT operations. These meetings also serve to promote policies of parent company and updates to regulatory requirements, share industry penalty cases, and discuss important AML/CFT news and issues. Additionally, the AML/CFT Unit responds to questions from business units and provides solutions to facilitate the smooth execution of AML/CFT-related tasks.

Climate and Nature Strategies

3.1 Net Zero Emissions Goal GRI：305-3

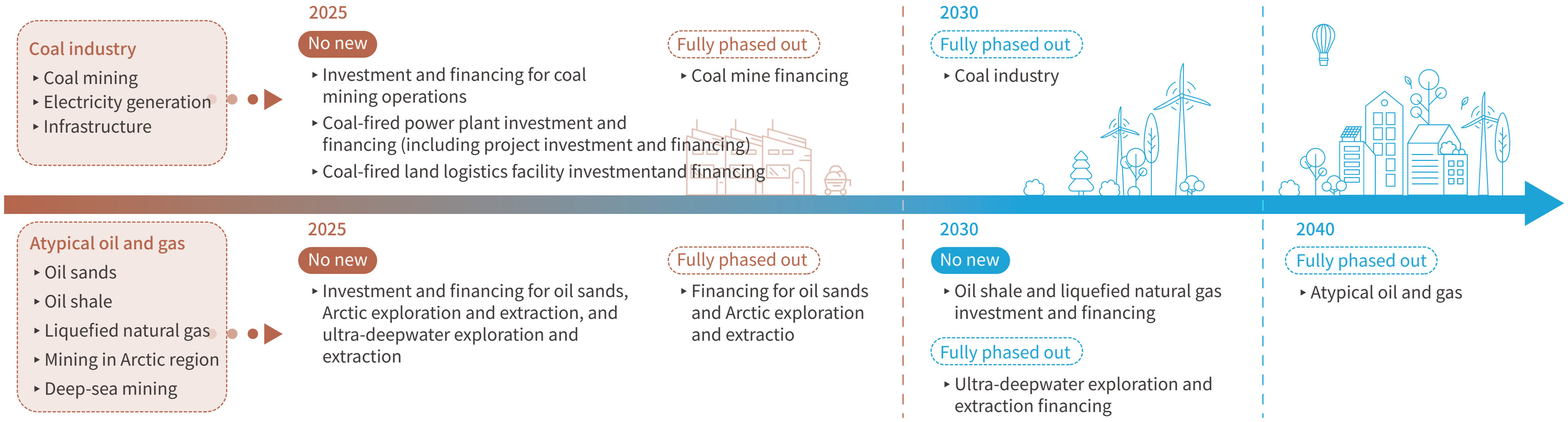
3.1.1 Taishin Securities' Net Zero Emissions Goal

Net zero has become a global issue, as well as a responsibility and mission for all enterprises. To actively advance its net-zero commitment, TS Holdings has joined the Taiwan Alliance for Net Zero Emissions and publicly committed to the Science Based Targets initiative (SBTi) Net-Zero target. In addition, TS Holdings supports nature-related initiatives and engagement activities through its policies, including: TS Holdings continues to participate in and update its commitments under the BCSD initiatives and follows international initiatives such as the Kunming–Montreal Global Biodiversity Framework, including its goal of halting and reversing biodiversity loss by 2030. It also seeks to further collaborate with government agencies and non-governmental organizations, such as national parks and conservation associations, with the aim of leveraging its financial influence to support the natural environment and biodiversity conservation. At the same time, it is taking concrete actions toward its long-term goal of achieving net-zero emissions by 2050.

Through consultation with external experts and the financial holding company's internal industry and economic experts, TS Holdings has, effective 2025, ceased all new financing and investment in the coal industry and completely phased out financing for coal mines. For the unconventional oil and gas industry, timelines have also been established for ceasing new exposures and phasing out existing exposures, as part of TS Holdings' efforts to implement its decarbonization strategy and support global divestment initiatives. In 2022, TS Holdings established targets based on the Science-Based Targets (SBT) pathway, which were subsequently validated by the Science Based Targets initiative (SBTi). Using 2019 as the base year, the Group set a long-term target of achieving net-zero emissions for Scope 1 and Scope 2 operations by 2050. For Scope 3 emissions, the target is for 38% of the long-term investment portfolio to be covered by Science-Based Targets by 2030, and corresponding carbon reduction actions have been initiated. Taishin Securities follows the net-zero strategy of TS Holdings. Going forward, the Company will disclose progress toward its targets on an annual basis and review the appropriateness of those targets every five years to ensure that it continues to advance toward its net-zero emissions goal.

At the same time, to enhance employees' understanding of Supporting Economic Activities and development trends in key strategic industries, the Company conducted related training programs in 2025 and held a total of 10 courses on green finance and transition finance throughout the year. A total of 3,560 training hours were planned, with 1,071 participant attendances, covering all employees. In addition, to help corporate clients stay informed about the development trends of Supporting Economic Activities and key strategic industries, the Company provides relevant information through forums, seminars, and promotional events.

▼TS Holdings Decarbonization Commitment



Coal industry
- Coal mining
- Electricity generation
- Infrastructure

2025

No new
- Investment and financing for coal mining operations
- Coal-fired power plant investment and financing (including project investment and financing)
- Coal-fired land logistics facility investmentand financing

Fully phased out
- Coal mine financing

2030

Fully phased out
- Coal industry

Atypical oil and gas
- Oil sands
- Oil shale
- Liquefied natural gas
- Mining in Arctic region
- Deep-sea mining

2025

No new
- Investment and financing for oil sands, Arctic exploration and extraction, and ultra-deepwater exploration and extraction

Fully phased out
- Financing for oil sands and Arctic exploration and extractio

2030

No new
- Oil shale and liquefied natural gas investment and financing

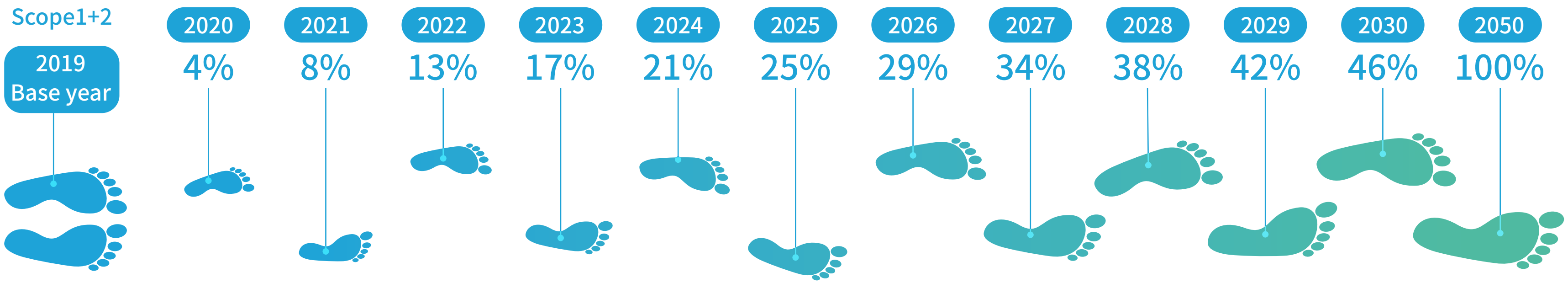
Fully phased out
- Ultra-deepwater exploration and extraction financing

2040

Fully phased out
- Atypical oil and gas

Note 1: Applicable scope of financing: Corporate credit/loans, fixed income, infrastructure/project financing.
Note 2: Applicable scope of investment: Active investments, passive investments, and externally managed investments.
Note 3: Exceptions for coal industry: Investment and financing for renewable energy generation.
Note 4: Coal-related infrastructure refers to entities engaged in logistics operations related to the coal industry, including: Transportation and warehousing industry.

▼Taishin Securities decarbonization roadmap



Note 1: The Science-Based Targets (SBTs), the associated methodology, and the annual decarbonization targets adopted by the Company are aligned with the publicly disclosed commitments of its parent company, TS Holdings.

Note 2: For a complete overview of the parent company TS Holdings' progress toward achieving its targets, please refer to the 2025 TCFD Report of TS Holdings.

3.1.2 Net-zero target for the investment portfolio

Using the methodology developed by the Partnership for Carbon Accounting Financials (PCAF), Taishin Securities regularly calculates its Scope 3 Category 15 GHG emissions to understand the distribution of GHG emissions across different assets within its proprietary investment portfolio and monitor year-over-year changes. Based on these assessments, the Company adjusts its business operations, engages with investees, and leverages the positive influence of financial capital to encourage the entire supply chain to jointly achieve net-zero emissions reductions.

In the future, Taishin Securities will strive to reduce both the absolute carbon emissions and emission intensity of its investments, while gradually expanding inventory coverage to demonstrate the Company's commitment to achieving net-zero carbon emissions.

Carbon Emissions from Investment Positions

	Unit	2023	2024	2025
Scope 3	Carbon emissions (tCO$_2$e)	1,770.59	78,351.22	62,269.13
	Carbon footprint (tCO$_2$e/NT$1 million)	0.63	3.73	2.67
	Coverage rate (%)	9.42	78.74	75.28

Note 1: Carbon emissions from investment and financing are calculated by PCAF methodology.

Note 2: Carbon footprint of investment and financing = carbon emissions from investment and financing/outstanding of inventoried investment and financing.
(Carbon Footprint Unit: tCO$_2$e /invested and lending outstanding million NTD).

Note 3: Portfolio coverage = outstanding of inventoried investment and financing/balance sheet of FVPL, FVOCI, and AC.

Note 4: The scope of the investment carbon inventory includes investments (held for investment and trading purposes): Listed/OTC-listed companies (ordinary shares, preferred shares), corporate bonds (excluding green bonds), and sovereign bonds (excluding LULUCF).

Note 5: The increase in 2024 emissions was due to a revised inventory scope, which added investment positions held for trading purposes. This change led to higher carbon emissions compared to 2023.

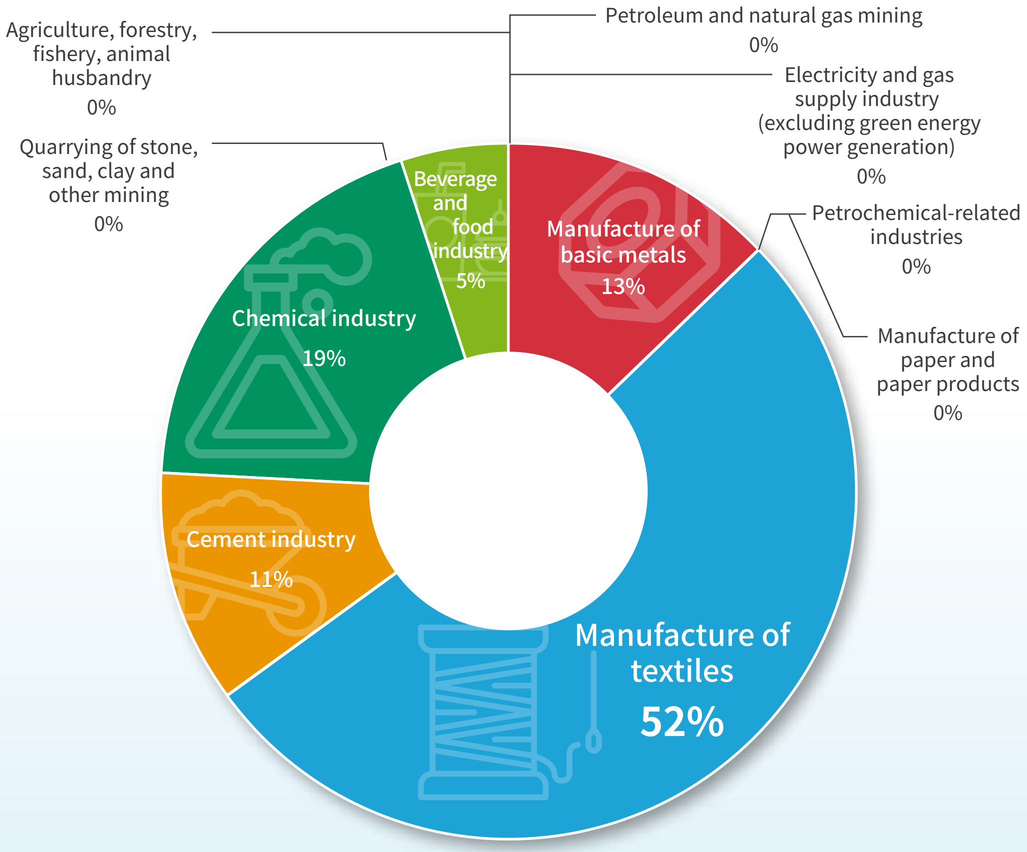
3.1.3 Sensitive industries

As part of TS Holdings' overall management of risks arising from climate change and changes in the natural environment, the Company has, since 2022, identified and designated high-carbon-emitting industries that are more sensitive to transition risks. These include the oil and natural gas extraction industry, the electricity and gas supply industry (excluding renewable energy generation), the basic metals manufacturing industry, petrochemical-related industries, the pulp, paper and paper products manufacturing industry, the textile industry, and the cement industry. In 2025, the Company further incorporated nature-related risk factors and designated a new category of "high nature-risk industries," including the chemicals industry, the sand, gravel and other mining industry, the food and beverage industry, and the agriculture, forestry, fisheries and livestock industry. Together with the "high-carbon-emitting industries," these sectors are collectively referred to as "sensitive industries." The Company also regularly reports changes in its exposure to sensitive industries at risk management meetings and continues to monitor the expected impacts of climate- and nature-related risks.

In addition, to align with the parent company's core climate strategy of achieving net-zero emissions, the Company's business units are required to prudently assess the climate risks associated with investment, underwriting, and other counterparties. The "High-Carbon-Emitting Industry List" is used as one of the risk assessment factors in business dealings and transaction decision-making and is integrated into the relevant review processes and decision-making mechanisms. The Company also regularly reports exposure statistics relating to high-carbon-emitting industries to the responsible managers for oversight and monitoring. Beginning in 2025, the Company adopted the broader category of "sensitive industries." Overall, investment exposure to sensitive industries accounted for 7.86% of the investment portfolio.

Risk exposure to sensitive industries

The Company revised its Climate and Nature Risk Management Guidelines in the third quarter of 2025 to incorporate the management of sensitive industries and to revise the industry classification criteria. As the data are not comparable with those of prior periods, the table presents exposure information for 2025 only.



Note: Investments include both equity and debt instruments, and exposure is measured based on market value.

3.2 Climate Risk Management

GRI：201-2

In response to the impact of climate change on the financial system, Taishin Securities has incorporated climate-related risks into its existing risk management framework, integrating them with traditional risks to establish a comprehensive risk management mechanism. In the future, Taishin Securities will continue to enhance its operational resilience and promote sustainable development under climate change.

In accordance with the disclosure frameworks and metrics recommended by the TCFD and TNFD, Taishin Securities has published the 2025 Climate-related Financial Disclosures Report to help stakeholders better understand how the Company manages climate- related risks and opportunities. For detailed information, please refer to the Taishin Securities 2025 Climate-related Financial Disclosures Report. A summary is provided below:

Aspect	General Industry Disclosure Items	Description of Disclosure Item	Section of 2025 TCFD Report
Governance	Board of supervision	The Board of Directors is the highest governance unit on climate and sustainability-related issues. It has functional committees including the "Risk Management Committee" and the "Corporate Sustainability Committee" established beneath to assist the Board of Directors in planning and overseeing related risk management matters.	1.1 Climate Governance Framework 1.2 Roles and Responsibilities of the Board and Management
	Role and responsibilities of management	President leads all business and management units in implementing climate actions in alignment with the climate initiatives and six functional units of the TS Holdings. The Risk Management Department of Taishin Securities is responsible for coordinating with the TCFD Task Force of the TS Holdings, while the Corporate Sustainability Team under the Strategy and Planning Department liaises with the Sustainability Department of TS Holdings.	1.1 Climate Governance Framework 1.2 Roles and Responsibilities of the Board and Management
Strategy	Short-, medium-, and long-term risks and opportunities	The Company conducts an annual assessment in accordance with its climate risk and opportunity identification mechanism, comprehensively evaluating climate-related policy developments, industry trends, and the Company's business operations. The assessment of climate-related risks and opportunities covers suppliers, the Company's own operations (including real estate assets), investments, and brokerage clients. Both climate transition risks and physical risks are taken into consideration. The time horizons used for the assessment are aligned with those adopted in TS Holdings' strategic decision-making process and are defined as short term (within 1 year), medium term (1–3 years), and long term (more than 3 years).	2.1 Climate-related Risks and Opportunities
	Impact of material risks and opportunities	Taishin Securities uses a climate risk and opportunity matrix to prioritize identified climate-related risks and opportunities based on two dimensions: probability of occurrence and degree of impact. The degree of controllability is represented by the size of the bubbles, indicating the Company's level of control over each risk and opportunity. Based on the prioritization results, corresponding action plans are developed. TS Holdings has incorporated climate-related issues into its operational management and investment and financing decision-making processes to strengthen its ability to respond to climate change. Based on the results of its climate risk and opportunity assessment and its "2050 Net-Zero Emissions" target, TS Holdings is advancing its net-zero transition plan through two key pillars: "Operational Transition Strategy" and "Net-Zero Emissions in Financial Activities," while progressively implementing mitigation and adaptation measures. The Company advances these initiatives in accordance with the holding company's strategy.	2.1 Climate-related Risks and Opportunities 2.2 Climate Strategy and Actions
	Scenario analysis	➢ Own operational sites and suppliers: Under four climate scenarios — RCP2.6, RCP4.5, RCP7.0, and RCP8.5 — Taishin Securities conducts a comprehensive risk assessment of its own operational sites and key suppliers using three climate risk factors: hazard, exposure, and vulnerability. This assessment determines the overall risk level and guides the development of corresponding response measures. ➢ Investment positions: The scenario analysis tools are primarily based on the "Climate Change Scenario Analysis Planning for Domestic Banks" issued by the Bankers Association. Short-term scenarios consider the introduction of a domestic carbon fee and the recurrence of Typhoon Morakot with increased intensity (25% increase in rainfall), to estimate potential expected losses over the next year. Additionally, climate scenario data from the NGFS and IPCC are used to estimate expected losses arising from climate risks under different scenarios for the years 2030 and 2050. In addition, based on the physical risk levels (determined by the township or district of business or registration) and transition risk levels (based on industry classification by the Directorate-General of Budget, Accounting and Statistics) provided by the Bankers Association, Taishin Securities discloses the distribution of positions held through corporate advisory services and proprietary investments.	2.3 Climate Change Scenario Analysis and Resilience Assessment

Aspect	General Industry Disclosure Items	Description of Disclosure Item	Section of 2025 TCFD Report
Risk Management	Identification and evaluation process	➢ Taishin Securities' risk management procedures include risk identification, risk measurement, risk management and monitoring, and risk reporting. Climate-related issues have been incorporated into the risk assessment process to ensure that climate-related risks are fully integrated into the overall risk management framework. ➢ Each responsible unit incorporates ESG issues into their review processes or decision-making mechanisms and gradually integrates climate factors to strengthen risk management in climate-related financial investments.	3.1 Climate Risk Management Framework
	Management process	➢ Risk identification, measurement, and management: This will be implemented by various responsible units through the three steps of climate risk identification, risk measurement, and risk management, in order to establish the climate risk management mechanism of Taishin Securities. ‣ Proprietary Trading Before investing in investment-type and OCI positions, the ESG performance of the investee company will be incorporated into the investment decision-making process.After the investment, Taishin Securities continuously monitors the investee company's implementation of environmental protection, corporate governance, and social responsibility measures, and undertakes appropriate engagement actions to encourage the investee company to adopt necessary measures to mitigate its ESG risks. ‣ Underwriting Services Taishin Securities actively assists companies in implementing ESG practices and promoting sustainable transformation. For industries with high ESG risk sensitivity and high-carbon sectors, the ESG performance of the issuing company is incorporated into the evaluation and review process, and the relevant assessment results are documented in the ESG assessment form. In principle, the Company does not underwrite cases related to coal-fired power plants or coal-based petrochemical projects. However, exceptions may be made if the client's fundraising plans are aimed at achieving carbon neutrality, joining the SBT initiative, or pursuing ESG-related goals. ➢ Reporting and disclosure: The Risk Management Unit regularly reports climate risk monitoring and management information to the Risk Management Committee and the Board of Directors, enabling the Board to oversee the formulation and implementation of climate risk strategies and business plans. ➢ Three Lines of Defense Management Framework: The Company adopts a Three Lines of Defense framework in accordance with the principles of internal control. The first line of defense consists of the risk-taking business units.The second line of defense consists of the Risk Management and Compliance units,while the third line of defense is the Audit unit. Through the Three Lines of Defense framework, the Company clearly delineates responsibilities for climate risk management and promotes a comprehensive approach to managing climate-related risks across the organization.	3.2 Scope of Climate Risk Management
	Integrated with Risk Management Mechanisms	Each responsible unit, in accordance with its duties, assesses the impact of ESG-related risks within review processes or decision-making mechanisms. Subsequently, climate factors will be gradually incorporated to strengthen Taishin Securities' climate risk management, thereby enabling the Company to adapt to or mitigate potential impacts from climate-related risks.	3.1 Climate Risk Management Framework 3.2 Scope of Climate Risk Management
Metrics and Targets	Metrics used to assess risks and opportunities, and Scope 1, Scope 2, and Scope 3 GHG emissions and related risks	➢ For Scope 1 and Scope 2 GHG emissions data and related action plans, please refer to Section 4.2 of this report. ➢ For Scope 3 emissions from investment positions, please refer to Section 3.1 of this report. ➢ For details of the Company's exposure to sensitive industries, please refer to Section 3.1 of this Report. ➢ For internal carbon pricing, please refer to Section 4.2 of this report.	4.1 Science-Based Targets (SBT) and Achievement 4.2 Environmental Data of Own Operations 4.3 Net-Zero Emission Data of Financial Business
	Targets for managing risks and opportunities, and implementation measures	➢ Annually disclose progress toward achieving SBT for emissions reduction, and review the applicability of the targets every five years. ➢ Set short-, medium-, and long-term reduction targets for Scope 1 and Scope 2 GHG emissions from own operations.	4.1 Science-Based Targets (SBT) and Achievement 4.2 Environmental Data of Own Operations

3.3 Nature and Biodiversity Risks

3.3.1 Nature and Biodiversity-Related Policies

Taishin Securities follows the TS Holdings Sustainable Finance Policy in establishing its relevant policies and procedures. During the pre-investment assessment stage, ESG risks must be evaluated, with assessment indicators covering three key dimensions: environmental protection, social responsibility, and corporate governance. The assessment evaluates whether the investee company engages in sustainable economic activities or Supporting Economic Activities (e.g., renewable energy industries, water recycling or advanced technologies, energy-saving or energy storage equipment, conservation of natural resources, and promotion of biodiversity), or falls under industries/entities that should be avoided. Through due diligence and prudent evaluation, the Company assesses the investee's performance in ESG aspects (including greenhouse gas inventory, waste and water resource management, and net-zero transition measures) to promote sustainable finance and drive industrial transformation, thereby making a substantive contribution to climate change mitigation.

In addition, the Company's relevant business units have established internal policies and procedures requiring the assessment of nature-related issues as part of the ESG evaluation process. These assessments cover impacts on ecosystems and biodiversity, as well as the use of natural resources, to fulfill the Company's commitment to nature conservation. For further details, please refer to Section 3.3 of the Company's TCFD Report.

3.3.2 Nature-related issue analysis process

Taishin Securities conducts nature-related issue analyses based on the TNFD's LEAP methodology to identify and disclose the Company's potential nature-related financial risks and to integrate nature-related considerations into financial and business decision-making. The methodology consists of four stages—Locate, Evaluate, Assess, and Prepare—which are used to analyze nature-related dependencies, impacts, risks, and opportunities relevant to the Company. For a detailed description of the analytical process, please refer to the Taishin Securities 2025 Climate-related Financial Disclosure Report.

1 Locate

Using geospatial overlay analysis, the Company examines whether its operating locations and the locations of entities across its investment value chain are situated within ecologically sensitive areas. It further assesses the potential impacts on the natural environment arising from investee companies located in or adjacent to ecologically sensitive areas.

2 Evaluate

The Company focuses its analysis on 16 nature-sensitive industries, evaluating the degree of interaction between their value chains and the natural environment in order to understand the investment portfolio's dependencies on natural capital and the distribution of its impacts on nature.

3 Assess

We identify nature-related risks and opportunities by considering the proximity of the Company's operating sites and investment clients to ecologically sensitive areas, as well as the dependencies and impacts of investment activities on natural capital. Through cross-departmental collaboration, we identify material nature-related risks and opportunities across the value chain, providing a basis for adjusting business strategies and formulating response measures.

4 Prepare

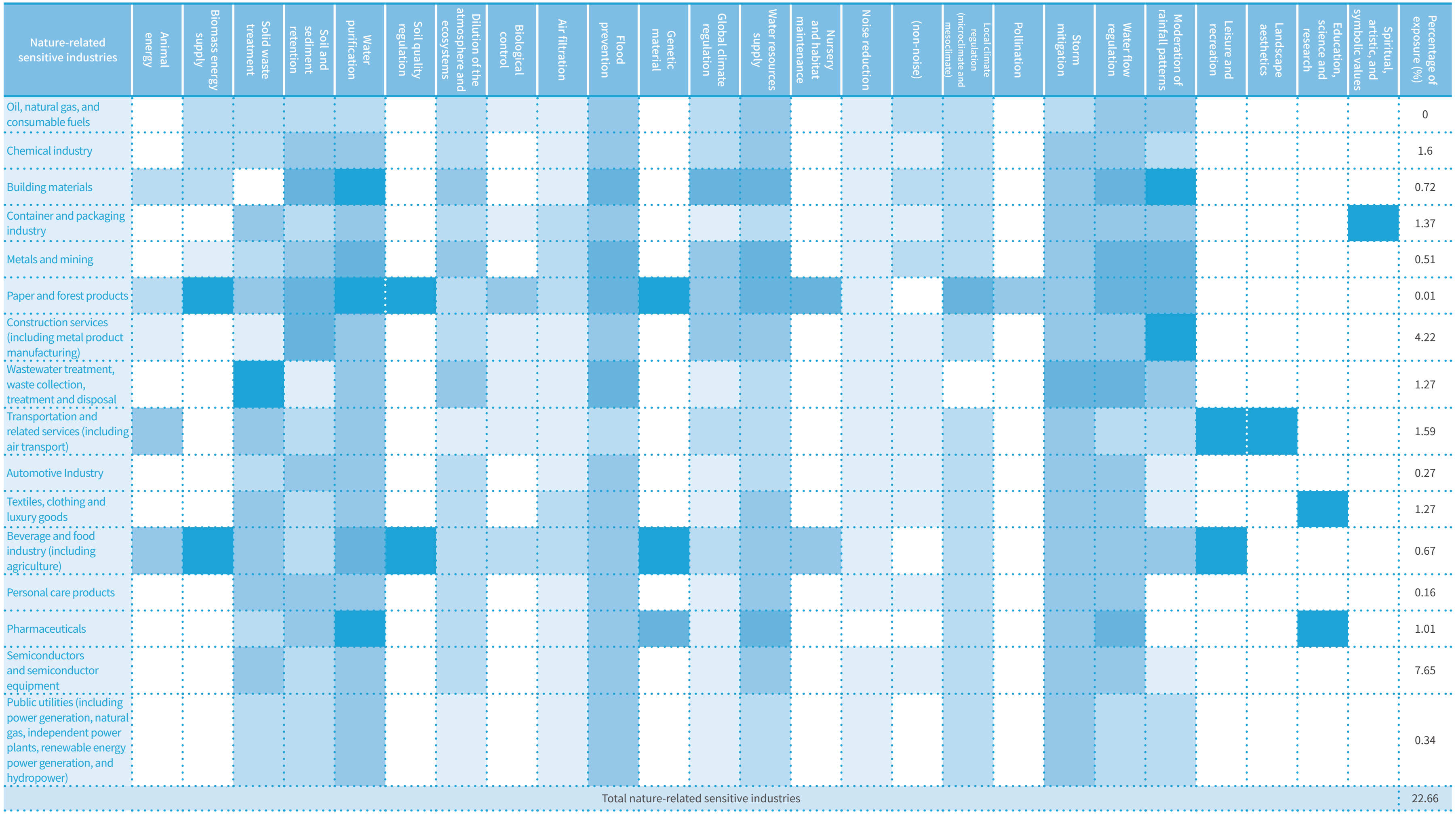
Based on the assessment results of nature-related risks and opportunities, we strengthen the nature-related governance framework and formulate specific response strategies and risk management measures. In addition, the Company will gradually establish management targets to reduce the financial and operational impacts of nature-related risks and capture potential opportunities.

Investment portfolio dependency and impact analysis

Taishin Securities follows the Evaluate stage of the LEAP methodology to systematically assess each industry's dependencies on and impacts on natural capital, with the aim of identifying key industries with significant nature-related risks and opportunities. This analysis is based on the interactions between industries and natural capital services. It draws on the industry–natural capital dependency relationships identified in the ENCORE (Note 4) database and incorporates the 16 categories of nature-related risks and opportunities recommended by the TNFD framework for assessment. Industry categories are classified in accordance with the GICS (Global Industry Classification Standard) framework to ensure the international comparability of the analysis results. In terms of the assessment methodology, this analysis quantifies and classifies the degree of dependency on, and potential impacts associated with, different natural capital factors (such as water resources, biodiversity, and climate regulation) into five levels: very high, high, medium, low, and very low. The results are presented in a matrix format, together with the proportion of the Company's investments in the respective industries.

▼Taishin Securities Nature-Related Dependency Analysis

Extremely High ■ High ■ Medium ■ Low ■ Extremely Low ■



Nature-related sensitive industries	Percentage of exposure (%)
Oil, natural gas, and consumable fuels	0
Chemical industry	1.6
Building materials	0.72
Container and packaging industry	1.37
Metals and mining	0.51
Paper and forest products	0.01
Construction services (including metal product manufacturing)	4.22
Wastewater treatment, waste collection, treatment and disposal	1.27
Transportation and related services (including air transport)	1.59
Automotive Industry	0.27
Textiles, clothing and luxury goods	1.27
Beverage and food industry (including agriculture)	0.67
Personal care products	0.16
Pharmaceuticals	1.01
Semiconductors and semiconductor equipment	7.65
Public utilities (including power generation, natural gas, independent power plants, renewable energy power generation, and hydropower)	0.34
Total nature-related sensitive industries	22.66

▼Taishin Securities Nature-Related Impact Analysis

Extremely High | High | Medium | Low | Extremely Low

Nature-related sensitive industries	Sensory disturbance (e.g., noise and light)	Areas of freshwater resource use	Greenhouse Gas Emissions	Areas of seabed use	Pollutant emissions	Harvesting of other biological resources (e.g., fish and timber)	Use of other resources	Discharge of toxic substances that pollute soil and wate	Release of nutrients that pollute soil and water	Solid waste generation and discharge	Areas of land use	Water consumption	Introduction of invasive alien species	Percentage of exposure (%)
Oil, natural gas, and consumable fuels	High	High	Medium	High	Medium			Extremely High		Low	Low	Low	Low	0
Chemical industry	Extremely High	High	Medium	High	Medium		Medium	Extremely High		Medium	Low	Medium	Extremely Low	1.6
Building materials	High	High	High	High	High		Extremely High	High		Low	Medium	Medium	Extremely Low	0.72
Container and packaging industry	High		Medium		Medium			Medium		Medium	Low	Medium		1.37
Metals and mining	Extremely High	Extremely High	Medium	Extremely High	High		High	Extremely High	Medium	High	Medium	Medium	Low	0.51
Paper and forest products	High		Medium		Extremely High			High	High	Medium	High	Medium	High	0.01
Construction services (including metal product manufacturing)	Extremely High	Medium	High	Medium	Low			High		Medium	Low	Low	Low	4.22
Wastewater treatment, waste collection, treatment and disposal	Extremely High	Medium	High	Medium	Low			Extremely High	Extremely High	Medium	Low	Low	Extremely High	1.27
Transportation and related services (including air transport)	Medium	Low	Medium	Low	Medium			Low	Low	Low	Low	Medium	High	1.59
Automotive Industry	High		Extremely Low		Low			Medium		Low	Low	Low		0.27
Textiles, clothing and luxury goods	Medium		Low		Medium			Medium	Medium	Medium	Low	Medium		1.27
Beverage and food industry (including agriculture)	Medium	Medium	Medium		Low	High		Low	High	Low	Low	Medium	Medium	0.67
Personal care products	Extremely High		Medium		Medium			Extremely High		Medium	Low	Medium		0.16
Pharmaceuticals	Medium		Medium		Medium			Medium	Medium	Medium	Low	Medium		1.01
Semiconductors and semiconductor equipment	Medium		Low		Low			High		Low	Low	Medium		7.65
Public utilities (including power generation, natural gas, independent power plants, renewable energy power generation, and hydropower)	High	Extremely Low	High		High	Medium		Medium	Medium	High	High	Medium		0.34
Total nature-related sensitive industries														22.66

Note 1: Securities exposure statistics are based on Taishin Securities' investment portfolio as of December 31, 2025.

Note 2: The total investment amount includes debt securities and equity positions.Assets classified as AC are measured at amortized cost, while assets classified as FVOCI and FVPL are measured at market value. Given the diversified industry exposure of ETFs and funds, they are excluded from the scope of this analysis to avoid double counting or duplicate classification.

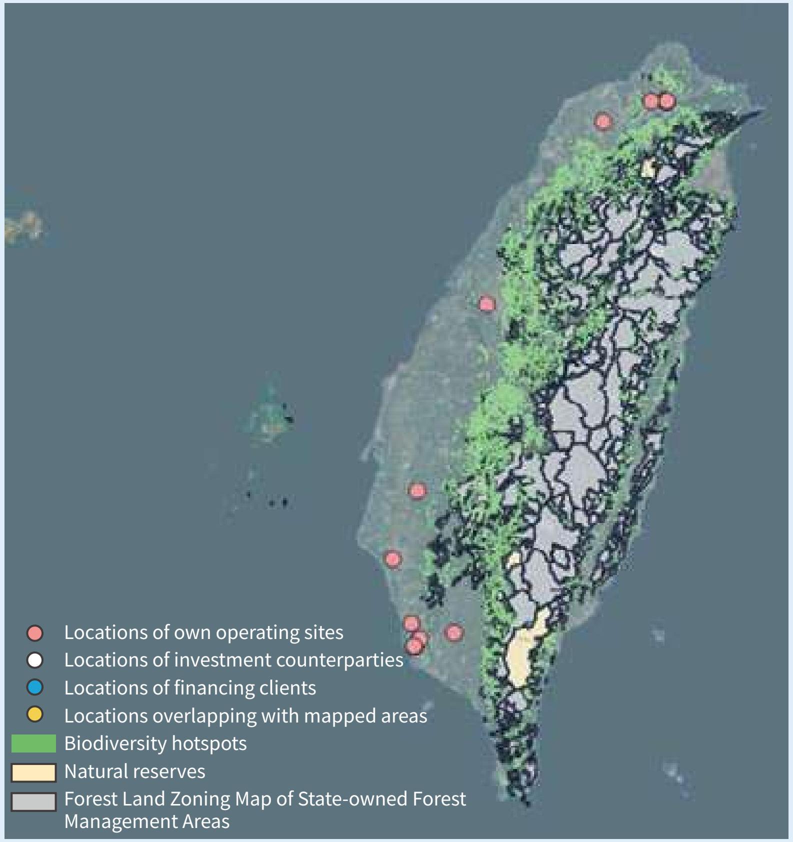
Note 3: Calculation of exposure percentage (%): Total investment amount in nature-sensitive industries/Total investment exposure.

Note 4: ENCORE (Exploring Natural Capital Opportunities, Risks and Exposure) is a tool jointly developed by Global Canopy, the United Nations Environment Programme Finance Initiative (UNEP FI), and the United Nations Environment Programme World Conservation Monitoring Centre (UNEP-WCMC). It enables financial institutions to map their physical impacts and dependencies on nature.

Biodiversity Impact Analysis

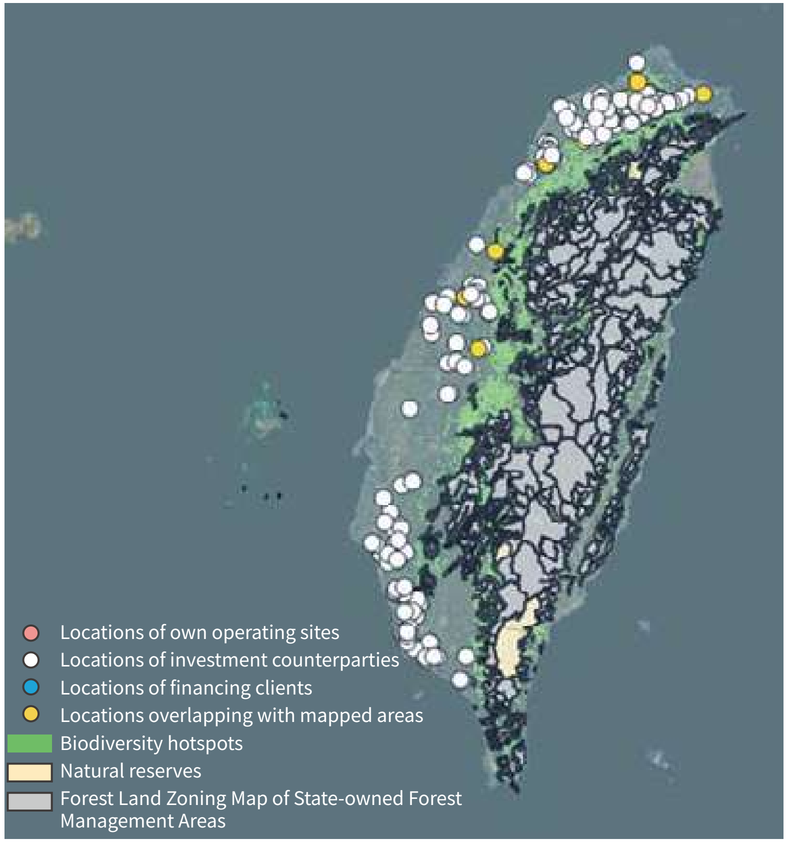
The Company follows the Locate stage of the LEAP methodology, using its operating locations on the island of Taiwan and the operating locations of investee companies in nature-related sensitive industries as the subjects of analysis. For the spatial analysis, the Company adopted the Biodiversity Hotspot Map of the National Ecological Green Network published by the Forestry and Nature Conservation Agency, Ministry of Agriculture. Using 1 × 1 km grid cells as the unit of analysis, areas in which species richness ranks within the top 5% of all grid cells were identified. The analysis covers predicted distribution data for mammals, breeding birds, amphibians, reptiles, and butterflies. These datasets were overlaid and integrated to identify areas designated as “animal biodiversity hotspots.” Subsequently, the aforementioned animal biodiversity hotspots were spatially overlaid with the Natural Reserve Map and the State-owned Forest Land Map to create a consolidated layer of “nature-sensitive areas.” This layer was used to assess whether areas within a 500-meter radius of the Company’s operating locations and those of its investee companies overlap with areas that are highly sensitive from a biodiversity perspective or designated as conservation priorities. The results serve as the basis for subsequent assessments of nature-related risks and opportunities.

Own operating locations



For all 21 of Taishin Securities’ operating locations, no nature-sensitive areas were identified within a 500-meter radius.

Locations of investee companies



Of the 241 investment client locations analyzed by Taishin Securities, 11 were identified as being within 500 meters of a nature-sensitive area.

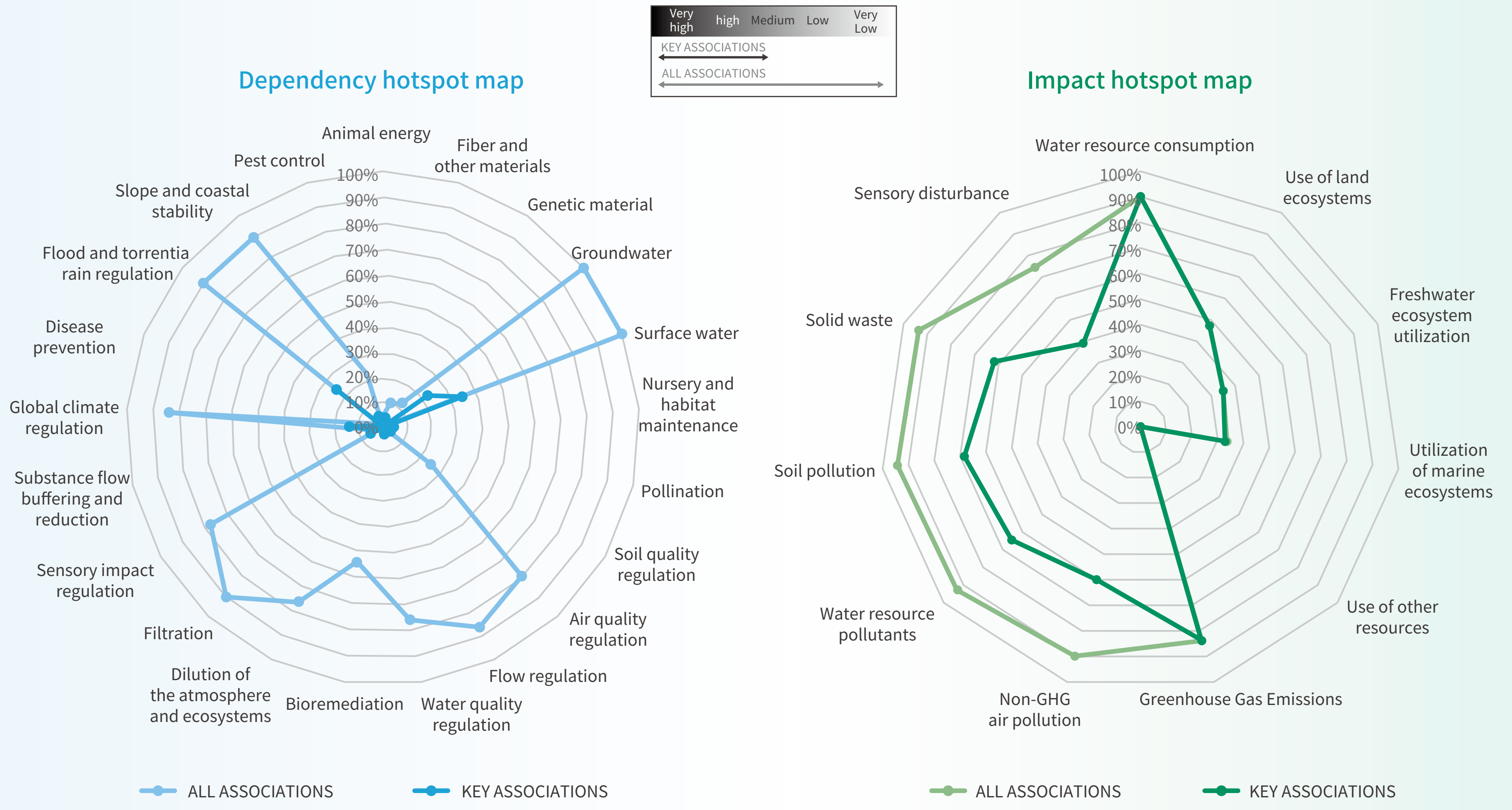
Note: “Nature-sensitive areas” refer to areas identified through the spatial overlay of animal biodiversity hotspots, nature reserves, and the State-owned Forest Land Analysis Map, and are considered to have high biodiversity sensitivity or conservation importance.

Investment portfolio dependency and impact hotspot map

Based on the ENCORE database and the composition of the Company's investment portfolio across nature-related sensitive industries, the Company developed nature-related dependency and impact hotspot maps to illustrate the extent of the investment portfolio's dependencies on and impacts across various nature-related dimensions."ALL ASSOCIATIONS" represents the average level of association across the overall investment portfolio, while "KEY ASSOCIATIONS" reflects key exposures where investment concentrations are higher. Together, these indicators help identify potential areas of high dependency or significant impact across different nature-related issues.

The dependency analysis indicates that the Company's investment portfolio is concentrated in nature-related sensitive industries with a high dependence on water resources. The investment portfolio's impact hotspots include water consumption, greenhouse gas emissions, and solid waste generation. The results of the analysis indicate that water resources are not only a natural asset on which the Company's operations and financial resilience are highly dependent, but also a key area where the Company's investment activities may have significant impacts on the natural environment.

▼Taishin Securities Investment Portfolio Dependency and Impact Hotspot Map



Nature-related strategy implementation results

Taishin Securities continues to advance nature-related sustainability initiatives, ranging from internal education and employee engagement to financial contributions, demonstrating its commitment to raising awareness of nature conservation and fulfilling its corporate social responsibility.

Sustainable Seed Eco Day – Shell Ginger Restoration and Planting Activity

Taishin Securities continues to organize its Sustainability Seed Program for employees. Led by Chairman Jia-Horng Guo, 36 participants from Taishin Securities and its subsidiaries, including Taishin Futures and Taishin Securities Venture Capital, visited the shell ginger cultivation area in the Naro Tribe of Jianshi Township, Hsinchu, for an ecological guided tour. Participants explored the herb garden and shell ginger trail, learning about shell ginger as an important economic plant in Taiwan that can be used in cooking and processed into high-value products such as essential oils and hydrosols. In particular, employees were invited to participate in the restoration and planting of shell ginger. Through this event, employees deepened their understanding of sustainable agriculture and biodiversity, while actively participating in climate change mitigation through planting activities.

Employee ESG Sustainability Card

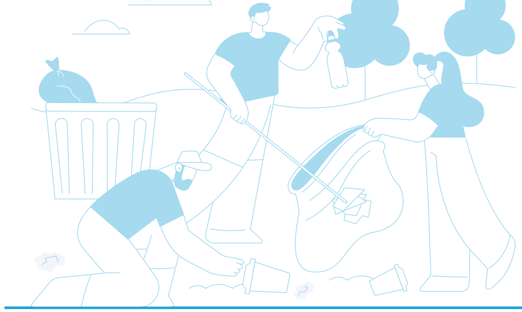
In 2025, Taishin Securities continued its collaboration with EasyCard Corporation to issue an exclusive “ESG Sustainability Card” for employees. More than just a regular EasyCard, this card embodies the Company's commitment to instilling sustainable values among its workforce. Through EasyCard’s data services, the “ESG Sustainability Card” accurately calculates the carbon emissions generated by employees' commuting activities. This initiative encourages the use of public transportation, reinforcing the company’s commitment to green living and reducing carbon emissions collectively.

From July 17, 2023, to December 31, 2025, data indicates that the carbon reduction has resulted in a decrease of 178 metric tons of carbon dioxide emissions, which is equivalent to approximately 55,680 reams of copy paper. In the future, Taishin Securities will continue to enhance the green commuting ratio of its employees through a positive reinforcement cycle mechanism, making proactive contributions to a sustainable environment.

Note: The reduction in carbon emissions refers to the amount of carbon emissions decreased by using public transportation compared to traveling by car.

TS Holdings Group Mountain Cleanup Activity

TS Holdings organized mountain cleanup activities in northern, central, and southern Taiwan, inviting its subsidiaries to participate. The Company encourages employees to bring their families to join in and contribute to the ecological environment of the mountains. A total of *130* participations were recorded from employees and their family members.



Digital Initiative for Paperless Operations and Carbon Reduction

To encourage customers to open accounts online and reduce the time and paper consumption associated with operational processes, the Company introduced paperless account-opening procedures for sub-brokerage and securities lending services. In addition, the Company launched its “Digital Transformation for Energy Conservation and Carbon Reduction” initiative to enhance digital services such as electronic document management and e-statements, effectively reducing paper consumption.

Through its paperless account-opening procedures and Digital Transformation for Energy Conservation and Carbon Reduction initiative, the Company reduced paper consumption by approximately 2.56 million sheets in 2025, avoiding 17.41 metric tons of CO_2e emissions.

Note: Calculated using data from the Ministry of Environment's Carbon Footprint Information Platform, based on a carbon footprint of 3.4 kg CO_2e per ream of 70-lb A4 paper.

Green Operation

4.1 Green Operation Strategy

Taishin Securities follows the TS Holdings Sustainable Development Best Practice Principles and its own Sustainable Development Policy. Each year, the Company continues to participate in and align with TS Holdings' ISO 14064-1 greenhouse gas inventory verification, ISO 50001 energy management system certification, and ISO 14001 environmental management system certification to ensure that its environmental management practices are consistent with both TS Holdings requirements and international standards. Since 2020, Taishin Securities has adopted the ISO 14064-1: 2018 standard for greenhouse gas inventories and has conducted regular inventories to better understand its greenhouse gas emissions.In 2022, in alignment with TS Holdings' commitment to the Science Based Targets (SBT) initiative, which targets a 46% reduction in Scope 1 and Scope 2 emissions by 2030, the Company actively implemented a range of energy conservation and carbon reduction measures. In 2024, several branch offices obtained carbon neutrality and green building certifications. Since 2025, the Company has purchased 100,000 kWh of renewable electricity annually from Taipower. In addition, the Company promotes low-carbon commuting through its employee ESG Sustainability Card program, supplemented by incentive campaigns to encourage employee participation. Guided by TS Holdings' commitment to sustainability, Taishin Securities is dedicated to minimizing the impacts of climate risks on its operating environment.

Green Operation Milestones

2025

- ★Awarded the Green-Level Label under the 2025 Pilot Corporate Commuting Carbon Reduction Recognition Program
- ★Xinying Branch awarded Green Building Label certification

2024

- ★Participated in the Ministry of Transportation and Communications' Pilot Program for the Digital Carbon Footprint Inventory of Employee Commuting
- ★Participated in the Ministry of Environment's Green Office Initiative
- ★Zhongli Branch obtained carbon neutrality certification
- ★Executed a contract with Taipower to purchase 100,000 kWh of renewable electricity annually

2023

- ★Launched the Employee ESG Sustainability Card

▼External Certification

ISO standards	Scope of 2025 inventory
ISO 14064-1:2018 GHG inventories	TS Holdings (including Taishin Securities)
ISO 14001 environmental management system	TS Holdings (including Taishin Securities)
ISO 50001 energy management system	TS Holdings (including Taishin Securities)

4.2 Energy Conservation and Carbon Reduction

GRI：302-1、302-3、302-4、305-1、305-2、305-4、305-5

4.2.1 Energy Conservation and Carbon Reduction Policies and Achievements

Energy Saving and Carbon Reduction Action

In alignment with TS Holdings' three-pronged net-zero strategy, Taishin Securities is progressively reducing its greenhouse gas emissions through energy conservation, renewable energy generation, and renewable energy procurement initiatives. The Company has also established an internal carbon pricing mechanism based on a shadow price approach, setting an internal carbon price of NT$2,400 per metric ton based on internal decarbonization costs and developments in domestic and international carbon markets. The price is currently used as an assessment tool in purchases of energy intensive equipment in order to include carbon price, equipment specifications, and input cost in cost evaluation. The approach reflects carbon pricing factors in energy saving action planning. In 2025, a total of NT$128,000 was invested in energy conservation projects. Based on an electricity cost of NT$6 per kWh, these projects are expected to generate annual cost savings of approximately NT$53,000.

2025 Energy Conservation Action Plan

Item	Quantity Installed	Electricity Saved (kWh)	Energy Saved (GJ)	Carbon Emissions Reduced (kgCO$_2$e)
Replacement with Energy-Efficient Lighting	185 units	8,880	31.97	4,209.12

Note: The estimated values for electricity savings and carbon reduction are based on a power emission factor of 0.474 kgCO$_2$e/kWh in 2024.

2025 Highlights in Carbon Reduction

In 2025, Taishin Securities launched an electricity-saving competition among its branch offices. During the campaign period from March to December, electricity consumption was reduced by a total of *32,642* kWh compared with the same period in 2024, representing an energy-saving rate of *5.6%*. By implementing paperless account-opening documentation and document review processes, the Company reduced paper printing. Statistics show that a total of approximately *347,000* sheets of paper were saved in 2025. The Xinying Branch obtained Green Building Label certification on September 23.

Energy Usage

In 2025, Taishin Securities' total energy consumption was 8,132.21 gigajoules (GJ), with an energy intensity of 1.22 GJ/NT$1 million in revenue. The majority of the Company's energy consumption comes from purchased electricity, accounting for approximately 91.06% of total energy use. Other energy sources include gasoline and diesel. Energy usage is systematically managed and inventoried each year, with corresponding improvement measures implemented.

Since 2021, Taishin Securities has continuously participated in the public carbon reduction campaign "Earth Hour," initiated by the World Wide Fund for Nature (WWF), by voluntarily switching off lights at its Taishin Securities Financial Building, as well as at the Songjiang, Xinzhuang, Xinying, Sanmin, and Zuonan branches. This event symbolizes Taishin Securities' commitment to environmental protection, actively supporting solutions to global climate change issues and raising awareness and action among more individuals regarding environmental conservation. At the same time, in 2024, the Company participated in the Taiwan Power Company's small-scale green electricity auction, successfully securing 100,000 kWh of green electricity per year, which will be used for a continuous period of five years starting in 2025. In the future, we will also actively take measures to reduce electricity consumption in order to mitigate and adapt to the impacts of climate change on the Company.

Specifically, in 2025, Taishin Securities reduced its environmental impact through energy-saving initiatives. The Company also follows the short-, medium-, and long-term electricity reduction targets set by its parent company, TS Holdings, with a short-term goal of a 1% reduction. Quarterly reviews are conducted to assess the effectiveness of energy-saving efforts and ensure continuous improvement. These actions contribute to a green, low-carbon future, enhance operational resilience, and foster a shared and sustainable future. For details on the Company's short-, medium-, and long-term sustainable development goals, please refer to Section 1.1.2 Sustainability Goals and Performance.

▼Energy Consumption Statistics Over the Past Three Years

Boundaries	Energy	Unit	2023	2024	2025
Renewable energy	Purchased green electricity	kWh	-	-	100,000
		Gigajoules (GJ)	-	-	360.08
Non-renewable energy	Automotive Gasoline	Liter (L)	14,720	13,640	11,308.73
		Gigajoules (GJ)	468.96	434.56	360.28
	Diesel	Liter (L)	-	236.07	168.89
		Gigajoules (GJ)	-	8.54	6.11
	Purchased Electricity	kWh	1,784,661	2,019,310	2,056,682
		Gigajoules (GJ)	6,426.24	7,271.17	7,405.74

Boundaries	Energy	Unit	2023	2024	2025
	Renewable energy + Non-renewable energy	Gigajoules (GJ)	6,895.20	7,714.27	8,132.21
	Total Number of Employees	Person	1,014	1,032	1,027
	Average per person Electricity consumption intensity	kWh/ Person	1,760.02	1,956.70	2099.98
	Annual Revenue	NT$ million	5,469.49	6,661.72	6,662.92
	Energy Intensity Per NT$ Million Revenue	GJ/NT$ million revenue	1.26	1.16	1.22

Note 1: Energy values are converted based on the "Table of Unit Calorific Values for Energy Products" published by the Bureau of Energy, Ministry of Economic Affairs: Electricity (consumption side): 860 kcal/kWh, Automotive gasoline: 7,609 kcal/L, Diesel: 8,642 kcal/L;The conversion factor to joules: 4.187 kJ/kcal.

Note 2: The total number of employees is based on the December 31 baseline date of the year and includes both full-time and part-time staff of Taishin Securities, totaling 1,027 persons.

4.2.2 GHG Management and Achievements

Taishin Securities continues to annually comply with ISO 14001 Environmental Management System and ISO 14064-1: 2018 Greenhouse Gas Inventory Standard. The operational control approach is adopted to define organizational boundaries, and greenhouse gas emissions from each operating site are inventoried. Third-party verification is commissioned to ensure accuracy, and the resulting data serves as a reference for future improvement measures. For the current year, the organizational boundary covers all operating sites, while the reporting boundary includes: Category 1: stationary combustion sources, mobile combustion sources, and fugitive emissions; Category 2: purchased electricity. Since 2022, Taishin Securities has conducted GHG inventories annually and uses 2022 as the base year for periodically evaluating and managing organizational GHG emissions.

In 2025, Taishin Securities' total Scope 1 and Scope 2 GHG emissions amounted to 1,001.4 tCO_2e. When calculated in terms of emission intensity per revenue (NT$ million), the emission intensity was 0.15 tCO_2e/NT$ million in operating income. This year's GHG emissions decreased by 7.7% compared to the previous year, mainly due to the implementation of energy and resource conservation plans in 2025, resulting in lower emissions than in 2024. Furthermore, we have adhered to the SBT carbon reduction target established by TS Holdings. Regarding Scope 1 and Scope 2 emissions, we have developed a greenhouse gas reduction strategy aimed at limiting the increase in global temperature to within 1.5°C. Our target is set for 2030, with the goal of achieving a 46% reduction in carbon emissions compared to the baseline year of 2019. At the same time, the Company's six functional units under the Corporate Sustainability Committee are responsible for implementing and monitoring progress on this reduction goal annually. Through this commitment, Taishin Securities actively advances the "From Zero to Hero" initiative, striving to tackle the climate crisis.

▼Scope 1 and Scope 2 Greenhouse Gas Emissions Over the Past Three Years

(Unit: tCO_2e)

Item	2023	2024	2025
Scope 1	83.98	88.57	73.97
Scope 2 (Location-based)	881.62	997.54	974.87
Scope 2 (Market-based)	881.62	997.54	927.47
Scope 1 + Scope 2 (Location-based)	965.60	1,086.11	1048.84
Scope 1 + Scope 2 (market-based)	965.60	1,086.11	1001.44
Total Number of Employees	1,014	1,032	1,027
Per Capita Emissions	0.95	1.05	0.98
Annual Revenue (NT$ million)	5,469.49	6,661.72	6,662.92
Emissions Per NT$ Million in Revenue	0.18	0.16	0.15

Note1 : The inventory was conducted in accordance with the ISO 14064-1: 2018 standard.

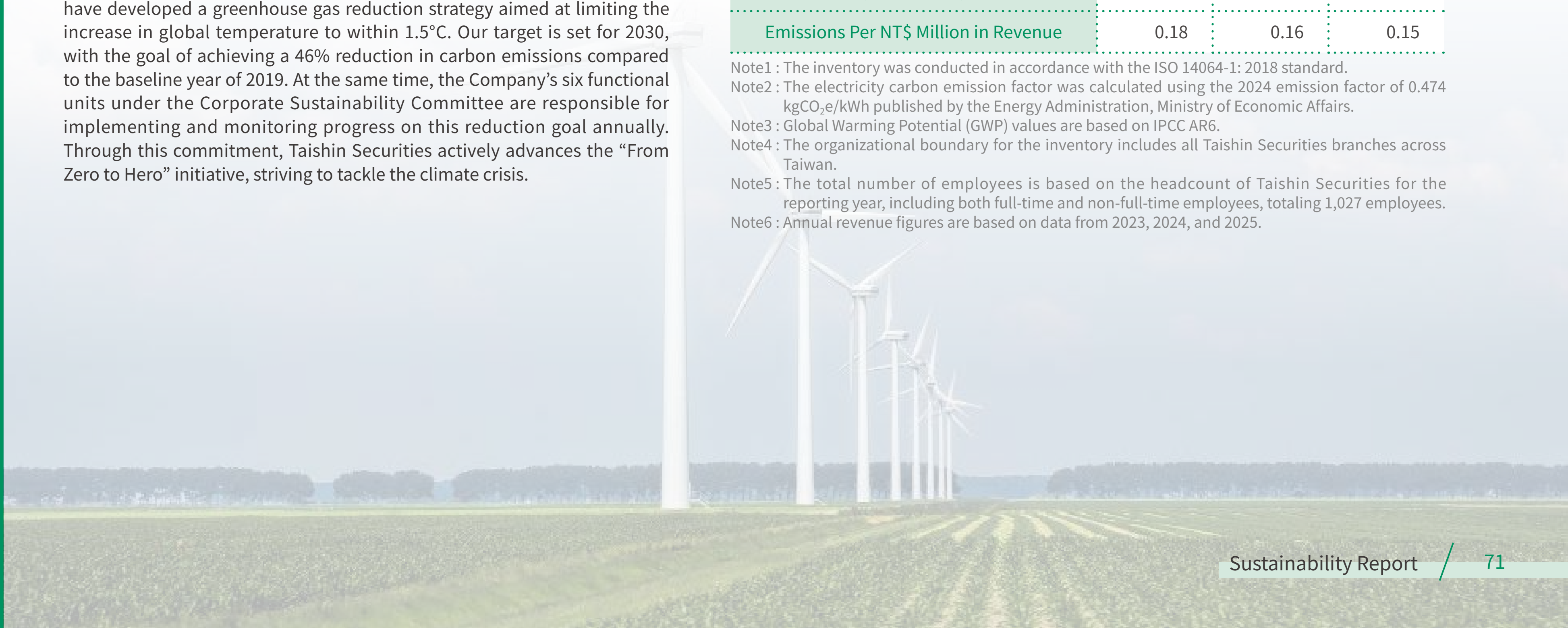
Note2 : The electricity carbon emission factor was calculated using the 2024 emission factor of 0.474 $kgCO_2e$/kWh published by the Energy Administration, Ministry of Economic Affairs.

Note3 : Global Warming Potential (GWP) values are based on IPCC AR6.

Note4 : The organizational boundary for the inventory includes all Taishin Securities branches across Taiwan.

Note5 : The total number of employees is based on the headcount of Taishin Securities for the reporting year, including both full-time and non-full-time employees, totaling 1,027 employees.

Note6 : Annual revenue figures are based on data from 2023, 2024, and 2025.



4.3 Water Resources and Waste Management

4.3.1 Water Resource Management and Specific Results

All water used by Taishin Securities is sourced from the municipal water supply system. The Company is committed to water conservation and management and began conducting water resource inventories in 2024. Internally, water-saving awareness initiatives are continuously promoted, while regular equipment inspections are conducted and water-efficient fixtures bearing the Water Conservation Label are installed to improve water use efficiency. In 2025, Taishin Securities' total water withdrawal amounted to 7,241 cubic meters (kiloliters).

In 2025, Taishin Securities set a water-saving target of a 6% reduction for its branch offices under its branch conservation campaign. During the campaign period from March to December, total water consumption was reduced by 9 cubic meters compared with the same period in 2024. Incentives were provided to branch offices that achieved the 6% water-saving target.

▼Water withdrawal and water withdrawal intensity

Item	Consumption unit	2024	2025
Water withdrawal	m^3 (cubic meters)	7,757	7,241
Water intake intensity	m^3/person	16.9	16.4

Note 1: Water withdrawal data are calculated based on the Company's headquarters and branch offices, and water withdrawal inventories have been conducted since 2024.

Note 2: As a financial services company, Taishin's water use is primarily associated with daily office operations. As a result, its water withdrawal and wastewater discharge volumes are nearly identical. As the Company is not engaged in manufacturing activities, water conservation is its primary water resource management measure.

Note 3: The employee count is based on the total number of employees at Taishin Securities' headquarters and branch offices, which stood at 441 as of December 31, 2025.

4.3.2 Waste Management and Specific Results

Taishin Securities actively supports the Taipei City Government's environmental protection policies by firmly refusing the use of disposable tableware and melamine products, while encouraging employees to participate in environmental initiatives. To reduce environmental impact, the Company promotes the use of personal reusable cups and implements double-sided printing to minimize paper waste. Additionally, to further promote resource reuse, "stationery donation and recycling boxes" are set up within the Company to encourage employees to reuse materials, aiming to reduce waste and integrate resources effectively. Taishin Securities manages waste through detailed classification. Non-recyclable waste is collected and transported to incineration plants by professional disposal contractors to ensure proper handling.Recyclable waste is sorted by employees and then handed over to certified cleaning companies for recycling.

Since 2023, Taishin Securities has followed its parent company, TS Holdings, in leading the financial industry in introducing "smart resource recycling machines," which are installed in the headquarters building for use by employees and the public. Starting from 2026, the Company has set short-, medium-, and long-term recycling targets, with the goal of increasing recycling volume by 1% each year. The Smart Recycling Machine utilizes smart identification technology to recycle discarded dry batteries and PET bottles. After sorting the bottles, they are shredded and stored, significantly reducing their volume to minimize transportation frequency. Ultimately, the recycled materials are reprocessed, contributing to a green circular economy. As of the end of 2025, a total of 3,870 PET bottles (104.5 kg) and 1,257 waste batteries (25.1 kg) were recycled, equivalent to reducing GHG emissions by approximately 11.682 metric tons. This series of initiatives aims to promote the effective utilization of resources while minimizing the negative impact on the environment. Through practical actions, we not only fulfill our corporate social responsibility but also make a positive contribution to future environmental protection. We firmly believe that these efforts will contribute to the creation of a green and sustainable work environment, providing employees with a healthier workplace.

▼Waste statistics in the past two years

Unit: kg

Item	2024	2025
PET Bottle	65.42	104.5
Aluminum Can	4.58	4.8
Steel Can	4.84	5.3
Waste Paper	131	137
Waste Light Tubes	6.68	6.6
Waste Batteries	48.42	25.1
Water-destroyed Paper	2,520	5,310
Total	2,780.94	5,593.3
Per Capita Waste Generation	7.32	14.8

Note: The reporting boundary covers the Taishin Securities Financial Building. Per capita waste generation is calculated based on the 377 employees at this location as of the end of 2025.

4.4 Supplier Management

GRI：2-6、308-1、408-1、409-1、414-1

4.4.1 Supplier Management Policies

Taishin Securities primarily engages in financial services, and therefore its suppliers have relatively low environmental impact. The Company follows the qualified supplier selection criteria set by its parent company, TS Holdings, for business collaboration. Evaluation criteria include localization, labor practices, and ethical standards. Suppliers found to be involved in dishonest or illegal activities are avoided. Furthermore, we require suppliers to sign the Supplier Code of Conduct to strengthen supplier management. Through monthly satisfaction surveys and supplier evaluations, we regularly track and review supplier performance. In 2025, Taishin Securities also invited suppliers and corporate clients to participate in the TS Holdings Annual Supplier Conference, which focused on "Transitioning Through Plastic Reduction Initiatives." The "Plastic Circular Cup" initiative was promoted during the event, with participating guests invited to experience it firsthand. To strengthen collaboration with suppliers on procurement and sustainability management, an annual supplier conference is held to recognize outstanding suppliers and facilitate exchanges on a range of sustainability topics.

Taishin Securities is committed to enhancing the sustainable competitiveness of the enterprise through the establishment of close cooperative relationships with suppliers, striving to achieve a win-win situation. In the future, Taishin Securities will continue to collaborate with qualified suppliers to strive for a green environment and achieve sustainable goals.

4.4.2 Supplier Risk Assessment

Taishin Securities follows the policies of its parent company, TS Holdings, by conducting 100% human rights risk assessments of its suppliers. Through risk questionnaires, the Company reviews past controversies and legal violations to evaluate the risk levels of its suppliers. For high-risk key suppliers, Taishin Securities enforces strict oversight in accordance with human rights risk mitigation measures and regularly monitors their improvement progress to promote sustainable development across the supply chain.

4.4.3 Green Procurement and Local Sourcing

Taishin Securities follows the Supplier Management Guidelines established by its parent company, TS Holdings. When selecting suppliers and procuring products, priority is given to products that are environmentally friendly and possess environmental, water conservation, energy efficiency, or green building material certifications, as well as products made from recycled materials, recyclable products, and products with low environmental impact. Through green procurement, Taishin Securities leverages its influence to embed environmental values into corporate practices, working collaboratively with upstream and downstream suppliers to build a green supply chain. In addition, when purchasing office supplies or equipment, the Company prioritizes local suppliers to reduce transportation costs and carbon footprint, while also demonstrating Taishin Securities' support and care for the local suppliers.

In 2025, Taishin Securities achieved a green procurement amount of NT$10,918,040 for computer and monitor equipment. In the future, the Company will continue to promote environmental protection goals by encouraging and supporting its suppliers, thereby fulfilling its corporate social responsibility.

Sustainable Finance

5.1 Sustainable Finance Policy and Actions

According to the Global Risks Report 2026 published by the World Economic Forum (WEF) in January 2026, the top three of the ten most significant global risks over the next decade are extreme weather events, biodiversity loss and ecosystem collapse, and critical changes to Earth systems. Against this backdrop, directing capital toward the low-carbon transition has become an urgent priority for financial institutions.

Taishin Securities follows the TS Holdings Sustainable Finance Policy, which draws on key international principles such as the International Finance Corporation (IFC) Exclusion List and the United Nations Global Compact. The Company also incorporates recent developments in sustainable finance, takes into consideration international sustainable finance initiatives such as the Principles for Responsible Investment (PRI), and integrates institutional investor stewardship practices in accordance with green finance-related policies. Through these efforts, Taishin Securities seeks to advance sustainable finance and enhance its sustainability performance. In accordance with the Sustainable Finance Policy, the Company has incorporated sustainability considerations into its business procedures and operating processes. All transactions and financial products are subject to ESG risk assessments.

In compliance with the parent company's Sustainable Finance Policy, the Company has clearly defined the counterparties and activities for which financial services will not be provided. For coal-related and unconventional oil and gas businesses, the Company has established strategic measures, including financing thresholds and phase-out timelines. It has also developed criteria for a "high-carbon-emitting industry list" and identified industries and companies that should either be avoided for direct business engagement or be subject to enhanced due diligence and prudent evaluation. Guided by the principles of promoting sustainable and enabling economic activities, we encourage our clients to continue transforming their economic activities in line with international trends. Through the power of financial markets, we seek to support the market's transition toward a more sustainable future and contribute to the achievement of sustainable development goals.

Milestones for Sustainable Finance

Before 2020

- TS Holdings established the "Environmental and Social Risk Management Sector Guidelines"
- TS Holdings complied with the "Principles for Responsible Investment" (PRI) and the "Principles for Responsible Banking" (PRB)
- TS Holdings became a supporter of the Task Force on Climate-related Financial Disclosure (TCFD)
- Taishin Securities published the "Stewardship Principles for Institutional Investors"

2021 - 2022

2021

- TS Holdings became a founding member and supporting institution of the "Taiwan Alliance for Net Zero Emission"

2022

- TS Holdings developed decarbonization strategy to set the undertaking thresholds and phase-out years for the coal companies and unconventional oil & gas business
- TS Holdings committed and received approval of Science Based Targets (SBT) from SBTi

2023

- TS Holdings supported and committed SBT (Science-based Targets) Net Zero
- The Board of Directors of TS Holdings approved the financial holding's integrated Sustainable Finance Policy, actively manages the environmental, social and governance-related risks, and incorporates them into consideration in transaction decisions to push forward the development of sustainable finance
- TS Holdings became a member of PCAF (Partnership for Carbon Accounting financials), an international advocacy organization
- TS Holdings joined as BCSD Taiwan (Business Council for Sustainable Development) member and support organization for BCSD - Taiwan Nature Positive Initiative
- TS Holdings announced the Statement of Financial Inclusion to promote affordable financial resources and services for people at all levels in the society

2024

- TS Holdings Headquarters received a carbon neutrality verification statement
- Taishin Securities Zhongli Branch received a carbon neutrality verification statement
- Taishin Securities published its first Sustainability Report and Task Force on Climate-related Financial Disclosure

5.1.1 Sustainable Finance Education and Training

Taishin Securities is committed to strengthening employees' professional expertise in ESG investing. In 2025, a total of 1,071 training attendances were recorded across various learning activities, including in-person and online courses, as well as forums.

Topic	ESG investment analysis	International sustainability policies and frameworks
Course Content	➢ Knowledge of Sustainable Finance ➢ Sustainable Finance Risk Management ➢ Sustainable Economic Activities ➢ Sustainable Finance Basic/ Advanced Certification	➢ IFRS S1/S2 Sustainability Disclosure Guidelines ➢ Task Force on Climate-Related Financial Disclosures (TCFD) ➢ Sustainable Finance Forum
Number of Participants	1,048	23
Average hours per person	3.4	1.9

5.2 Sustainable Financial Services and Responsible Investment

GRI：2-23、2-24
SASB：FN-IB-410a.2、FN-IB-410a.3

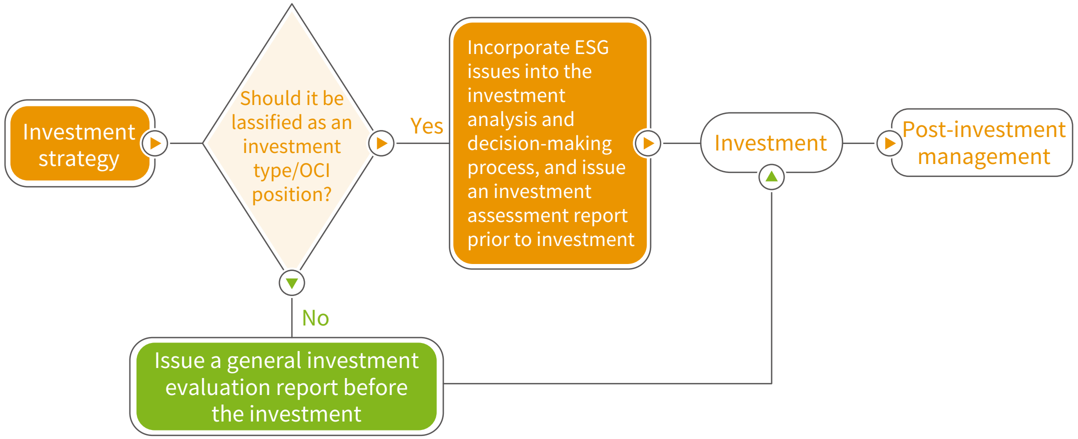
5.2.1 Guidelines on Responsible Investment

Taishin Securities follows the TS Holdings Sustainable Finance Policy and supports the Principles for Responsible Investment (PRI). The Company incorporates environmental, social, and governance (ESG) risk factors into its investment evaluation process as a basis for business execution and disclosure, demonstrating its commitment to responsible investment.

Where the Company's investment activities involve investment-related transactions, they must comply with the relevant pre-investment and post-investment management procedures. For investment targets, including equity investments and FVOCI positions, the pre-investment assessment process must review ESG risk ratings or ESG reports of the investment targets. Taishin Securities references evaluation scores from domestic and international professional institutions, including the "Corporate Governance Evaluation" and ESG ratings of listed companies published by the Taiwan Stock Exchange (TWSE) and the Taipei Exchange (TPEx). It also utilizes ESG scores or ratings published by institutions such as the Taiwan Depository & Clearing Corporation's ESG Investor Relations Platform (ESG IR Platform), Bloomberg, Sustainalytics, and MSCI to assess the ESG risks of investment targets and issue investment evaluation reports accordingly.

After making an investment, the Company actively conducts post-investment due diligence and performs quarterly post-investment management evaluations. The risk assessment indicators reference the ESG rating database provided by the ESG IR Platform, which incorporates data from domestic and international ESG rating agencies. Among these, the Company proactively engages with 24 investee companies with relatively lower ESG ratings. Through these engagement activities, the Company encourages investee companies to identify ESG-related risks and implement improvement measures to strengthen their sustainability resilience. For details of engagement results, please refer to the Company's Stewardship Section

▼Responsible investment flowchart



▼2025 Taishin Securities Responsible Investment Results

Unit: NT$ thousands

Investment-type Industries/ Categories	Number of Investments	Investment Balance at the End of 2025
Electronic Manufacturing	9	972,484
Semiconductors	7	718,704
General Manufacturing	3	116,408
Construction	3	233,591
financial	3	251,584
Real Estate Development	1	41,209
Retail	1	65,696
Maritime Shipping	3	138,663
Chemicals	1	200,000
Healthcare	1	37,301
Green Bonds (Note 2)	4	288,521
Sustainability-Linked Bonds	1	126,011
Total		3,190,170

Note 1: The reference date for the data is December 31, 2025.
Note 2: The invested targets comply with the Taipei Exchange's Sustainable Bond Standards.

5.2.2 Sustainable Underwriting and Consulting Services

Taishin Securities assists issuing companies in promoting and emphasizing sustainable development by assessing whether the issuing companies have appropriately disclosed the implementation of their sustainability practices in their prospectuses in accordance with relevant regulations. Where certain conditions are met, issuing companies may also be required to further disclose climate-related information, guiding them to take concrete actions toward sustainability.

Before accepting an engagement, the Company reviews the issuer's Corporate Governance Self-Assessment Report, ESG Assessment Form, and research and analysis reports provided by its investment advisory unit to assess whether the issuer complies with applicable laws and regulations and demonstrates appropriate practices across environmental, governance, social, and human rights dimensions, without causing significant adverse impacts. Governance indicators include the composition and responsibilities of the Board of Directors, election procedures, remuneration, and the division of responsibilities among the Company's internal functions.Environmental indicators include climate-related actions, such as planning for the net-zero transition. Social indicators include whether a company has established a human rights policy and whether it is involved in the production of, or activities related to, hazardous or exploitative forms of forced labor or harmful child labor. After accepting the engagement, the Company refers to the ESG rating database of the Taiwan Depository & Clearing Corporation's ESG IR Platform to identify engagement and advisory topics. Through these reviews and engagement activities, we can help ensure that the issuer effectively promotes and implements sustainable development and corporate governance practices. For details of engagement results, please refer to the Company's Stewardship Section

The Company also shares sustainability knowledge with issuers and employees through quarterly meetings and sustainability e-newsletters. The content of the newsletters includes industry trends related to net-zero transition, renewable energy, semiconductors, cybersecurity, and aviation and logistics transportation. In 2025, a total of four e-newsletters were distributed, reaching 4,578 participant attendances.

In addition, in 2025, suppliers and corporate clients were invited to participate in the annual Net-Zero Forum and Supplier Conference hosted by TS Holdings to gain insights into sustainability trends related to the net-zero transition.

Underwriting and Consulting Services with Environmental or Social Benefits for Enterprises

Taishin Securities has extensive practical experience as an underwriter for companies with ESG principles. It aims to leverage its core competencies in the financial industry to create benefits for the environment and society through its business operations. The Company carefully assesses whether enterprises are taking action in areas such as renewable energy, environmental protection, climate change mitigation, and biodiversity conservation, and evaluates ESG-related risks accordingly. Furthermore, it assists clients in incorporating sustainable transformation into the guidance and auditing processes by gaining a deeper understanding of their sustainability perspectives and objectives.

Case Study Supporting the Circular Economy Industry to Promote the Recycling of Recycled Plastics

The Company served as the lead underwriter for the IPO of BORETECH Resource Recycling Engineering Co., Ltd. and the company successfully completed its IPO listing in March 2025. The company has 30 years of expertise in the integration of resources and technology within the recycled polyester industry. In 2021, the company successfully produced recycled raw materials from ocean waste PET bottles and was awarded Taiwan's first "Recycled Marine Debris Product Label." The company actively promotes the circular use of marine waste, aligning strongly with the "12 Key Strategies," particularly "Resource Recycling and Zero Waste". BORETECH Resource Recovery Engineering Co., Ltd. assists in the global recycling of over one million tons of rPET flakes annually and is committed to becoming a leader in eco-friendly recycled plastics. It actively drives the circulation of recycled plastic raw materials, contributes to global energy conservation and carbon reduction, and invests in the development of advanced recycling technologies.By leveraging the capital market, BORETECH supports the growth of Taiwan's circular economy industry and aids in advancing the global recycled plastics cycle to promote net-zero emissions.

Taishin Securities is committed to promoting ESG-oriented enterprises and actively supports the six core strategic industries promotion plan and the 12 Key Strategies for Net Zero. Through its investment banking business, the company plays a vital role in facilitating industry integration and development, fulfilling its corporate social responsibility, and contributing to net-zero sustainability efforts to protect the planet's resources.

▼Total Underwriting Amount Incorporating ESG Factors in 2025

Unit: NT$ thousands

Industry Classification	Amount	Percentage of total underwriting amount for the year
Biotechnology and Medical Care	1,971,997	8.14%
Automated Equipment	8,885,964	36.67%
Social Culture	61,200	0.25%
Smart Internet of Things	3,381,982	13.96%
Total	14,301,143	59.02%

Assisting SMEs in Raising Capital in the Capital Market

Taishin Securities recognizes that small and medium-sized enterprises (SMEs) are a vital component of the economy, and their development requires sufficient financial support. We provide comprehensive consulting and support services to assist SMEs in increasing their visibility in the capital markets and attracting greater investor interest and investment. Most importantly, we uphold principles of integrity, professionalism, and responsibility to help SMEs better achieve their growth and development goals, thereby injecting new momentum into the broader economy.

In 2025, Taishin Securities assisted with 4 SPO services for SMEs, totaling NT$661,113 thousand.

Note: SMEs are defined according to the Small and Medium Enterprise and Startup Administration, MOEA's "White Paper on SMEs" as companies with a paid-in capital of less than NT$100 million or with fewer than 200 regularly employed staff.

5.2.3 Sustainable Product Market Making Transactions

In 2025, the Company acted as a liquidity provider for 22 ESG-related ETFs and issued 101 ESG concept warrants. Information regarding the warrant issuances is fully disclosed in the public prospectuses for investor reference. The "ESG Concept" refers to the information on green enterprises provided by the ECO-fin of Taipei Exchange. Companies that obtain green certifications both domestically and internationally are defined as green enterprises. In the future, we will continue to monitor market dynamics and engage in market-making activities to enhance market activity and promote the effective operation of the trading market.

▼2025 Market Making Transaction Status

Unit: NT$ thousands

Product Category		Number of Transactions	Transaction Amount
Warrant	Number of ESG concept	101	360,682
	Others	513	1,763,235
ETF	Number of ESG concept	22	22,193,197
	Others	178	176,287,740
Total			200,604,854

5.3 Sustainable Stewardship

SASB：FN-IB-410a.1、FN-IB-000.C

5.3.1 Stewardship Principles for Institutional Investors

Taishin Securities' core businesses include securities brokerage, proprietary trading, and underwriting, positioning the company as an asset owner. In line with the long-term interests of capital providers (including clients and shareholders), Taishin Securities monitors the operational status, greenhouse gas emissions, and carbon reduction strategies of investee companies. Taking into account the Company's role within the investment chain, the nature of its business, and the protection of client interests, Taishin Securities participates in corporate governance by attending shareholder meetings, exercising voting rights, and engaging in appropriate dialogues and engagements with the management of investee companies. Additionally, Taishin Securities discloses its statement of compliance with the "Stewardship Principles for Institutional Investors" on the Company's official website to demonstrate the Company's commitment to stewardship and to encourage investee companies to prioritize sustainability issues, thereby exerting a positive influence as a financial institution. In 2025, the Company proactively invited corporate clients to join its parent company, TS Holdings, in co-hosting the "Taishin Net Zero Summit," in collaboration with the Chinese National Association of Industry and Commerce. This forum gathered energy sector stakeholders and experts from Taiwan and Japan to exchange cross-border experiences on power industry transformation and renewable energy development. The initiative aims to build industry consensus, accelerate technological breakthroughs and practical applications, and provide references for carbon reduction transition or climate adaptation planning, contributing sustainable solutions toward achieving net-zero emissions by 2050.

Statement of Compliance with Stewardship Principles of Taishin Securities

Taishin Securities adheres to Article 20 of the “Regulations Governing Securities firms” and the “Standard Operation Procedure and Directions for Control of Internal Decision-making Process of Shareholders Meetings Attended by Securities firms Holing the Companies’ Shares and Appointment of Persons to Exercise the Voting Right.” In accordance with these regulations, the Company actively exercises voting rights on shareholders’ meeting proposals in written or electronic form. Before attending, Taishin Securities conducts a careful evaluation of each proposal on the agenda. When necessary, the Company communicates with the investee company’s management in advance to gain further understanding. Additionally, the appointment letters of those present in person or the electronic voting records of those exercising their rights electronically shall be retained in written or electronic form for future reference. In 2025, Taishin Securities attended a total of 731 shareholder meetings, participating in a total of 3,169 voting proposals.

▼Taishin Securities’ Key Voting Policy Principles for Participation in Investee Companies’ Shareholders’ Meetings

1. The Company shall exercise voting rights for domestic equity investments in which it holds more than 300,000 shares or for investee companies that adopt electronic voting.If the shareholding is below 300,000 shares and electronic voting is not adopted, the Company may choose not to appoint personnel to attend the shareholders’ meeting.
2. The exercise of voting rights includes expressing support, opposition, or abstention. In line with the spirit of stewardship principles, the Company does not automatically support all proposals raised by investee companies.
3. Shareholders of the invested company who participate in the shareholders' meeting should primarily exercise their voting rights through electronic voting.
4. Shareholders of the invested enterprise who do not adopt electronic voting and hold more than 300,000 shares are required to designate internal personnel to attend the shareholders' meeting in person to exercise their voting rights.
5. Prior to attending investee companies’ shareholders’ meetings or related meetings, a thorough assessment of the meeting agendas shall be conducted. When necessary, communication with the management shall be initiated in advance to gain a comprehensive understanding of the proposals.
6. Within the convening period of the shareholders’ meeting, the responsible unit shall carry out relevant procedures such as assigning attendees and making decisions on the exercise of voting rights. All related records shall be properly documented and retained for future reference.

Through participation in investor conferences, conference calls, and email communications, Taishin Securities interacts with investee companies not only to understand their future industry outlook and business prospects but also to encourage them to value and support ESG-related issues. In 2025, the Company also referred to the Second Edition of the Reference Guidelines for the Recognition of Sustainable Economic Activities issued by the competent authority to conduct an inventory. A total of 23 cases were identified as falling within the scope of general and enabling economic activities, with a total amount of NT$6,048,388 thousand. General manufacturing and waste management and resource recycling industries accounted for the largest share.

▼2025 Engagements with Invested Companies

	Email Discussion	Phone or Video Conferences	Attendance at Shareholders’ Meetings	Participation in Investor Conferences
Frequency (Times)	24	8	731	230

▼2025 ESG-Related Engagement Outcomes

Engagement Topic	Frequency (Times)
Environmental Protection	21
Social Responsibility	5
Corporate governance	16

2025 Engagement and Dialogue Cases with Invested Companies

(For detailed engagement information, please refer to Taishin Securities' 2025 Stewardship Report)

Case: Company U	
Engagement Period	2025/02
Engagement Method	In-person meetings, emails, and phone calls
Reason for Engagement	The Company has served as the lead advising securities firm for Company U since February 2025.
Explanation of and recommendations on Company U's ESG status	Company U's principal business activities include providing health information system application services and solutions under its own brands, undertaking media advertising, sports event marketing, and public-sector health promotion projects, as well as retailing health-related products. The Company serves as its lead underwriter. Through physical meetings, email communications, telephone contact, and on-site visits, it found that Company U has not yet disclosed on its website various corporate governance and sustainability management measures, including financial statements; specific management objectives and implementation of the Board Diversity Policy; ethical management; employee welfare and safety; and workplace diversity.
Expected Engagement Goals	The improvement plan is to be completed, including disclosure of financial statements, specific management objectives and implementation status of the Board Diversity Policy, ethical management, employee welfare and safety, workplace diversity, and other corporate governance and sustainability management measures on the company website. The company should also achieve the planned targets and progress toward IPO filing.
Improvement Plan Proposed by Company U	Governance aspect: The improvement plan was completed in 2025, including disclosure of financial statements, specific management objectives and implementation status of the Board Diversity Policy, ethical management, employee welfare and safety, workplace diversity, and other corporate governance and sustainability management measures on the company website. The company recognizes the importance of strengthening corporate governance and regards the fulfillment of corporate social responsibility as an integral part of its sustainable operations. Going forward, the company will continue to implement initiatives related to corporate governance and CSR, and progress toward sustainable development.

Case: Company H	
Engagement Period	2025/01
Engagement Method	In-person meetings, video conferences, emails, and telephone calls
Reason for Engagement	The Company has served as the lead advising securities firm for Company H since November 2024.
Explanation of and recommendations on Company H's ESG status	As a core member of the its parent group's development of a "diversified business engine," Company H's ESG performance primarily focuses on translating the parent group's sustainability vision into concrete practices in home appliance products. In addition to developing multi-functional and durable products under its own brand, the Company has progressively introduced post-consumer recycled (PCR) plastics as raw materials and reduced packaging materials. Its subsidiaries primarily engage in hospitality and real estate leasing. Over the long term, the Group has also transformed its operations in hotels, commercial offices, and real estate management into green ecological environments, and has received Green Hotel Gold Certification for 11 consecutive years. The Company serves as the lead recommending securities firm and provides advisory services primarily in relation to Company H's corporate governance (including labor-management relations). This includes reminding Company H and its key subsidiaries that meet statutory employee thresholds to regularly convene labor-management meetings in accordance with applicable laws; reminding the company of various information disclosure requirements; assessing the suitability of Board members (primarily independent directors); periodically reviewing whether directors have taken on any new concurrent positions; and revising policies and practical measures related to corporate governance, ethical management, and sustainability.
Expected Engagement Goals	Regularly convene labor-management meetings in accordance with applicable laws; remind the company of various information disclosure requirements; assess the suitability of Board members (primarily independent directors); periodically review whether directors have taken on any new concurrent positions; and revise policies and practical measures related to corporate governance, ethical management, and sustainability.
Improvement Plan Proposed by Company H	Governance aspect: In the first half of 2025, the company completed the establishment of the employee welfare committee organization and the convening of labor-management meetings, and strengthened disclosure on its website regarding employee personal safety and workplace protection measures and their implementation status. In accordance with the GRI Sustainability Reporting Standards and the GHG Protocol, the Company continues to collect electricity, water, and waste data through an online system and engages a third-party assurance provider for verification. By the end of 2025, the company had progressively completed the disclosure of information regarding its financial and operational performance, corporate governance, sustainability initiatives, ethical business practices, and whistleblower mechanisms for reporting unlawful conduct by internal and external personnel. The Company will continue to strengthen its corporate governance and corporate social responsibility practices and work toward its objective of sustainable development and long-term sustainability.

Sustainable Finance Practices: Directing investment toward low-carbon water transport infrastructure

The Company is committed to integrating its investment strategy with the national net-zero pathway to ensure capital is directed toward projects with environmental resilience. By actively leveraging its role as a capital market intermediary, the Company assisted investee Company A in issuing two convertible corporate bonds in 2025. Company A falls under the category of supported low-carbon water transport infrastructure as defined in the Reference Guidelines for the Recognition of Sustainable Economic Activities, reflecting the Company's key role in promoting industrial decarbonization and green transformation. Through professional financing planning, the Company not only assisted Company A in obtaining the required funding, but also supported the development of green infrastructure within the blue economy, effectively enhancing the environmental performance of water transport infrastructure.

▼2025 Investment Outcomes under Reference Guidelines for the Recognition of Sustainable Economic Activities

Unit is NT$ thousands

	Industry	Number of Cases	Total Amount of the Case	As a Percentage of Total Investments
General Economic Activities under the Reference Guidelines for the Recognition of Sustainable Economic Activities	General Manufacturing	4	288,000	0.7%
	Semiconductors	5	661,812	1.5%
	Air Transport	1	48,160	0.1%
	Construction	1	314,480	0.7%
	Electronic Manufacturing	6	1,297,612	2.9%
	Waste Collection and Recycling	2	2,660,183	6.0%
Supporting Economic Activities under the Reference Guidelines for the Recognition of Sustainable Economic Activities		3	778,141	1.8%
Total		22	6,048,388	13.7%

Note: This table currently includes only investment results that are applicable and aligned with the Reference Guidelines for the Recognition of Sustainable Economic Activities, Version 2 (the "Guidelines"). It does not yet include investment results that are applicable but not aligned with the Guidelines, nor those that are not subject to the Guidelines.

Smart Services

6.1 Financial Technology and Innovation

GRI: 3-3、203-2

6.1.1 FinTech Development Strategy

Taishin Securities' fintech development strategy is centered on customer needs and is structured around three innovative business models: cross-industry collaboration, customer experience, and E-services. We strive to provide customers with one-stop, borderless, real-time financial services, enabling them to access comprehensive securities investment services anytime, anywhere.

As of the end of 2025, Taishin Securities had obtained 17 FinTech innovation patents in the field of digital services and applications. In 2025, its "Overseas Bonds" service received the Best Product Award at the 22nd National Brand Yushan Award, while its "Automatic Margin Online Repayment" and "Taishin Securities – Dividend Search" services received the Best Popular Brand Award at the same event. Taishin Securities will continue to listen to its customers and remain committed to optimizing its fintech development strategy, aiming to create more innovative financial technology applications and services.

6.1.2 Digital Innovation Services

In an era of rapidly advancing digital technology, Taishin Securities continues to closely monitor fintech developments both domestically and internationally, while staying attuned to client needs. In addition to offering comprehensive traditional securities services, Taishin Securities is deeply committed to digital innovation to meet the growing demand for digitalized financial solutions and to enhance its core business competitiveness.

Taishin Securities has established a comprehensive presence across digital channels to capture every opportunity to engage with investors. Since 2023, the Company has shifted from a customer acquisition-focused approach to a digital innovation marketing and service strategy centered on comprehensive customer engagement and transaction-driven interactions. To advance financial inclusion and deepen its digital ecosystem, Taishin Securities strategically partnered with Taishin Bank's digital brand Richart and mobile banking app in 2025, lowering barriers to investing through cross-platform collaboration. We launched services including the "Daily Deduction Plan for Taiwan Stocks," "Regular Investment Plan for U.S. Stocks," stock subscription services, and diversified account-opening options to adequately meet the wealth management needs of retail investors. This strategy successfully drove a 65% increase in the number of clients enrolled in the Taiwan stock regular investment plan.

At the same time, Taishin Securities continued to optimize its digital service processes by introducing convenient features such as certificate-free password reset, online registered address changes, and online subscription for newly issued ETFs, significantly improving the accessibility of its services. Through expanded collaboration with KOLs and ongoing optimization of the platform experience, Taishin Securities effectively enhanced customer engagement, driving a 13% increase in the number of active users on its digital platforms and demonstrating tangible results from its digital transformation efforts.

At the same time, through customer-centric services such as the convenient e-Counter, online account opening via apps across different financial sectors, and a variety of efficient electronic trading platforms, Taishin Securities provides customers with more convenient and faster financial services. These innovative services not only enhance the customer experience, but also help reduce paper consumption and the environmental footprint associated with traveling to service locations.

e-Counter

Taishin Securities has integrated a variety of digital services into a unified access point — the "e-Counter" — to provide customers with a seamless experience across multiple devices and trading platforms. The goal is to enable clients to quickly find the online services they need while ensuring a consistent user interface across different devices. In 2025, Taishin Securities continued to roll out online services in response to customer feedback, including certificate-free password reset, online registered address changes, and online subscription for newly issued ETFs.

Online Account Opening

Taishin Securities is one of the earliest securities firms in the market to launch online account opening services, with its primary partner being group affiliate Taishin Bank. Customers can open a Taiwan stock securities account with Taishin Securities through online identity verification provided by Taishin Bank. Since its launch, the service has undergone continuous enhancements. In addition to Taiwan stock account openings, the current scope of online account opening now includes sub-brokerage accounts, futures accounts, margin trading accounts, unsecured loan accounts, and stock lending accounts.

In the future, Taishin Securities plans to launch integrated account opening applications tailored to customer behavior patterns. In addition, the online account opening service has also been extended to banking platforms through a collaboration with Taishin Bank's digital banking brand, Richart, which allows customers to complete securities account applications directly within the Richart app. In the future, we will continue to integrate various types of account opening services across different channels, serving as a crucial foundation for building the Taishin Financial Ecosystem.

In 2025, over 62% of new Taiwan stock securities accounts were opened via online channels, with the total number of online account openings exceeding 40,000. This demonstrates growing customer acceptance of digital services, significantly improving convenience while also saving the equivalent of 1,217,346 sheets of paper, thereby reducing the impact on forests.

Electronic Trading Platform

Taishin Securities has developed a variety of trading platforms to meet the diverse needs of its clients. Currently, Taishin Securities offers the newly updated desktop trading platform "New Super SmartStar," a web-based trading platform, and mobile trading platforms "PhoneEZ" and "Woojii," with an average of nearly 300,000 active user accounts engaging with these platforms each month.

In 2025, Taishin Securities continued to enhance the functionality and user experience of its electronic trading platforms and client services, launching a range of diversified online features to further improve usability. New features introduced include intraday trading limit adjustments for Taiwan stocks, U.S. stock regular saving plan services, an electronic trading platform for foreign bonds, and smart order placement, allowing investors to execute trades more efficiently and conveniently. These improvements are designed to comprehensively meet the needs of various client segments. Taishin Securities looks forward to continuously optimize its electronic platforms and online service experience by improving interface usability and expanding platform functionality. In addition to rolling out a broader range of online services, Taishin Securities is also developing dedicated systems tailored to different types of high-net-worth clients, with the goal of better meeting diverse customer needs and enhancing overall service quality.

6.2 Customer Relationship Management

GRI：2-26、3-3、417-1
SASB：FN-IB-510b.1

6.2.1 Principle of Fair Treatment of Customers

Policies of Fair Treatment of Customers

Taishin Securities places great importance on protecting customer rights and upholds the brand values of “dedication” and “professionalism.” Taishin Securities has fostered a corporate culture that prioritizes financial consumer protection and centers around the principle of fair treatment of customers. In alignment with the financial Supervisory Commission’s “Principle for financial Service Industries to Treat Clients Fairly,” Taishin Securities has established two key internal guidelines — “Policies of Fair Treatment of Customers” and “Strategies of Fair Treatment of Customers” — to ensure the effective management and implementation of the fair treatment of customers.

Treating Customers Fairly Implementation Committee

Taishin Securities has established the Treating Customers Fairly Implementation Committee, with the President serving as Chairperson and the Director of the Administration Division serving as Vice Chairperson. The Committee is composed of heads of various functional departments, with the Chairperson acting as both the convener and meeting chair. The Committee convenes at least once each quarter and reports to the Board of Directors. Meeting topics include: reviewing the implementation status of practices of fair treatment of customers across business divisions; analyzing industry cases of violations of the principle fair treatment of customers and conducting internal self-assessments based on the causes of those penalties; handling of customer complaints and financial consumer dispute cases; results of the annual customer satisfaction survey; and the implementation of information security protection mechanisms. The committee also actively reviews and follows up on all discussion matters, taking appropriate corrective actions based on the identified improvement measures. In 2025, a total of four committee meetings were held, achieving a 100% attendance rate (including representatives attending on behalf of members).

6.2.2 Implementation of Fair Treatment of Customers

To fully implement the principles of fair treatment of customers, Taishin Securities has not only established relevant internal policies and procedures to ensure the effective management and implementation of these principles, but has also formed the Fair Treatment of Customers Committee. The Committee reviews the implementation of fair treatment across business units, conducts self-assessments based on the causes of disciplinary actions imposed on industry peers, reviews customer complaints and financial consumer dispute cases, evaluates customer satisfaction, and oversees the implementation of information security protection mechanisms to identify areas for improvement. In addition, Taishin Securities regularly requires each business unit to conduct self-assessments on the implementation of the Ten Principles of Fair Treatment of Customers. The effectiveness of implementation and improvement measures are reviewed through the Committee’s quarterly meetings. Following approval by the Fair Treatment of Customers Committee and subsequent review and approval by the Board of Directors, the results are incorporated into employee performance evaluations on an annual basis, ensuring continued progress in the Company’s fair treatment of customers initiatives. In 2025, Taishin Securities was also ranked within the top 50% in the Fair Treatment of Customers Principles evaluation.

Furthermore, Taishin Securities fully recognizes that the importance of fair treatment of customers lies in building trust and maintaining strong client relationships. It also helps reduce disputes and legal risks, thereby enhancing the Company’s reputation and supporting its long-term business development. As such, the Company actively promotes fair treatment of customers in its daily operations through the following approaches:

Product and Service Suitability

Taishin Securities has implemented a comprehensive product suitability framework across all business units. Knowing Your Customers (KYC) procedures include understanding and assessing client profiles, evaluating client attributes, and analyzing product characteristics. Before entering into any agreement to provide financial products or services, clients are required to complete a risk profile questionnaire (KYC) to help the Company gain a clear understanding of key factors such as the client’s age, knowledge, investment objectives, experience, financial status, product comprehension, and risk tolerance. Based on the results of this assessment, clients are assigned a risk rating, and only financial products that match their corresponding risk level are recommended, ensuring alignment with their needs and risk-bearing capacity. All KYC assessments and risk classifications are subject to internal review, and Taishin Securities applies a more stringent classification system than what is required by regulation, further enhancing the suitability of product-client matching. These assessments are reviewed and updated at least once a year.

In addition, to ascertain whether customers are subject to bankruptcy, guardianship, or auxiliary declarations that have not been reinstated or revoked; or whether they are individuals with no legal capacity or limited legal capacity acting without a statutory agent, each business unit should conduct a sampling audit of customers with transaction records for the current quarter once every season, and maintain records of these audits.

Taishin Securities, recognizing the distinct characteristics of its client demographics, has implemented further measures specifically aimed at protecting the interests of the elderly population and younger clients who possess a lower risk tolerance:

Elderly Clients	Young Clients
When providing financial products to elderly clients, the Company's sales personnel must complete the relevant suitability assessment form to properly evaluate and explain the suitability of the proposed product and the reasons thereof, in order to confirm that the product is indeed appropriate for the elderly client.	In response to the lowering of the legal age of adulthood, and to ensure thorough review of the KYC process for young clients and safeguard their rights and interests, when accepting account opening applications from young clients aged 18 to 20, sales personnel must determine transaction limits based on each individual's circumstances. Future transaction limits will be reassessed annually based on the results of the KYC review.

Notification and Disclosure

When entering into a brokerage agreement or other financial product or service contracts with clients, the Company uses language or other methods that clients can fully understand to remind them of important terms, transaction costs, maximum possible losses, and other related risks. The use of personal data is also clearly regulated, thereby fully fulfilling the obligation of disclosure and notification.

Elderly Clients	Young Clients
The Company, in accordance with the "Guidelines for Securities firms Providing financial Services to Elderly Clients," enhances the readability of marketing and contractual documents when providing financial services (such as account opening) to elderly clients. To fulfill disclosure and notification obligations, important terms or warnings are highlighted using prominent formatting (e.g., bold, enlarged, or red text), and appropriate methods of notification for major changes in rights and obligations (e.g., contract amendments, revocations, or terminations) are stipulated.	To implement disclosure and notification principles for young clients in the future, the Company has prepared simplified documents summarizing product introductions and key information (e.g., breach of contract handling, investment risks), which will be provided at the time of account opening to clearly inform clients aged 18 to 20 of important matters requiring their attention when conducting transactions.

Truthful Advertising and Solicitation

Taishin Securities discloses information related to securities business or products in accordance with the "Regulations Governing Advertising, Business Solicitation, and Promotional Activities by Members" issued by the Taiwan Securities Association. Internally, the Company has established the "Guidelines for Advertising, Business Solicitation, and Promotional Activities" as well as the "Regulations Governing the Preparation, Management, Distribution, and Disclosure Procedures of Information Provided to Investors for Brokerage Trading of Foreign Securities." All practices are conducted in line with generally accepted social ethics, principles of good faith, the spirit of investor protection, and the goal of maintaining a fair securities market, thereby safeguarding clients' rights and interests.

Education and training on fair treatment of customers and financial accessibility

Taishin Securities also provides three hours of fair treatment of customers training for employees each year. The training covers topics including financial accessibility and the Convention on the Rights of Persons with Disabilities (CRPD), with the aim of fostering a corporate culture centered on the fair treatment of customers. In 2025, a total of 1,005 employees participated in and completed the training, achieving a completion rate of 100%. Full-time employees who completed the training accounted for 97.8% of the Company's total workforce. Through this training, employees gain a deeper understanding of the importance of the fair treatment of customers and incorporate these principles into their daily work, ensuring that every customer is treated fairly and reasonably.

Job Title	Number of People
Chairperson, President	2
Senior managers	4
Permanent employees	992
Dispatched employees	29
Total	1,027

Note: The total number of employees was 1,027 as of December 31, 2025.

6.2.3 Customer Relationship Management

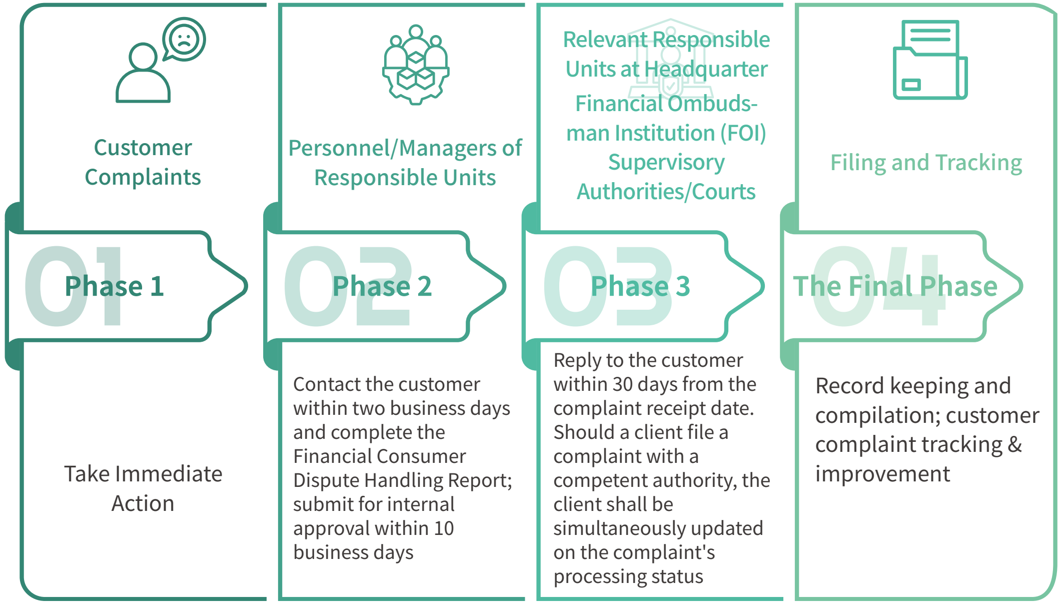
Taishin Securities provides a wide range of financial products and innovative digital services, while placing great importance on the overall customer experience. Customer feedback is internally evaluated to determine whether it should be adopted or used to enhance existing services, and relevant initiatives are incorporated into the Company's annual planning. Implementation progress is tracked and reviewed on a quarterly basis, covering functional enhancements, interface design, and service quality improvements. Customers may provide valuable feedback by contacting their account representative or through digital channels, including the official website, mobile platform, customer service line (+886-2-4050-9799), and customer service email (ec@tssco.com.tw).

Customer Complaint Handling Procedure

Drawing on the principles of ISO 10002: 2018 for complaint management systems, including commitment, accessibility, timely handling, appropriate response, accountability, and continual improvement, Taishin Securities is committed to enhancing the effectiveness of complaint handling. Through multiple channels for collecting customer feedback, the Company has established a Financial Consumer Dispute Handling Mechanism. Under this mechanism, when a customer complaint is received by a business unit or service channel, the customer must be proactively contacted within two business days to understand the circumstances of the complaint. If the investigation determines that the case constitutes a financial consumer dispute, a Financial Consumer Dispute Handling Report must be completed, and the case must be processed and reported within 10 business days. In exceptional circumstances requiring escalation and approval by the responsible supervisor, the handling period may be extended to 20 business days. All complaints must be continuously tracked until the case is closed.

Once a complaint is officially filed, the designated unit will regularly monitor the status of case handling by the responsible unit and whether a response has been provided to the customer within the specified timeframe, ensuring that the complaint is properly addressed. All customer complaints and their resolution statuses are regularly reported to the Fair Treatment of Customers Committee. In addition, the designated unit compiles all complaint cases annually into a report submitted to the Fair Treatment of Customers Committee and the Board of Directors, which includes a summary of cases for the year and subsequent improvement measures.

▼Customer Complaint Handling Procedure



Contact the customer within two business days and complete the Financial Consumer Dispute Handling Report; submit for internal approval within 10 business days

Reply to the customer within 30 days from the complaint receipt date. Should a client file a complaint with a competent authority, the client shall be simultaneously updated on the complaint's processing status

Record keeping and compilation; customer complaint tracking & improvement

Customer Complaint Overview

In 2025, the number of financial consumer dispute cases arising from customer complaints received through various channels decreased by 9.1% compared with 2024. Customer complaints primarily related to communication processes, account statement disclosure formats that differed from customer expectations, and trading rules. To address these issues, the Company will strengthen internal training to help employees communicate risks and business matters more clearly and reduce misunderstandings. The Company will also continue to optimize its platforms and enhance risk disclosures, enabling customers to fully understand the associated risks before engaging in transactions. Taishin Securities remains committed to listening to client needs and continuously improving overall customer satisfaction.

Number of Complaints in 2022	Number of Complaints in 2023	Number of Complaints in 2024	Number of Complaints in 2025	Complaint Growth Rate	Case Closure Rate
21	19	33	30	-9.1%	100%

6.2.4 Customer Experience Enhancement

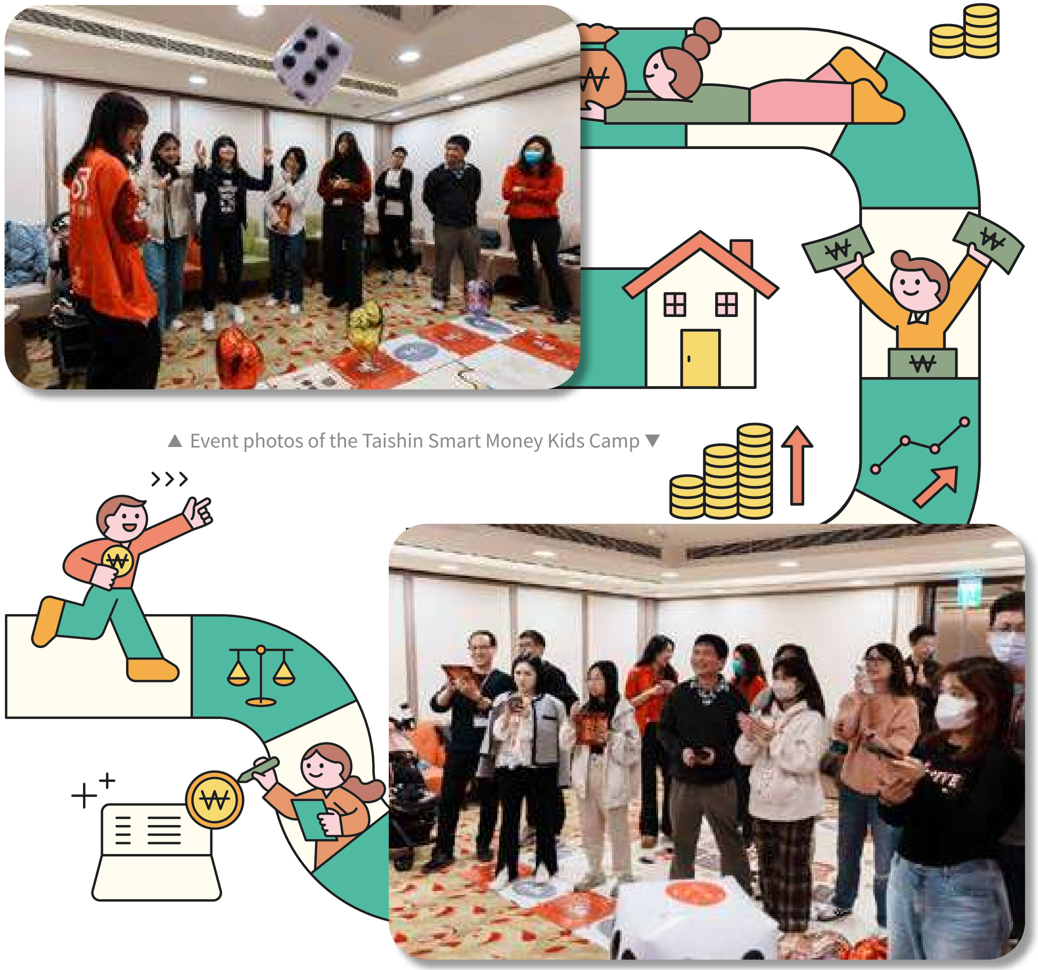
Enhancing Customer Satisfaction

Taishin Securities places great importance on customers' overall experience when using financial products and innovative services. To this end, the Company conducts an annual customer satisfaction survey by distributing email questionnaires to trading clients. The survey covers four key dimensions: counter services, sales representative services, customer service line services, and digital platforms. In addition, through its annual Mystery Customer Program, Taishin Securities engages external parties to conduct on-site assessments at branch locations. Assessment areas include the branch environment, employee appearance and grooming, and responses to service inquiries. As part of the fair treatment of customers assessment, financial accessibility services are also reviewed: Whether branch locations provide accessible and age-friendly services for persons with disabilities and older adults. The Company seeks to understand customers' actual experiences and collects suggestions for process improvements. Following evaluation by the relevant units, adopted recommendations are incorporated into improvement projects, and implementation progress is tracked and reviewed on a quarterly basis through the Fair Treatment of Customers Committee. In 2025, the overall customer satisfaction rate reached 78.9%, an increase from 75.7% in 2024. The Net Promoter Score (NPS), which indicates that promoters outnumber detractors when the score is positive, increased to 20.4 from 16.7 in 2024. Taken together, the NPS and customer satisfaction results demonstrate strong customer recognition of the quality of the Company's services.

Taishin Securities will continue to encourage frontline staff to regularly participate in company training courses or consult with experienced colleagues. Employees are also encouraged to stay informed by reading newspapers, magazines, and books to keep up with financial trends and topics, thereby enhancing their professional expertise. This ensures that sales personnel possess sufficient knowledge to serve clients effectively and provide services that meet client needs and satisfaction. In addition, the Company will continue to expand and optimize online services and improve the stability of electronic platforms to further enhance customer satisfaction.

Taishin Smart Money Kids Camp

In 2025, Taishin Securities organized its first Taishin Smart Money Kids Camp, where 35 junior and senior high school students and their parents participated in parent-child teams. Through activity stations featuring Taiwan stocks, overseas stocks, and futures, participants experienced market fluctuations and deepened their understanding of investing through interactive question-and-answer activities. Through the Taishin Smart Money Kids Camp, Taishin Securities not only fulfills its corporate social responsibility but also enhances its brand image.



▲ Event photos of the Taishin Smart Money Kids Camp ▼

Annual Service Model and Outstanding Branch Competition

Taishin Securities upholds the 3S service philosophy - Simple, Sincere, Superior - to continuously promote a service-oriented culture. Each year, the Company holds the "Annual Service Model" selection event, where outstanding employees are publicly recognized and awarded by the Chairman and senior executives for their exceptional service performance. This initiative aims to inspire enthusiasm for service among all staff and embed the service culture throughout the organization. In 2025, a total of five outstanding service role models were selected and honored to recognize their dedication and commitment to serving clients with care and excellence.

▲ Group Photo of 2025 Service Role Models and Superior Branches

Mystery Customer Program

▲ Group photo of Taipei Business Department employees

In 2025, the Company implemented a mystery shopper program to assess improper sales practices and service quality at its 12 branches and 24 cross-selling offices. The assessment comprised telephone service performance and in-person service performance. Telephone service was evaluated based on criteria including basic etiquette, responsiveness, professional service, and complaint handling. In-person service was evaluated based on the branch environment, staff appearance and grooming, service etiquette, inquiry handling, complaint resolution, and financial accessibility services for persons with disabilities and older adults. The assessment helps the Company review and optimize its service quality while reinforcing awareness among employees at all levels, including management and frontline personnel, to continuously enhance the customer experience and deliver comprehensive financial services. In the 2025 Mystery Customer Program, the Taipei Business Department stood out among the Company's 12 branches, ranking first with a total score of 182.4. This achievement was driven by its outstanding in-person service performance and consistently strong telephone service performance. Among the Company's 24 cross-selling offices, the Hsinchu Office ranked first with a total score of 183.2, driven by its outstanding in-person service performance and telephone service performance.

▲ Group photo of Hsinchu Cross-Selling Office employees

6.3 Financial Inclusion

GRI: 3-3、203-1、203-2

6.3.1 Financial Inclusion Policy

Taishin Securities follows the financial inclusion policies of its parent company, TS Holdings, and the government, while also responding to the United Nations Sustainable Development Goals (SDGs). Centered on client needs, the Company continuously develops financial technology to enhance the convenience and accessibility of financial services. Based on customers' actual needs, the Company provides real-time financial service experiences, appropriate products and services, and financial and digital literacy education to promote financial inclusion services. Taishin also collaborates with cross-industry partners to strengthen the financial ecosystem. Through product innovation, the Company extends financial services to disadvantaged groups and rural areas, helping clients overcome time and geographic constraints to more easily access the Company's services. The promotion of financial inclusion is overseen by the Corporate Sustainability Committee under the Board of Directors, with the dedicated sustainability unit reporting implementation progress and results to the Board of Directors annually. For the guiding principles of financial inclusion, please refer to the TS Holdings Financial Inclusion Statement.

6.3.2 Financially Inclusive Products and Services

Taishin Securities offers a variety of financially inclusive products and services. On the digital front, the Company launched user-friendly services in 2023, including the Regular Investment Plan and the "Securities Sub-accounts" service. On the physical front, all 12 branch offices are equipped with "senior-friendly and accessible service counters," and provide reading glasses and magnifiers for customer use.

Financial Inclusion Initiatives

Joining the Dementia Friends Organization and Becoming Dementia Friends Angels

To further promote financial inclusion, the Company conducted Dementia-friendly online training in 2025, with approximately 471 employees completing the program. In addition, the Company proactively applied to relevant authorities, such as local health bureaus, for its branch locations to join dementia-friendly organizations, and each branch designated personnel to participate as Dementia Friends Angels. All 12 branches in Taiwan have joined dementia-friendly organizations, and a total of 292 employees across the 12 branches became members of the Dementia Friends Angels program.

Senior-Friendly and Accessible Service Counters

Taishin Securities has established "Service Desk for Aged and Accessibility" at all branches. Elderly clients and those with special needs are provided priority service when conducting financial transactions in person. Dedicated staff assist with filling out related application forms and offer reading aids such as presbyopic glasses and magnifying lenses for customers who need them.

Video-Assisted Shareholders ' Meeting Platform

Additionally, the Company has established a Video-Assisted Shareholders' Meeting Platform. For elderly clients and persons with disabilities who are unfamiliar with digital devices or internet environments and wish to participate in shareholders' meetings via video, a dedicated support line (02-2504-8125) is provided in the meeting notice. Dedicated personnel are available to provide consultation services regarding registration, check-in, connection procedures, and platform operation for participation via video.

Taishin Securities Official Website Received the Accessibility Certification Mark 2.0 certification

For users of digital platforms, Taishin Securities has established a financial inclusion section on its official website and obtained the Accessibility Certification Mark, enabling visually impaired users to navigate the Company's website through audio-assisted access. In addition, the PhoneEZ mobile trading platform offers a voice quote function, allowing visually impaired users to access real-time market information through audio services. Furthermore, the Company's official website offers an English version, providing bilingual information and services related to corporate finance, operations, and governance.

Enhancing Digital Financial Accessibility

Online Subscription for ETF IPOs

As ETFs become an important asset allocation tool for investors in Taiwan, Taishin Securities actively leverages financial technology to optimize the customer journey. Taishin Securities launched the "ETF IPO Online Subscription" function in 2025, eliminating the need for traditional over-the-counter procedures and cumbersome application processes, and enabling customers to subscribe directly through the Woojii and PhoneEZ apps. The system integrates a complete service chain ranging from online subscription and status notifications to subsequent dividend information disclosure, significantly enhancing transaction transparency and convenience. This demonstrates the Company's customer-centric digital transformation efforts while helping customers develop a long-term investment mindset and advancing the goal of financial inclusion.

Regular Savings:Automatic Investment Plan

Taishin Securities actively promotes regular saving plan in Taiwan stocks, offering an alternative investment channel aimed at attracting customers with a preference for dividend investing or those with limited investable capital to regularly purchase Taiwan equities. This also helps cultivate customers' experience in stock trading and foster sound saving habits. The underlying securities are selected based on criteria such as suitability for stable mid- to long-term investment, market liquidity, and trading volume, while excluding high-risk instruments such as leveraged/inverse products or those without daily price limits.

To broaden the promotion of regular saving plan services, Taishin Securities has launched a series of marketing campaigns to boost customer participation. These include: For regular investment plans in TWSE- and TPEx-listed securities, a flat handling fee applies to each scheduled investment amount of NT$20,000 or less. New customers who successfully set up a regular investment plan and complete their first scheduled investment are eligible for one prize draw entry. In addition, customers whose first scheduled investment amount is NT$3,000 or more are eligible for an additional prize draw entry. As of the end of 2025, the number of regular investment plan accounts for Taiwan stocks reached 93,288, with a total transaction amount of approximately NT$7.517 billion.

Financial Literacy Promotion

Taishin Financial Literacy Workshops

Taishin Securities firmly believes that education is a key driver of sustainable social development. To help prevent disparities between urban and rural areas from further widening inequalities in educational opportunities, Taishin Securities aligns its efforts with the United Nations Sustainable Development Goals (SDGs), particularly Goal 4: Quality Education and Goal 10: Reduced Inequalities, and actively leverages its financial expertise to provide financial education. Building on the financial literacy programs conducted for elementary school students in rural areas in the previous year, the Company continued to offer courses that use games, interactive activities, and scenario-based learning to help students acquire financial knowledge related to saving and investing. In 2025, in addition to serving rural schoolchildren, the Company expanded its outreach to older women. The courses incorporated anti-fraud education and simulated fraud scenarios to strengthen fraud awareness among senior citizens and help safeguard their assets. Taishin Securities has incorporated this initiative into its short-, medium-, and long-term objectives, with a target of increasing the number of participants by 10% annually. Since its launch in 2023, the Company has conducted five financial literacy workshops, reaching a cumulative total of 106 elementary school students from rural areas and 35 senior citizens. Participants have included diverse groups such as new immigrants, Indigenous peoples, persons with disabilities, and older women.

For details on the Company's short-, medium-, and long-term sustainable development goals, please refer to Section 1.1.2 Sustainable Development Goals.

Additionally, in 2025, the Company engaged in industry-academia collaboration programs with several universities and technical/vocational institutions, providing students with off-campus professional training and internship opportunities to help younger generations build financial knowledge early on.

Documentary of Taishin Financial Literacy Workshops: Official YouTube Channel – "Taishin's Securities Investment Journal"

Conducting Anti-Fraud Financial Education

In recent years, fraud cases have become increasingly prevalent and sophisticated. In fulfilling its corporate social responsibility, Taishin Securities actively promotes anti-fraud financial education. This includes establishing a dedicated anti- fraud section on the official website, displaying precautionary messages on trading platforms, issuing reminders via the customer service line, and regularly sending EDMs to raise customer awareness of fraud prevention. In addition, Taishin Securities organizes training courses and seminars for employees to enhance anti-fraud awareness across the organization. In 2025, the Company conducted one internal anti-fraud training session for all employees, with a total of 971 employees participating, representing a 100% participation rate. In addition, anti-fraud awareness campaigns were conducted at 47 external events, reaching 1,006 participants. The total number of participants in internal and external anti-fraud initiatives reached 1,977. (Ratio of number of events to total assets = 48 events / NT$8.174 billion = 0.587)

Anti-Fraud Promotion Channels

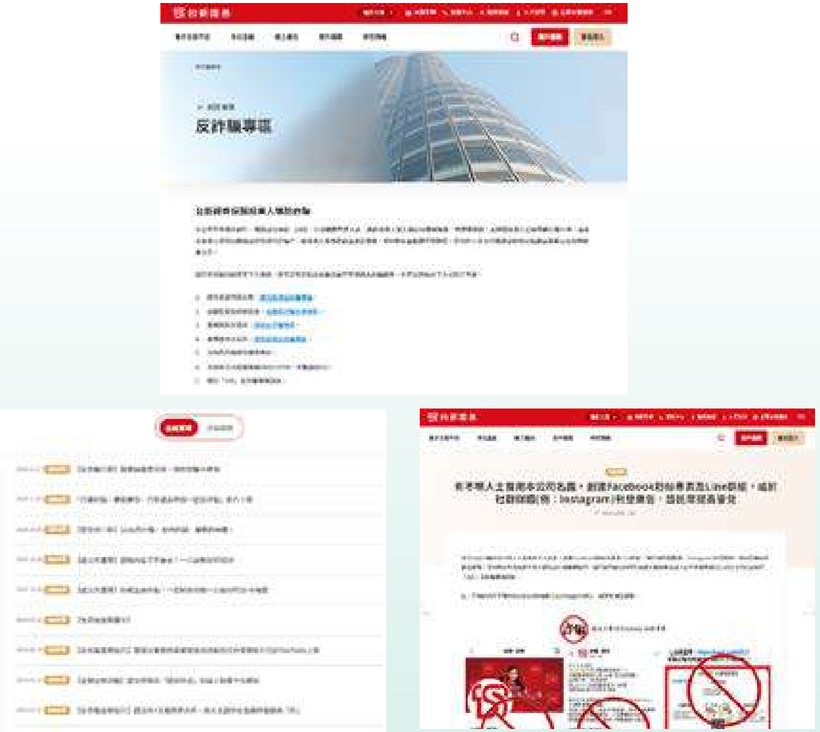
Anti-Fraud Promotion Video: "fight Fraud, Dance with Us - Taishin Securities Stands with You Against Fraud"

Taishin Securities supported the Taiwan Stock Exchange's "5D Anti-Fraud Dance Challenge" campaign by producing a themed video titled "fight Fraud, Dance with Us — Taishin Securities Stands with You Against Fraud." The video is available on Taishin Securities' official YouTube channel, "Taishin's Securities Investment Journal." Taishin Securities invites customers to watch and raise their awareness, strengthening their defenses against fraud.

Anti-Fraud Awareness Video: "One Second of Vigilance, a Lifetime of Asset Protection"

In response to the increasing prevalence of fraud cases, the Company produced its own anti-fraud awareness video featuring fraud scenarios commonly encountered by the public. The video also highlights the importance of calling the 165 Anti-Fraud Hotline for consultation and the 110 emergency hotline to report suspected fraud cases. The video is available on the anti-fraud section of the Taishin Securities website and the Company's official YouTube channel, "Xiao Xin's Securities Investment Journal," demonstrating the Company's commitment to combating fraud together with its customers.

Dedicated Anti-Fraud Section on Official Website



Taishin Securities has established a dedicated anti-fraud section on its official website to proactively promote regulatory announcements and share common fraud schemes in the market, such as impersonation of the Company name, fake account opening, or fraudulent trading platforms. If customers suspect they have been targeted by fraud, they are encouraged to contact the 165 Anti-Fraud Hotline provided by the National Police Agency or reach out to Taishin Securities' customer service line to safeguard their financial assets.

Anti-Fraud Notices on Phone EZ/Woojii APP

登入公告

公告訊息

提高警覺，慎防詐騙－台新證券關心您的投資安全

刊登日期 2025/10/31

Taishin Securities has implemented anti-fraud notices on its trading platform apps. Customers can access anti-fraud information through multiple channels within the apps, such as the login announcements, personal section, and message notifications.

Quarterly Anti-Fraud EDM Distribution

【台新證券】提醒您，慎防詐騙！

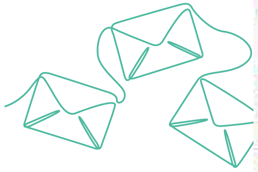
台新證券 2025年3月29日

Liu Roslyn 2025/9/21

收件人：[redacted]

台新證券防詐宣導郵件

【台新證券防詐宣導】一起來瞭解「詐騙集團如何假冒證券公司名義進行詐騙」！



Taishin Securities sends anti-fraud educational EDMs to customers' email addresses on a quarterly basis, proactively reminding them to stay vigilant against fraudulent messages.

Anti-Fraud Measures

Type	Specific Measures
Establishment of operational guidelines	Taishin Securities has established an anti-fraud policy, anti-fraud operational procedures, fraud handling and reporting procedures, and standard operating procedures for enhanced customer due-diligence inquiries and the dedicated anti-fraud hotline. A designated responsible unit is assigned to coordinate and oversee implementation, while a task force jointly plans and executes related initiatives. The Fair Treatment of Customers Committee reviews the implementation status of these anti-fraud measures on a quarterly basis.
Anti-fraud complaint channels	➢ Customers may consult their designated securities service representative. ➢ The customer service hotline broadcasts anti-fraud announcements and provides a dedicated inquiry line. (02) 4050-9799 (After connecting, press 1 → then press 5 to listen to the announcement).
Establishment of careful inquiry and risk disclosure	Through the Company's "Assessment Form for Vulnerabilities and Financial Characteristics of Senior Clients in Securities and Futures," we monitor unusual activities among senior clients using AML transaction monitoring for large-value transactions. On a quarterly basis, the Company conducts random sampling of senior clients to carry out the "Client Care Interview Guidelines" by making caring inquiries. Additionally, anti-fraud messages are printed on account statements to remind senior clients to remain vigilant about transaction risks. Appropriate measures are taken to prevent fraudulent incidents.
measures for senior clients	Through regularly held anti-fraud training sessions that include sharing of recent fraud schemes, the Company provides internal education to enhance employees' ability to detect fraud. Employees are encouraged to pay close attention to unusual transaction behaviors among senior clients, fulfilling their responsibilities to inform and assist in fraud prevention, thereby safeguarding client assets.

Summary of Fraud-Related Complaints Received in 2025

Items	Date Reported	Description of Report	Types of Fraud
1	2025/02/26	A customer joined a fraudulent LINE group that recommended individual stocks. Following timely intervention and customer counseling, a remittance was successfully prevented.	LINE group recommendations
2	2025/03/25	Investors applying online for shares allocated through a subscription lottery have been reminded to use authorized and compliant securities trading platforms.	Online IPO subscription
3	2025/04/08	A customer received messages from a fraudulent LINE group promoting subscriptions to shares of an unlisted company.	LINE group stock subscription
4	2025/06/10	A customer encountered a fraudulent buyer in a Facebook resale group, was asked to continue the transaction via LINE, and was subsequently threatened.	Facebook groups and fraudulent LINE customer service
5	2025/07/11	A customer reported that its shareholders had received text messages from unknown individuals claiming that they could file litigation and compensation claims on the shareholders' behalf if they registered using their identification cards.	SMS scams
6	2025/08/06	A customer received an email sent in the name of the Company's predecessor entity, requesting that the customer complete identity verification.	E-mail fraud
7	2025/10/15	Employees were contacted by individuals posing as NCC personnel and asked to verify their personal information.	Telephone fraud
8	2025/11/05	Customers joined a LINE investment group promoting U.S. stock investments.	Fraudulent LINE investment groups

Employee Care

7.1 Talent Recruitment and Development

GRI：2-7、2-8、3-3、401-1、404-1、404-2、405-1
SASB：FN-IB-330a.1

7.1.1 Employee Overview and Diverse Recruitment

Taishin Securities values its people and is committed to attracting talented professionals. As of the end of 2025, Taishin Securities employed a total of 993 full-time employees and 34 non-full-time employees. In addition, 16 dispatched personnel assisted with general administrative and support functions. Among full-time employees, 621 are female employees, representing 63%; The Company had 11 full-time female mid-to-senior-level managers, accounting for 32.4% of such positions, representing an increase from 30.8% in 2024.

While providing clients with comprehensive securities investment services, Taishin Securities actively fosters a diverse and inclusive workplace culture. In recruitment and promotion, the Company adheres to the principle of non-discrimination based on gender or ethnicity, and is committed to hiring talent from all backgrounds. In alignment with the Group's human rights policy, Taishin Securities ensures that no individual is treated unfairly or subjected to discrimination on the basis of race, social class, language, ideology, religion, political affiliation, place of origin, birthplace, gender, sexual orientation, age, marital status, appearance, physical features, disability, or any other status. As of 2025, Taishin Securities has employed 16 individuals with disabilities and 6 indigenous employees. In the future, the Company remains committed to cultivating an inclusive work environment where the unique value and capabilities of every person are respected, demonstrating its dedication to diverse hiring practices.

▼Employee Composition - By Gender

	Permanent employees	Non-permanent	Total	Percentage (%)
Male	372	7	379	37%
Female	621	27	648	63%
Total	993	34	1027	100%

Note 1: The data statistics are based on the number of employees as of December 31, 2025.
Note 2: Non-permanent employees include part-time employees, contractors, hourly workers, and interns.

▼Employee Composition - By Region

	Permanent employees	Non-permanent	Total	Percentage (%)
Taipei, New Taipei, and Keelung Region	694	24	718	70%
Taoyuan, Hsinchu, and Miaoli Region	46	3	49	5%
Taichung and Changhua Region	69	2	71	7%
Yunlin, Chiayi, and Tainan Region	52	2	54	5%
Kaohsiung, Pingtung, and Taitung Region	132	3	135	13%
Total	993	34	1027	100%

Note 1: The data statistics are based on the number of employees as of December 31, 2025.
Note 2: Non-permanent employees include part-time employees, contractors, hourly workers, and interns.

▼Total Number of Employees Classified by Job Level and Diversity Indicators - By Age

	<30	30-50	>50	Total
Senior Management	-	1	6	7
Middle Management	-	14	13	27
Entry Management	1	57	48	106
All Other Employees	199	442	212	853
Total	200	514	279	993
Percentage (%)	20%	52%	28%	100%

Note 1: The data statistics are based on the number of permanent employees as of December 31, 2025.
Note 2: Senior management refers to director of division and above.
Note 3: Middle management refers to manager of department.
Note 4: Entry management refers to team managers.

▼Total Number of Employees Classified by Job Level and Diversity Indicators - By Gender

	Male	Female	Total
Senior Management	6	1	7
Middle Management	17	10	27
Entry Management	54	52	106
All Other Employees	295	558	853
Total	372	621	993
Percentage (%)	37%	63%	100%

Note 1: The data statistics are based on the number of permanent employees as of December 31, 2025.
Note 2: Senior management refers to director of division and above.
Note 3: Middle management refers to manager of department.
Note 4: Entry management refers to team managers.

7.1.2 Recruitment Channels and Methods

In today's highly competitive financial industry, talent is a key driver of sustainable corporate development. Taishin Securities firmly believes that outstanding talent is not only the engine behind corporate growth, but also an essential force in achieving long-term sustainability goals. In alignment with business planning and operational needs across departments, Taishin Securities recruits qualified and high-caliber professionals through multiple channels, including industry-academia collaboration programs and elite talent development initiatives.

In 2025, Taishin Securities recruited a total of 124 employees, with an average recruitment cost of approximately NT$5,290 per hire. Over the past three years, the average proportion of new hires has remained stable at around 15%, with a near-equal gender distribution, demonstrating the Company's commitment to diversity and non-discrimination. 56% of new hires were under the age of 30, which helps sustain organizational vitality and reinforce a solid foundation for long-term business operations, jointly shaping Taishin Securities into a financial institution driven by innovation and dynamism.

Taishin Securities Recruitment Channels

Industry-Academia Collaboration

Through the "Early Win Career Experience Program," Taishin Securities actively establishes a presence on campuses to attract outstanding students from senior undergraduates to second-year graduate students, promoting the concept of "employment upon graduation." By engaging in hands-on learning and real-world exposure, students gain early insights into the workplace. During the internship period, participants receive comprehensive and structured training programs that help them acquire financial knowledge and workplace communication skills. In 2025, Taishin Securities partnered with more than 18 academic institutions and provided internship opportunities to 10 students, fulfilling its corporate social responsibility by nurturing exceptional talent for Taiwan's future.

Management Associate Program

Taishin Securities launches its Management Associate (MA) Program annually as a two-year project designed to cultivate future professional managers and mid-to-senior level managers. During the two-year program, MAs undergo comprehensive and structured training, including professional skills development, on-the-job training, cross-departmental rotations, and participation in key strategic projects.

In addition to a robust training framework, Taishin Securities provides a dual-mentor system: "Junior Mentors" offer guidance on technical and professional skills, while "Senior Mentors" regularly meet with MAs to provide career coaching and workplace insights. To align with global sustainability trends, since 2023 Taishin Securities has incorporated sustainability-focused topics into the MA curriculum. The goal is for every Taishin MA to become a "Sustainability MA," capable of driving sustainable finance initiatives across various business functions and leading corporate partners toward long-term sustainability. In 2025, ten outstanding Management Associates joined Taishin Securities to grow and thrive alongside the Company.

New Employee Analysis

▼Composition of New Permanent Employees - By Gender and Age

	<30	30-50	>50	Total
Male	32	20	4	56
Female	37	28	3	68
Total	69	48	7	124
Percentage of New Employees (%)	56.0%	38.0%	6.0%	100%

Note: Based on the number of employees as of December 31, 2025.

▼Composition of New Permanent Employees - By Region

	Taipei, New Taipei, and Keelung Region	Taoyuan, Hsinchu, and Miaoli Region	Taichung and Changhua Region	Yunlin, Chiayi, and Tainan Region	Kaohsiung, Pingtung, and Taitung Region	Total
Total	99	4	8	6	7	124
Percentage of New Employees (%)	80%	3%	6%	5%	6%	100%

Note: Based on the number of employees as of December 31, 2025.

Turnover Analysis

▼Composition of Permanent Employees Turnover - By Gender and Age

	<30	30-50	>50	Total
Male	11	20	7	38
Female	18	29	10	57
Total	29	49	17	95
Percentage of Turnover Rate to Total Number of Permanent Employees (%)	2.9%	4.9%	1.7%	9.6%

Note: Based on the number of employees as of December 31, 2025.

▼Composition of Permanent Employees Turnover - By Region

	Taipei, New Taipei, and Keelung Region	Taoyuan, Hsinchu, and Miaoli Region	Taichung and Changhua Region	Yunlin, Chiayi, and Tainan Region	Kaohsiung, Pingtung, and Taitung Region	Total
Total	70	1	8	11	5	95
Percentage of Turnover Rate to Total Number of Permanent Employees (%)	7.0%	0.1%	0.8%	1.1%	0.5%	9.6%

Note: Based on the number of employees as of December 31, 2025.

7.1.3 Talent Development and Continuing Education

Career Planning and Development

To proactively support employees' career growth at Taishin Securities, we integrate Management by Objectives (MBO) and Individual Development Plans (IDP) on an annual basis to assess development needs and individual differences. Taishin Securities offers a variety of development opportunities, including training programs, job rotations, mentoring by senior staff, participation in meetings, and involvement in strategic projects, enabling employees to formulate tailored development plans based on their interests and capabilities. Additionally, through internal selection processes such as periodic 360-degree evaluations and recommendations by the Talent Evaluation Committee, we identify and cultivate high-potential employees at all levels. These elite talent programs are aligned with our core competencies and strategic objectives to systematically develop and retain top talent for future leadership roles.

Education and Training Programs

In response to the rapidly evolving financial environment, Taishin Securities has developed a diverse range of learning programs. We continue to enhance employees' digital finance capabilities by offering internal training programs aimed at strengthening their technological skillsets. In addition to internal training, we actively engage in external seminars and forums, such as Fin&Tech's digital transformation courses, which cover topics including digital leadership, digital payments, data analytics, and digital marketing. We also participate in sessions hosted by the FinTech Research Center of National Chengchi University, which provide insights on topics such as digital identity authentication mechanisms, the Financial CIO Summit, sustainable finance and net-zero carbon forums, and fraud prevention in financial and online trading activities. Furthermore, we proactively recruit external digital technology professionals to inject fresh momentum into Taishin Securities' digital transformation journey.

In addition to mandatory ESG-related training courses — such as "Accelerating Net-Zero Transformation and Powering a Green Energy Future" and the "Taishin Net-Zero Electricity Summit", Taishin Securities also integrates sustainability and net-zero transition topics into its "Learning Account" curriculum. Courses offered include From Understanding ESG to Taking Action and "What Sea Turtles Teach Us About Plastic", among others. Furthermore, each permanent employee is granted a training credit equivalent to NT$10,000 annually, which they can flexibly apply toward language courses, computer skills training, or exam subsidies for professional certifications. This initiative ensures that employees have sufficient resources to cultivate interdisciplinary expertise, broaden their perspectives, and strengthen their understanding of sustainable development concepts.

In addition, the Company has expanded its existing self-directed learning program by enhancing the "Life Cycle" course series to better align with employees' needs at different stages of life. This series of courses covers a wide range of topics, including workplace soft skills, digital transformation, AI, and lifestyle-related subjects. To support employees' work-life balance and well-being, the Company organized activities in conjunction with seasonal celebrations, including a Valentine's Day candle-making workshop and a Mother's Day leather bag workshop. To support financial inclusion initiatives, the Company offered courses on universal design. In addition, in line with its commitment to ESG sustainability, handicraft workshops prioritized the use and repurposing of environmentally friendly materials, while additional ESG-related seminars were introduced to support employees' professional and personal learning needs.

In 2025, the Company continued to expand the application of employees' training account points to activities such as fitness subsidies, marathon events, and Taishin Mars basketball games. Participation increased, while also creating a positive cycle of enhancing employees' physical and mental well-being, fostering regular exercise habits, and improving work efficiency. A total of 6,026 hours of digital transformation courses and 4,562 hours of ESG-related courses have been accumulated.

▼Average Training Hours in 2025 - By Gender

	Total Training Hours	Number of Employees	Average Training Hours
Male	18,858.23	372	50.7
Female	28,921.39	621	46.6

Note: Based on the number of full-time employees as of December 31, 2025.

▼Average Training Hours in 2025 - by Rank

	Total Training Hours	Number of Employees	Average Training Hours
Senior Management	289.96	7	41.4
Middle Management	1,671.32	27	61.9
General Employee	45,818.34	959	47.8

Note: Based on the number of full-time employees as of December 31, 2025.

Sustainable Talent Development Program

Taishin Securities adheres to the sustainability philosophy of its parent company, TS Holdings, which is centered on the principle of "Dedicated to Sustainability & Living Green." The Company has developed three strategic pillars for sustainability: Climate Action, Financial Prosperity, and Empower People. Under these pillars, Taishin Securities continues to plan, promote, and implement initiatives across multiple dimensions. By integrating human resources initiatives into the Group's sustainable development strategy, sustainable training has been made mandatory for all employees to cultivate the capabilities of senior management and staff in responding to future challenges. Following the sustainable development strategy of TS Holdings, Taishin Securities keeps abreast of international sustainability trends and the impacts of climate change. The Company provides diverse learning channels and offers structured sustainability training programs tailored for all employees, various management levels, and talent pools. These initiatives aim to harness the core business functions of the financial sector to drive sustainable development across industries.

In the short term, Taishin Securities promotes ESG fundamentals across the organization through general education and training programs to cultivate a sustainability mindset among all employees. Employees are also encouraged to participate in external workshops, forums, and seminars to stay informed on relevant trends. In the medium term, we integrate specialized ESG topics into various professional training programs tailored for different levels and business units. External speakers and industry leaders are invited to share insights on sustainability-related issues. Taishin Securities encourage employees to obtain sustainable finance certifications, and ESG news updates are compiled into regular newsletters to keep employees informed of current developments and continue reinforcing the sustainability mindset. In the long term, Taishin Securities is committed to nurturing a pipeline of "green-collar" talent internally. Management associates are assigned to rotations in the Sustainability Office. This will provide them with practical experience in sustainability, enabling them to become sustainability advocates who will disseminate these principles throughout the organization and promote sustainable finance across all business dimensions, continuously guiding our corporate partners towards sustainable development.

Sustainable finance Certification	Number of Permanent Employees Certified	Percentage of Permanent Employees Certified	Number of employees in dedicated sustainability units certified
Fundamental Sustainable Development Competency Assessment	43	4.23%	3
Advanced Sustainable Development Competency Assessment	9	0.91%	3
Sustainable Finance Manager Certification Preparation Course	2	0.20%	1

Note: The Company's three dedicated sustainability personnel passed the Advanced Sustainable Development Competency Assessment and collectively obtained nine professional certifications; therefore, the reported figure is recognized as nine certifications.

Note: 993 full-time employees as of December 31, 2025.

Sustainable finance Training Program

To strengthen employees' understanding of sustainable finance and ensure compliance with regulatory requirements, Taishin Securities has allocated a dedicated budget to develop comprehensive sustainable finance training programs. A wide variety of learning channels are provided to enhance employees' awareness of sustainability and digital transformation. In addition, tailored training plans are designed for different stages of employees' career development.

To help new employees quickly understand the organizational structure and corporate culture, Taishin Securities has adopted a gamified instructional design that combines in-person training sessions with dozens of microlearning courses. This approach enables new hires to integrate smoothly into the Taishin family. In addition, orientation programs introduce business units, operational procedures, key business regulations, and relevant skills to help new employees get up to speed efficiently. To ensure training is aligned with departmental needs, annual training needs assessments are conducted through interviews, followed by the development of corresponding talent development programs.

Key Projects for Sustainable Development in 2025

All employees

Self-directed learning courses and seminars, net zero summit forum

Managerial role

ESG transformation and sustainable development training, strategic communication forums, climate change information disclosure briefings, Task Force on Climate-related Financial Disclosures (TCFD) and Scope 3 greenhouse gas emissions briefings, Hahow online sustainability courses, etc.

Talent development programs (AMA, management associate, MA)

Volunteer public welfare activities

Training Effectiveness Evaluation

Taishin Securities conducts annual talent development needs assessments and interviews to integrate organizational development strategies, departmental business objectives, and employees' actual needs. This approach enables the Company to swiftly respond to external environmental changes and effectively enhance employee competitiveness. With the growing maturity of digital finance development and sustainable transformation strategies, we have further consolidated various demands, expanded training resources, and established internal professional certification programs to help employees deepen future-oriented competencies. Through multiple learning channels, we empower employees to upgrade their professional skills anytime, anywhere, enabling both employees and the organization to grow together.

In response to changes in the broader environment and advancements in technology, Taishin adheres to its core value of innovation by designing diverse and focused learning programs based on career development. This approach ensures that the effectiveness of training and learning is closely linked to the organization's operational performance. We adopt the concept of the Kirk Patrick training evaluation model, emphasizing a "begin with the end in mind" approach. A comprehensive framework for employee training and quality management has been established, integrating Kirkpatrick's four levels of training evaluation (L1–L4) along with Return on Investment (L5) metrics to assess learning outcomes. This framework not only supports Taishin's business development goals but also fosters continuous employee growth.

7.2 Employee Compensation and Benefits

GRI：2-21、3-3、201-3、401-1、401-2、401-3、404-2、404-3

7.2.1 Remuneration Policies

Taishin Securities participates in annual market salary surveys to design a fair and performance-incentivizing compensation system. This ensures that employees receive market-competitive remuneration and comprehensive benefits in return for their contributions. Taishin Securities determined salaries based on objective criteria such as the qualifications and experience required for each position. All starting salaries are above the minimum wage stipulated by the Labor Standards Act, and the Company guarantees that salary is free from discrimination based on gender, age, or ethnicity.

Annual salary adjustments are based on a job grading structure, taking into account the diversification of job expertise and the maturity of employees' demonstrated competencies. Each year, year-end bonuses are planned based on the company's operational performance and individual performance evaluations. This not only encourages employees for their contributions and efforts but also emphasizes profit sharing.

▼Annual total compensation ratio in 2025

Employee Category	Compensation Ratio (Female: Male)	
	fixed Salary	Full Salary (including bonuses)
Managerial role	81:100	71:100
Non-Managerial Role	87:100	94:100

Note: Based on the number of full-time employees as of December 31, 2025.

7.2.2 Employee Benefits and Care

Taishin Securities regards its employees as its most valuable asset. In addition to offering competitive salaries, we provide benefits that exceed the requirements of the Labor Standards Act. We have designed a comprehensive range of benefit programs that support employees through every stage of their career — from onboarding to retirement — ensuring appropriate support for employees and their families throughout different phases of life.

In addition, Taishin Securities promotes a variety of employee welfare activities in accordance with the resolutions of the Employee Welfare Committee and has established related subsidy programs, including employee benefit payments, subsidies for club management and activities, and children's education subsidies. Employees are entitled to a wide range of benefits, including holiday bonuses for the three major festivals, birthday allowances, travel subsidies, club subsidies, and allowances for marriage, childbirth, bereavement, and children's education.

Health Care

Taishin Securities offers health check-up subsidies that exceed the statutory frequency and scope requirements. After undergoing health examinations, employees can consult designated occupational physicians to receive personalized advice on issues such as ergonomic hazard prevention, prevention of diseases triggered by excessive workloads, and responses to abnormal health indicators. This supports the company's emphasis on the principle of prevention over treatment and encourages employees to monitor their health regularly. In addition to providing monthly columns, e-newsletters, and health seminars on chronic disease awareness and health education, Taishin Securities also offers on-site physician consultations, mental health education resources, and access to the "Teacher Chang" counseling helpline. Special occupational health seminars and hazard identification sessions are arranged by designated workplace physicians for female employees who are pregnant or within one year postpartum, offering preventive guidance and consultation on workplace health risks.

Family Care Leave

To create a more family-friendly work environment, Taishin Securities provides a range of family leave benefits that exceed statutory requirements, including enhanced annual leave, maternity leave, prenatal checkup leave, accompaniment leave for prenatal checkups, paternity leave, family care leave, and leave for a child's wedding. Through these benefits, we enable employees to fully commit to their work while confidently participating in important life stages and fulfilling their family responsibilities.

- To enable employees who undergo, or accompany a spouse or partner undergoing, invasive assisted reproductive treatments to rest and recover with peace of mind, the Company provides 2 days of fully paid fertility leave per year. As there is no statutory requirement for such leave, it is offered as an additional employee benefit.
- We provide 8 days of fully paid pregnancy checkups leave for pregnant female employees, which is superior to the 7 days specified in regulations.
- We provide female employees who are giving birth with 60 days of fully paid maternity leave which is superior to the 8 weeks specified in regulations.
- We provide employees whose spouse is pregnant or giving birth with 8 days of fully paid pregnancy checkup accompaniment and paternity leaves, and leave can be taken up to 30 days after the birth, which is superior to the 7 days of leave and that the leave must be taken within 15 days after the birth as specified in regulations.
- We provided fully paid additional annual leave and 14 days of family care leave, which is superior to the 7 days of unpaid family care leave specified in regulations.
- To support recovery, female employees who miscarry within the first three months of pregnancy are provided 5 to 7 days of fully paid miscarriage leave, exceeding the unpaid leave required by law.
- Taishin cares for employees as well as their family members, and allows employees to take son/daughter's wedding leave so that they can take part in the big moments of their son/daughter's lives. Every employee is entitled to 1 day of fully paid son/daughter's wedding leave from the first day of employment. Couples who are both Taishin Securities employees may apply to take leave on the same day. Our employee benefits are one-of-a-kind in the industry. There is currently no minimum requirement in relevant laws and regulations.

▼Number of Permanent Employees on Parental Leave and Retention Rate in 2025

Item	Male	Female	Total
No. of Employees Subject to Reinstatement	1	4	5
No. of Actual Reinstated Employees	0	3	3
Reinstatement Rate (%)	0	75	60
No. of Employees Retained after 1 Year	0	4	4
2025 Retention Rate	0	80	80

Note 1: Reinstatement rate = No. of actual reinstated employees/No. of employees subject to reinstatement during the year.

Note 2: No. of employees retained after 1 year = No. of employees reinstated in the previous year and have worked for one full year since then.

Note 3: Retention rate=No. of employees retained after 1 year/No. of employees reinstated in the previous year.

Note 4: In 2025, a total of 61 persons were qualified for parental leave (31 female, 30 male), and the actual applicants for parental leave were 5 persons (3 female, 2 male).

Maternity and Childcare Subsidies

Taishin Securities provides comprehensive support and benefits tailored to different stages of pregnancy. From prenatal care to postpartum recovery, the Company offers a range of benefits including labor and health insurance, group insurance, and childcare subsidies, ensuring employees receive optimal care and support throughout pregnancy and childbirth. In addition, the Company provides a childbirth subsidy of NT$20,000 for each child born. In 2025, a total of NT$220,000 in childbirth subsidies was provided to help employees cover childbirth-related expenses.

At the same time, Taishin Securities has signed contracts with postpartum care centers to ensure employees receive professional care after childbirth. We have also partnered with childcare service providers to offer preferential rates. For school-age children, Taishin Securities has established an education scholarship program to encourage and support outstanding academic performance. As of 2025, the Company had provided a total of NT$2,180,000 in educational subsidies and scholarships for employees' children.

Workplace Security and Protection

Taishin Securities is committed to providing comprehensive insurance benefits to foster a healthy and supportive work environment, enabling all employees to fully focus on their work without worry. The Company offers fully subsidized group insurance coverage for every employee, which includes life insurance, accident insurance, occupational injury insurance, accident medical insurance, term health insurance, surgical medical insurance, and cancer protection health insurance.

Flexible Working Hours

To help employees manage their time more effectively, Taishin Securities has introduced a variety of flexible work arrangements. first, we offer up to three flexible shift options, allowing employees to choose their preferred working hours. This helps them balance work and family life, avoid peak traffic hours, and reduce commuting stress. Additionally, based on different job characteristics and business needs, we provide comprehensive resources and systems to support remote work, such as mobile office setups, VPN access, and electronic signature systems, enabling employees to handle work responsibilities from home with increased scheduling flexibility.

For employees with children under the age of three, we offer the option to reduce daily working hours by one hour or adjust their working schedule, giving them more time to care for their young children. At the same time, on special holidays or family-related occasions, the Company allows employees to leave work one hour early, giving them more time to spend with their loved ones.

Employee Stock Ownership Plan

To share operational results with employees and jointly build retirement savings, TS Holdings launched the Employee Stock Ownership Trust Plan in September 2015, which is also applicable to Taishin Securities. Under this plan, employees contribute a fixed monthly amount based on their job grade, and TS Holdings provides a 100% matching contribution. In addition, since May 2020, employees have been allowed to make voluntary additional pension contributions without an upper limit based on their personal financial needs. Across the Group, total contributions have reached NT$1.14 billion.

As of the end of 2025, the coverage rate of Taishin Securities' employee stock ownership trust plan reached 93%, and the investment return of the plan exceeded 75.3%, helping employees achieve long-term savings, accumulate wealth, and secure their retirement lives.

Retirement System

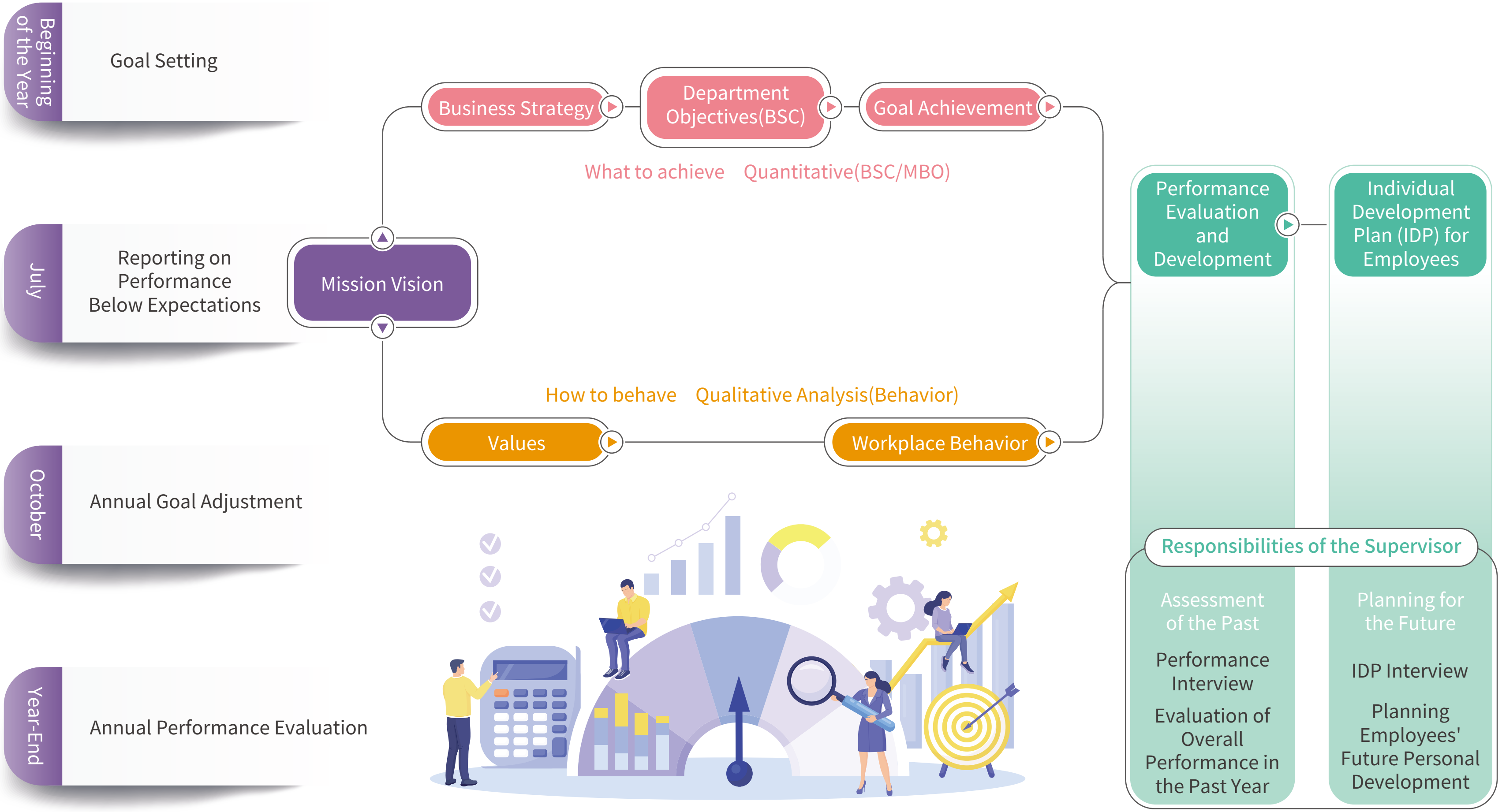
Taishin Securities, in accordance with the relevant provisions of the "Labor Standards Act" and the "Labor Pension Act", contributes 6% of the monthly salary to the individual retirement accounts at the Bureau of Labor Insurance for newly hired employees and existing employees who choose to apply the new pension regulations. Meanwhile, for original employees who chose to remain under the old pension scheme, as well as those who adopted the new scheme but retained seniority under the old system, Taishin Securities continues to allocate appropriate retirement reserves to a dedicated account with the Bank of Taiwan. These allocations are calculated based on the retirement benefit standards defined under the original pension system. For employees assigned and transferred to affiliated enterprises by the company, their years of service are carried over to ensure greater protection and facilitate talent mobility.

7.2.3 Performance Management

Management Method

For years, Taishin Securities has tracked the performance of its employees using a Balanced Score Card (BSC) system, in which Taishin's strategic goals are broken down into specific objectives and benchmarks. This allows Taishin to evaluate sustainability from a variety of aspects, including customers, finance, internal process, and learning and growth. Full-time employees who have passed the probationary period, regardless of gender or rank, are required to undergo annual assessments, and the proportion of employees received the regular performance and career development reviews is 100%.

In addition to fair evaluation of individual performance, Taishin Securities adopts multi-dimensional assessment methods — such as 180-degree, 270-degree, or 360-degree evaluations (including supervisors, subordinates, peers, and self-assessments) — to measure employee performance from various perspectives, which serve as a basis for individual development plans.



Beginning of the Year — Goal Setting

July — Reporting on Performance Below Expectations

October — Annual Goal Adjustment

Year-End — Annual Performance Evaluation

Mission Vision

Business Strategy → Department Objectives(BSC) → Goal Achievement

What to achieve Quantitative(BSC/MBO)

How to behave Qualitative Analysis(Behavior)

Values → Workplace Behavior

Performance Evaluation and Development → Individual Development Plan (IDP) for Employees

Responsibilities of the Supervisor

Assessment of the Past	Planning for the Future
Performance Interview	IDP Interview
Evaluation of Overall Performance in the Past Year	Planning Employees' Future Personal Development

▼Performance System

Assessment Mechanism	Assessment Frequency	Applicable Entities	Implementation Method and Results
Management by Objectives	3 times/year	All employees	By formulating clear and fair assessment standard and through explanations and guidelines, enabling all employees to implement tasks such as goal setting at the beginning of the year, annual goal adjustment, and annual assessment in the online eMBO system. In 2025, all employees of Taishin Securities who met the assessment qualifications had completed the performance management cycle.
Multi-dimensional Evaluation (including 180, 270 or 360 degrees)	1 time/year		The multi-dimensional assessment method is "all-round evaluation and feedback" conducted by employees themselves, direct supervisors, subordinates, colleagues in the same department and across departments, etc. By referring to these feedbacks, those assessed can have a more comprehensive and objective understanding of their own strengths, weaknesses and development needs, and such feedbacks can also serve as the basis for their future career and ability development.
Performance Grading	1 time/year		According to the achievement of the goals and the display of the core values, the performance level of the unit is allocated, and it is used as the decision-making basis for subsequent bonuses, promotions and performance coaching management.
Team Performance Evaluation	3 times/year		According to the company's three-year strategies, expand down to business division strategies and department goals, then assign team goals to individual performance goals based on these, and set up functional scoring tables with 10-13 items for management positions and non-management positions, which include customer orientation, innovation and problem solving, communication and coordination, and teamwork. Through self-evaluation and supervisor scoring, check the performance gap in the team to ensure the achievement of team goals, and detect mistakes from them for timely guidance and improvement.
Agile Communication	Irregular/ persistent/ monthly		In daily management, when an employee's performance fails to meet expectations, the supervisor will conduct a performance interview with the employee to understand the reasons in detail and let the employee understand where the problem is. The two parties then jointly formulate solutions, measurement indicators and improvement schedules, and regularly review the achievement of the goals within 1-3 months, while providing incentives and counseling to employees according to the achievement status.

Improvement Mechanism

The performance management system opens top-performing employees to promotion opportunities, competitive compensation, and career development. As for employees who perform not as expected, Taishin has "Performance Improvement Guidelines" in place to help them improve.

Daily Management

When a supervisor discovers no as expected performance, the supervisor is required to engage the employee immediately in a performance interview to find the cause of under-performance, and outline improvement plans, assessment indicators and an improvement schedule.

Duration of Performance Improvement

The Supervisor is required to observe the employees and check the process and schedule of improvement plan, while offering guidance or correction as deemed appropriate.

At the End of the Improvement Period

The supervisor and the employee will jointly evaluate completion of the improvement plan. In addition to informing the assessment results, the supervisor is also responsible for inspiring employee to pursue better performance.

7.3 Occupational Health and Safety

GRI：403-1、403-2、403-3、403-4、403-5、403-6、403-7、403-8、403-9、403-10

7.3.1 Workplace Safety and Health Management

To achieve the goal of "zero occupational accidents, low risk, and a high-quality safe and healthy workplace," Taishin Securities follows the TS Holdings Occupational Safety and Health Policy and is committed to creating a safe and healthy working environment. In alignment with TS Holdings, the Company operates under internationally recognized standards, including the ISO 45001 Occupational Health and Safety Management System and the ISO 14001 Environmental Management System, and maximizes management effectiveness through the PDCA (Plan-Do-Check-Act) cycle. In 2025, the Company conducted two legally mandated workplace environmental assessments, covering indicators such as carbon dioxide concentration and lighting levels. A total of 19 work environments were monitored to ensure compliance with relevant safety standards. Additionally, the Company is committed to maintaining a smoke-free environment. Smoking is strictly prohibited in all workplaces nationwide, including for employees, suppliers, and contractors. Through occupational safety and health training programs, the Company actively promotes awareness of the Tobacco Hazards Prevention Act and its internal no-smoking policy, enhancing employees' understanding and compliance.

Occupational Injury Analysis

In 2025, Taishin Securities reported no major workplace safety incidents,nor were there any employee fatalities or disabilities resulting from occupational accidents. An analysis of workplace injury leave cases in 2025 revealed that all incidents stemmed from traffic accidents rather than from occupational hazards as defined by the Occupational Safety and Health Act.

To further enhance employees' safety awareness and traffic safety levels, Taishin Securities has strengthened the promotion of preventive measures in the safety and health education training program for new employees in 2025. Through these courses, we expect to effectively reduce the frequency of traffic accidents involving employees during their commutes, thereby providing a safer working and traveling environment for our employees.

Occupational Health and Safety Training

In order to enhance employees' knowledge of occupational safety and health, Taishin Securities has established a series of regulatory measures. New employees are required to complete an online occupational safety and health training course via the Ministry of Labor's Digital Learning Platform before reporting for duty.

In addition, new employees are required to participate in the company's internal physical Occupational Safety and Health training program for new personnel. This program includes an overview of relevant Occupational Safety and Health regulations pertaining to the workplace, prevention of common types of occupational hazards, prevention of commuting traffic accidents, the four major hazard prevention plans (including maternity protection, unlawful infringement, musculoskeletal disorders, and overwork-related hazards), emergency response procedures, as well as fire safety knowledge and drills.

Current employees are required to complete a one-hour online "General Occupational Safety and Health Education and Training" course. In 2025, a total of 130 new employees completed the training, representing 130 training hours, while 1,005 current employees completed the training, representing 1,005 training hours. The completion rate for both groups was 100%. In addition, we actively send personnel to participate in training for fire management personnel, first responders, and occupational safety and health business supervisors, ensuring that they obtain the corresponding course certifications. Through these measures, we are committed to enhancing the safety and health standards in the workplace, pursuing the goal of zero incidents, and implementing a corporate culture that promotes the participation of all employees in workplace safety and health.

Course	Hours	Number of People who Completed the Training
Category A Occupational Safety and Health Supervisor Training (Initial Training)	42 hours/persons	3
Category A, Category B and Category C Occupational Safety and Health Supervisor Training (Refresher Training)	6 hours/person	Category A: 3 persons, Category B: 1 person, Category C: 4 persons
First Aid Personnel Safety and Health Education and Training (Initial Training)	16 hours/person	13
Safety and Health Education and Training for first Responders (Refresher Training)	3 hours/person	13
Fire Management Training (Initial Training)	12 hours/person	3
Fire Management Training (Refresher Training)	6 hours/person	7

7.3.2 Employee Physical and Mental Health

Taishin Securities is committed to supporting the overall health of its employees in their daily lives. The Company not only regularly organizes health courses but also actively promotes health enhancement activities, making every effort to create a work environment that fosters both physical and mental health. Through a variety of concrete actions, Taishin Securities strives to ensure that employees not only achieve professional success but also enjoy a healthy and balanced life.

- Organized a series of in-person and online courses covering nutrition, exercise, physical health, mental well-being, and parenting to enhance employee health awareness. In 2025, a total of 29 sessions were held, with 707 employee attendances.
- In 2025, the Company combined health promotion with sustainable carbon reduction initiatives by organizing four beach and mountain cleanup activities, with 130 Taishin Securities employees and their family members participating.
- The "Taishin LOHAS Stress Relief Workshop" massage service was used by a total of 2,348 times in 2025.
- The Company hosted online courses such as “Women's Self-Care” and “Workplace Maternal Protection.” For employees during pregnancy or the postpartum period who require consultation or health assessments, contracted occupational health physicians provide health guidance and consultation services. Hazard risk assessments and health management measures are also implemented in accordance with the Maternal Health Protection Program.
- Partnered with the Teacher Chang Foundation to offer psychological counseling services for employees.
- Administered annual flu vaccinations. In 2025, two sessions were held with 91 employee participants.
- Held on-site medical consultation services with contracted physicians. In 2025, four sessions were conducted, with 20 employees receiving consultations.

7.4 Labor-Management Relations

GRI：2-25、402-1、406-1

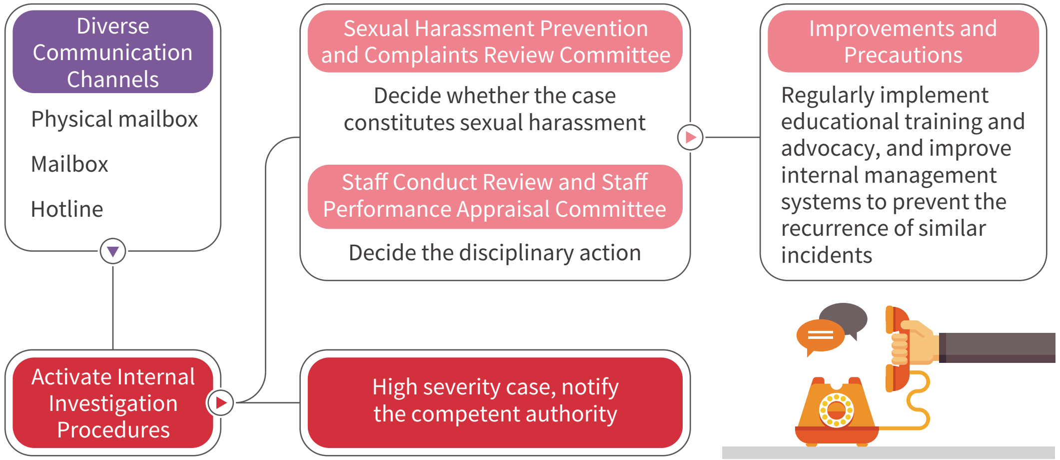
7.4.1 Diverse Communication Channels and Complaint Mechanisms

Taishin Securities holds quarterly labor-management meetings to facilitate communication and negotiation. In accordance with legal requirements regarding gender representation and number of participants, representatives from both labor and management are selected to engage in dialogue and decision-making on labor-related matters. In 2025, Taishin Securities held a total of four labor-management meetings. In addition to reporting on matters of concern to both labor and management, including employee-related developments and the implementation of employee health promotion services, the meetings also served as a forum for reaching consensus on personnel policies. These included adopting the work calendar announced by the competent authority, introducing fertility leave, increasing health examination subsidies, allowing employees to take leave in hourly increments in response to employee feedback, adjusting employees' and their children's marriage allowances, and family members' bereavement subsidies.

Additionally, to promote workplace equality and safety and to foster a harmonious working environment while safeguarding employees’ rights, Taishin Securities and its parent company, TS Holdings, have published the “Guidelines for the Prevention of Sexual Harassment,” the “Workplace Sexual Harassment Prevention Guidelines,” and the “Employee Code of Conduct” on both their official websites and internal portals. Employees may file complaints related to unlawful conduct through designated grievance channels as outlined in these guidelines.

Employee Complaint Channels

To encourage employees to report violations, misconduct, and other unlawful acts in the workplace, TS Holdings, the parent company of Taishin Securities, has established multiple whistleblowing channels, including a physical mailbox, dedicated email address, and helpline. These mechanisms are designed to protect whistleblowers, as well as those who participate in or assist with investigations, from unfair retaliation or mistreatment.



Diverse Communication Channels

Physical mailbox

Mailbox

Hotline

Activate Internal Investigation Procedures

Sexual Harassment Prevention and Complaints Review Committee

Decide whether the case constitutes sexual harassment

Staff Conduct Review and Staff Performance Appraisal Committee

Decide the disciplinary action

High severity case, notify the competent authority

Improvements and Precautions

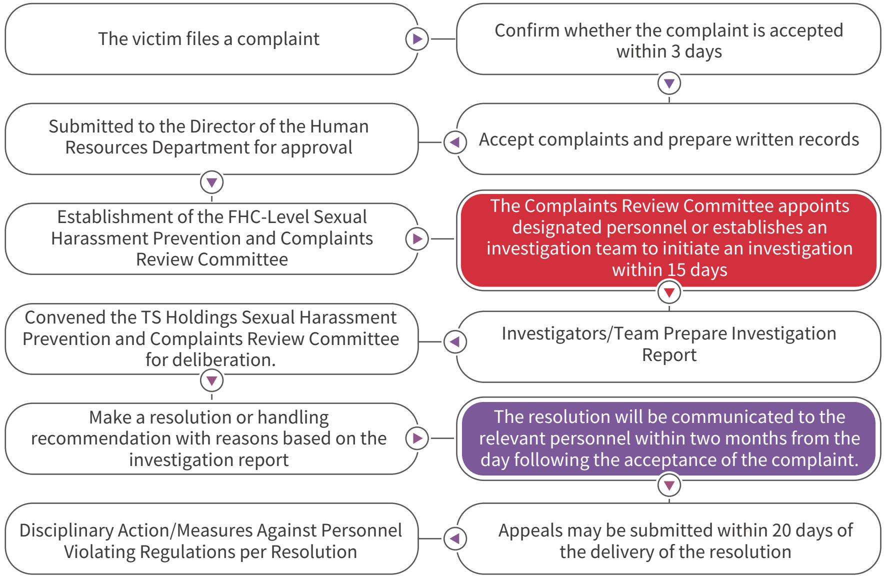
Regularly implement educational training and advocacy, and improve internal management systems to prevent the recurrence of similar incidents

Prevention of Discrimination and Sexual Harassment

In addressing discrimination and sexual harassment prevention, Taishin Securities and its subsidiaries treat all employees equally in recruitment, compensation, job opportunities, rewards and penalties, as well as throughout the work process. There shall be no discrimination based on any individual's race, gender, sexual orientation, age, or physical and mental disabilities. We also strictly prohibit any form of sexual harassment and intimidation.

Complaints involving gender discrimination or sexual harassment are handled in accordance with the law. Taishin Securities refers such cases to the Sexual Harassment Prevention and Complaints Review Committee, which is established and overseen by the parent company, TS Holdings, to ensure fair, impartial, and thorough investigation and deliberation of each case. Throughout the entire process, we will closely protect the privacy of the victims and assist investigators in avoiding threats. If violations are confirmed through investigation, the case will be referred to the Staff Conduct Review and Staff Performance Appraisal Committee for disciplinary action based on the investigation results and the employee reward and punishment guidelines, in order to ensure equal rights in the workplace.

▼Review and Disciplinary Procedure for Sexual Harassment Complaints



In 2025, neither Taishin Securities nor any of its subsidiaries received any employee complaints related to unlawful conduct or workplace sexual harassment. In the future, we will continue to promote awareness through various channels regarding grievance procedures, the prevention of discrimination and sexual harassment, and related disciplinary measures, in order to safeguard equality and rights in the workplace.

7.4.2 Employee Engagement Survey

Taishin Securities conducts an "Employee Engagement Survey" every two years to assess employees' sense of identification with and commitment to the Company, and to collect actionable feedback to inform future annual planning. The survey covers 16 key topics, including diversity and inclusion, speaking up and innovation, inspirational vision, customer orientation, compensation and benefits, and sustainable engagement.

According to the survey, nearly 90% of employees identified with the Company's culture of innovation and highly recognized its commitment to challenging conventional thinking. More than 85% of employees agreed that their departments encouraged them to propose innovative ideas related to their work. In addition, 80% of employees agreed that they were able to maintain a healthy work-life balance. Moreover, the score for employees' intention to stay increased by 2% compared with the previous survey conducted in 2023 and was above the benchmark for Taiwan's financial services industry.

Through two-way communication and active listening, the Company gathers concrete and diverse employee feedback to better understand their perspectives. These insights serve as a valuable reference for continuous improvement, with the goal of jointly cultivating a harmonious and ideal work environment.

▼Employee Engagement Survey - All Employees

Year	2019		2021		2023		2025	
Target	All employees		All employees		All employees		All employees	
Participation Rate (%)	89		74		89		94	
Overall Engagement Rate (%)	87		83		79		76	
Engagement Rate (%)	Male	Female	Male	Female	Male	Female	Male	Female
	89	86	84	82	82	78	76	75

7.5 Human Rights and Diversity Inclusion

GRI：2-23、2-24、3-3、405-1

7.5.1 Human Rights Policy and Commitment

Human rights are the fundamental rights of all individuals, regardless of race, gender, sexual orientation, nationality, language, religion, or any other identity. Taishin Securities is firmly committed to upholding and protecting human rights, in alignment with international standards such as the Universal Declaration of Human Rights, the International Labour Organization, and the UN Guiding Principles on Business and Human Rights. The Company also complies fully with relevant laws and regulations in Taiwan and in all its local operating locations. To put this commitment into practice, we adhere to three core principles — communication, protection, and supervision — to safeguard the rights of all stakeholders, thereby laying a solid foundation for corporate ethics.

Three Main Principles

Communication	Protection	Supervision
Taishin conveys human rights policies to stakeholders through education and training, websites, and emails.	Taishin enforces human rights protection measures from daily operations to business activities.	Human rights risk surveys are conducted on a regular basis to determine the level of risk exposure and explore mitigation measures.

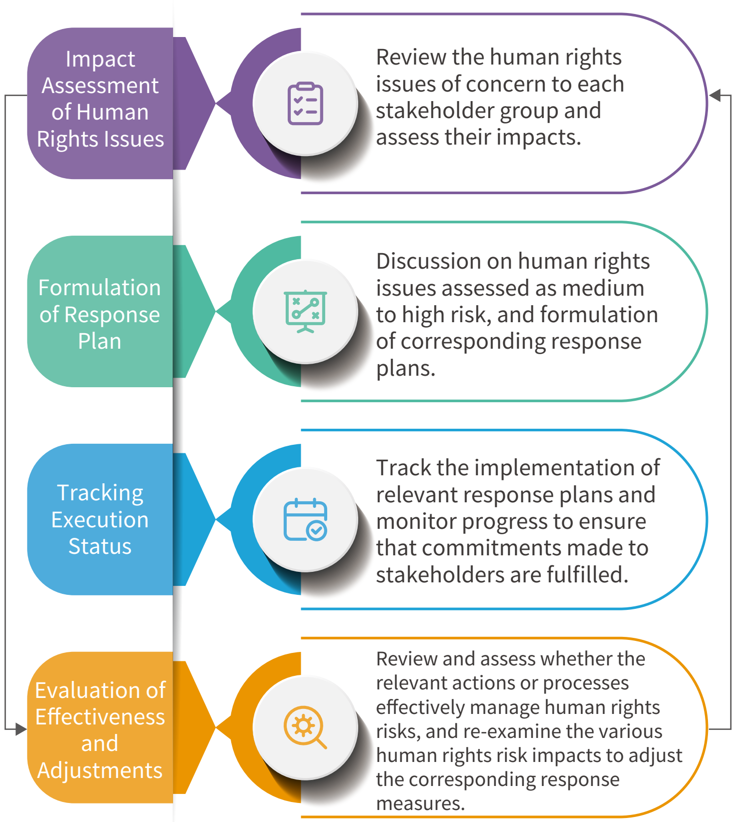
For the protection of work rights for all employees, Taishin not only adheres to the principles announced by International Labour Organization (ILO) regarding prohibition against forced labor, minimum employable age, work hours, weekly breaks and recommended practices, but also complies with relevant regulations of the Republic of China, including the “Labor Standards Act,” “Gender Equality in Employment Act” and “Employment Service Act.” Internal working rules and personnel policies have been created based on the above principles and regulations.

Taishin Securities actively promotes the protection of labor rights and human rights. In addition to publishing its Labor and Human Rights Protection Statement and its policies prohibiting workplace discrimination and harassment on both internal and external company websites, the Company also proactively incorporates labor and human rights topics into its corporate ethics training for new employees. These efforts serve to reinforce the foundation of Taishin’s commitment to corporate ethics. In 2025, a total of 398 hours of human rights training were delivered, with 173 employees participating and achieving a 100% completion rate. No human rights violations occurred during the year. The Company will continue to monitor human rights-related issues as part of its steadfast commitment to upholding human rights.

7.5.2 Human Rights Risk Assessment and Training

To implement its human rights policy, Taishin Securities conducted a 100% human rights impact assessment for all employees in 2025. Through this assessment, potential human rights risks were identified, and corresponding mitigation measures and remediation mechanisms were formulated based on the results. In the future, Taishin Securities will continue to conduct regular monitoring to reduce the occurrence and impact of human rights risks.

▼Procedure for Human Rights Issue



Impact Assessment of Human Rights Issues
Review the human rights issues of concern to each stakeholder group and assess their impacts.

Formulation of Response Plan
Discussion on human rights issues assessed as medium to high risk, and formulation of corresponding response plans.

Tracking Execution Status
Track the implementation of relevant response plans and monitor progress to ensure that commitments made to stakeholders are fulfilled.

Evaluation of Effectiveness and Adjustments
Review and assess whether the relevant actions or processes effectively manage human rights risks, and re-examine the various human rights risk impacts to adjust the corresponding response measures.

Taishin Securities conducts human rights risk assessments that incorporate the following human rights factors: workplace health and safety, employment disputes, forced labor, discrimination, sexual harassment, workplace misconduct and violations, workplace inclusivity, privacy rights, child labor employment, maternal protection, equal pay, freedom of association, and collective bargaining rights. The assessment covers not only employees but also contractors and other segments of the value chain. Among employees, the top three key human rights risks identified are: occupational health and safety, employment disputes, and forced labor (overtime). The corresponding mitigation and remediation measures are detailed as follows.

▼Human Rights Risk Factors and Risk Assessment Results

Human Rights Issues	Source of Risk	Mitigation Measures	Annual Relevant Risk Events and Remediation Actions
Occupational Health and Safety	➢ Emerging infectious diseases ➢ Working place ➢ While performing duties	➢ List, as required by law, physical exam record as one of the documents required of new hires when they join the company. ➢ Conduct regular physical exams for active employees, and subsidize the expenses. ➢ Implement the Taishin Ergonomic Hazard Prevention Program; provide online courses on ergonomic hazard prevention and infectious diseases; and raise employee awareness of illness prevention. ➢ Have a professional medical specialist provide onsite health services every month and give health advice targeting high risk groups for ergonomic hazards and cardiovascular diseases. ➢ Organize flu vaccination stations. ➢ Conduct occupational health and safety campaigns as required by law. ➢ Organize health information seminars as needed. ➢ Organize employee health promotion events.	➢ For employees incurring an occupational injury or illness, the company will follow Article 59 of the Labor Standards Act to provide real compensation, including: ‣ Paid occupational injury leave. ‣ Full medical expenses. ‣ When an employee is not fully recovered after two years of treatment and not eligible for disability benefit, the company will pay a final lump sum equal to 40 months wages. ‣ In the unfortunate event of death of an employee, the company will pay the family a total of 45 months wages for funeral expenses and death benefit. ➢ If a judicial investigation finds the company liable for damages in incidence of an employee's occupational injury or illness, the company will, depending on the circumstances, assume liability for damages under the Civil Code. For example, ‣ Remediation for carer fees and income impairment for disabled employees. ‣ Emotional damages and child support for families of deceased employees.
Employment Dispute	➢ Inappropriate communication/ management of the supervisor ➢ Difference of understanding between employer and employees	➢ Establish human resource policy and employee rights-related rules in compliance with law. ➢ Convene quarterly labor-management meetings. Maintain open communication with employees through available channels. ➢ Organize labor law courses regularly to promote labor laws of which managers should be aware, and improve legal literacy and understanding of management techniques among managers in order to reduce management related disputes. ➢ Specify internal communication channels in the employee code of conduct so that any employees with labor disputes are able to seek assistance from the human resources department.	➢ Make best efforts to communicate with the parties involved to learn more details and seek possible settlement. ➢ If it is confirmed during mediation that the employee's rights have been violated, the company will make best efforts as a responsible employer to negotiate with the employee for an appropriate remediation plan, including supplementary wages, leaves, redundancy pay, and proof of service. ➢ Where the dispute has arisen from management, the company will reinforce the knowledge of dispute related regulations and management measures in the manager(s) involved in order to prevent repeat of similar incidents as much as possible.
Forced labor (Overtime)	➢ Short-term increases in business or shortages in manpower ➢ Cooperate with market operations or testing requirements of the competent authorities ➢ Requirements of events held by associated companies ➢ Personal reasons	➢ Establish employee work times and hours in compliance with labor laws. ➢ Announce and reiterate the normal work hours and times, as well as the regulations for overtime. ➢ Establish management systems for work hours and overtime, to help employees and supervisors control work hours and overtime hours. ➢ Implement abnormal overtime reports to enable managers to follow employees' overtime more effectively. ➢ Monthly review of overtime hours on a per department basis, and direct attention towards employees with high overtime hours.	➢ The company strictly prohibits forced overtime or extensive overtime. If an employee is found to have been forced to work overtime or extensive overtime, the company will promptly negotiate with the employee for an appropriate remediation plan, including but not limited to overtime pay or vacation in lieu. The company will also take strict disciplinary action against managers who force employees to work overtime or make them work excessive overtime. ➢ For managers and employees in the department where such an incident has taken place, the company will reiterate the overtime system and management measures in order to prevent repeat of similar incidents as much as possible.

Social Inclusion

8.1 Social Engagement Strategy

8.1.1 Social Engagement Focus

Taishin Securities is deeply rooted in Taiwan while steadily expanding our business footprint. Our long-term success is built upon the support of society and all stakeholders. For the inclusiveness of society, Taishin Securities targets the needs of local residents and society and fulfills them by committing to its mission of being "Dedicated to Sustainability & Living Green" and contributing its professional capacity as a financial institution.

In alignment with the social engagement strategy of its parent company, TS Holdings, Taishin Securities actively responds to the growing international focus on biodiversity issues. The Company plans and implements initiatives under five key pillars: charity and social welfare, arts and culture promotion, sports development, academic exchange, and ecological coexistence. It also establishes key performance indicators (KPIs) to support the United Nations Sustainable Development Goals (SDGs) and further enhance its social impact.

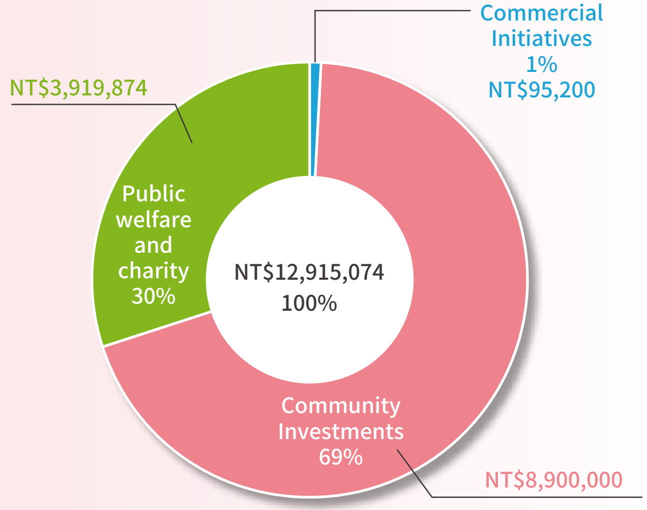
	Promoting Social Welfare	Promoting Arts and Culture	Promoting Sports Development	Academic Collaboration and Exchange	Coexisting with a Sustainable Ecosystem
Investing Resources	NT$2,766,116	A total of 20 Taishin Securities employees participated in related arts and cultural activities	NT$8,900,000	➢ Signed industry-academia collaboration agreements with 18 universities and colleges ➢ Held 10 informational sessions at universities and colleges	NT$118,780
Investment Behavior	➢ Fundraising by Taishin Charity Foundation ➢ Financial Literacy Workshop ➢ Disaster Relief Donations for Typhoon Khaikasa	Encourage employees to participate in relevant cultural and artistic activities	➢ Taipei Taishin Mars Basketball Team ➢ Taishin Women Run	➢ Signed industry-academia collaboration agreements with universities and colleges ➢ Co-organized various informational sessions with universities and colleges	➢ Sustainable Seed One-Day Educational Tour Program ➢ Collection and charity sale of pre-owned items to promote zero waste and a circular economy ➢ Participated in TS Holdings' annual mountain cleanup events in northern, central, and southern Taiwan
Social Impact	The "Your Vote Determines the Power of Love" campaign, initiated by the Taishin Charity Foundation, has been running for 16 years. Leveraging the core financial business platform and e-commerce concepts, it aims to enhance the operational capabilities of social welfare organizations and support the development of remote industries. At the same time, by integrating credit card charity donations and point-based contributions, the campaign expands the social impact of financial philanthropy. In addition, Taishin Securities partnered with a suitable rural education organization identified through the "Your Vote, the Power of Love" charitable initiative to jointly organize financial literacy workshops. Through an engaging and interactive learning approach, the Company aims to provide basic financial knowledge to disadvantaged groups, including schoolchildren in rural areas, new immigrants, Indigenous peoples, persons with disabilities, and senior citizens, thereby helping to address disparities in educational resources between urban and rural areas.	Taishin Securities embraces the philosophy of the Taishin Group by actively promoting arts and cultural activities among its employees. The Company continuously strives to enhance the quality of social and cultural life, foster the sustainable inheritance of the arts, and contribute to building a stable and vibrant social environment in Taiwan.	By sponsoring sports events and activities, Taishin Securities aims to enhance the image and recognition of its philanthropic brand while instilling the spirit of sports within the organization. We hope to motivate employees to actively participate in physical activities, improve their physical and mental health, and simultaneously strengthen team cohesion among colleagues. The establishment of such a sports culture not only promotes the flourishing of sports in Taiwan but also supports athletes' participation in competitions and the development of their sports careers.	Through industry-academia collaboration, we provide students with internship and employment opportunities to integrate practical experience with theoretical knowledge, helping them accumulate workplace skills and successfully transition into the workforce.	Through a variety of ecological guided tours and related activities, employees are encouraged to deepen their awareness of ecological and environmental issues. The Company also takes tangible action to help mitigate climate change through mountain cleanup activities. In addition, second-hand item collection campaigns are organized to give pre-owned items a second life, promote resource reuse, and support environmental sustainability.
Corresponding SDGs	1 NO POVERTY 4 QUALITY EDUCATION	4 QUALITY EDUCATION	3 GOOD HEALTH AND WELL-BEING	8 DECENT WORK AND ECONOMIC GROWTH	13 CLIMATE ACTION 15 LIFE ON LAND

8.1.2 Social Contribution

The Company evaluates the effectiveness of its social engagement initiatives based on the three categories of the B4SI (Business for Societal Impact) framework: “Commercial Initiatives,” “Community Investment,” and “Corporate Philanthropy.” In 2025, the total investment amounted to approximately NT$12,915,074. A detailed analysis is provided below:

▼Classified by Motivation

Unit: NT$



Note 1: Commercial initiatives: Business activities related to operations that connect with the core functions of the enterprise, promote social care projects to support the Company’s success and enhance the brand, and typically involve partnerships with non-profit organizations.

Note 2: Community investment: Long-term engagement in community partnerships to address a limited range of social issues selected by the Company, in order to protect its long-term corporate interests and enhance its reputation.

Note 3: Corporate philanthropy: In response to the needs and appeals of charitable and community organizations, we provide intermittent support for a wide range of public welfare initiatives.

8.2 Community Engagement

8.2.1 Social Engagement Project

In the meantime, stakeholders are invited to participate in our social engagement efforts. To help stakeholders gain a deeper understanding of the United Nations Sustainable Development Goals (UN SDGs) and the domestic and international industry trends related to net-zero transitions, the Company actively organizes both online and offline events. We also encourage employees, suppliers, and clients to participate in sustainability trend forums hosted by the financial holding company to further deepen stakeholders’ sustainability awareness and enhance their knowledge and understanding of sustainability issues. The relevant activities are as follows:

Event Name	Purpose	Stakeholders	Session	Number of Participants	Sustainable Development Goals (SDGs)
ESG Education and Training	To enhance employees’ awareness and understanding of Environmental, Social, and Governance (ESG) issues, helping them develop the knowledge and skills needed to support their personal and professional growth.	➢ Employee	1	1,017 persons	4 QUALITY EDUCATION 10 REDUCED INEQUALITIES
ESG Sustainability Insights Sharing	To enhance a sustainability mindset among employees, clients, and suppliers by sharing the latest ESG knowledge, industry trends, and relevant regulations on a quarterly basis, thereby deepening their understanding of sustainability-related issues.	➢ Employee ➢ Customer	4	4,578 persons	4 QUALITY EDUCATION 10 REDUCED INEQUALITIES
Fair Treatment of Customers	To enhance employees’ awareness of financial consumer protection to establish a corporate culture centered on fair treatment of customers.	➢ Employee	1	1,005 persons	10 REDUCED INEQUALITIES
Donation of second-hand items	Employees are encouraged to donate pre-owned books and clothing from their households to reduce waste at the source, promote resource reuse, and create value through a circular economy.	➢ Employee ➢ Community	1	57 persons	12 RESPONSIBLE CONSUMPTION AND PRODUCTION
Sustainable Seed Curriculum	To enhance the sustainable thinking of members of the Sustainability Task Force through a one-day experiential course to understand issues related to environmental sustainability.	➢ Employee	1	36 persons	15 LIFE ON LAND
Financial Literacy Workshop	Enable schoolchildren in rural areas, as well as new immigrants, Indigenous peoples, persons with disabilities, and older women, to acquire basic financial knowledge.	➢ Employee ➢ Community	2	66 persons	1 NO POVERTY 4 QUALITY EDUCATION
You Work Out, We Sponsor	To strengthen employees’ physical and mental health, cultivate regular exercise habits, and enhance work efficiency create a positive cycle.	➢ Employee	1	25 persons	3 GOOD HEALTH AND WELL-BEING

Event Name	Purpose	Stakeholders	Session	Number of Participants	Sustainable Development Goals (SDGs)
2025 Taishin Net-Zero Summit Forum	TS Holdings, the Company's parent company, hosted the Net Zero Summit, with the IFRS Sustainability Disclosure Standards and international sustainability trends serving as the forum's key themes this year. The Company actively encouraged employees, customers, and suppliers to participate.	➢ Employees (including directors, supervisors, and senior management) ➢ Customer ➢ Supplier	1	1,017 persons	13 CLIMATE ACTION
TS Holdings Nationwide Mountain Cleanup - Joined by Thousands	TS Holdings organized mountain cleanup activities in northern, central, and southern Taiwan, inviting its subsidiaries to participate. The Company encourages employees to bring their families to join in and contribute to the ecological environment of the mountains.	➢ Employee	2	130 persons	15 LIFE ON LAND

8.2.2 Coexisting with a Sustainable Ecosystem

Taishin Securities continues to organize its Sustainability Seed Program for employees. Led by Chairman Jia-Horng Guo, 36 participants from Taishin Securities and its subsidiaries, including Taishin Futures and Taishin Securities Venture Capital, visited the shell ginger cultivation area in the Naro Tribe of Jianshi Township, Hsinchu, for an ecological guided tour. Participants explored the herb garden and shell ginger trail, learning about shell ginger as an important economic plant in Taiwan that can be used in cooking and processed into high-value products such as essential oils and hydrosols. In particular, employees were invited to participate in the restoration and planting of shell ginger. Through this event, employees deepened their understanding of sustainable agriculture and biodiversity, while actively participating in climate change mitigation through planting activities.

Group photo – sustainability seed course activity

Sustainable Seed Program: Shell Ginger Planting Activity

TS Holdings organized mountain cleanup events across Northern, Central, and Southern Taiwan, inviting its subsidiaries to participate. Taishin Securities encouraged employees and their families to join, contributing to the ecological health of our mountain forests. A total of 130 participations were recorded from Securities employees and their family members.

Group photo of TS Holdings Mountain Cleanup Event

Considering the waste of resources caused by modern people's excessive consumption, the goal of resource recycling and zero waste to protect the environment needs to be implemented in our daily lives. Taishin Securities collaborated with the Hsinchu Ai-Heng Development Center and the Yunlin County Xinshenghuo Development Association to collect and donate pre-owned books and clothing from employees' households. The donated books were contributed to the Hsinchu Ai-Heng "Sharing the Love of Reading" Program, while the pre-owned clothing was donated to the Xinshenghuo Development Association. The clothing items were disassembled and upcycled into handmade bags for sale at local markets, creating circular economy value. In 2025, a total of 127 pre-owned books and 283 pre-owned clothing and textile items were collected. Donations are not only an act of environmental stewardship, but also an extension of our commitment to creating shared value for society.

Senior Associate Vice President Sung-Nien Wu represented Taishin Securities in donating second-hand books to the Slow-Flying Angels Sheltered Workshop of the Aiheng Development Center for Persons with Disabilities, Hsinchu City.

Taishin Securities collected 283 items of second-hand clothing and donated them to the Yunlin County Heart Life Association.

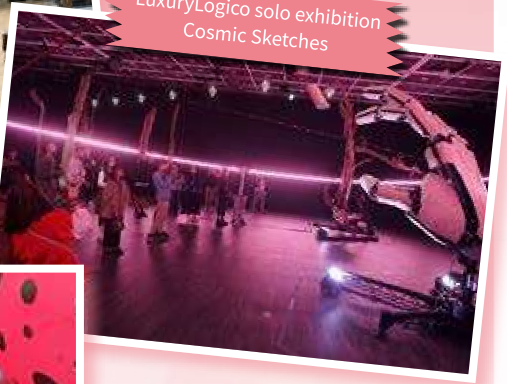
8.2.3 Promoting Social Welfare

Taishin Securities believes that education is an important key to promoting the sustainable development of society. In line with the United Nations Sustainable Development Goals of "Quality Education" and "Reduced Inequalities," Taishin Securities actively utilizes its financial expertise to provide financial education. In 2025, we again collaborated with the Taishin Charity Foundation, the Taiwan Fund for Children with Developmental Delays, and the Yunlin County Heart Life Development Association to visit Dapeng Elementary School in Wanli District, New Taipei City, and the Beigang Township Office in Yunlin County. In addition to serving elementary school students, we expanded our outreach to senior women. Anti-fraud education and simulated scam scenarios were incorporated into the courses to strengthen their ability to identify fraud and safeguard their assets. Taishin Securities has incorporated this initiative into its short-, medium-, and long-term objectives, with a target of increasing the number of participants by 10% annually. Since its launch in 2023, the Company has conducted five financial literacy workshops, reaching a cumulative total of 106 elementary school students from rural areas and 35 elder adults. Participants have included diverse groups such as new immigrants, indigenous peoples, persons with disabilities, and older women.

Group Photo of Financial Literacy Workshop

8.2.4 Promoting Arts and Culture

Le Petit Prince
musical + staged reading



LuxuryLogico solo exhibition
Cosmic Sketches

Yayoi Kusama – W Collection
& More 1951–2005

A stable yet vibrant and culturally rich society undoubtedly requires the infusion of corporate capabilities and continuous progress. In the light of this, Mr. Wu, Tong-Liang, Chairman of TS Holdings, founded the Taishin Bank Foundation for Arts and Culture in May 2001. The foundation was established with the mission of "enhancing the quality of cultural life and fostering a sound environment for artistic development." It is committed to realizing the spirit of "sowing, nurturing, and sharing" as part of its social responsibility and cultural mission as a private enterprise. Taishin Securities upholds the spirit and values of the Group and actively encourages employees to participate in arts and cultural activities. These included the musical storytelling and staged reading performance Le Petit Prince, Yayoi Kusama – W Collection & More 1951–2005, Secret Love in Peach Blossom Land, An Inner Temple Built By Sound, and LuxuryLogico's solo exhibition Cosmic Sketches. A total of 20 participations in related activities were recorded in 2025. By appreciating outstanding works of art and culture, the Company not only supports the sustainable transmission of the arts but also contributes to the enrichment of cultural development in society.

8.2.5 Promoting Sports Development

17th Sports Activist Awards
Award Ceremony

Badminton Club

Taishin places strong emphasis on the development of sports and has sponsored a variety of athletic events, including basketball, road running, and baseball. Between 2021 and 2025, the total sponsorship amount reached NT$32.75 million. Among these, sponsorships for road running events amounted to NT$1.5 million, basketball events totaled NT$31.25 million, and baseball events received NT$900,000. In addition, the Company received the Bronze Award in the Sponsorship Category at the 17th Sports Promoter Awards presented by the Ministry of Sports in 2025. In addition to financial support, the Company also invites employees and clients to participate in sporting events, in alignment with the United Nations Sustainable Development Goal SDG 3: Good Health and Well-being.

Beyond event sponsorships, Taishin Securities has established employee sports clubs, including a badminton club and a golf club, with a total of over 60 participating colleagues. Each month, the Company provides a subsidy of NT$5,000, amounting to an annual total of NT$120,000 to support employee participation in these clubs. These initiatives not only enhance team cohesion and communication but also promote physical and mental well-being. In addition, TS Holdings organizes annual employee badminton competitions, and Taishin Securities actively encourages employees to participate. These events help strengthen morale while supporting overall health and wellness. To further encourage fitness and strengthen immunity, Taishin Securities not only continues the group-wide "You Work Out, We Sponsor" subsidy program but also launched the "Employee Health Promotion" initiative. This program partners with nearby gyms to offer health checkups and related fitness classes, enabling employees to conveniently access exercise opportunities and improve their overall well-being.

Taishin Securities sponsors the Taipei Taishin Mars Basketball team; Photo of Chairman Jerry Guo Participating in the Opening Tip-Off Ceremony.

Golf Club

8.2.6 Academic Collaboration and Exchange

To help cultivate outstanding talent, enhance corporate competitiveness, and bridge the gap between academic learning and industry practice, enabling students to transition smoothly into the workforce upon graduation. Taishin Securities participated in several industry-academia collaboration programs with universities and technical colleges in 2025. Through these programs, the Company provided students with professional training and internship opportunities outside the classroom, helping them gain practical workplace experience and successfully transition into employment.

Key Inputs/Outputs

- Signed industry-academia collaboration agreements with a total of 18 colleges and universities
- Co-hosted 10 briefing sessions and informational events with colleges and universities
- Recruited a total of 24 recent graduates
- Recruited a total of 10 interns

Appendix

GRI Standards Index

Statement of Use	Taishin Securities has referred to the GRI Standards for reporting content from January 1, 2025, to December 31, 2025.
GRI 1 Used	GRI 1: Foundation 2021

GRI Standards	Disclosure Item	Corresponding Chapter	Page	Additional Information
GRI 2: General Disclosures 2021	2-1 Organizational details	About Taishin Securities	4	
	2-2 Entities included in the organization's sustainability reporting	About This Report About Taishin Securities	1 4	
	2-3 Reporting Period , Frequency and Contact Person	About This Report	1	
	2-4 Restatements of information	4.2.1 Energy Conservation and Carbon Reduction Policies and Achievements 4.3.1 Water Resource Management and Specific Results	69 72	Certain historical environmental data have been restated in this report, as explained below: ➢ Due to a data entry error, the 2023 and 2024 figures for purchased non-renewable electricity in the table "Energy Consumption Statistics for the Past Three Years" in Section 4.2.1 have been corrected ➢ The Company conducted its first assessment of water withdrawal in 2024. As water resource management for the Taiwan Securities Finance Building is overseen by an external property management company, the relevant data are difficult to obtain. Accordingly, the building was excluded from the scope of the 2025 inventory. To ensure consistency in the water withdrawal inventory boundary between 2024 and 2025, the 2024 water withdrawal and employee water withdrawal intensity data presented in Section 4.3.1 have been restated.
	2-5 External assurance	About This Report	1	
	2-6 Activities , value chain and other business relationships	About Taishin Securities 4.4 Supplier Management	4 73	
	2-7 Employee	7.1.1 Employee Overview and Diverse Recruitment	96	
	2-8 Workers who are not employees	7.1.1 Employee Overview and Diverse Recruitment	96	
	2-9 Governance structure and composition	2.1.1 Corporate Governance Structure 2.1.2 Composition and Operation of the Board of Directors	35 36	
	2-10 Nomination and selection of the highest governance body	2.1.2 Composition and Operation of the Board of Directors	36	
	2-11 Chair of the highest governance body	2.1.2 Composition and Operation of the Board of Directors	36	
	2-12 Role of the highest governance body in overseeing the management of impacts	1.2 Sustainability Governance Structure 1.3 Stakeholder Engagement	18 20	

GRI Standards	Disclosure Item	Corresponding Chapter	Page	Additional Information
GRI 2: General Disclosures 2021	2-13 Delegation of responsibility for managing impacts	1.2 Sustainability Governance Structure	18	
	2-14 Highest governance body's role in sustainability reporting	About This Report 1.2 Sustainability Governance Structure	1 18	
	2-15 Conflicts of interest	2.1.2 Composition and Operation of the Board of Directors	36	For information regarding the Board members' appointment in other companies, cross-shareholdings with suppliers or other stakeholders, the existence of controlling shareholders, related parties and their relationships, transactions, and outstanding balances, please refer to the Company's Annual Report.
	2-16 Communication of critical concerns	1.3 Stakeholder Engagement 2.1.2 Composition and Operation of the Board of Directors	20 36	
	2-17 Collective knowledge of the highest governance body	2.1.2 Composition and Operation of the Board of Directors	36	
	2-18 Evaluation of the performance of the highest governance body	2.1.2 Composition and Operation of the Board of Directors	36	
	2-19 Remuneration policies	2.1.3 Governance Unit and Senior Management Compensation Policy	39	For Information regarding the compensation policy and compensation determination process for the highest governance body and senior management, please refer to the Company's annual report
	2-20 Process to determine remuneration	2.1.3 Governance Unit and Senior Management Compensation Policy	39	
	2-21 Annual total compensation ratio	7.2.1 Remuneration policies	101	
	2-22 Statement on sustainable development strategy	Message from the Chairman and President 1.1.1 Key Focuses of Taishin Securities' Sustainability Strategy	3 14	
	2-23 Policy commitments	2.1.4 Integrity Management and Execution 5.2.1 Guidelines on Responsible Investment 5.3.1 Stewardship Principles for Institutional Investors 7.5.1 Human Rights Policy and Commitment	41 76 78 108	
	2-24 Embedding policy commitments	2.1.4 Integrity Management and Execution 5.2.1 Guidelines on Responsible Investment 5.3.1 Stewardship Principles for Institutional Investors 7.5.1 Human Rights Policy and Commitment	41 76 78 108	
	2-25 Processes to remediate negative impacts	2.1.4 Integrity Management and Execution 2.3 Information Security and Privacy Protection 7.4.1 Diverse Communication Channels and Complaint Mechanisms	41 49 106	
	2-26 Mechanisms for seeking advice and raising concerns	2.1.4 Integrity Management and Execution 6.2.3 Customer Relationship Management	41 87	
	2-27 Legal compliance	2.4.1 Legal Compliance Policy and Framework	52	

GRI Standards	Disclosure Item	Corresponding Chapter	Page	Additional Information
GRI 2: General Disclosures 2021	2-28 Membership associations	About Taishin Securities	4	
	2-29 Approach to stakeholder engagement	1.3 Stakeholder Engagement	20	
	2-30 Collective bargaining agreements	-	-	The Company does not have a labor union and therefore has not entered into any collective bargaining agreements
GRI 3: Material Topics 2021	3-1 Process to determine material topics	1.4 Material Topics Identification and Management	23	
	3-2 List of material topics	1.4 Material Topics Identification and Management	23	
	3-3 Management of material topics	1.4 Material Topics Identification and Management	23	
Material Topics: Corporate Governance and Ethical Business Practices				
GRI 3: Material Topics 2021	3-3 Management of material topics	2.1 Corporate Governance and Ethical Business Practices	35	
GRI 201: Economic Performance 2016	201-4 Financial assistance received from government	-	-	During the reporting year, the Company received a total of NT$107 thousands in financial assistance from the government
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	2.1.4 Integrity Management and Execution	41	
	205-2 Communication and training about anti-corruption policies and procedures	2.1.4 Integrity Management and Execution	41	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	2.1.2 Composition and Operation of the Board of Directors	36	
GRI 415: Public Policy 2016	415-1 Political contributions	-	-	The Company maintains political neutrality in its operations and does not make any financial or in-kind contributions to political groups, individuals, or related government organizations.
Material Topics: Regulatory Compliance				
GRI 3: Material Topics 2021	3-3 Management of material topics	2.4 Regulatory Compliance	52	
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	-	-	There were no incidents of corruption in the reporting year
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-	-	No incidents of anti-competitive behavior, anti-trust, or monopoly practices occurred during the reporting year
Material Topics: Customer Relationship Management and Service Quality				
GRI 3: Material Topics 2021	3-3 Management of material topics	6.2 Customer Relationship Management	85	

GRI Standards	Disclosure Item	Corresponding Chapter	Page	Additional Information
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	6.2.2 Implementation of Fair Treatment of Customers	85	
	417-2 Incidents of non-compliance concerning product and service information and labeling	-	-	No incident occurred in the reporting year
	417-3 Incidents of non-compliance concerning marketing communications	-	-	3 related incidents occurred in the reporting year
Material Topics: FinTech/ Digital Innovation				
GRI 3: Material Topics 2021	3-3 Management of material topics	6.1 Financial Technology and Innovation	83	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	6.3.2 Financially Inclusive Products and Services	90	
	203-2 Significant indirect economic impacts	6.1 Financial Technology and Innovation 6.3.2 Financially Inclusive Products and Services	83 90	
Material Topics: Human Rights and Gender Equality				
GRI 3: Material Topics 2021	3-3 Management of material topics	7.5 Human Rights and Diversity Inclusion	108	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	7.4.1 Diverse Communication Channels and Complaint Mechanisms	106	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers with significant risk of forced or compulsory labor incidents	-	-	In 2025, Taishin Securities did not identify any operating locations or suppliers with significant risks related to forced or compulsory labor
Material Topics: Privacy protection				
GRI 3: Material Topics 2021	3-3 Management of material topics	2.3.2 Personal Data Protection	52	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.3.2 Personal Data Protection	52	
Material Topics: Risk management and internal control				
GRI 3: Material Topics 2021	3-3 Management of material topics	2.2 Risk Management	43	
Material Topics: Sustainable finance				
GRI 3: Material Topics 2021	3-3 Management of material topics	5 Sustainable finance	74	
Material Topics: Climate Change Strategies				
GRI 3: Material Topics 2021	3-3 Management of material topics	3 Climate and Nature Strategies	55	

GRI Standards	Disclosure Item	Corresponding Chapter	Page	Additional Information
GRI 201: Economic Performance 2016	201-2 financial implications and other risks and opportunities due to climate change	3.2 Climate Risk Management	59	
Material Topics: Talent Recruitment and Development				
GRI 3: Material Topics 2021	3-3 Management of material topics	7.1 Talent Recruitment and Development	96	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	7.1.2 Recruitment Channels and Methods 7.2.3 Performance Management	97 103	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	7.1.3 Talent Development and Continuing Education	99	
	404-2 Programs for upgrading employee skills and transition assistance programs	7.1.3 Talent Development and Continuing Education 7.2.2 Employee Benefits and Care	99 101	
	404-3 Percentage of employees receiving regular performance and career development reviews	7.2.3 Performance Management	103	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	7.1.1 Employee Overview and Diverse Recruitment	96	
Material Topics: Financial Inclusion				
GRI 3: Material Topics 2021	3-3 Management of material topics	6.2.2 Implementation of Fair Treatment of Customers 6.3 Financial Inclusion	85 90	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	6.3.2 Financially Inclusive Products and Services	90	
	203-2 Significant indirect economic impacts	6.3.2 Financially Inclusive Products and Services	90	
Material Topics: Remuneration, Benefits & Employee Care				
GRI 3: Material Topics 2021	3-3 Management of material topics	7.2 Employee Compensation and Benefits	101	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	About Taishin Securities	4	
	201-3 Defined benefit plan obligations and other retirement plans	7.2.2 Employee Benefits and Care	101	
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	7.2.2 Employee Benefits and Care	101	
	401-3 Parental leave	7.2.2 Employee Benefits and Care	101	

GRI Standards	Disclosure Item	Corresponding Chapter	Page	Additional Information
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	7.1.3 Talent Development and Continuing Education 7.2.2 Employee Benefits and Care	99 101	
Material Topics: Information and transaction security				
GRI 3: Material Topics 2021	3-3 Management of material topics	2.3.1 Information Security Management	49	
General topics: Supplier Sustainable Management				
Management Policy		4.4.1 Supplier Management Policies	73	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	4.4.3 Green Procurement and Local Sourcing	73	
GRI 408: Child Labor 2016	408-1 Significant risks associated with the use of child labor by business locations and suppliers	4.4.2 Supplier Risk Assessment	73	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers with significant risk of forced or compulsory labor incidents	4.4.2 Supplier Risk Assessment	73	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	4.4.2 Supplier Risk Assessment	73	
General topics: Local Care				
Management Policy		8.1.1 Social Engagement Focus	111	
General topics: Occupational Health and Safety				
Management Policy		7.3 Occupational Health and Safety	105	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	7.3.1 Workplace Safety and Health Management	105	
	403-2 Hazard identification, risk assessment, and incident investigation	7.3.1 Workplace Safety and Health Management	105	
	403-3 Occupational health services	7.3.1 Workplace Safety and Health Management	105	
	403-4 Worker participation, consultation, and communication on occupational health and safety	7.3.2 Employee Physical and Mental Health	105	
	403-5 Worker training on occupational health and safety	7.3.1 Workplace Safety and Health Management	105	
	403-6 Promotion of worker health	7.3.2 Employee Physical and Mental Health	106	

GRI Standards	Disclosure Item	Corresponding Chapter	Page	Additional Information
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	7.3.1 Workplace Safety and Health Management	105	
	403-8 Workers covered by an occupational health and safety management system	7.3.1 Workplace Safety and Health Management	105	
	403-9 Work-related injuries	7.3.1 Workplace Safety and Health Management	105	
	403-10 Work-related ill health	7.3.1 Workplace Safety and Health Management	105	
General topics: Business Continuity and Technology Risk Management				
	Management Policy	2.2.4 Business Continuity	48	
General topics: Labor-Management Relations				
	Management Policy	7.4 Labor-Management Relations	106	
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	7.4 Labor-Management Relations	106	
General topics: Green Operation Management				
	Management Policy	4.1 Green Operations Strategy	69	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	4.2.1 Energy Conservation and Carbon Reduction Policies and Achievements	69	
	302-3 Energy intensity	4.2.1 Energy Conservation and Carbon Reduction Policies and Achievements	69	
	302-4 Reduction of energy consumption	4.2.1 Energy Conservation and Carbon Reduction Policies and Achievements	69	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	4.2.2 GHG Management and Achievements	71	
	305-2 Energy indirect (Scope 2) GHG emissions	4.2.2 GHG Management and Achievements	71	
	305-3 Other indirect (Scope 3) GHG emissions	3.1.2 Net-zero target for the investment portfolio	57	
	305-4 GHG emissions intensity	4.2.2 GHG Management and Achievements	71	
	305-5 Reduction of GHG emissions	4.2.2 GHG Management and Achievements	71	

SASB Standards Index Table - Investment Banking and Brokers

Topic	Code	Indicator	Corresponding Chapter	Note	Page
Employee Diversity and Inclusion	FN-IB-330a.1	Percentage representation by (1) gender and (2) diversity group for (a) senior management, (b) non-senior management, (c) professionals, and (d) all other employees	7.1.1 Employee Overview and Diverse Recruitment		96
Incorporation of Environmental, Social, and Governance Factors in Investment Banking and Brokerage Activities	FN-IB-410a.1	Revenue from (1) underwriting, (2) advisory, and (3) securitization transactions incorporating environmental, social, and governance (ESG) factors, by industry	5.2.2 Sustainable Underwriting and Consulting Services		77
	FN-IB-410a.2	(1) Number and (2) total value of investments and loans incorporating environmental, social, and governance (ESG) factors, by industry	5.2.1 Guidelines on Responsible Investment		76
	FN-IB-410a.3	Description of the approach to incorporating environmental, social, and governance (ESG) factors into investment banking and brokerage activities	5.2.1 Guidelines on Responsible Investment		76
Business Ethics	FN-IB-510a.1	Total monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behavior, market manipulation, misconduct, or violations of other applicable financial industry laws and regulations	2.1.4 Integrity Management and Execution	In 2025, the total financial loss from legal disputes was NT$0.	41
	FN-IB-510a.2	Description of whistleblower policies and procedures	2.1.4 Integrity Management and Execution		41
Professional Integrity	FN-IB-510b.1	(1) Number and (2) percentage of licensed employees and identified decision-makers with a record of investment-related investigations, consumer-initiated complaints, private civil litigation, or other regulatory proceedings	6.2.3 Customer Relationship Management		87
	FN-IB-510b.2	Number of mediation and arbitration cases related to professional integrity, including due care obligations, by party	2.1.4 Integrity Management and Execution	In 2025, a former securities salesperson of Taishin Securities was indicted by the Prosecutors Office for fraud under the Criminal Code and for illegally conducting quasi deposit-taking business in violation of the Banking Act. As a result, 20 alleged victims of the fraud (some of whom were not Taishin Securities customers) filed six civil lawsuits, five of which were ancillary civil actions attached to criminal proceedings, seeking to hold Taishin Securities jointly and severally liable with said former employee as the employer for damages. The total amount claimed was approximately NT$402,535,619. The case outcomes are currently pending before the court.	41

Topic	Code	Indicator	Corresponding Chapter	Note	Page
Professional Integrity	FN-IB-510b.3	Total monetary losses as a result of legal proceedings related to professional integrity (including due care obligations)	2.1.4 Integrity Management and Execution	The litigation was pending before 2025, and no actual losses had been incurred as of the reporting date.	41
	FN-IB-510b.4	Description of the approach to ensuring professional integrity (including due care obligations)	2.1.4 Integrity Management and Execution		41
Systemic Risk Management	FN-IB-550a.1	Global Systemically Important Bank (G-SIB) score, by category	N/A	Taishin Securities operates in a different industry type compared to the banking sector; therefore, it is not applicable.	-
	FN-IB-550a.2	Description of the approach to incorporating the results of mandatory and voluntary stress tests into capital adequacy planning, long-term corporate strategy, and other business activities	2.2.2 Risk Identification and Response		45
Employee Incentives & Risk-Taking	FN-IB-550b.1	Ratio of fixed to variable remuneration for Material Risk Takers (MRTs)	2.1.3 Governance Unit and Senior Management Compensation Policy		39
	FN-IB-550b.2	FN-IB-550b.2 Percentage of variable remuneration of Material Risk Takers (MRTs) subject to malus or clawback provisions	2.1.3 Governance Unit and Senior Management Compensation Policy		39
	FN-IB-550b.3	Discussion of policies for the supervision, control, and verification of pricing for transactions involving Level 3 assets and liabilities	2.2.2 Risk Identification and Response		45
Activity Metrics	FN-IB-000.A	(1) Number and (2) value of (a) underwriting, (b) advisory, and (c) securitization transactions	SASB Activity Indicator Data		126
	FN-IB-000.B	(1) Number and (2) value of proprietary investments and loans, by industry sector	SASB Activity Indicator Data		126
	FN-IB-000.C	(1) Number and (2) value of market-making transactions, by product type: (a) fixed income, (b) equity, (c) currencies, (d) derivatives, and (e) commodities	5.2.2 Sustainable Underwriting and Consulting Services SASB Activity Indicator Data		77 126

SASB Activity Indicator Data

Underwriting, advisory, and securitization activities as of the end of 2025

Unit: NT$ thousands

Type of Business	Number of Transactions	Amount
Underwriting	37	24,230,517
Advisory	0	0
Securitization	0	0

Note: The reference date for the data is December 31, 2025.

Loans as of the End of 2025

Unit: NT$ thousands

Loan type	Number of Transactions	Loan balance
Financing	7,376	16,936,765
Short Selling	952	2,019,976
Unsecured Loans for General Purposes	606	5,281,664
Total	8,934	24,238,405

Note: The reference date for the data is December 31, 2025.

Market Transactions at the End of 2025

Unit: NT$ thousands

Product category	Number of transactions	Transaction amount	Note
Equity	200	198,480,937	ETF
Derivatives	614	2,123,917	Warrant

Note: The reference date for the data is December 31, 2025.

Proprietary Trading Investment Overview as of End of 2025

Unit: NT$ thousands

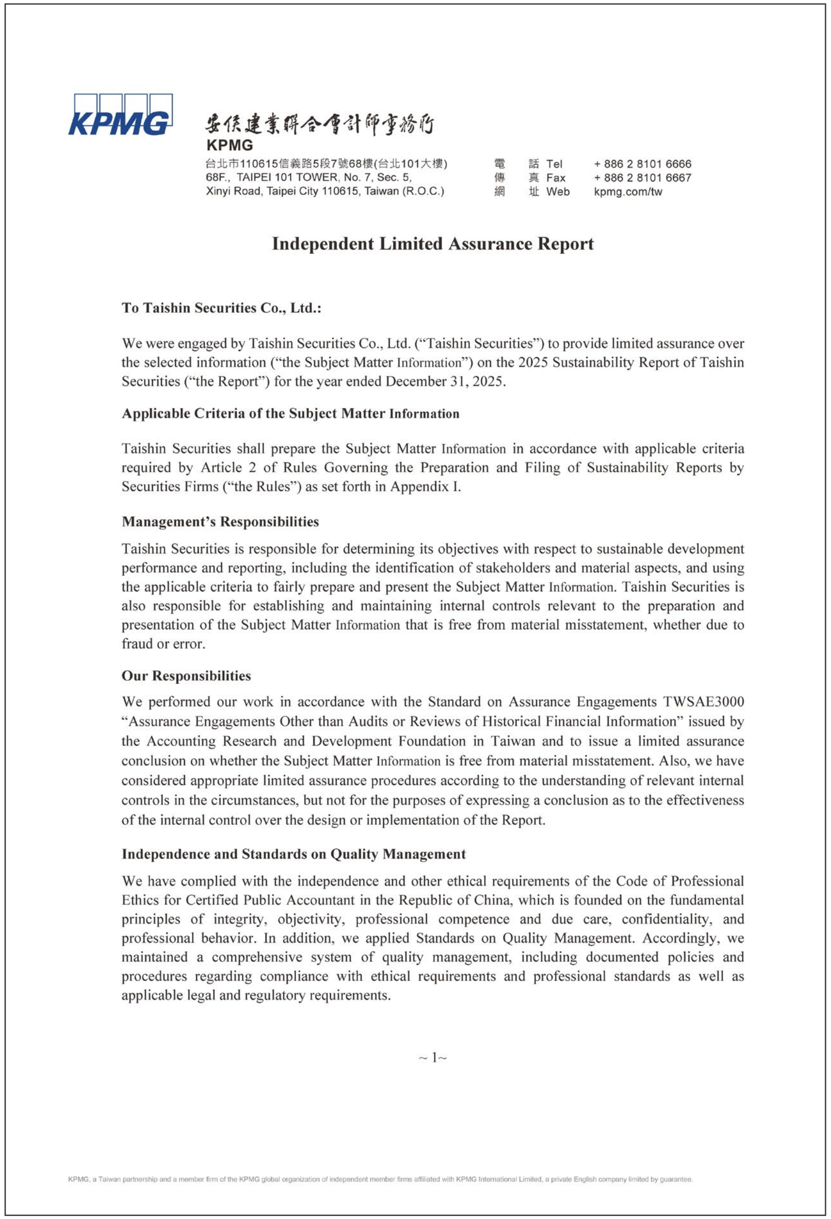
Industry Classification	Number of Transactions	Investment Balance
U.S. Treasury Bonds	5	1,069,232
Electronic Manufacturing	9	972,484
Semiconductors	7	718,704
General Manufacturing	3	116,408
Construction	3	233,591
financial	3	251,584
Real Estate Development	3	555,689
Retail	1	65,696
Maritime Shipping	3	138,663
Chemicals	1	200,000
Healthcare	1	37,301
Total	39	4,359,351

Note: The reference date for the data is December 31, 2025.

Rules Governing the Preparation and Filing of Sustainability Reports by Securities Firms Index

Item	Nature	Corresponding Chapter	Note
Number of information security breach incidents, percentage of breaches related to personal data, and number of customers affected by information security breach incidents.	Quantitative	2.3.1 Information Security Management 2.3.2 Personal Data Protection	Number of System-Related Information Leakage Incidents: 0; Percentage of Information Leakage Incidents Related to Personal Data: 0%; Number of Customers Affected by Information Leakage Incidents: 0 persons Number of Human-Related Information Leakage Incidents: 1; Percentage of Information Leakage Incidents Related to Personal Data: 100%; Number of Customers Affected by Information Leakage Incidents: 1 person
Number of cases and amounts for assisting small and medium enterprises (SMEs) in raising capital in the capital markets.	Quantitative	5.2.2 Sustainable Underwriting and Consulting Services	
Number of participants in financial education programs provided to disadvantaged groups lacking access to securities services.	Quantitative	6.3.2 Financially Inclusive Products and Services 6.2.4 Customer Experience Enhancement	
Products and services designed by each business line to create environmental benefits or social benefits.	Qualitative	5.2.1 Guidelines on Responsible Investment 6.1.2 Digital Innovation Services	

Third Party Limited Assurance Report



KPMG

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 Taishin Securities Co., Ltd.:

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

Applicable Criteria of the Subject Matter Information

Taishin Securities shall prepare the Subject Matter Information in accordance with applicable criteria required by Article 2 of Rules Governing the Preparation and Filing of Sustainability Reports by Securities Firms ("the Rules") as set forth in Appendix I.

Management's Responsibilities

Taishin 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. Taishin 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 the Standard on Assurance Engagements TWSAE3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation in Taiwan 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 purposes 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.

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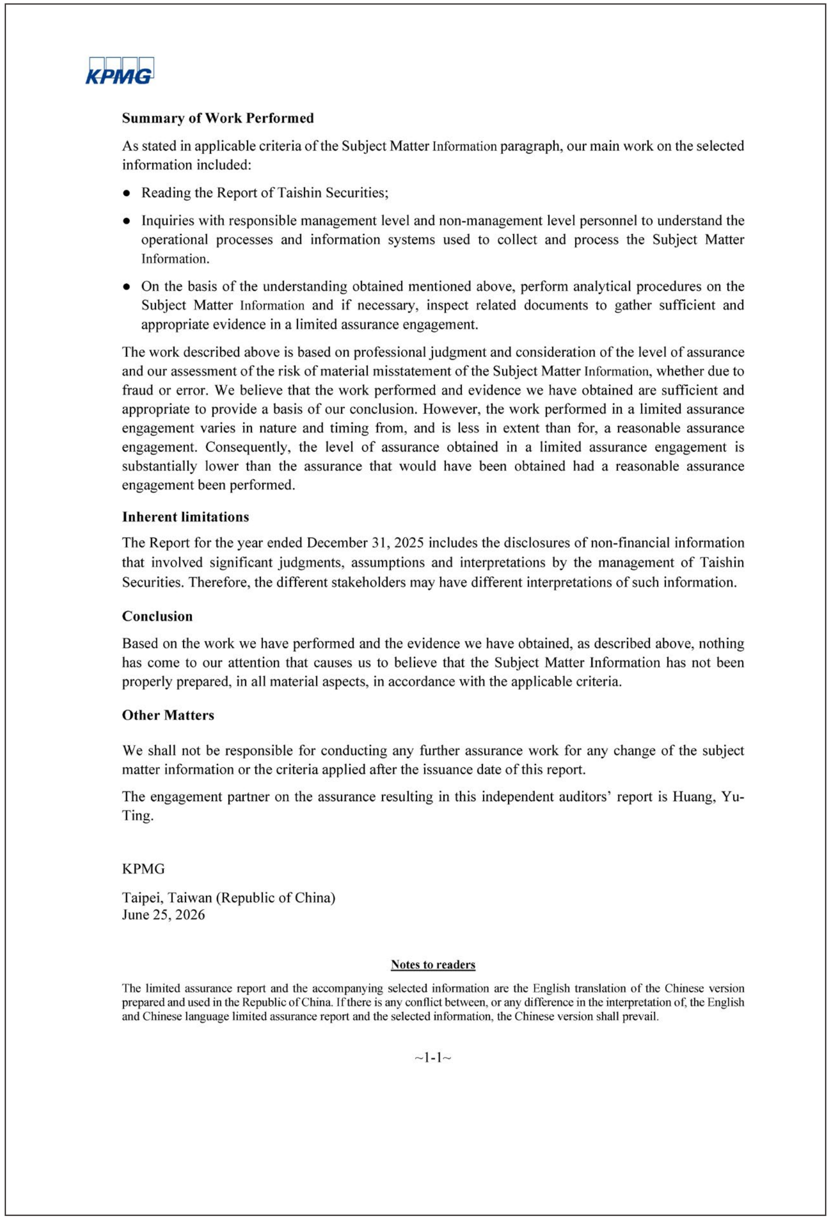

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Summary of Work Performed

As stated in applicable criteria of the Subject Matter Information paragraph, our main work on the selected information included:

- Reading the Report of Taishin 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.
- On the basis of 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 Taishin Securities. 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 Huang, Yu-Ting.

KPMG

Taipei, Taiwan (Republic of China)
June 25, 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.

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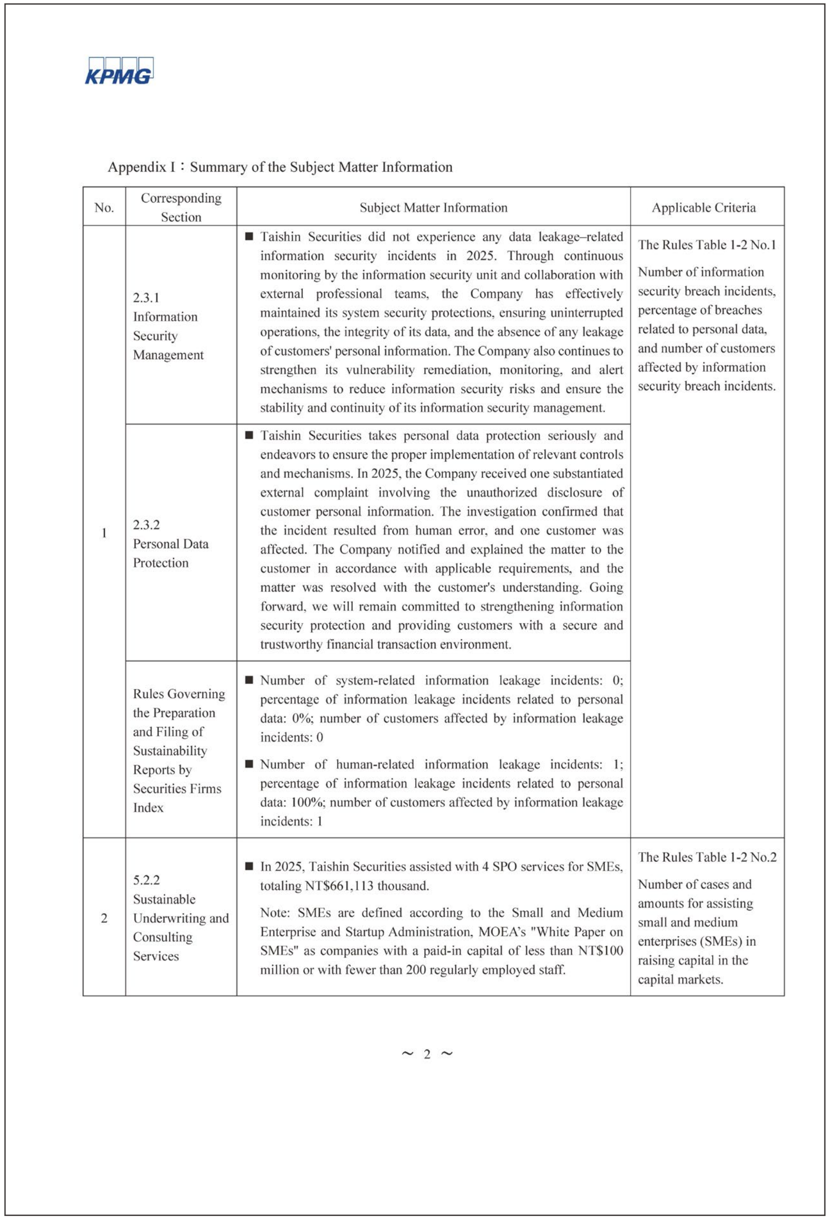
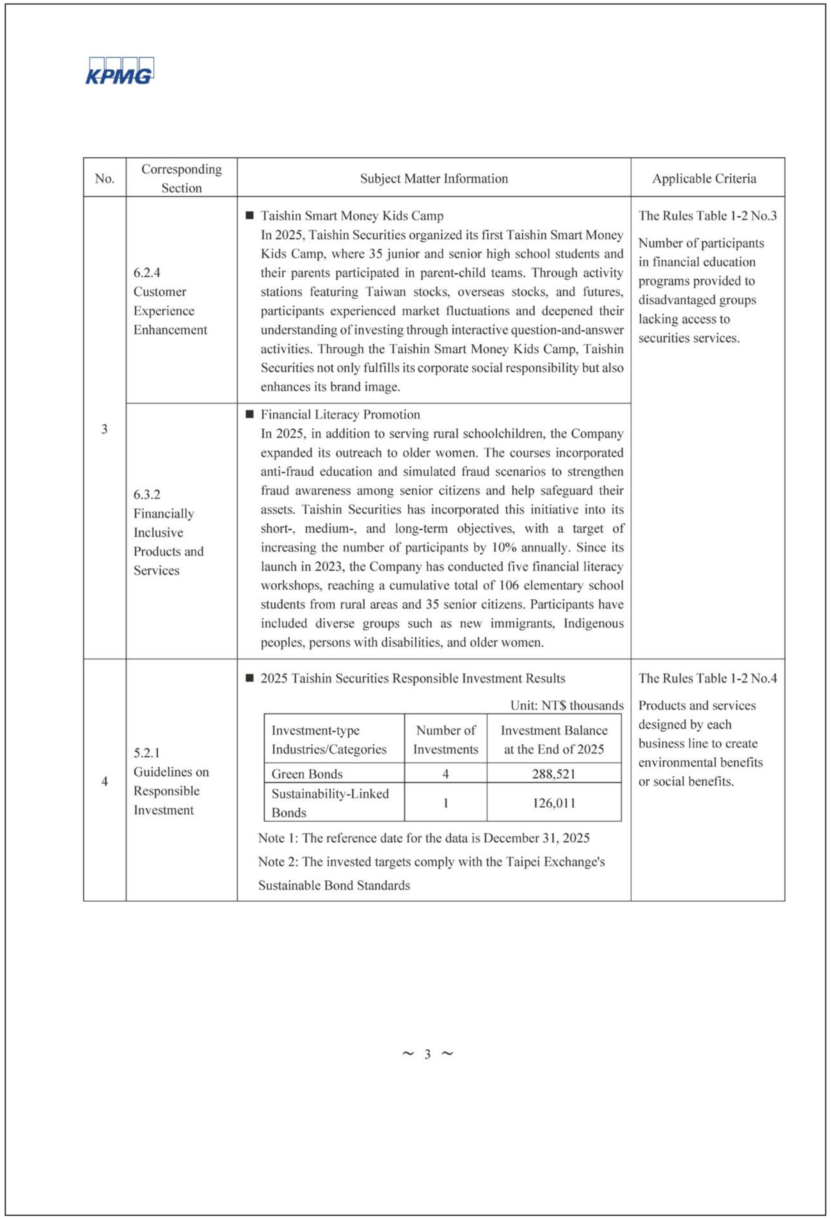


Appendix I：Summary of the Subject Matter Information

No.	Corresponding Section	Subject Matter Information	Applicable Criteria
1	2.3.1 Information Security Management	■ Taishin Securities did not experience any data leakage–related information security incidents in 2025. Through continuous monitoring by the information security unit and collaboration with external professional teams, the Company has effectively maintained its system security protections, ensuring uninterrupted operations, the integrity of its data, and the absence of any leakage of customers' personal information. The Company also continues to strengthen its vulnerability remediation, monitoring, and alert mechanisms to reduce information security risks and ensure the stability and continuity of its information security management.	The Rules Table 1-2 No.1 Number of information security breach incidents, percentage of breaches related to personal data, and number of customers affected by information security breach incidents.
	2.3.2 Personal Data Protection	■ Taishin Securities takes personal data protection seriously and endeavors to ensure the proper implementation of relevant controls and mechanisms. In 2025, the Company received one substantiated external complaint involving the unauthorized disclosure of customer personal information. The investigation confirmed that the incident resulted from human error, and one customer was affected. The Company notified and explained the matter to the customer in accordance with applicable requirements, and the matter was resolved with the customer's understanding. Going forward, we will remain committed to strengthening information security protection and providing customers with a secure and trustworthy financial transaction environment.	
	Rules Governing the Preparation and Filing of Sustainability Reports by Securities Firms Index	■ Number of system-related information leakage incidents: 0; percentage of information leakage incidents related to personal data: 0%; number of customers affected by information leakage incidents: 0 ■ Number of human-related information leakage incidents: 1; percentage of information leakage incidents related to personal data: 100%; number of customers affected by information leakage incidents: 1	
2	5.2.2 Sustainable Underwriting and Consulting Services	■ In 2025, Taishin Securities assisted with 4 SPO services for SMEs, totaling NT$661,113 thousand. Note: SMEs are defined according to the Small and Medium Enterprise and Startup Administration, MOEA's "White Paper on SMEs" as companies with a paid-in capital of less than NT$100 million or with fewer than 200 regularly employed staff.	The Rules Table 1-2 No.2 Number of cases and amounts for assisting small and medium enterprises (SMEs) in raising capital in the capital markets.



<table>
<tr><th>No.</th><th>Corresponding Section</th><th>Subject Matter Information</th><th>Applicable Criteria</th></tr>
<tr><td>3</td><td>6.2.4 Customer Experience Enhancement</td><td>■ Taishin Smart Money Kids Camp
In 2025, Taishin Securities organized its first Taishin Smart Money Kids Camp, where 35 junior and senior high school students and their parents participated in parent-child teams. Through activity stations featuring Taiwan stocks, overseas stocks, and futures, participants experienced market fluctuations and deepened their understanding of investing through interactive question-and-answer activities. Through the Taishin Smart Money Kids Camp, Taishin Securities not only fulfills its corporate social responsibility but also enhances its brand image.</td><td>The Rules Table 1-2 No.3
Number of participants in financial education programs provided to disadvantaged groups lacking access to securities services.</td></tr>
<tr><td></td><td>6.3.2 Financially Inclusive Products and Services</td><td>■ Financial Literacy Promotion
In 2025, in addition to serving rural schoolchildren, the Company expanded its outreach to older women. The courses incorporated anti-fraud education and simulated fraud scenarios to strengthen fraud awareness among senior citizens and help safeguard their assets. Taishin Securities has incorporated this initiative into its short-, medium-, and long-term objectives, with a target of increasing the number of participants by 10% annually. Since its launch in 2023, the Company has conducted five financial literacy workshops, reaching a cumulative total of 106 elementary school students from rural areas and 35 senior citizens. Participants have included diverse groups such as new immigrants, Indigenous peoples, persons with disabilities, and older women.</td><td></td></tr>
<tr><td>4</td><td>5.2.1 Guidelines on Responsible Investment</td><td>■ 2025 Taishin Securities Responsible Investment Results
Unit: NT$ thousands
<table>
<tr><th>Investment-type Industries/Categories</th><th>Number of Investments</th><th>Investment Balance at the End of 2025</th></tr>
<tr><td>Green Bonds</td><td>4</td><td>288,521</td></tr>
<tr><td>Sustainability-Linked Bonds</td><td>1</td><td>126,011</td></tr>
</table>
Note 1: The reference date for the data is December 31, 2025
Note 2: The invested targets comply with the Taipei Exchange's Sustainable Bond Standards</td><td>The Rules Table 1-2 No.4
Products and services designed by each business line to create environmental benefits or social benefits.</td></tr>
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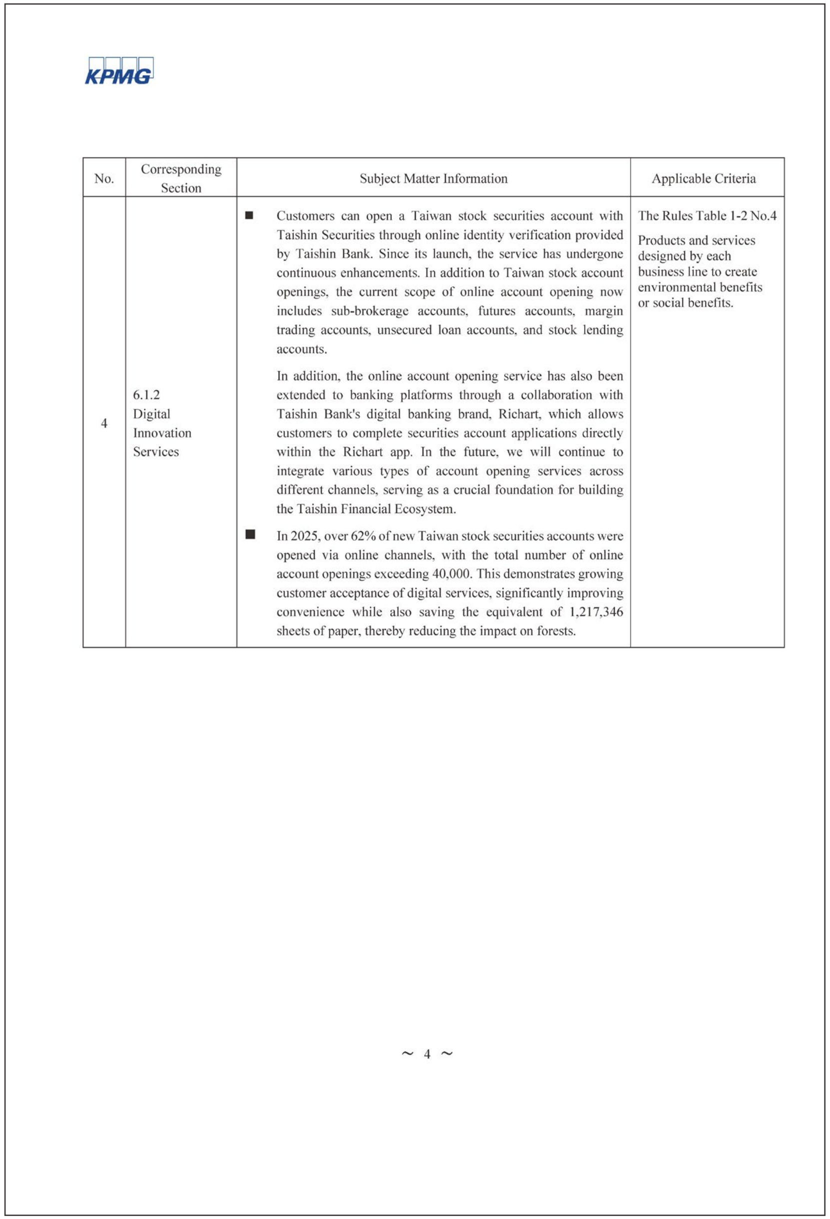

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No.	Corresponding Section	Subject Matter Information	Applicable Criteria
4	6.1.2 Digital Innovation Services	■ Customers can open a Taiwan stock securities account with Taishin Securities through online identity verification provided by Taishin Bank. Since its launch, the service has undergone continuous enhancements. In addition to Taiwan stock account openings, the current scope of online account opening now includes sub-brokerage accounts, futures accounts, margin trading accounts, unsecured loan accounts, and stock lending accounts. In addition, the online account opening service has also been extended to banking platforms through a collaboration with Taishin Bank's digital banking brand, Richart, which allows customers to complete securities account applications directly within the Richart app. In the future, we will continue to integrate various types of account opening services across different channels, serving as a crucial foundation for building the Taishin Financial Ecosystem. ■ In 2025, over 62% of new Taiwan stock securities accounts were opened via online channels, with the total number of online account openings exceeding 40,000. This demonstrates growing customer acceptance of digital services, significantly improving convenience while also saving the equivalent of 1,217,346 sheets of paper, thereby reducing the impact on forests.	The Rules Table 1-2 No.4 Products and services designed by each business line to create environmental benefits or social benefits.

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台新證券