



2024

YUANTA FUTURES

Sustainability Report



Yuanta
Futures

Contents

<u>Message from the Chairman</u>	03
<u>Important Achievements and Sustainable Outcomes In 2024</u>	05
<u>Appendix</u>	83

01	Company Profile & Sustainable Development	07
02	Corporate Governance & Integrity Management	24
03	Innovative Goods and Multiple Services	42
04	Employee Care & Development	53
05	Climate Change Risks Management & Green Action	68
06	Social Involvement & Public Welfare Action	78

About the Report

Reporting Period

The data and content in this report primarily cover the period from January 1, 2024, to December 31, 2024.

(To provide a comprehensive presentation of specific project and activity performance, some content may encompass periods before January 1, 2024, or after December 31, 2024.)

Report Boundaries and Scope

The report's scope of disclosure is primarily focused on Taiwan-based operations and activities, accounting for 98.18% of Yuanta Futures' consolidated revenue in 2024. If there are specific disclosure requirements, the relevant data and paragraphs will specify the detailed scope and calculation methods. The environmental performance and data primarily focus on the Taipei head office, while the social welfare performance includes the Yuanta Foundation. The first chapter on economic performance includes data from both Taiwan and Yuanta Futures (Hong Kong) Limited. The fourth chapter contains employee statistics and training-related data, all disclosed within the scope of Taiwan. All financial data in the report is presented in New Taiwan Dollars. If there is any re-editing or special disclosure requirement of information, the scope definition and calculation methods will be indicated in the relevant data and sections.

Report Authoring Principles

This report has been prepared in accordance with the GRI Standards published by the Global Reporting Initiative (GRI), and the information disclosure in the report also complies with the Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies. The disclosure in the report also takes into consideration the guidelines of the Sustainability Accounting Standards Board (SASB) and Task Force on Climate-related Financial Disclosures (TCFD) framework.

Report Publication

Yuanta Futures annually undergoes review by the board of directors and regularly publishes sustainability reports. The complete disclosure can be found on the official website of Yuanta Futures.

Issued in August 2025

Report Assurance

The report has been verified by BSI Taiwan, and the report is compliant with GRI Standards 2021 and AA1000 Type I moderate-level assurance. In accordance with R.O.C. Statement of Auditing Standards No. 1, "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information", PwC Taiwan has provided limited assurance report and subject matter summary. An accountant's independent limited assurance report and a summary of the assurance items are attached at the end of the report.

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Message from the Chairman

In 2024, financial markets continued to experience volatility amid geopolitical and economic challenges. The U.S. election, changes in central bank interest rate policies, and China's liquidity releases affected markets, while the ongoing Russo-Ukrainian war intensified risk hedging sentiment. Trump's election victory further reshaped supply chains and international trade patterns. The trading volume of global futures and options reached a new high of 206.8 billion contracts in 2024, representing a 50.51% increase from the previous year. Among these, equity and equity index trading volume accounted for the largest share, while energy, metals, interest rates, and agricultural commodity trading volumes also increased significantly, reflecting evolving investor preferences.

Taiwan's futures market demonstrates robust momentum. Since 2020, Taiwan futures trading volume has exceeded 300 million contracts for five consecutive years, with small and diversified products becoming key market development trends. After TSMC individual stock futures were included in night trading in 2024, this further promoted market integration with international markets. Small and micro TAIEX futures and stock futures have gained popularity, becoming potential products in the futures market. Yuanta Futures continues to strengthen various management practices, achieving an after-tax net profit of NT\$2.167 billion in 2024, reaching a new record high and ranking first among the 14 specialized futures companies in Taiwan. This also generated exceptional operational performance with post-tax EPS of NT\$7.47 and post-tax ROE of 14.24%.

The Company prioritizes fair dealing and sustainable development, continuing to align with issues emphasized by financial regulatory institutions. Yuanta Futures was among the top 25% of securities and futures companies in the 2024 Financial Supervisory Commission evaluation of the principle of treating clients fairly. Regarding anti-fraud efforts prioritized by regulators, we strengthen anti-fraud advocacy, provide early fraud risk detection and warnings, and optimize our anti-fraud resource center to fully protect customer rights and interests. We have incorporated sustainable information management into our internal control system and listed it as a mandatory annual audit item. In terms of sustainable investment, the Company has established the "Marketable Securities Mid and Long Term Investment Regulations" and "Proprietary Futures Trading Department Environmental, Social, and Governance (ESG) Investment Policy Assessment Guidelines." We also authorized products including TAIEX F4G TIP TW ESG Futures, EUREX European ESG Futures, and CME Small S&P 500 Sustainable Index Futures, committed to enhancing ESG content in daily operations.

Governance Sustainability Performance

As the leading brand in Taiwan's futures market, Yuanta Futures upholds the highest Sustainable Development Guidelines, establishing a rigorous corporate governance system and implementing internal controls, regulatory compliance, and risk management. Our excellent governance performance has repeatedly received recognition from domestic and international corporate governance awards. The Company has been ranked in the top 5% of the Taiwan Stock Exchange Corporate Governance Evaluation for ten consecutive years, and has been named the number one futures company in TOP 5000 Large Taiwanese Companies for twelve consecutive years. We also received the Taipei Exchange's 30th Anniversary "TPEx Pilot Governance Award" and the National Brand Yushan Award "Enterprise Award."

The Company values innovation in financial services, committed to providing investors with the best futures trading platform services. We continue to advance the "Tablet Account Opening Program," FIDO identity authentication and data sharing, and have implemented "RPA Process Automation" in internal operations to enhance overall operational efficiency. In 2024, we were also recognized in customer service and talent development, receiving the National Brand Yushan Award "The Best Product Award: Smart AI War Room," the 2025 Digital Financial Award for "Digital Fair Treatment of Consumers Award" and "Digital Information Security Award," and ranking first on the Excellence in Corporate Social Responsibility's Rising Star List.

Environmental Sustainability Performance

The Company follows Yuanta Financial Holdings' environmental management policy, developing carbon emission reduction strategies across four major areas : low-carbon operations, sustainable finance, low-carbon supply chain, and sustainability advocacy. We have implemented internal carbon pricing to internalize external carbon reduction costs. The Group's new self-owned buildings have obtained green building certifications, and we purchase renewable energy, replace high-energy-consumption equipment, install LED energy-efficient lighting, implement intelligent energy monitoring, and upgrade air conditioning systems. These efforts are complemented by various certifications including ISO 14064-1 GHG Inventory, ISO 14001 Environmental Management System, ISO 20400 Sustainable Procurement Guidance, and ISO 14046 Water Footprint Inventory, continuously optimizing energy conservation and carbon reduction sustainability practices.

Since 2020, Yuanta Futures has continued to respond to CommonWealth Magazine's "Tamsui River Convention - Do One Thing for Tamsui River." In 2024, we expanded our commitment to sign nationwide "Watershed Covenant" and organized "Ocean Sustainability Love Letter, Less Plastic is Better Than More Plastic" beach cleaning activities. We participated in the "2024 Run for Wildlife" to promote employee awareness of biodiversity importance and responded to the International Nature Restoration Action Association's "Stop Burning Rice Straw Environmental Project" by donating 20 hectares of farmland to help farmers implement sustainable rice straw recycling. Through practical actions, Yuanta Futures promotes environmental sustainability concepts and works with customers and supplier partners toward a greener future.

Social Sustainability Performance

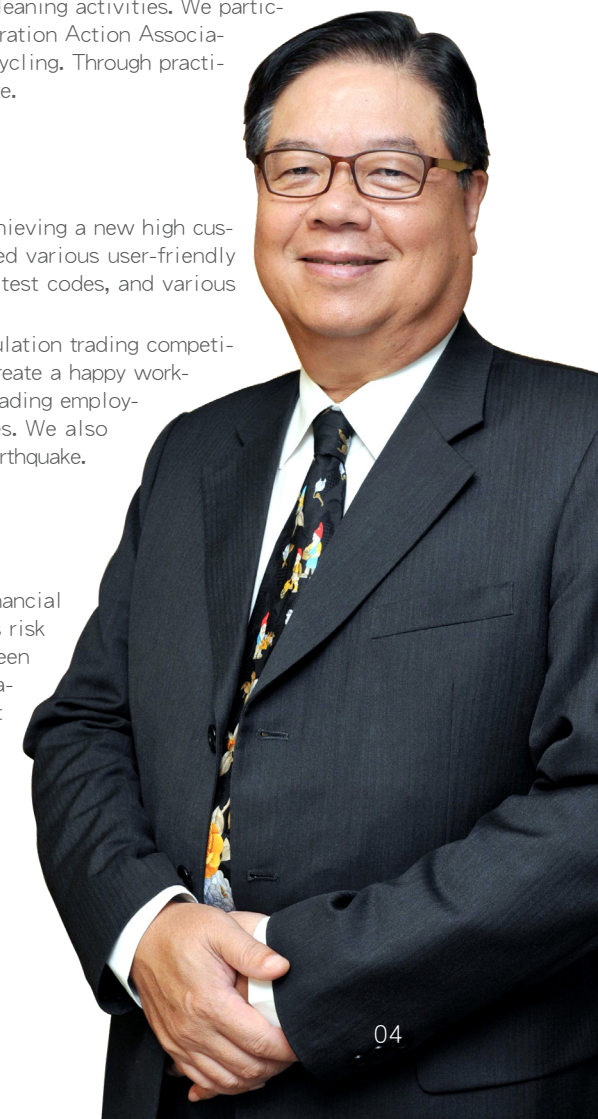
Yuanta Futures upholds the spirit of "warm service," implementing the principle of treating clients fairly with customer experience as the core, achieving a new high customer service satisfaction rate of 98.28% in 2024. Meanwhile, to protect the financial transaction rights of various groups, we have improved various user-friendly financial services within our business scope, promoting friendly service counters, gender-friendly restrooms, implementing web accessibility test codes, and various elderly care services to implement fair dealing principles, becoming the first futures company to receive "AA-level Certification."

The Company cultivates future financial talent through campus outreach, collaborating with multiple domestic universities to organize forex simulation trading competitions, campus activities, and lecture courses. Through comprehensive education and training systems and diverse employee benefit planning, we create a happy workplace to attract and retain excellent talent. In addition, the Company has long promoted various social care and educational activities, actively leading employees to participate in the Group's "Yuanta Happiness Day," "Yuanta Blood Donation Day," "Yuanta Wealth Management Day," and other activities. We also donated NT\$1.5 million to the Ministry of Health and Welfare's disaster relief fund to assist with reconstruction efforts following the Hualien earthquake.

Outlook 2025 "Innovative Vision, Sustainable Wealth"

Looking ahead to 2025, Yuanta Futures adopts "Innovation and Foresight, Sustainable Wealth" as our core business philosophy. Based on solid financial indicators, continuously optimized IT infrastructure, and comprehensive front and back-office teams as our operational foundation, with rigorous risk management and compliance as our operational core, we will develop various futures brokerage businesses while committed to promoting green operations and sustainable products and accelerating digital transformation initiatives. We will also continue to advance the opening and operational preparation of Yuanta Global (Singapore) to explore potential customers in Southeast Asian countries and expand our overseas profit engine.

Yuanta Futures
Chairman



Important Achievements and Sustainable Outcomes in 2024

Yunta Futures as a leading futures brand in Taiwan values the importance of transparent operations, rigorous corporate governance, and internal controls ; also, taking into account the R&D capabilities and innovation, striving to provide investors with the best futures trading platform services, and adhering to the core value of the brand in order to become the brand benchmark in the Asian financial market.

In 2024, we achieved significant accomplishments and received recognition from various sectors of the market. The key achievements are as follows :

- Ranked 1st in the "Rising Star List" category on CommonWealth Magazine's "Excellence in Corporate Social Responsibility" , receiving the award for seven consecutive years, and placed 3rd for two consecutive years in the " Rising Star List" category of the "CommonWealth Talent Sustainability Award" by CommonWealth Magazine.
- Honored with the National Brand Yushan Award for both the Outstanding Enterprise Award and the Best Product Award for the "Smart AI Command Center".
- Awarded the Silver Award in Category 2 - Corporate Sustainability Report at the 2024 Taiwan Corporate Sustainability Awards (TCSA).
- Ranked 1st in the 10th Taiwan Futures Exchange - Diamond Award.
- Received the Digital Fair Treatment of Consumers Award and the Digital Information Security Award from the 2025 Digital Financial Award.
- The 2023 Sustainability Report was verified by the British Standards Institution (BSI) Taiwan and received an assurance statement from an accounting firm. The company continues to publish the English version of the report, becoming the first futures firm in the industry to release an English-language sustainability report.
- Actively adopting various ISO standards and certified by BSI Taiwan, including ISO 14001 Environmental Management System, ISO 14064-1 Organizational Greenhouse Gas Inventory, ISO 45001 Occupational Health and Safety Management System, ISO 20400 Sustainable Procurement Guidelines, ISO 14046 Water Footprint Standard, ISO 27001 Information Security Management System, ISO 10002 Complaints Handling Quality Management System, BS 10012 Personal Information Management System (PIMS)
- No. 1 in futures companies amongst the TOP 5000 large corporations in Taiwan.

Five Major Dimensions Of Sustainability Performance



Finance

- Net income : 2.167billion, the highest of the futures brokerage, and set a new record high over the years
- Net EPS : NT\$7.47
- Net ROE : 14.24 %
- The market share of futures brokerage was 22.62%, the market share of option brokerage was 18.14%, and the market share of foreign futures was 26.47%



Customer

- Digital active customers : The number of new accounts using electronic statements for the year was 14,997, out of a total of 15,241 new accounts opened. The proportion of new accounts using electronic statements reached a high percentage of 98.40%



Employee

- The total expenditure on employee welfare amounts to NT\$1,134,342 thousand, with an average welfare cost of NT\$2,865 thousand per employee.



Environment

- Yuanta Futures collaborated with the group to procure green energy certificates, procured green power and renewable energy certificates totaling 570,400 kWh in 2024, as part of ongoing efforts to improve energy efficiency.
- As of 2024, Yuanta Futures has introduced ISO 14001, ISO 14064-1, ISO 20400, ISO 14046 management system verification



Society

- Yuanta Futures organized a variety of public welfare activities, inviting employees and suppliers to participate in the donation of essential goods and cash to East Africa. Employees were also encouraged to volunteer at the 1919 Food Bank, helping to pack and deliver supplies to underprivileged families.
- A donation of NT\$1.5 million was made to the Ministry of Health and Welfare's disaster relief fund to support aid efforts and reconstruction in the disaster-affected areas of Hualien.
- In collaboration with the Group, Yuanta Futures became part of the first financial institution in Taiwan certified as a "Dementia-Friendly Financial Institution." A community care center was established, and in 2024, the company visited the Nangang Dementia Care Center to conduct financial fraud awareness sessions and accompany elderly participants in creating handmade Christmas cards
- In response to the INRAA's calling of stop burning rice straw for environmental protection in the "Taiwan Good Air and Better Field" program, the company pledged 20 hectares of farmland, which can help reduce 180 metric tons of carbon emissions and help farmers substantiate the sustainable cycle of rice straw to fields, so that it can be decomposed into soil organic fertilizer on site after harvest
- Since 2020, Yuanta Futures has actively responded to CommonWealth Magazine's "Tamsui River Covenant" and in 2024 further expanded participation by joining the nationwide "Watershed Pact", organizing coastal cleanup activities that removed a total of 1,157 kilograms of marine debris.
- Dedicated to environmental protection, Yuanta Futures participated in the Yuanta 188 Sustainability Relay Project, hosting events at the Zhishan Cultural and Ecological Garden to raise awareness among employees and their families about biodiversity conservation.



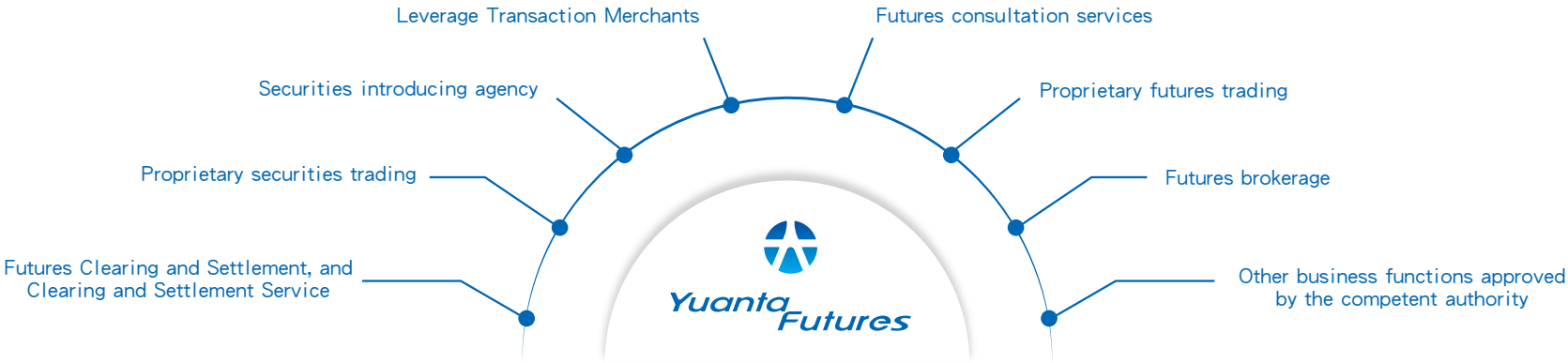
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COMPANY PROFILE &
SUSTAINABLE DEVELOPMENT

1-1

BRAND INTRODUCTION

Yuanta Futures is a futures commission merchant specializing in brokerage, proprietary trading, consultation, and leverage transaction merchant ; it offers various services including hedging, speculation, arbitrage, etc. There were no significant changes in the number of operating bases, organizational structure, organizational ownership, or supply chain of the Company during the operation period in 2024. In addition, Yuanta Futures complies with the laws and regulations for the sale of products and services. No products or services were prohibited in Taiwan in 2024. However, due to the differences in market regulations between Taiwan and Hong Kong, the Company's products available for sale in both markets are subject to adjustment in accordance with local regulations. The following are The Company's principal business activities :



Name	Yuanta Futures Co., Ltd.	Capital Stock	NTD\$2,899,762,880
Date of Establishment	1997	The number of employees	396 ^{Note}
The Date of OTC	11 / 28 / 2007	Industry	Financial Business
Head Office	2F. (Part), 3F, 4F, 5F, No. 77, Sec. 2, Nanjing E. Rd., Zhongshan Dist., Taipei City	Stock Code ASD	6023

Note : This refers the number of employees of Yuanta Futures in Taiwan in 2024.

Operating Performance in 2024

Unit : NTD thousand (unless otherwise specified)

	Items	Amount	
		2023	2024
Direct Economic Value	Brokerage	3,200,814	3,714,787
	(Losses) gains on trading of securities	-50,775	227,236
	Clearance fee from consignment	35,363	38,826
	Securities commission revenue	15,533	22,612
	Others (including other gains and losses)	2,920,022	3,457,641
	Subtotal of direct economic value	6,120,957	7,461,102
Economic Value Distributed	Operating costs	2,863,010	3,603,891
	Employee wages and benefits	965,357	1,134,342
	Social Welfare	5,730	1,945
	Political donations	0	0
	Pay dividends ^{Note1}	1,449,881	1,535,886
	Pay income tax expenses	396,449	591,751
	Fines	120	280
	Subtotal of distributed economic value	5,680,547	6,868,095
	Economic value Retained ^{Note2}	440,410	593,007

Note1 : The financial information disclosed in this table is compiled from the consolidated financial statements of Yuanta Futures for the past two years

Note2 : Retained value = Direct economic value - Distributed economic value

1-2 Brand Vision and Management Philosophy

Yuanta Futures considers "customer needs" as its core philosophy, and focuses on capturing market opportunities for customers and pursuing long-term maximum value for shareholders, with "SMART" as its corporate mission, including assisting customers in seizing global opportunities, managing the risk for customers, providing high-quality analysis with experience, reinforcing customers' investment portfolios by programming, and tailoring customers' options solutions.

1-3 Overseas and Domestic Service Network

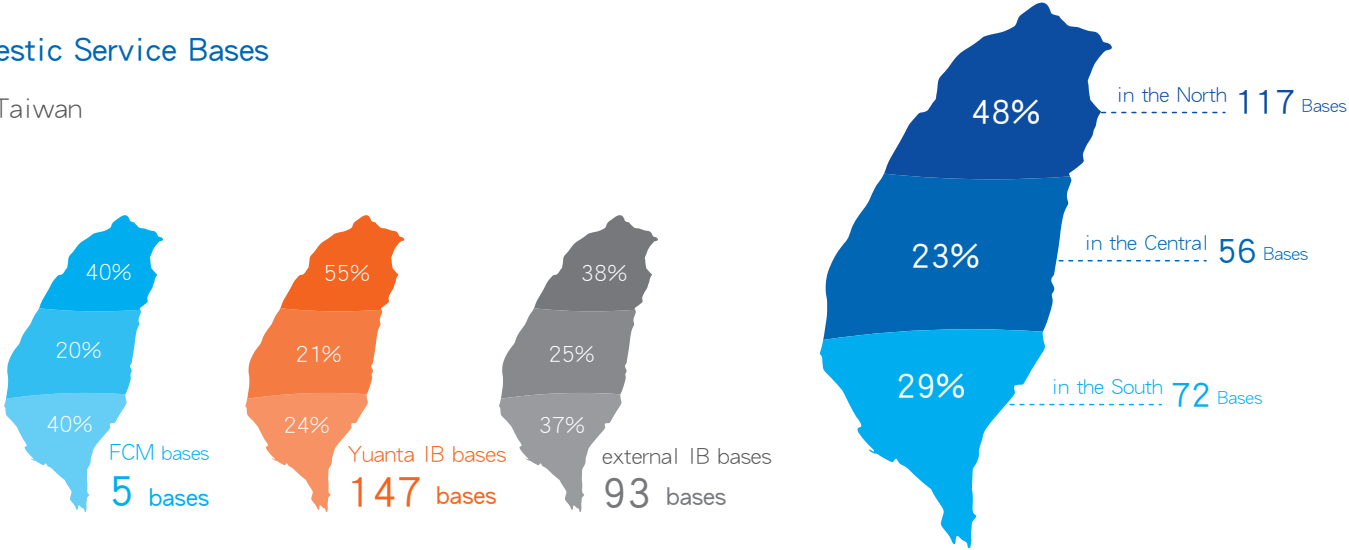
Yuanta Futures provides the most complete channel services in the Asian market, with a total of 245 business bases in Taiwan, including 5 FCM bases^{Note1}, 147 Yuanta IB bases^{Note2}, and 93 external IB bases, making it the most comprehensive service network in the industry^{Note3}. In addition, the Company has cultivated Hong Kong (1 overseas base in Hong Kong) and China markets over the years and has successively obtained INE overseas crude oil and Dalian Commodity Exchange's secondary agency of iron ore to provide traders with various investment opportunities and customized services such as serving the real economy. Yuanta Futures has the largest number of 16 international exchange memberships in the industry, integrating global futures and options products, and providing traders with 24-hour professional services with zero time difference across countries.

Note 1 : FCM, Futures Commission Merchant, futures broker
 Note 2 : IB, Introducing Broker, futures introducing broker
 Note 3 : Please refer to the Company's 2024 Annual Report for detailed service bases.

Yuanta Futures' Domestic Service Bases

A total of **245** bases in Taiwan

(Hualien and Kinmen are included in the central Taiwan)



1-4 Yuanta Futures Sustainable Operation Policy

While pursuing professional futures operations and creating economic value, Yuanta Futures is also committed to practicing corporate sustainable development. The Company adheres to the sustainability promotion strategies and core concepts of the Yuanta Financial Holdings, establishing Yuanta Futures' "Sustainable Development Best Practice Principles" and "Sustainable Development Best-Practice" to build the Company's sustainable development promotion framework. At the same time, based on the United Nations' "Sustainable Development Goals (SDGs)," the concept of sustainable operation is integrated into operational objectives and service management models. Through five major areas—"Integrity in Operations," "Customer Service," "Green Finance," "Social Contribution," and "Healthy Workplace"—the Company actively promotes various corporate sustainability initiatives.

Seven Major Guidelines on Sustainable Management



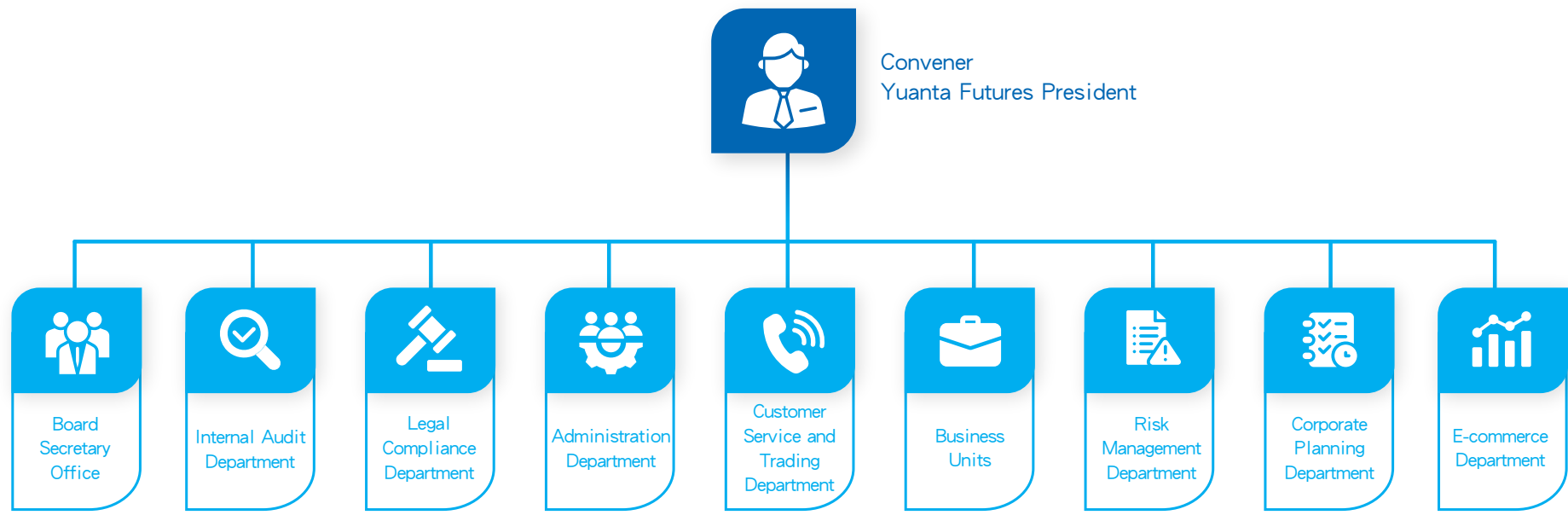
1-5 Corporate Sustainability Promotion and Implementation Mechanism

Yuanta Futures has established a sustainable development promotion group, convened by the President, with nine departments assigned to execute various functions, and coordinated by the Corporate Planning Department. The group holds regular meetings each year to review project effectiveness and submits sustainability-related proposals to the Board of Directors for resolution, ensuring policy implementation. The Company prepares the annual Sustainability Report to transparently disclose performance and continuously promote sustainable operation.

The Company's Six Major Steps for Promoting Sustainable Development



Organizational Structure of the Sustainable Development Promotion Team



1-6 Stakeholder Concerns and Communication Channels

Yuanta Futures identifies stakeholder concerns based on the characteristics of its industry, international trends, and the development of peers. Following the AA1000 Stakeholder Engagement Standard (AA1000 SES), the Company designs questionnaires that are evaluated by members of the Sustainability Promotion Task Force and relevant department heads. Based on these evaluations, seven major stakeholder groups are identified through internal discussions: government agencies, employees, customers, shareholders and investors, suppliers and partners, the media, and local communities.

The primary purpose of engaging with stakeholders is to regularly assess the materiality and impact of governance, economic, environmental, and social issues, and to establish sustainable management strategies from a stakeholder perspective. These strategies are incorporated into day-to-day operations and annual plans, tracked through periodic meetings, and adjusted when necessary. Evaluation results are considered critical to business operations and serve as a foundation for ongoing stakeholder communication and engagement. Relevant stakeholder matters are reported annually to the Board of Directors. The report for 2024 was successfully completed and the resolutions passed by the Board were delegated to responsible departments for implementation.



Government authorities

Financial Supervisory Commission / Ministry of Economic Affairs / Ministry of Labor / Securities and Futures Bureau / Taiwan Stock Exchange / Taipei Exchange / Chinese National Futures Association / Securities & Futures Institute / Taipei City Government, etc.

The top three issues of concern

- Legal compliance
- Risk management and internal control
- Information and transaction security

Communication channels and frequency

- | | |
|---------------------------------|----------|
| • Internal control mechanism | Annually |
| ----- | |
| • Regular audit and supervision | Regular |
| • Internal control mechanism | |

The Company's commitment

Comply with the relevant laws and regulations and conduct business in a lawful and compliant manner and fully cooperate with governmental authorities in audits.

2024 implementation results

- Enhanced the promotion of money laundering control, compliance with laws and regulations, risk management and internal audit and internal control, financial consumer protection, treating clients fairly, intellectual property rights, and ESG-related training with a total of 5,448.5 hours and 6,246 participants involved. The training on personal data protection and information security was arranged for a total of 1,853.83 hours and 1,289 participants involved.
- Regular training courses on "Ethical Corporate Management and Legal Compliance Propaganda" were held. All employees took the courses and passed the tests in 2024.



Employees

Labor of labor meetings / New employees / Current employees / Departed employees / Retired employees / Campus Interns

The top three issues of concern

- Economic performance
- Sustainable Finance
- Water and Effluents

Communication channels and frequency

- | | |
|------------------------------|-----------|
| • Employee Welfare Committee | Regular |
| • Employee complaint mailbox | |
| ----- | |
| • Labor-Management meeting | Quarterly |
| ----- | |
| • Education and Training | Irregular |
| ----- | |
| • Employee opinion survey | Annually |

The Company's commitment

We regard our employees as family, striving to create a workplace that upholds equality and prohibits discrimination. We are committed to safeguarding and advancing employee rights, with the aspiration of becoming a model of a happy and inclusive enterprise.

2024 implementation results

- The Group is one of the constituent stocks of the "Taiwan HC 100 Index", which shows the Group's commitment to pay its employees reasonably and reward employees with profits.
- The Company has introduced the ISO45001 Occupational Health and Safety Management System in 2021 to initiate a comprehensive occupational safety management with the safety and health work code reported lawfully. The Company had reported zero occupational accidents in 2024.
- Held the "Dragon Fitness" Muscle Gain and Fat Loss Competition to encourage employees to develop healthy eating and exercise habits, prevent chronic diseases, foster a healthy workplace, and contribute to corporate sustainability.
- Promoted initiatives such as "Employee Stress Relief," "Family-Friendly Workplace," and "Retirement Preparation for Middle-aged and Senior Employees" to create a secure and high-performing work environment. The Company also applied for and received funding support under the Ministry of Labor's Work-Life Balance Subsidy Program.
- Offered the "Yuan Mama Trendy Baby Gift" to support pregnant and postpartum employees, established dedicated breastfeeding (expressing) rooms, and arranged one-on-one health consultations with physicians. These efforts were recognized with the "Outstanding Breastfeeding Room" Certification from the Taipei City Government
- We participated in 15 campus expos and 4 presentations and collected 735 resumes. We continued to actively collaborate with schools on industry-academia cooperation and successfully recruited 22 students to join the Company's internship programme.



Customers

Existing customers / Potential customers / General public

The top three issues of concern

- Information and transaction security
- Marketing and Labeling
- Customer privacy

The Company's commitment

We are committed to providing customers with a more forward-looking and better investment and financial management experience, and continue to promote product R&D and innovative services.

Communication channels and frequency

- Customer service hotline
- Customer complaint mailbox
- Sales specialist service
- Development of Internet services, mobile services (APP) and smart tools

Regular

- Conduct various financial seminars and conferences

- Provide various research reports

Daily, weekly, monthly

- Conduct customer satisfaction surveys

Regular

2024 implementation results

- Expanded financial inclusion by launching diversified, low capital trading threshold CFD, including foreign exchange, gold, crude oil, foreign individual stocks, foreign stock indices, and silver products.
- In 2024, the Company launched a dedicated website for leveraged trading services along with a new trading platform that complies with all relevant legal and regulatory requirements.
- In response to the Taiwan Futures Exchange's 2024 introduction of the Mini-TAIFEX Futures, Yuanta Futures launched the "Mini-TAIFEX Report!" campaign, promoting low-barrier trading participation.
- Since 2021, the Company has consistently obtained Grade A certification in the Taiwan Intellectual Property Management System (TIPS) for four consecutive years. In the same period, the Company has continued to implement and maintain compliance with the BS 10012 Personal Information Management System (PIMS) international standard annually, ensuring robust personal data protection and safeguarding customer rights.
- In 2024, the Company completed certification for ISO 27001: 2022 Information Security Management, further enhancing its cybersecurity framework. Certification was awarded by BSI, ensuring zero information leakage and the delivery of secure and stable financial services.
- In 2024, the Company launched a revamped Anti-Fraud section on its official website, featuring updated fraud alerts and consolidated information from the Taiwan Futures Exchange, Taiwan Stock Exchange, and National Police Agency. Through real case education, the Company enhanced customer awareness and reinforced trading security.
- Yuanta Futures has obtained the service verification of ISO 10002 : 2018 every year since 2021. Yuanta Futures is the first futures dealer in Taiwan to qualify for this verification.



Shareholders and Investors

Top ten shareholders and directors / General shareholders / Corporate shareholders

The top three issues of concern

- Information and transaction security
- Legal compliance
- Risk management and internal control

The Company's commitment

Implement corporate governance, strictly supervise and manage the Company's finance, internal control, legal compliance, and risk control in pursuit of sound profitability.

Communication channels and frequency

- Set up Chinese and English websites and "Stakeholders" section

Regular

- Convene shareholders' meeting
- Publish annual report and sustainability report

Annually

- Convene Board of Directors' meetings

Monthly

- Disclose the latest information on the MOPS and the Company's website

Irregular

- Conduct two-way communication with institutional investors

- Participate in investors' conferences of the Taipei Exchange

Semi-annually

2024 implementation results

- From 2020 to 2024, the Company's Earnings Per Share (EPS) were NT\$4.23, NT\$2.97, NT\$3.95, NT\$6.39, and NT\$7.47, respectively, demonstrating steady profitability and operational resilience over the five-year period.
- Awarded with the honor of the corporate governance evaluation "OTC company top five-percent performance" for 10 consecutive years (from 2015 to 2024)
- The Company was assigned a long-term credit rating of "twAA-" and a short-term credit rating of "F1+" with a "stable" outlook by Fitch International Credit Rating.
- The Company was selected as the "Taiwan Large Corporation Top 5000", and ranked first in the futures industry for 12 consecutive years.
- Awarded First Place in the 9th Diamond Award by the Taiwan Futures Exchange, recognizing outstanding performance in the futures industry.
- Honored with the Enterprise Award and Best Product Award (for the AI Intelligence Command Center) at the National Brand Yushan Award, highlighting the Company's innovation and excellence in product development.



Suppliers and Partners

Collaborating suppliers, contracting firms

The top three issues of concern

- Taxation
- Information and transaction security
- Economic performance

The Company's commitment

Include local manufacturers in the green supply chain and promote sustainable environmental policies together with the manufacturers, hoping to fulfill our responsibility for environmental sustainability.

Communication channels and frequency

- Bargaining meeting
- Establish procurement management methods and principles
- Establish the Regulations Governing the Acquisition or Disposal of Assets Regulations Governing the Acquisition or Disposal of Assets
- Prioritize the procurement of environmentally and socially friendly products
- Suppliers are required to sign the Supplier Sustainable Procurement Clause, a declaration of commitment to ethical conduct and integrity, ensuring alignment with the Company's sustainability and corporate responsibility standards.

Irregular

Regular

2024 implementation results

- Suppliers were invited to sign the Supplier Sustainable Procurement Clause, a commitment to ethical business practices. In 2024, the signing rate among domestic suppliers in Taiwan reached 100%.
- Established the "Directions for Supplier Management" to effectively manage the suppliers of the Company and investees, improve procurement quality, and advocate CSR together with suppliers. We have also disclosed these Directions on the corporate website.
- The Company has dealt with suppliers pursuant to the "Ethical Management Best-Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct" of Yuanta Financial Holding Co., Ltd. to avoid dealing with anyone with any unethical act committed, and conduct all commercial activities with a fair and transparent practice. According to the results of the 2024 internal audit, no violations of integrity-related regulations or unethical conduct were identified.



Media

The top three issues of concern

- Information and transaction security
- Economic performance
- Corporate governance and ethical corporate management

The Company's commitment

Information about the Company's operations and activities is regularly disseminated through the media to help investors better understand the futures markets and the Company's current status.

Communication channels and frequency

- Press conference
- Media advertising
- Major news release

Irregular

2024 implementation results

- Maintained good relations with the media and established smooth communication channels.
- A total of 42 major news were released in 2024.
- By integrating an excellent future trading advisor team and the interface of the outstanding IT platform, the Company has intensified strategic marketing activities, and enhanced media exposure to increase the visibility of the brand of the Company to the investors, and effectively enlarge the market size.



Community and local organizations

Residents around the operation bases / Community residents /
Public welfare organizations

The top three issues of concern

- Corporate governance and ethical corporate management
- Legal compliance
- Risk management and internal control

The Company's commitment

Lead employees to participate in charity activities to care for the community and the underprivileged. At the same time, we also provide opportunities for talent development, i.e., actively promoting financial knowledge.

Implementing waste management through the "3R Management Measures"; and introducing ISO 14046 water footprint verification.

Communication channels and frequency

- Arrange investment management education seminar
- Cooperation with public welfare organizations
- Community and disadvantaged care and visits
- Organize and support social welfare, academic, arts and environmental activities
- Campus activities
- Charity blood donation
- Participate in public and association organizations

Irregular

Annually

Regular

2024 implementation results

- Donated NT\$1.5 million to the Ministry of Health and Welfare Disaster Relief Account to support disaster assistance and reconstruction efforts in Hualien following the recent natural disaster.
- The Company donated NT\$375,000 as a fund for public interests for financial services for the year 2024. That was recognized as a very significant event for the corporate social responsibility (CSR) of financial institutions.
- The Company was the first to receive the "Dementia Friendly Financial Institution" certification, and jointly organized dementia care activities with the Social Welfare Foundation of Wisdom, engaging employees and suppliers, setting up "community care and concern bases" and implementing the "Yuanlai Warmers" project to expand its practical action to the community; In 2024, the Company also visited the Nangang Community Dementia Care Center to conduct financial fraud prevention education and accompanied elderly participants with dementia in creating handmade Christmas cards.
- Demonstrating its commitment to environmental protection, Yuanta Futures participated in the "188 Sustainability Activity Relay Plan" by hosting a biodiversity awareness event at the Zhishan Cultural and Ecological Garden for employees and their families. The Company also supported the "Taiwan Good Air Cultivation and Welfare Field Public Action" by donating 20 hectares of farmland, helping reduce 180 metric tons of carbon emissions and promoting sustainable agriculture practices.
- Since 2020, Yuanta Futures has taken part in the "Tamsui River Convention" and "Watershed Covenant", expanding participation across Taiwan in 2024. To date, a total of 1,157 kilograms of marine debris has been cleared. The Company also joined the "2024 Run for Wildlife" to support wildlife conservation while encouraging employee wellness, working together with society to create a greener future.

1-7 Summary of Major Themes of Yuanta Futures

The Company values the voices of its stakeholders and conducts the identification of material topics through communication with customers, government agencies, employees, media, shareholders and investors, communities and local organizations, suppliers, and partners. The assessment process and the identified material topics are as follows:

1. Identification

This report is based on international standards such as the GRI Standards, the Task Force on Climate-related Financial Disclosures (TCFD), and the SASB Standards. It also takes into account the organizational context of the Company and Yuanta Financial Holdings, industry conditions, characteristics, and media coverage. After review by the sustainable development promotion group and discussions with external consultants, 20 key sustainability topics have been selected.

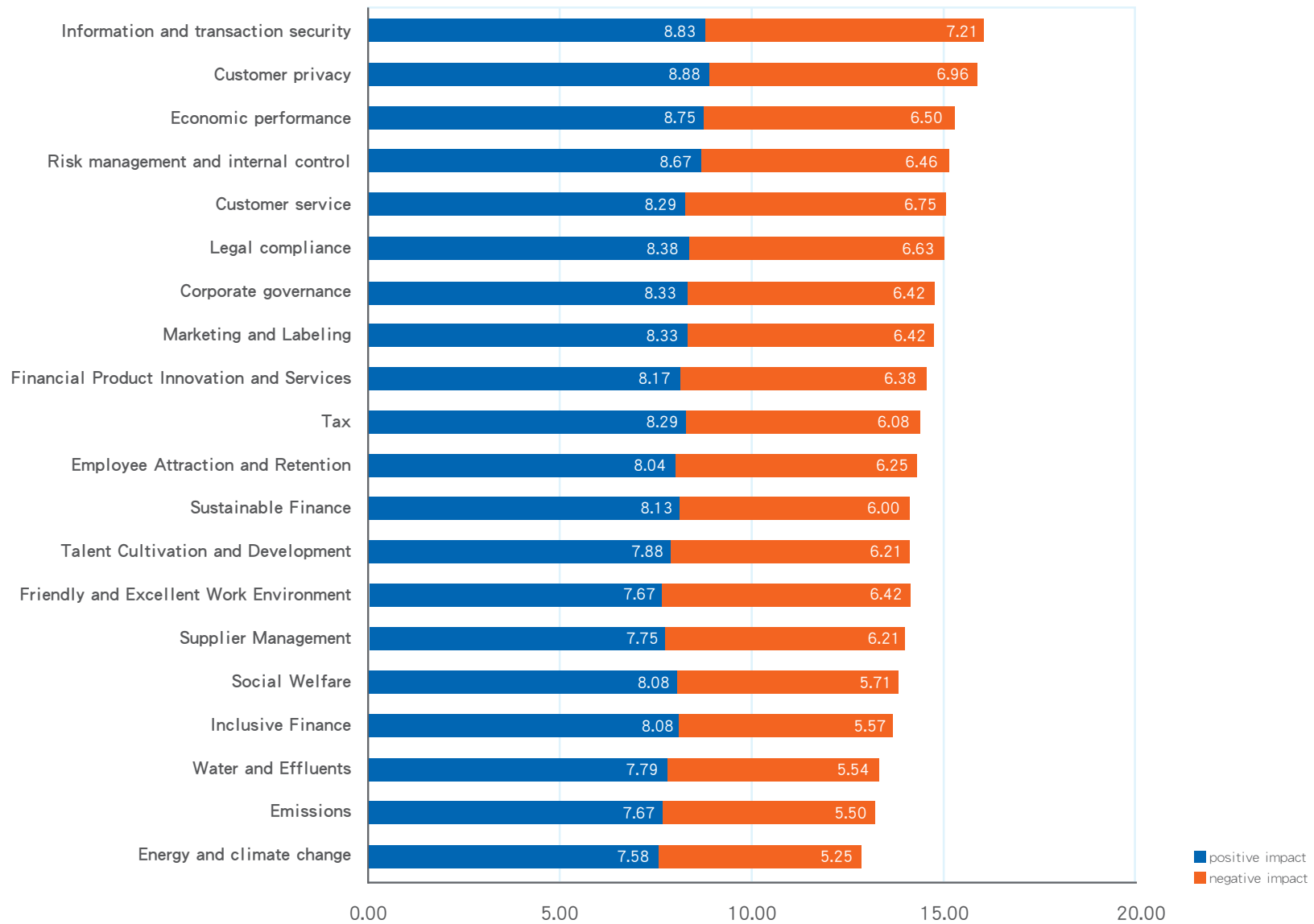
2. Analysis

A questionnaire was distributed to members of the sustainable development promotion group and relevant department heads. This questionnaire focused on four dimensions: economy, environment, society (population), and corporate governance. A total of 20 sustainability themes were identified and categorized into 20 positive impacts and 20 negative impacts for impact assessment.








3. Ranking and Confirmation

Based on the results of the previous questionnaire, the impact scores of the material topics were calculated, and after discussions between members of the sustainable development promotion group and external consultants, the reports were prioritized according to total scores. The Company lists topics with combined "impact level and likelihood of occurrence" scores greater than 15 as material topics. Additionally, considering the increasing domestic and international focus on climate risk response in recent years, "Energy and Climate Change" was also listed as one of the material topics. Based on these results, a total of 7 material topics were screened in 2024.

2024 Yuanta Futures Sustainability Issues Prioritization



Material Topics and Impact Boundaries

Impact Aspects	Material Topics	Corresponding Impact	Actual/Potential	Significance and Impact Description	GRI Specific Topics	Corresponding Sections	Value Chain Impacts						
							Yunta Futures	Customer	Government Authorities	Media	Shareholders and Investors	Community and Local Groups	Suppliers and Partners
Governance	 Information and transaction security	Information and transaction security maintenance	●	The financial trading environment is becoming more dependent on the Internet due the technology advancement. The diversified services also bring the impact of information security risks to customers and shareholders. The Company aims to provide stable and secure information services and considers "protecting information assets" and "maintaining business continuity for sustainable business operation" as our information security sustainability goals.	GRI 418-1	CH3-3	●	●			●		○
		Information system failure	●										
Governance	 Customer privacy	Protecting customer privacy	●	With the development of Internet technology, a sound information security and personal data protection mechanism are also the key to stabilize business operations and avoid negative economic and human rights impacts.	GRI 418-1	CH3-3	●	●			●		○
		Personal data leakage	▲										
Economic	 Economic performance	Good economic performance	●	Good corporate operational performance not only helps the Company become a benchmark brand in the Asian financial market but is also a critical factor supporting sustainable business development.	GRI 201-1、201-3、201-4	CH1-1	●				●		
		Poor economic performance	▲										
Governance	 Risk management and internal control	Risk management and internal control	●	The global financial environment is becoming increasingly complex, and the risks involved in the financial industry become diversified and intensified. Through the three lines of defense for risk management, the Company can effectively diversify, transfer or reduce risks to achieve a win-win-win situation for customers, shareholders and employees, thereby bringing positive feedback to the Company's operations.	Self-developed topics	CH2-4	●	●	●		●		
		Potential risks leading to crises	●										
Society	 Customer service	Customer satisfaction	●	From the perspective of customer needs, the Company provides diversified and innovative products to strengthen communication with customers, cultivate a sense of trust and adhesion, and continue to provide attentive and thoughtful services.	Self-developed topics	CH3-3	●	●			●		○
		Customer complaints or attrition	▲										
Governance	 Legal compliance	Legal compliance and regulatory management	●	Good legal compliance is an important foundation for enterprises to gain the trust of stakeholders. In order to reduce legal compliance risks and ensure that the Company operates in compliance with relevant laws and regulations, it is necessary to strengthen employees' awareness of legal compliance and maintain an effective and appropriate internal control system in an attempt to promote sound operations and reduce the risk of penalties.	Self-developed topics	CH2-3	●	●	●		●		○
		Violations of economic or social laws	●										
Environment	 Energy and climate change	Energy saving and electricity conservation	●	In order to properly manage the risks associated with extreme weather events and the transformation to a low-carbon economy, the risk of climate change is required to be incorporated into operational decision-making of the financial industry in order to identify and manage risks. Also, the Company observes the crisis of global warming and resource depletion, and fully responds to the trend of energy conservation and carbon reduction with adequate mitigation and adaptation plans implemented.	GRI 305-1、305-2、305-3	CH5-1	●						○
		Failure to effectively implement energy-saving measures	▲										

Level of involvement : ● Direct impact ○ Impact due to business relationship

Impacts are further classified into actual (●) and potential (▲) based on the likelihood of occurrence ; actual impacts are those that have already occurred, while potential impacts are those that have not yet occurred but have the possibility of occurring.

Material Topics Management Guidelines

Information and Transaction security

Commitment	We have established various information security policies based on the protection of shareholders' rights and interests, with the objectives of "protecting information assets" and "maintaining business continuity for sustainable business operation".	Management Method	We introduce information security-related systems and platforms to ensure a sound internal information security structure ; conduct information security education and training for all employees ; and conduct information security checks and risk management to identify weaknesses and information security threats in order to achieve the goal of strengthening the organization's internal information security structure.
Policy	Information Security Incident Notification and Emergency Response Procedures ISO 27001 : Specification for Information Security Management Systems (ISMS) Information Security Policy Information Security Management Guidelines Information Security Incident Notification and Emergency Response Procedures	Evaluation Mechanism	Vulnerability scans, penetration tests, and various information security tests and assessments are conducted regularly by a third-party trustworthy unit.
IT Department	IT Department	Communication Channel	Customer service mailbox : futures@yuanta.com free customer service hotline : 0800-333-338

Customer privacy

Commitment	From the perspective of customer needs, we strengthen customer communication, enhance the protection of consumer rights and interests, cultivate customer trust and adhesion, and continue to bring thoughtful and warm services to our customers.	Management Method	To ensure the privacy of customer information, we regularly maintain information security management system and obtain third-party certification.
Policy	Information Security Policy	Evaluation Mechanism	Number of customer data leakage
IT Department	Each business unit, CustomerService / TradingDepartment	Communication Channel	Customer service mailbox : futures@yuanta.com Customer service hotline : 02-2326-1000 or 0800-333-338

Economic Performance

Commitment	The Company actively develops multiple innovative businesses to provide customers with a high-quality and diversified trading environment. Sales targets are established to enhance market share and improve the Company's profitability.	Management Method	To enhance proprietary trading performance, we aim to maximize profits within controllable risks through strategies such as spread trading, high-frequency trading, and market making, thereby increasing revenue sources and operational stability.
Policy	"Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies" "Corporate Governance Best Practice Principles for Futures Brokers"	Evaluation Mechanism	Consolidated and Separate Financial Statements
IT Department	Business Units Proprietary Trading Department	Communication Channel	Customer service mailbox : futures@yuanta.com Customer service hotline : 02-2326-1000 or 0800-333-338

Risk management and internal control

Commitment	We follow the risk management policy of Yuanta Financial Holdings and the relevant regulations of the Futures Exchange, and jointly establish a risk control and internal audit mechanism.	Management Method	Risk identification, risk measurement, risk control and overall risk assessment are conducted through three lines of defense.
Policy	Risk Management Best-Practice Principles For Futures Commission Merchants of Taiwan Futures Exchange Risk Management Policies of Yuanta Futures	Evaluation Mechanism	Sensitivity analysis and value-at-risk (VaR) model, Yuanta Financial Holdings' credit rating system, and annual limits for various types of risks.
IT Department	Auditing Department Risk Management Department	Communication Channel	TEL : (02)2546-0373 Suggestions and complaint mailbox : auditcomm.brk@yuanta.com

Customer service

Commitment	From the perspective of customer needs, we strengthen customer communication, enhance the protection of consumer rights and interests, cultivate customer trust and adhesion, and continue to bring thoughtful and warm services to our customers.	Management Method	Through the "Eight Senses and Eight Practices" service concept, we proactively handle customer complaints and continue to create services that meet customers' needs .
Policy	Principle for Financial Service Industries to Treat Clients Fairly Customer Dispute Handling Regulations of Yuanta Futures Operating Rules for Customer Complaint Handling of Yuanta Futures	Evaluation Mechanism	Customer satisfaction surveys, average customer response rate
IT Department	Each business unit, Customer Service / Trading Department	Communication Channel	Customer service mailbox : futures@yuanta.com Customer service hotline : 02-2326-1000 or 0800-333-338

Legal compliance

Commitment	We comply with all business-related laws and regulations, and set up a comprehensive reporting system and investigation mechanism.	Management Method	In order to effectively reduce the occurrence of violations of laws and regulations, a legal compliance manual is prepared for the reference of managers and employees. The company has established Regulations Governing the Implementation of Whistleblowing System. A reporting email and hotline are published on our official website, allowing anyone to report suspected criminal activity, fraud, or legal violations by our employees.
Policy	Law compliance manual Regulations Governing the Implementation of Whistleblowing System	Evaluation Mechanism	Self-assessment of legal compliance is conducted every six months
IT Department	Auditing Department Compliance Department	Communication Channel	Reporting hotline : (02)2546-0373 Reporting mailbox : auditcomm.brk@yuanta.com

Energy and Climate Change

Commitment	As a member of the financial system that the society relies on, we have an obligation to disclose the climate risks we face and adopt proactive strategies, and leverage capital influence to drive the value chain towards the ultimate goal of net zero carbon emissions.	Management Method	In order to effectively reduce the occurrence of violations of laws and regulations, a legal compliance manual is prepared for the reference of managers and employees. The company has established Regulations Governing the Implementation of Whistleblowing System. A reporting email and hotline are published on our official website, allowing anyone to report suspected criminal activity, fraud, or legal violations by our employees.
Policy	Energy and Climate Change Management Policy of Yuanta Financial Holdings	Evaluation Mechanism	The responsible units report to the Audit Committee and the Board of Directors according to their respective areas of authority and responsibility, in order to monitor the progress and effectiveness of implementation.
IT Department	Risk Management Department / Management Department General Planning Department	Communication Channel	TEL : (02)2546-0373

Note :

1. New Major Theme for 2024 - Economic Performance : In light of recent changes in the global economic environment and the increasing concern of investors and stakeholders regarding corporate financial stability and long-term value creation, the Company has reassessed its sustainability-related impacts during this year's identification process and has therefore reintegrated it into the category of major themes.
2. Major Theme Changes for 2024 : To more clearly present the Company's management focus and practical approaches on major issues, starting from 2024, the previously combined major theme of "Customer Service and Privacy" will be split into two independent themes : "Customer Service" and "Personal Data and Privacy Protection."
3. Major Themes Listed in 2023 but Not Selected for 2024 - Corporate Governance, Tax, Marketing and Labeling : In this sustainability impact assessment, their impact on the Company's sustainable development and external attention has relatively decreased, and they have not been included as major themes for 2024.

1-8 Participation of Domestic and International Organizations

Participation in Public Associations or Organizations	Participation Method
 Futures Industry Association FIA Asia Association Futures Industry Association	Member
 臺灣期貨交易所 TAIWAN FUTURES EXCHANGE Taiwan Futures Exchange	Director Member of the Clearing Committee
 Chinese National Futures Association	Executive Director and Director. Convener of the Leverage Trading Committee Member of various business committees (Brokerage Business Committee, Proprietary Business Committee, Advisory Business Committee, Cross-Strait Affairs Committee, Managerial Business Committee, Trust Business Committee, International Affairs Committee, Audit Committee, Disciplinary Committee, Finance Committee, Education and Training Committee, Leverage Trading Committee, Anti-Money Laundering and Legal Compliance Business Committee, Electronic Business Committee, Sustainable Development Committee, Procurement Committee)
 財團法人 台北金融研究發展基金會 Taipei Foundation Of Finance - Mainland China Financial Research Association - FinTech Ecosystem Research and Development Association	Member

Participation in Public Associations or Organizations	Participation Method
 <p>National Chengchi University FinTech Research Center</p>	Member
 <p>Financial Planning Association of Taiwan (FPAT)</p>	Member of the Exam Committee
 <p>Carbon Disclosure Project (CDP)</p>	Participate in with the Group to measure and manage greenhouse gas emissions in order to reduce the impact of climate change



02

CORPORATE GOVERNANCE &
INTEGRITY MANAGEMENT

As the first leading futures brand in Taiwan to be listed on the TPEX, we have long been implementing the highest standards of corporate governance. Based on the philosophy of honest, ethical, transparent and responsible management, we have established good corporate governance and risk control mechanisms to create a business environment for sustainable development. Since 2015, the Company has been awarded the "Top 5 % of TPE x Listed Companies in Corporate Governance Evaluation" by the Taiwan Stock Exchange for ten consecutive years, making it the only futures dealer in Taiwan to receive this honor for ten consecutive years, which fully demonstrates the high recognition by the competent authorities for the Company's corporate governance.

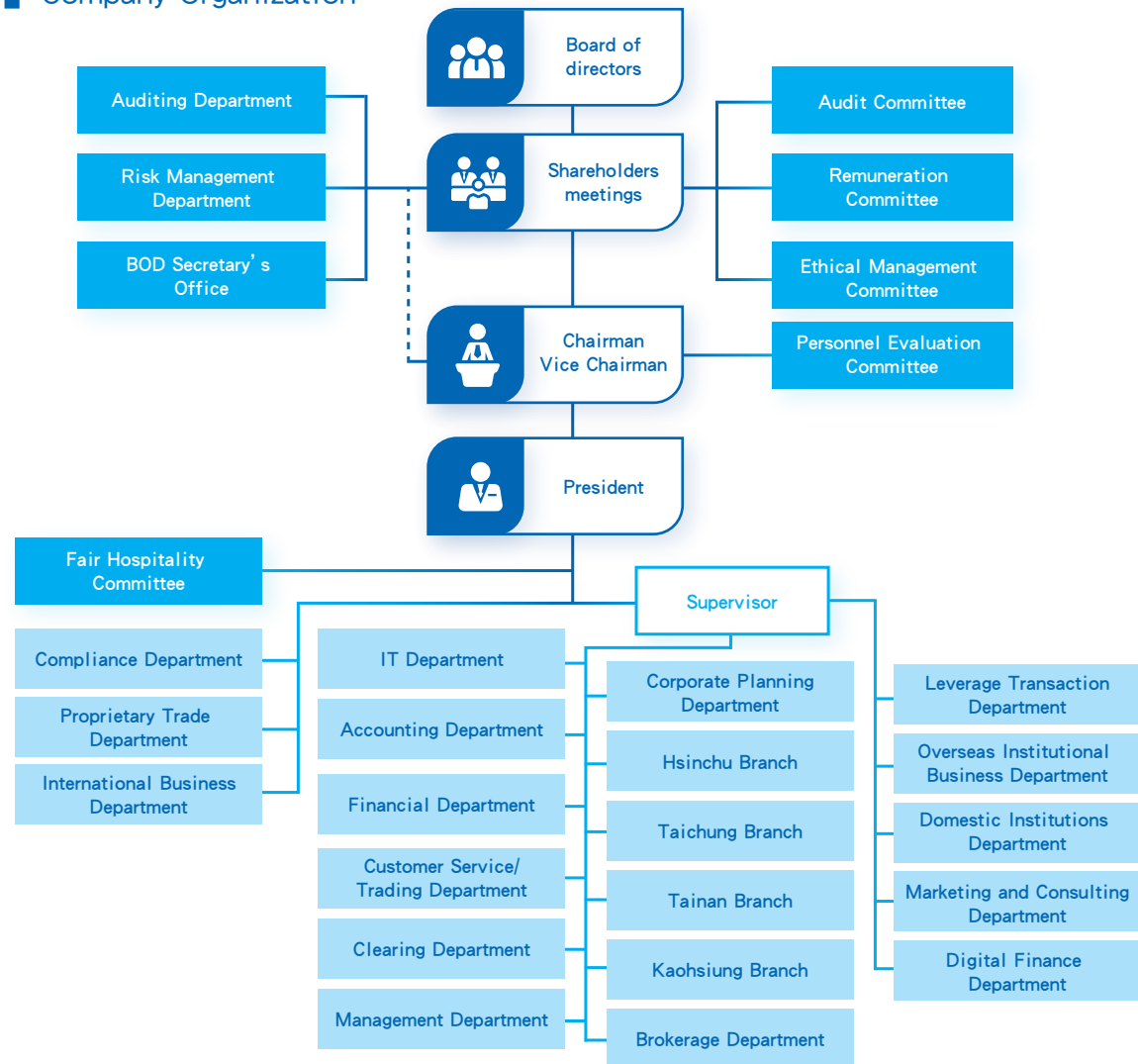
2-1 Corporate Governance

The Board of Directors is the core and highest governance body of the corporate governance. The Code of Corporate Governance practices are based on the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies" and the "Corporate Governance Best-Practice Principles for Futures Commission Merchants", and are implemented upon approval of the Board of Directors.

The Board of Directors gives top priority to the interests of the Company and all shareholders, provides strategic guidance to the Company's operations, and supervises the management's operational performance. The Chairman of the Board and the President of the Company are not the same person. The Audit Committee, Remuneration Committee, Ethical Management Committee, Internal Audit Department, Risk Management Department, and the BOD Secretary's Office are established under the Board of Directors to assist the Board of Directors in its supervisory duties, and are responsible for discussing important issues such as economic, environmental, and population impacts. In addition, the President leads the management teams, including the Legal Compliance Department, the International Business Department, the Domestic Institutions Department, the Proprietary Futures Trading Department, and the Corporate Planning Department, to effectively execute various corporate governance and operational activities to create maximum benefits for shareholders.

2-1-1 Organizational and Shareholding Structure

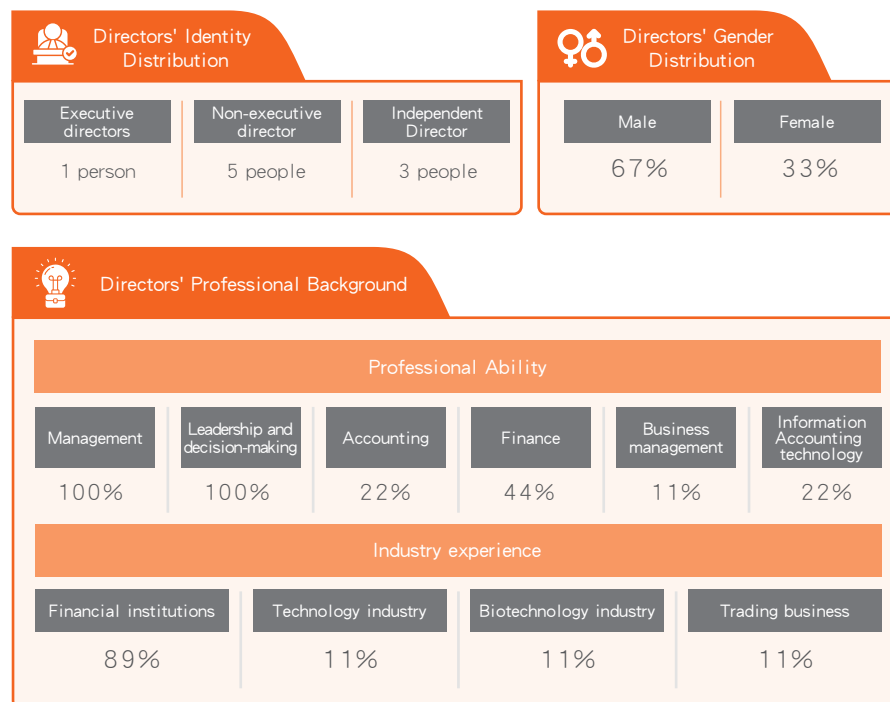
Company Organization



2-1-2 Board of Directors and Functional Committees

Board Member Diversity

The Company intends to have matters handled in accordance with the “Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies” and Article 20 Section 3 of “Corporate Governance Best-Practice Principles”. The composition of Board members should be diversified. The diversification should not be limited to the standards with the following two aspects: Basic conditions and values and professional knowledge and skills. The Company currently has a Board of Directors consisting of nine members, containing six directors, including the Chairman and Vice Chairman, and three independent directors. Please see the following table for the composition of our staff. In terms of professional background, the Board of Directors is composed of multi-disciplinary professionals with multi-industry experience. The three independent directors have professional backgrounds in finance, information technology, trading and accounting.



Note : The total sum is greater than 100% as each director has different professional capabilities

Board of Directors Election System and Authorities

The election of the Company's directors is based on a nomination system. The shareholders' meetings consider the candidates for the succession of the Company's directors, who have a wide range of professional expertise (such as legal, accounting, industrial, financial, marketing, technology or ESG development) as well as industry experience. Independent directors are elected for a three-year term and are eligible for re-election, after taking into account their professional capabilities and independence. The total shareholdings of all directors are in accordance with the regulations of the securities regulatory authorities. All directors come from the financial, industrial or academic areas and have professional backgrounds and rich experience in management, finance and accounting, crisis management, futures and derivatives, and international finance, respectively. The current Board of Directors was elected at the Annual General Meeting held on May 27, 2024, during which the 12th-term Directors and Independent Directors were elected. The term of the 12th Board of Directors is from May 27, 2024, to May 26, 2027.

The authorities of the Board of Directors of the Company mainly include the following

- 1 Establish an effective and appropriate system of internal control
- 2 Select and supervise managers
- 3 Review the Company's management decisions and operating plans and oversee their implementation
- 4 Review the Company's financial objectives and monitor the achievement
- 5 Monitor the results of the Company's operations
- 6 Oversee and manage the risks faced by the Company
- 7 Ensure that the Company complies with relevant regulations
- 8 Plan the future direction of the Company
- 9 Establish and maintain the Company's image and social responsibility
- 10 Appoint experts such as accountants or lawyers
- 11 Protect the rights and interests of futures traders
- 12 The remuneration structure and system of directors and the performance evaluation and remuneration standards of managers and sales staff

Member of the board

Title	Name	Major career (academic) achievements	Current duties in The Company and in other companies
Corporate shareholder	Yuanta Financial Holding Co., Ltd.	-	-
Chairman	Tien-Fu Lin	<ul style="list-style-type: none"> • President of Yuanta Securities Co., Ltd. • Vice Chairman of Yuanta Securities Finance Co., Ltd. • Director and President of Fuh Hwa Securities Investment Trust Co., Ltd. • Director and Executive Vice President of Yuanta Core Pacific Securities Co., Ltd. • Chairman of Ding Fu Securities Co., Ltd. • Director of Yuanta Financial Holding Co., Ltd. • Independent director of TTY Biopharm Company Limited Yu Da High School of Commerce and Home Economics • Completed the Accounting Practice course of the Accounting Advanced Class52 and Intermediate Accounting course of Class 57 arranged by the Center for Public and Business Administration Education, National Chengchi University (NCCU CPBAE). 	<ul style="list-style-type: none"> • Chairman of the Company, • Director of Yuanta Securities Co., Ltd., • Vice Chairman of Yuanta Securities Finance Co., Ltd., • Director of Yuanta Securities Finance Co., Ltd., • Director of the Taipei Exchange None
Vice Chairman	Pin-Cheng Chen	<ul style="list-style-type: none"> • Director of KGI Futures Co., Ltd. • President of KGI Securities (Thailand) Co., Ltd. • Chairman of Grand Cathay Futures Co., Ltd. • President of Grand Cathay Securities Corporation • Director and President of Grand Cathay Securities (Hong Kong) Corporation • Chairman of United Overseas Bank (Hong Kong) • MBA, Syracuse University, USA 	<ul style="list-style-type: none"> • The Company's Vice Chairman; • Director of Yuanta Securities Co., Ltd.; • Director of Alcor Micro, Corp.; • Director of Yuanta Global (Singapore) Company; • Director of Taiwan Futures Exchange
Director	Yung-Chu Su	<ul style="list-style-type: none"> • Junior Partner, Lee & Li Attorney at Law • New York State Attorney 	<ul style="list-style-type: none"> • Manager of Yuanta Financial Holding Co., Ltd • Yuanta Securities Co., Ltd. • Manager Supervisor of Yuan Venture Capital Co., Ltd. • Supervisor of Yuan One Venture Capital Co., Ltd. • Director of Yuanta Securities (HK) Co., Limited • Director of Yuanta Financial (Asia) Co., Ltd. • Director of SUNSHINE CITY GLOBAL (PTC) LIMITED • Director of EMPIRE VISION LIMITED

Title	Name	Major career (academic) achievements	Current duties in The Company and in other companies
Director	Chien-Hua Wu	<ul style="list-style-type: none"> • Senior Vice Presidents, Yuanta Securities • Business Supervisor, Yuanta Securities Co., Ltd. • Branch manager of Yuanta Securities Co., Ltd. 	<ul style="list-style-type: none"> • Yuanta Securities Co., Ltd. Manager
Director	Kuo-Tsun Hsu	<ul style="list-style-type: none"> • Executive Vice President, Yuanta Futures Co., Ltd. • Vice President of Polaris Futures Co., Ltd. • Master, Banking and Finance, National Taiwan University 	<ul style="list-style-type: none"> • The Company's President; • Director of Yuanta Global (Singapore) Company; • Director of Yuanta Futures (Hong Kong) Limited
Director	Mei-Ling Kuo	<ul style="list-style-type: none"> • Manager of Syscom Computer Engineering Company • Executive Vice President of Capital Securities Corporation • Executive Vice President, Yuanta Securities • MBA, National Chengchi University 	<ul style="list-style-type: none"> • Manager of Yuanta Financial Holding Co., Ltd.; • Manager of Yuanta Commercial Banking Corporation; • Director of Yuanta Securities Co., Ltd.
Independent Director	Yu-Chun Wu	<ul style="list-style-type: none"> • Master Degree of Executive Master Business Management, National Taiwan University • Auditor of the Taxation Administration, Ministry of Finance, R.O.C. • Director, Deputy Director, and Chief Secretary of the Securities and Futures Bureau of the Financial Supervisory Commission • President of GreTai Securities Market • Chairman of MasterLink Investment Consulting Co., Ltd. • Independent Director of Taiwan Mask Corporation • Independent Director of Chun Zu Machinery Industry Co., Ltd. • Supervisor of Browave Corporation 	<ul style="list-style-type: none"> • Independent Director of Yuanta Securities Co., Ltd. • Director of Browave Corporation; • Independent Director of Jing-Jan Retail Business Co., Ltd.
Independent Director	Hui-Erh Yuan	<ul style="list-style-type: none"> • PWC Partnership Accountant • Chairman of PwC Taiwan • Director of the Taipei Certified Public Accountants Association of the Republic of China • Master of Accounting, University of Central Missouri • Master of Business Administration, University of Illinois, USA 	<ul style="list-style-type: none"> • Independent Director of Yuanta Life Insurance Company, • Director of Sheng Yen Education Foundation, • Supervisor of Dharma Drum Mountain Buddhist Foundation

Title	Name	Major career (academic) achievements	Current duties in The Company and in other companies
Independent Director	An-Pin Chen	<ul style="list-style-type: none"> • Emeritus Professor, Department of Information Management and Finance, National Chiao Tung University • Director of Innovation Research Center of National Chiao Tung University • Assistant Dean of the College of Management, National Chiao Tung University • Chairperson of the Department of Information Management and Finance, National Chiao Tung University • Chief Executive Officer of National Chiao Tung University, EMBA • Chair of the Graduate Institute of Information Management, National Chiao Tung University • Adjunct Associate Professor, Department of Finance, National Taiwan University • Ph.D. in Industrial and Systems Engineering, University of Southern California 	<ul style="list-style-type: none"> • Independent Director of Yuanta Securities Co., Ltd.; • Supervisor of Tian Mei Rubber Co., Ltd.

*The Board of Directors was re-elected on May 27, 2024. Chairman Tien-Fu Lin, Vice Chairman Pin-Cheng Chen, Directors Kuo-Tsun Hsu and Mei-Ling Kuo, as well as Independent Directors Yu-Chun Wu, Hui-Erh Yuan, and An-Bin Chen were re-elected. Directors Yung-Chu Su and Chien-Hua Wu were newly elected.

■ Recusal of the Board of Directors' Interests

In order to strictly comply with the system of recusal of directors' interests under the Company Act, the Company formulated the “Codes of Ethics” to establish that when the Company's directors or managers take advantage of their positions and authorities to involve themselves or their spouse, parents, children, or relatives within the second degree of kinship, and the affiliated enterprise at which a director, supervisor, or managerial officer works in business interactions with the company, they shall declare initially the information, and comply with a legitimate and appropriate means to handle or avoid the conflict of interest. The Company established a sound management mechanism and implemented in the internal control and external business activities to enhance the effect of the ethical corporate management. During Board of Directors and shareholders' meetings, if conflicts of interest involving directors and managers arise, the Board proactively requests individuals with conflicts of interest to temporarily excuse themselves from the room. This is done in accordance with guidelines aimed at avoiding conflicts of interest.

At the same time, the Company has formulated relevant regulations such as “Audit Committee Charter” , “ Rules of Procedure for Board of Directors Meetings,” and “ Codes of Ethics,” etc. For the recusal of relevant corporate personnel (including directors) due to conflicts of interest, prohibition against disclosure of confidential information, Prohibition against insider trading, and Non-disclosure agreement, they shall be handled under relevant regulations.

The Company does not have any controlling shareholders. Information regarding the top ten shareholders by shareholding percentage — including whether they are related parties, spouses, or relatives within the second degree of kinship — as well as the number of shares held in the same investee company by the Company, its Directors, Managers, and businesses directly or indirectly controlled by the Company, along with the consolidated shareholding ratio, is disclosed on pages 121 - 122 of the Company's 2024 Annual Report.

Directors' ongoing education

Information regarding Directors' on-going education in the fields of corporate governance, finance, business, commerce, accounting, legal, AML/CTF courses or fair treatment to customers subjects have already been disclosed on the "Corporate Governance Section of the Market Observation Post System". There are 9 current directors in 2024. The average training hours for each existing director is 13 hours, which is higher than the 6 hours recommended in Article 4 of the "Implementation measures of advanced study of directors and supervisors".

Continuing education of the directors in 2024 :

Title	Name	Organizer	Course name	Training Hours
Chairman	Tien-Fu Lin	Securities and Futures Development Foundation	Trend of corporate governance and corporate sustainable development.	3
		Taiwan Securities Association	Financial Consumer Protection Act and fair treatment of customers	3
			Trend of information security threats and crisis management	6
		Taipei Foundation of Finance (TFF)	Tax Related Money Laundering Risk Regulations Eight Major Money Laundering Risk Patterns by Country	3
Vice Chairman	Pin-Cheng Chen	Institute for Financial Law and Crime Prevention	Anti-money laundering and countering the financing of terrorism practices and insider trading prevention propaganda	3
		Corporate Governance Association in Taiwan	Introduction to Nomination and Compensation Committees Under U.S. Law: Case Analysis	3
			The New Era of Artificial Intelligence: How ChatGPT Chatbots Are Transforming Industry Trends	3
		Taiwan Securities Association	Financial Consumer Protection Act and fair treatment of customers	3
			Trend of information security threats and crisis management	3
			Trends of sustainable financial development and disclosures of natural related financials	3
Director	Kuo-Tsun Hsu	Institute for Financial Law and Crime Prevention	Anti-money laundering and countering the financing of terrorism practices and insider trading prevention propaganda	3
		Taiwan Securities Association	Financial Consumer Protection Act and fair treatment of customers	3
			Trends of sustainable financial development and disclosures of natural related financials	3

Title	Name	Organizer	Course name	Training Hours
Director	Mei-Ling Kuo	Institute for Financial Law and Crime Prevention	Anti-money laundering and countering the financing of terrorism practices and insider trading prevention propaganda	3
		Taiwan Securities Association	Financial Consumer Protection Act and fair treatment of customers	3
			Trend of information security threats and crisis management	3
			Trends of sustainable financial development and disclosures of natural related financials	3
Director	Yung-Chu Su	Institute for Financial Law and Crime Prevention	Anti-money laundering and countering the financing of terrorism practices and insider trading prevention propaganda	3
		Taiwan Securities Association	Financial Consumer Protection Act and fair treatment of customers	3
			Trend of information security threats and crisis management	3
			Trends of sustainable financial development and disclosures of natural related financials	3
Director	Chien-Hua Wu	Taiwan Securities Association	ESG "Pursuing Long term Value Growth, Understanding Low carbon Transition Trends"	3
			Corporate Governance "Applications and Future Trends of Generative AI"	3
		Taiwan Academy of Banking and Finance (TABF)	Corporate Governance Lecture Discussing the principle of friendly service and financial exploitation based on the principle of fair treatment	3
		Corporate Governance Association in Taiwan	Trends in Anti Money Laundering and Counter Terrorist Financing Management in the Financial Industry	3
Independent Director	Yu-Chun Wu	Institute for Financial Law and Crime Prevention	Anti-money laundering and countering the financing of terrorism practices and insider trading prevention propaganda	3
		Taiwan Securities Association	Financial Consumer Protection Act and fair treatment of customers	3
			Trend of information security threats and crisis management	3
			Trends of sustainable financial development and disclosures of natural related financials	3

Title	Name	Organizer	Course name	Training Hours
Independent Director	Hui-Erh Yuan	Taiwan Securities Association	Financial Consumer Protection Act and fair treatment of customers	3
			Trend of information security threats and crisis management	3
			Trends of sustainable financial development and disclosures of natural related financials	3
		Taipei Foundation of Finance	Financial Friendly Service Guidelines	3
		Corporate Governance Association in Taiwan	Trends in Anti Money Laundering and Counter Terrorist Financing Management in the Financial Industry	3
Independent Director	An-Pin Chen	Institute for Financial Law and Crime Prevention	Anti-money laundering and countering the financing of terrorism practices and insider trading	3
		Taiwan Securities Association	Financial Consumer Protection Act and fair treatment of customers	3
			Trend of information security threats and crisis management	3
			Trends of sustainable financial development and disclosures of natural related financials	3
Former Director	Wen-Ching Chiu	Institute for Financial Law and Crime Prevention	Anti-money laundering and countering the financing of terrorism practices and insider trading	3
		Taiwan Securities Association	Financial Consumer Protection Act and fair treatment of customers	3
Former Director	Wei-Chen Chang	Institute for Financial Law and Crime Prevention	Anti-money laundering and countering the financing of terrorism practices and insider trading	3
		Taiwan Securities Association	Financial Consumer Protection Act and fair treatment of customers	3

Implementation and Operations of the Functional Committees

Committee	Main responsibilities	Operation
 Remuneration Committee	The members are three independent directors of the Company, who establish and regularly review the policies, systems, standards and structure for performance evaluation and remuneration of directors and managers of the Company in accordance with the principles, and regularly evaluate and establish the remuneration of directors and managers of the Company.	A total of 8 meetings were convened in 2024, with an average attendance rate of 100%.
 Audit Committee	Substitute the functions of the supervisors in monitoring the financial business, internal control, legal compliance and the control of potential risks of the Company.	A total of 16 meetings were convened in 2024, with an average attendance rate of 100%.
 Ethical Management Committee	Assist the Board of Directors and management in supervising the implementation of the operating procedures and preventive mechanisms established for ethical corporate management, and formulate anti-corruption measures in accordance with laws and regulations in order to improve ethical corporate management	A total of 1 meeting was convened in 2024, with an average attendance rate of 100%.
 Fair Hospitality Committee	In accordance with the resolutions and instructions of the Board of Directors, supervise all departments to promote and implement the principle of treating clients fairly to enhance the protection of consumer rights and interests.	A total of 4 meetings were convened in 2024, with an average attendance rate of 100%.

Board of Directors' meetings are routinely held to discuss material topics. The contents of the Board of Directors' meetings are calculated and consolidated. Among the 16 Board of directors' meetings held in 2024, 50% of the proposals were related to the material topics disclosed in this report. The majority of these proposals were related to economic performance, followed by risk management and internal control, and customer service.

Performance Evaluation System for the Board of Directors and Functional Committees

A total of 16 Board of Directors' meetings were convened in 2024, with an average attendance rate of 99%. The Company has established the "Performance evaluation rules of the Board of Directors and functional committee" to evaluate the performance of the Board of Directors and functional committees annually in accordance with the evaluation procedures and indicators as stipulated in Article 6 and Article 8, while incorporating corporate governance, sustainable management and development. Performance evaluation of the Board of Directors is conducted by external professional and independent organizations or experts and scholars every three years. The evaluation results and improvement plans are reported to the Board of Directors and Functional Committees.



Directors, President's and Vice Presidents' Remuneration Policies

The Company places emphasis on the manager's overall contribution to the Company and value creation, and sets annual work targets according to respective duties. The policies, systems, standards and structure of managers' remuneration shall be considered by the Remuneration Committee and submitted to the Board of Directors for approval of the manager's remuneration level. Reasonable remuneration shall be set in line with corporate governance and sustainable operation and development.

Position	Explanation of Remuneration Policy
Director \ Independent Director	Independent Directors receive a fixed monthly remuneration. Remuneration for other Directors is handled in accordance with Article 27 of the Company's Articles of Incorporation. Directors who attend Board meetings are also entitled to receive attendance fees.
Chairman \ Vice Chairman	As a guideline, salaries to the Chairman and Vice Chairman shall be set between 50% to 200% of the President's salary. The actual multiple is subject to the Remuneration Committee meeting and Board of Directors' approval. The other remunerations and benefits shall be determined by the Remuneration Committee and the Board of Directors after considering the personal performance, corporate operational performance, and the reasonableness of future risks ; also, taking into account the general remuneration standard of the industry. The resignation and retirement payment to the Chairman and Vice Chairman is to be determined in accordance with the Company's Articles of Incorporation and the pension plan for the Chairman and Vice Chairman. The Board of Directors is authorized to have it determined depending on their participation in the Company's business operation, their contribution, and the general remuneration standard of the industry.
President \ Managers	The Company has a President and several managers whose appointment, dismissal and remuneration are determined in accordance with Article 29 of the Company Act. Their remuneration is based on their functions and general salary levels, which is paid with reference to annual performance appraisals and submitted to the Board of Directors for approval.

The resignation and retirement payment to the Chairman and Vice Chairman is to be determined in accordance with the company's Articles of Incorporation and the pension plan for the Chairman and Vice Chairman. The Board of Directors is authorized to have it determined depending on their participation in the Company's business operation, their contribution, and the general remuneration standard of the industry.

Statement of Directors' and Senior Executives' Remuneration

Unit : thousand dollars

Remuneration of the Board of Directors	Directors' remuneration				Remuneration as an employee			Total
	Remuneration (Note 2)	Pension	Remuneration to directors (Note 3)	Fees for services rendered (Note 4)	Salaries, bonuses, special allowances etc (Note 5)	Pension	Remuneration to employees (Note 6)	
Chairman	93,000	0	0	256	0	0	0	93,256
Vice Chairman	33,000	0	0	256	0	0	0	33,256
Director	0	0	0	921	25,985	0	15	26,921
Independent Director	6,120	0	0	672	0	0	0	6,792

Unit : thousand dollars

Compensation of Senior Executives	Salary (Note 7)	Pension	Bonuses (Note 8)	Employee Compensation (Cash + Equity) (Note 9)	Total
Chairman Vice Chairman	24,320	0	102,320	163	126,803

The calculation principles for the remuneration amounts of the Board members in this table are based on their actual starting dates in the respective fiscal year. For detailed information, please refer to pages 27-35 of Yuanta Futures' 2024 Annual Report. The amounts disclosed in the table refer to remuneration paid by Yuanta Futures Co. Ltd., excluding remuneration from other companies reported in the financial statements.

Note 1 : Refers to Director's remuneration in the latest year (including salaries, work subsidies, severance pay, various bonuses and incentives etc).

Note 2 : The remuneration amounts refers to the amounts allocated to directors approved by the Board of Directors in the latest fiscal year.

Note 3 : Refers to expenses incurred for directors in the most recent year for services rendered (including traveling subsidies, special subsidies, various forms of subsidies, accommodation, company car, and other supplies in kind).

Note 4 : Remunerations received by directors who have also worked in the capacity as employees (including the position of President, Vice President, managers, and employees), including salaries, subsidies, severance pay, bonus, awards, traveling subsidy, special subsidy, different forms of subsidies, accommodation, company car, and other supplies in kind.

Note 5 : For the directors who are also employees of the Company in the most recent year with remuneration received, the remuneration amount to employees resolved in the board meeting in the most recent year should be disclosed. If the remuneration amount cannot be estimated, the amount to be distributed this year is to be estimated proportionally to the actual amount distributed last year.

Note 6 : Refer to salaries, position allowances, and severance pay for the Presidents and Vice Presidents in the most recent fiscal year.

Note 7 : Refer to the remuneration amounts for various bonuses, awards, traveling subsidies, special subsidies, various forms of subsidies, accommodation, company cars, and other forms of compensation provided to the Presidents and Vice Presidents in the latest year.

Note 8 : Refer to the employee remuneration amounts allocated to the President and Vice President in the most recent year approved by the Board of Directors. If the remuneration amount cannot be estimated, the amount to be distributed this year is to be estimated proportionally to the actual amount distributed last year.

2-2 Ethical Corporate Management

The Company has the Ethical Management Committee organized to establish a business culture of ethical management and to substantiate ethical management ; also, has the “ Rules Governing the Establishment of Ethical Management Committee” setup in accordance with the “ Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies” of Taiwan Stock Exchange and was approved by the Board of Directors and publicly announced in 2021. Also, complies with the “ Ethical Management Best-Practice Principles” and “ Procedures for Ethical Management and Guidelines for Conduct” of Yuanta Financial Holdings.

Enforcement and Implementation of Ethical Corporate Management

1

Ethical Corporate Management Best-Practice Principles and Procedures for Ethical Management and Guidelines for Conduct

In order to prevent dishonesty, the Company expressly prohibits bribery and accepting bribes, illegal political contributions, improper charitable donations and the offering of unreasonable gifts, hospitality or other improper benefits. In addition, all procurements are handled in accordance with the “ Procedures for Ethical Management and Guidelines for Conduct” of Yuanta Financial Holdings. In addition, a disciplinary and complaint system for violations of the ethical corporate management regulations is clearly defined, and information on the title, name, date of violation, content of the violation, and handling of the violation is immediately disclosed on the Company's internal website. The Company has also established the “Operational Guidelines for Potential Risk Assessment of Dishonest Conduct,” which were approved by the Chairman and publicly announced. These guidelines serve as the foundation for implementing a risk assessment mechanism for dishonest conduct, including the regular analysis and evaluation of business activities within the Company's scope of operations that present a higher risk of unethical behavior, as well as the formulation of corresponding audit plans.

2

Ethical Corporate Management of its Business Partners

In order to understand the ethical corporate management status of business partners, the Company requests vendors to provide the “ Statement of Commitment to Integrity and Ethical Conduct” and business transaction information and check the website of the Judicial Yuan whether they have previous records of taking bribes and providing illegal political donations. Vendors are asked to follow relevant regulations on issues such as environmental protection, safety or health, and labor human rights.

3

Ethical Corporate Management Education and Training

The Company arranges regular training courses on "Ethical Corporate Management and Legal Compliance Propaganda" every year. All employees are required to participate in the training. The pass rate of examinations was 100% in 2024. The education and training aims to ensure that employees have correct knowledge and basic judgment on relevant laws and regulations and ethical behavior. All directors of our Company have completed the anti-money laundering course to acquire the necessary knowledge in the fight against corruption, as required by the financial regulators.

4

Ethical Corporate Management Supervision and Prevention

The Company established the “Ethical Management Committee” . The committee has committee members who are the department heads of the Regulatory Compliance, Risk Management, Comprehensive Planning, Management and others. The committee holds meeting at least once a year to assist the board and management to audit and evaluate whether the preventive measures established by the ethics management are working effectively. The committee regularly evaluates the compliance of the business process and produces reports to further enhance the sound management of the Company's ethics management.

Whistleblower System and Investigation Mechanism

To foster a culture of integrity and transparency, and to identify potential negative external impacts caused by the Company, Yuanta Futures has established the “Whistleblowing Policy Implementation Guidelines.” A comprehensive whistleblowing mechanism has been put in place, including suggestion and complaint mailboxes, a dedicated whistleblower hotline, a toll-free customer service line, and a customer service email. These measures aim to promote sound corporate governance and uphold a culture of integrity and transparency.

Whenever unethical behavior is discovered or received from the Company's staff, the investigation unit will follow the investigation procedures and submit a written report to the supervisor, the Audit Committee and the Board of Directors. If found to be true, it will be immediately stopped or prevented, or other emergency measures will be taken in accordance with relevant regulations. After a penalty proposal is confirmed, the related units will be required to submit a written review report, and the investigation unit shall follow up the improvement until completion. The Company also specifies the confidentiality provisions related to the whistleblower system. The personnel handling the whistleblower cases are required to issue a written confidentiality statement to protect the whistleblower from being improperly dealt with as a result of the whistleblowing.

2-3 Legal Compliance and Internal Control and Audit System

Yuanta Futures complies with the "Regulations Governing the Establishment of Internal Control Systems by Service Enterprises in Securities and Futures Markets". Through the establishment of the Company's Internal Audit Department, we ensure that the operations are in compliance with the regulations of the competent authorities. The Internal Audit Department is an independent unit under the Board of Directors, with a supervisor and a suitable and appropriate dedicated internal auditor depending on the size, business conditions and management needs. The Internal Audit function of the Company conducts audits on the internal control system and the accounting system in accordance with the annual audit plan for assurance of compliance, and compiles all the audit findings into reports to present to the Auditing Committee and the Board. (The results of the internal audit in 2024 showed that there was no case in violation of the regulations related to ethical corporate management). The system assists the Board of Directors and managers in checking and reviewing the deficiencies of the internal control system, measuring the effectiveness and efficiency of operations, and providing timely suggestions for improvement to ensure the continuous and effective implementation of the internal control system and serve as a basis for review and revision.

To implement the risk assessment mechanism for dishonest conduct, the Company has established the “Yuanta Futures Co., Ltd. Operational Guidelines for Potential Risk Assessment of Dishonest Conduct”, which was approved by the Chairman and publicly announced. According to these guidelines, the Company conducts at least one annual risk assessment of potential dishonest conduct. In 2024, the “2023 Risk Assessment Execution Report on Dishonest Conduct” was completed. Based on the nature of each unit's business, 12 inspection items were assessed for impact level, likelihood of occurrence, control effectiveness, implementation status, and improvement measures or plans. The consolidated risk self-assessment results of all units were illustrated in a risk distribution map, indicating that the Company's overall potential risk level for 2023 remained “low risk.” Each unit has corresponding prevention and control mechanisms in place for potential risk events. Furthermore, the Company's Audit Department conducted a “Corruption Risk Assessment” across its operational sites, confirming that no corruption incidents occurred at 245 operational sites in Taiwan during 2024.

In response to regulatory requirements, the Company has incorporated sustainability information management into its internal control system. New regulations have been added regarding organizational structure and policies, functional division and disclosure reporting of sustainability information management, and performance evaluation. These are included as mandatory annual audit items to continuously implement sustainability information management and enhance the quality and reliability of sustainability disclosures.



Operation of Internal Audit Organization

1 Preparation and Implementation of the Annual Audit Plan

The annual audit plan is prepared in accordance with the internal audit implementation rules and risk assessment results, and reported to the Board of Directors for approval. The plan is executed in accordance with the relevant regulations of the competent authorities, and the audit report and related information are kept for at least five years.

2 Report to the Board of Directors and Audit Committee

The audit supervisor shall attend the Board of Directors' meeting and the Audit Committee's meeting to report on the execution of auditing. The audit report and tracking report shall be submitted to the independent directors for review after presented. If the audit reveals any major violations or significant losses, the audit report shall be presented immediately and reported to the independent directors and the competent authorities.

3 Self-inspection and Supervision of the Internal Control System

The internal audit unit shall supervise each unit and subsidiary to conduct self-assessment at least once a year. The results after review, together with the internal control deficiencies and anomalies found by the audit unit, will serve as the main basis for the Board of Directors and the President to evaluate the effectiveness of internal control and issue a statement, which shall be kept for at least five years.

4 Improvement and Tracking of Deficiencies

Internal control deficiencies and anomalies are disclosed in the audit report and are tracked after the report is reviewed to confirm that appropriate improvement measures have been taken by the relevant units. All matters corrected or penalized by the competent authorities are considered as significant events internally, which will be confirmed in detail immediately and corrected actively. In fiscal 2024, there was five violations of the internal control system. A total of NT\$250,000 in fines and penalties were imposed by the competent authorities and fully paid within the fiscal year. Details of the cases and corresponding corrective actions are provided in the table below.

Year	Reason for Violation	Penalty Imposed	Improvement Measures
2024	The online trading system experienced a timing program error, resulting in some orders being excluded by the system and not properly displayed on the real-time consolidated reporting screen.	The Financial Supervisory Commission (FSC) issued a corrective notice.	The Company has implemented enhanced measures by increasing the frequency of time synchronization and adding verification mechanisms with the exchange's time.
2024	There were cases where sales representatives provided trading advice to futures traders. Additionally, no appropriate operating procedures or effective control measures were established for the use of company computer systems by sales personnel.	The FSC imposed a fine of NT\$240,000 and suspended the futures business operations of the responsible sales representative for one month.	The Company has disciplined the personnel involved, established a system for querying and controlling anomalies, and strengthened training on compliance and prohibited conduct for staff.
2024	System stress tests did not take into account the excessive size of market data log files, preventing an accurate assessment of the computer system's adequate capacity. This led to delays in quote updates on the electronic trading platform because the large market data log files could not be processed in real time.	The Financial Supervisory Commission (FSC) issued a corrective notice.	The Company has implemented data segregation for market data log files and incorporated these scenarios into system capacity stress tests.

Year	Reason for Violation	Penalty Imposed	Improvement Measures
2024	When adjusting the parameters for the last trading day of products, the order platform failed to make corresponding adjustments, causing it to be unable to accept orders for the Taiwan Index Options expiring in the fourth week of the month. Moreover, customer complaint handling reports were not prepared on the same day when contacting traders to resolve complaints.	The Financial Supervisory Commission (FSC) issued a corrective notice.	The Company has automated multiple scheduling processes on the main server to reload the exchange's file changes for expiration date settings and enhanced staff training on customer complaint handling.
2024	A trader held long positions in single stock futures that exceeded the position limits for natural persons on the product.	The Taiwan Futures Exchange imposed a penalty of NT\$10,000 for violations.	The Company has adjusted the position control main server to operate in real-time data synchronization mode with the backup server.

Note : According to regulations of the Securities and Futures Bureau, any fine amount exceeding 480,000 is classified as a major violation. The Company has not incurred any major regulatory violations in the past two years.

2-4 Risk Management

The risk management of the Company is pursued in accordance with the Risk Management Policy of Yuanta Financial Holdings and the requirements of "Risk Management Best-Practice Principles For Futures Commission Merchants" of Taiwan Futures Exchange. The Company has established a "Risk Management Policy" to regulate the purpose, scope, authority and responsibility of risk management and the system to be adopted, serving as the basis for the Company's risk management. Chapter 5 of this report discusses climate risk management.

Risk Management Organization Structure

The risk management organization of the Company includes the Board of Directors, Audit Committee, Internal Audit Department, Risk Management Department, Legal Compliance Department, and all business units to collectively form three layers in risk management.



2-5 Investor Relations Maintenance

In order to keep investors and all stakeholders informed of Yuanta Futures' operations, and enable stakeholders to seek policy and practical advice on the organization's responsible business practices, and to raise concerns about the organization's business practices, the Company has set up on its official website a special section to inform shareholder about financial and stock information, as well as established a contact window and a suggestion and complaint box to facilitate communication between the Company and its stakeholders.

▼ The items for investor relations maintenance are as follows :

Item	Description
Establish free customer service hotline : 0800-333-338 customer service mailbox : futures@yuanta.com Reporting Mailbox : auditcomm.fut@yuanta.com	Stakeholders can make suggestions and raise concerns through this channel
A "Shareholders' Section" is available on the Company's	Information on shareholders' meeting, stock price, ex-rights and ex-dividend over previous years, credit rating, major company information and investors' conferences
An "Investors' Section" is available on the Company's website	It contains answers to questions, compiles FAQs from investors, discloses the communication with stakeholders, and provides contact information for stock agents.
Information disclosure on the MOPS	Provides information on investor rights and interests, such as stock allotments and dividends payments, etc.
A contact window for investors (shareholders) is available on the Company's website : Investor contactYF_BOD@yuanta.com Spokesperson KarenYuan@yuanta.com	A spokesperson and an acting spokesperson serve as a channel of communication between the Company and stakeholders. Shareholders and investors can provide their opinions through the channel to facilitate adequate communication between the Company and stakeholders.

2-6 Tax Governance

Tax Governance Policy

In order to implement tax compliance, effectively manage tax risks, strengthen and implement corporate sustainable development goals, and enhance shareholder value, the Company follows Yuanta Financial Holding's "Tax Governance Policy" to improve its tax management system and tax governance culture. Relevant tax planning and periodic reporting as well as the preparation and reporting of financial statements are performed by the Accounting Department.

Yuanta Futures implements tax governance in accordance with the following principles :

Principles of the Policy	Description
Legal compliance	Comply with the tax regulations and the spirit of legislation of each country in which we operate, complete tax reporting and tax payment in accordance with the law, and fulfill our social responsibility as a tax payer.
Tax structure	We will not use tax avoidance as the main or sole purpose of rent planning and organizational restructuring.
Economic substance	<ul style="list-style-type: none"> When conducting tax planning, we will not intentionally transfer profits or organizational structure to the blacklisted countries listed by the Organization for Economic Cooperation and Development (OECD) and the European Union, or countries or regions with low tax burden outside overseas (e.g., tax havens) as defined by domestic Income Tax Act. Transactions with related parties must comply with the principles of regular transactions. The pricing should reflect the economic substance in compliance with the OECD and the laws and regulations of the countries in which we operate to prepare relevant instruments for transfer pricing in order to comply with the transfer pricing regulations.
Risk control and management	<ul style="list-style-type: none"> Tax planning should be in accordance with the principles of sustainable development and risk management in order to protect shareholders' rights and interests and create shareholder value. In order to reduce the domestic and overseas tax risks of the Company and its subsidiaries, the Accounting Department should actively participate in the discussion of important or special tax issues between the Company and its subsidiaries due to differences in tax opinions and planning. If necessary, external professional advisors may be appointed or consulted to effectively manage tax risks and assess countermeasures.
Active communication	Maintain good communication with tax authorities in a timely manner and provide practical views and experience in the industry to help improve the tax environment and the national tax system.
Information transparency	Comply with financial reporting standards and other relevant laws and regulations, and regularly disclose tax information in financial reports and other public information to ensure that tax information is transparent and open.
Talent cultivation	Continue to cultivate and strengthen tax professional functions through education and training and participation in various tax seminars.

Tax Audit and Risk Management

Through the Accounting Department and PwC Taiwan, Yuanta Futures ensures the proper operation of taxation. In order to manage tax risks, the Accounting Department of the Company performs a regular annual internal control self-assessment and two regular annual legal compliance self-audits to ensure that all taxes are reported and paid in accordance with regulations. Tax information is ultimately disclosed in the financial statements, which are certified by the accounting firm, through the official website, annual report and other various public channels. The Company has also set up a whistleblower mailbox and hotline to enable stakeholders to report tax irregularities or unethical matters.

Stakeholder Communication and Management of Tax Issues

Yuanta Futures' direct influence on tax compliance is the governmental authorities. The Company's tax reporting and payment operations are conducted in accordance with the law. If there is any uncertainty about the applicable tax laws and regulations, we will take initiative to contact the government authorities to discuss the appropriate actions. In the event of a tax audit, we will prepare relevant information for auditing immediately upon receipt of notification.

Net Income, Net income Before Tax, and Income Tax Payment for 2024 by Tax Jurisdiction

(Unit : NTD thousand, person)

tax jurisdiction	Unrelated Party's Revenue	Related Party's Revenue	The Sum of Revenue	Profit before tax	Paid Tax	Current tax	Number of employees	Tangible asset
Yuanta Futures Co., Ltd.	6,274,741	1,106,354	7,381,095	2,720,644	591,751	553,748	413	709,441
SYF Information Co., LTD.	595	2,355	2,950	2,055	0	0	0	0
Yuanta Futures (HK) Co., LTD.	229,116	29,487	258,603	57,431	0	0	29	24,549
Yuanta Futures (SGP) Co., LTD..	8,277	0	8,277	(28,787)	0	0	6	12,830

Details : The difference between "income tax paid" and "current income tax" is mainly due to the tax exempt income in accordance with tax regulations and underestimation of income tax in prior years.

Note : The number of employees shown in this table includes employees who were previously employed in 2024, so it may differ slightly from the total number of employees as of December 31, 2024, which is 396.

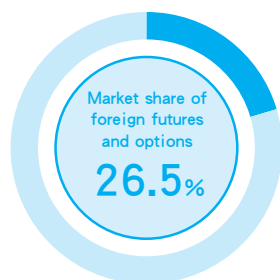
Note : SYF Information Co., LTD. was resolved to be dissolved by the Board of Directors on June 26, 2024, with the official dissolution date set for July 31, 2024. The liquidation process was completed in 2025. The investment gains and losses recognized by the Company in the most recent fiscal year refer to those recorded up to the liquidation reference date of Sheng Yuan Futures Information Co., Ltd.

A person in a dark suit and tie is holding a smartphone. A glowing blue network of dots and lines is superimposed over the phone's screen. The background is a blurred blue with bokeh light effects. The bottom of the image features a blue and orange curved graphic.

03

INNOVATIVE GOODS
AND MULTIPLE SERVICES

Yuanta Futures has long been committed to the futures industry. It is the largest futures dealer in Taiwan and the leading brand in Taiwan's futures industry, with outstanding performance in all financial and business indicators significantly ahead of the industry. In addition to continuing to strengthen its management, Yuanta Futures continues to refine its R&D and innovation capabilities in order to provide customers with a more diversified investment horizon and professional services, offering traders the best futures trading experience.



3-1 Financial Innovation Products and Services

Yuanta Futures is a futures commission merchant specializing in brokerage, proprietary trading, consultation, and leverage transaction merchant ; it offers various services including hedging, speculation, arbitrage etc. During the Company's 2024 operations, there were no significant changes in organizational operating locations, organizational structure, organizational ownership, or supply chain aspects. As a result, the Company has no significant upstream or downstream supply chain relationships. The more common types of business partners or suppliers include information, renovation, office equipment, consulting (labor), stationery printing, media advertising, gifts, and others.

▼ Yuanta Futures Co., Ltd. principal business activities :

Futures brokerage	Proprietary futures trading	Futures consultation	Leverage Transaction Merchants
Consigned trading of futures and options contracts over Taiwan Futures Exchange. Consigned trading of U.S., Singaporean, Japanese, Hong Kong , and European futures and options.	Proprietary trading of domestic and offshore futures/options. Market making for futures and options to create liquidity.	Provides analyses, opinions, or recommendations on futures trading, futures trust funds, the underlying, or any other instruments or investments approved by the competent authority. Makes futures related publications. Organizes futures related seminars and campaigns.	The company is authorized to engage in a variety of leveraged margin contract trading businesses, including forward contracts, options, swaps, and contracts for difference (CFDs). At present, the company has introduced products such as foreign exchange margin trading and structured financial products. In 2024, we completed a dedicated website and a new trading platform for leveraged trading that complies with regulatory requirements.

Digital Finance

Yuanta Futures has been actively building a digital financial environment in recent years, and has set up the Digital Finance Department responsible for the planning and integration of related businesses. In response to environmental protection, we continue to promote various online financial services. Traders can open accounts, change information, sign, and apply for e-statements through the online services provided by Yuanta's official website in one stop, fulfilling Yuanta Futures' commitment to environmental sustainability.

Online account opening statistics for the past three years
(including digital channels such as Internet and mobile apps)

Year	Annual number of new accounts (online)	Annual number of new accounts (physical + online)	Percentage (%)
2022	5,299	13,385	39.59%
2023	6,342	11,688	54.26%
2024	10,739	15,241	70.46%

Statistics of new accounts using e-statements in the past three years

Year	Annual number of new accounts using e-statements	Annual number of new accounts	Percentage (%)
2022	12,919	13,385	96.52%
2023	11,385	11,688	97.41%
2024	14,997	15,241	98.40%

Yuanta Futures continues to refine its digital financial services by simulating various customer scenarios to provide diversified online account opening services for both domestic and international futures/options traders and leveraged traders. Through the implementation of tools such as Optical Character Recognition (OCR) and Robotic Process Automation (RPA), we have significantly reduced the time required for manual verification processes and decreased customer waiting time, thereby improving overall operational efficiency. Given the vigorous development of financial technology, Yuanta Futures has also recognized that "intellectual property protection" and "financial patents" are crucial issues. Since 2021, we have achieved TIPS Level-A certification for four consecutive years.

Optical Character Recognition (OCR)

To provide a streamlined and efficient account opening experience and reduce operational difficulties for customers with dementia and elderly customers, the Company has introduced Optical Character Recognition (OCR) functionality in the account opening process. Through computer scanning systems that recognize text in images and automatically input formatted data, we reduce the tedious steps of manual input during the account opening process, effectively lowering the error rate of manual data entry and improving customer account opening operational efficiency.

Robotic Process Automation (RPA)

Yuanta Futures has implemented Robotic Process Automation (RPA) in its account opening process. This technology helps account opening personnel quickly verify the error rate between account opening operations and manual data entry. As a result, the review speed of online account opening cases is accelerated, leading to improved overall service satisfaction and operational efficiency.

Yuanta FIDO Data Sharing and Identity Authentication System

To enhance the convenience and security of financial transactions and in response to the Financial Supervisory Commission's "Digital Identity Authentication and Authorization" initiatives, Yuanta Futures pioneered the introduction of the "Yuanta FIDO Data Sharing and Identity Authentication System" in 2023. By using biometric authentication technology to replace traditional password input methods, we effectively protect customer privacy. "Automated data import for account opening" completes account opening operations and personal data authorization through identity verification, eliminating the cumbersome process of filling out extensive account opening information, reducing the risks and inconveniences associated with data input errors, and accelerating account opening operational efficiency. "Yuanta Group Asset Overview" achieves one-stop personal asset management, allowing customers to monitor all asset statuses without switching platforms after logging into designated Yuanta Financial Holdings platforms.

*Designated platforms include Yuanta Mobile Banking App, Yuanta Securities Mr. Investment App, Yuanta Life iCare App, Mr. Yuanta Fund's App.




AI Strategy War Room

Yuanta Futures has constructed an "AI Strategy War Room" data dashboard that combines online and offline network services, providing applications including "Real-time Performance Tracking," "Risk Warning Monitoring," "Customer Service Data Analysis," "Market Volatility Monitoring," "Operational Equipment Load Monitoring," and "Operational Energy Consumption and Carbon Emission Data," allowing customers to enjoy a comprehensive digital financial service experience.

Digital Trading Platform

To create a complete intelligent service ecosystem, Yuanta Futures leverages its independent development capabilities to build diversified financial management platforms, enabling investors to utilize various order strategies and trading auxiliary tools, reducing trading noise and enabling real-time market monitoring.

Yuanta MoneyWin	Easy Win Comprehensive Investment Platform	Futures Wizard	iTRADER Trading Expert
 <ul style="list-style-type: none"> Foreign Currency Margin Trading Software One-click order placement, automated program trading system 	 <ul style="list-style-type: none"> Overseas product market data Mastering spot and futures economic data 	 <ul style="list-style-type: none"> Industry-first technical charts + order placement interface Multiple order placement methods including lightning orders 	 <ul style="list-style-type: none"> Supports all market futures and options products Customizable order window combinations Cloud intelligence, chart drawing, strategy orders

3-2 Comprehensive Digital Research and Analysis

To enhance close connections with customers and expand financial inclusion, the Company's research team provides customers with daily real-time market information, specialized research on various products, diverse analyst perspectives, professional research reports, and customized analysis reports including strategic modeling. This enables investors to grasp global market dynamics and supports promotional programs of major exchanges by providing specialized research on various products, ensuring that customers, especially beginners, have accessible real-time resources while continuously enhancing Yuanta Futures' leadership brand value and service quality in professional research.

Research Report

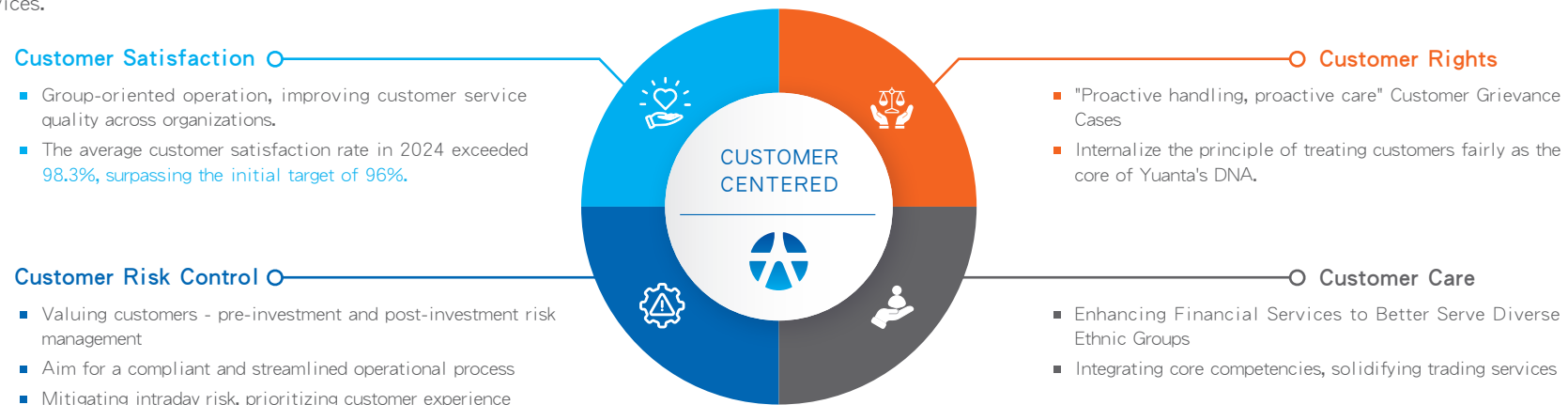
The "Key Research Reports Section" of Yuanta WinTech Website publishes over 200 research reports monthly. The Yuanta Futures research team conducts in-depth analysis of eight major categories, regularly releasing focused information by category. Content encompasses recent trending topics, important event forecasts, quarterly investment outlooks (views), individual product trends and fundamental analysis, and economic data analysis, helping traders seize investment opportunities.

Self-Media Platforms

In terms of digital platform promotion, the Research Department publishes professional research reports and real-time market analysis around the clock through the LINE groups with various business units, and launches special thematic research and market prompt reviews to enhance customer loyalty and to enjoy Yuanta Futures' most up-to-date and comprehensive research resource. date and comprehensive research resource. The "Yuanta Futures - Research Frontiers" YouTube channel, which began operations in 2020, features professional analysts from the research department analyzing various specialized topics, focusing on "Spotlight Focus" (irregular featured topics) and "Quarterly Navigation" (quarterly outlooks for major product categories). The channel has now exceeded 9,500 subscribers with total views surpassing 3.2 million, providing the latest and most trending topic analysis to guide customers and potential traders in grasping the newest trading opportunities.

3-3 Customer Service and Rights Protection

From the perspective of customer needs, our Company has been continuously implementing the BS 10012:2017 Personal Information Management System (PIMS) international standard certification since 2021 to ensure the full protection of customer rights. In addition, we are dedicated to customer relationship management, providing considerate and customized services.



The Principle of Treating Clients Fairly

Yuanta Futures adheres to the spirit of providing "thoughtful services" and implements the principle of treating clients fairly with customer experience as the core. The Company has established a Treating Clients Fairly Committee, under which there are Customer Rights Care Groups, Consumer Dispute Resolution Groups, and Administrative Groups that hold quarterly meetings to optimize various initiatives and strengthen consumer rights protection.

In the scope of our business, we are enhancing friendly financial services for all demographics. In 2023, we officially launched measures such as friendly service counters and gender-friendly restrooms. At the same time, in line with the Financial Supervisory Commission's promotion of the "Accessible Communication Environment Action Plan," our company has implemented accessibility codes for our website and became the first futures firm to receive the "AA Level Certification Stamp," providing a friendly financial website experience for people with disabilities, further promoting a more humane and convenient financial service environment.



Accessible facilities

- All five branch offices are equipped with accessible facilities and are staffed by dedicated personnel.
- Special production manuals for setting up accounts for vulnerable and special customers to enhance internal staff education and training



Official Website Services

- Establishing a Financially Friendly Service Section
- Completely Revamped Anti-Fraud Section
- Added anti-fraud warnings, information websites, and case studies to protect customers with important anti-fraud information
- The text can be enlarged by adjusting the zoom button
- Accessible Website



Elderly Care Services

- The account opening counter provides magnifying glasses and reading glasses.
- Obtaining the government-issued certification badge for Dementia-Friendly Financial Institutions

Client Risk Management

Yuanta Futures places great importance on the risk management of client transactions and is committed to attentive client care. We strive to ensure compliance and efficiency in operational processes by leveraging our accumulated risk management expertise. By strengthening intraday risk control and enhancing the client experience, we aim to safeguard client interests. Through a rigorous and reliable risk management framework, combined with 24-hour live customer service, we provide around-the-clock global support.

Risk Management System
Enhancing digital capabilities for comprehensive risk surveillance.



Risk Management Framework

Expanding the scope of oversight to align with enterprise risk.

Yuanta Futures'
Three Pillars of Risk Management



Market Risk Alerts

Monitoring potential risks to safeguard both internal and external security.

Transaction Settlement

- Exchange Rate Comparison by Intelligent Program on Wednesday
- Customer Credit Limit Control
- KYC Anti-Money Laundering System
- Real-time Alert on Equity Numbers
- Optimizing Partial Offset

Risk Control

BEFORE

Analysis and Review of Customer Transaction Patterns

MIDDLE

Real-time control for sales representatives, providing early customer alerts

AFTER

Fully optimized version representing the entire industry, eliminating the warehouse program, and implementing real-time margin call

Information Integration

- Backend Account System Capacity Tripled
- Rapid DMA Connection
- High-Speed Market System
- Development of an Intelligent Investment Platform
- 360-Degree Cybersecurity Protection

Customer Satisfaction

Yuanta Futures strives to protect the rights and interests of customers. We take a positive attitude in facing customer problems and understanding the causes of customer complaints. Through horizontal contact and communication between departments, we track and evaluate whether customers are satisfied with the results of customer complaints. In addition, through education and training courses and daily guidance from supervisors, we strengthen our communication and handling skills in dealing with customers. Since 2021, Yuanta Futures has been annually obtaining the service verification for the "ISO 10002:2018 Customer Grievance Management System," making it the first futures broker in Taiwan to pass this verification. We expect to strengthen the analysis of the causes of customer complaints through independent third-party certification, improve customer satisfaction in all aspects, and demonstrate a high standard of service quality. The disputes over the transactions conducted with customers will be handled in accordance with the “Rules Governing Disputes with Clients” and “Enforcement Rules Governing Customer Complaint Process” of Yuanta Futures. Construct satisfactory customer complaint channels to handle customer complaints, and grasp the process of the complaint filed and the reply to the appellants.

Table : Customer Satisfaction

Satisfaction Survey	2022 Goals (%)	2022 (%)	2023 Goals (%)	2023 (%)	2024 Goals (%)	2024 (%)
Yuanta Futures Customer Satisfaction	95.00	98.12	95.50	97.63	96.00	98.28

Personal Information Protection Policy

Yuanta Futures was certified by the International Assurance Standard "BS10012 (PIMS) :2017 Personal Information Management System" in 2022 for the first time. In order to implement personal information protection, Yuanta Futures has established six operating rules and regulations related to “personal information protection” , including "Personal Data Protection Policy", "Personal Data Management Measures", "Personal Data Management Regulations", "Personal Data Protection Team Implementation and Operation Regulations", "Procedures for the Exercise of the Personal Data Rights" and "Procedures for the Establishment of a Personal Data Inventory and Impact Analysis” . In addition, the Company has set up a cross-unit "Personal Data Protection Team" as a dedicated unit to conduct annual risk assessments of the security of personnel information and personal data inventory to protect customers' rights and interests and fulfill our duty to protect the confidentiality of customers' personal information, providing stable, safe and convenient financial services.

Information Security Management Mechanism

Yuanta Futures has established an "Information Security Policy" as the basis for establishing an information security management system and setting up related information security management regulations and procedures. In order to achieve the objectives of "protecting the security of information assets" and "maintaining business continuity for sustainable operation", The ISO 27001 : 2022 Information Security Management System (ISMS) certification was also completed in 2024 and has been certified by the British Standards Institution (BSI) to comprehensively strengthen the Company's information security and personal data protection mechanism to protect the rights and interests of customers' transactions. There were no data breaches for Yuanta Futures in 2024. The percentage of data breaches involving personally identifiable information out of total data breaches for Yuanta Futures was 0% in 2024. There were no holders affected by data breaches for Yuanta Futures in 2024.

The rise of internet technologies has transformed traditional transaction and service models. In light of the increasing cybersecurity threats, the evolving nature of risks and attacks brought by technological advancements, and the need to respond to ever-changing external attack methods, the challenges of information protection have also escalated. Our company regularly reviews and updates its information security management policies to comply with regulations and the latest cybersecurity standards. We also strengthen employees' competencies and crisis awareness through cybersecurity threat response exercises, backup drills, and training programs, thereby enhancing our information security management framework.

In 2024, approximately NT\$60 million was invested in maintaining the core operating systems and equipment. To further strengthen cybersecurity, the following initiatives have been planned :

1 Strengthening endpoint DNS security protection project

The Company has established a SIEM active analysis management system to collect information from equipment logs, set up alert indicators, and implement system data correlation analysis capabilities to significantly reduce the workload of personnel, minimize misjudgment of incidents, and achieve rapid detection and response to new types of threats. With rapidly evolving attack methods, traditional signature-based matching can no longer keep pace. Cloud analysis and machine learning enable quick blocking and significantly reduce zero-day attacks. Strict control over internet browsing behavior is necessary to minimize users accessing phishing or malicious websites. PaloAlto Advance URL utilizes cloud analysis and machine learning to rapidly identify (Real-Time) new types of phishing websites for timely prevention. Blocking at the DNS level effectively prevents users from connecting to malicious websites or Command and Control (C2) reporting, enhancing threat detection and cybersecurity protection capabilities.



2 Expansion of Security Operations Center (SOC) outsourcing scope

Planning to incorporate core operational systems into the Security Operations Center (SOC) monitoring mechanism, providing real-time surveillance through 24/7 operations. This will deliver pre-incident threat intelligence warnings, real-time alerts during incidents, and post-incident analysis recommendations, enabling immediate response to security incidents and minimizing damage.



3 Enhanced Network Defense and Detection (NDR & MDR)

Continuously strengthen network security detection and defense by incorporating headquarters and branch offices into the NDR monitoring scope. This proactively detects and automatically counters network threats, providing NDR detection records to SIEM for comprehensive correlation analysis across all domains. This integrates with firewall defense to trigger malicious activity blocking, enhancing overall defense capabilities. Additionally, implement vendor expert monitoring services (MDR) to assist the organization in monitoring security threats, analyzing incidents, and responding to security event situations. This provides precise threat alerts and countermeasures through two-way professional communication services, continuously improving the organization's security posture.



4 Conduct information security check and risk evaluation

In accordance with the securities and futures dealer information security protection standards and self-discipline standards announced by the Chinese National Futures Association, various information security check operations are executed. They include information security diagnosis and compliance review, which are intended to find weaknesses and information security threats, thereby achieving the purpose of strengthening the organization's internal information security structure.



In addition to establishing independent information security protection measures, the Company also participates in Taiwan's Financial Information Sharing and Analysis Center (F-ISAC), utilizing intelligence provided by this organization for internal information security awareness and integrating threat intelligence by importing announced Indicators of Compromise (IOCs) into relevant information security defense equipment to achieve joint defense synergy. In recent years, responding to competent authorities' relaxation of cloud service usage, information security personnel continue to advance by participating in international information security certification courses. As of December 2024, our information security/information officers have collectively obtained 20 internationally recognized information security certifications approved by competent authorities.

Anti-Fraud Education

With the increasing prevalence of financial fraud cases and increasingly diverse illegal methods, to effectively protect customers from harm and create a safer and more convenient financial environment, Yuanta Futures launched a completely revamped anti-fraud section on its official website in 2024, adding anti-fraud warnings and providing the latest anti-fraud knowledge from institutions such as the Taiwan Futures Exchange, Taiwan Stock Exchange, and National Police Agency. This helps customers comprehensively understand fraud methods, strengthen prevention awareness, and through case studies, enables customers to effectively respond to and handle fraud incidents when encountering suspicious situations.

Additionally, to ensure customers can promptly obtain accurate market information and trading announcements, the Company has specially added a latest news announcement function through pop-up windows on trading platforms, fulfilling the duty of care and loyalty principles in the principle of treating clients fairly, preventing customers from making irreversible investment decisions due to information gaps, and effectively protecting customer rights.



Marketing and Labeling

To protect the rights and interests of customers, the Company's marketing and labeling measures are in accordance with the "Regulations on Advertising and Sales Promotion Activities in the Financial Services Industry" of the FSC, the "Regulations on Advertising and Sales Promotion Activities of Members and Futures Trust Fund Sales Organization" of the Chinese National Futures Association, and the "Management Guidelines on Advertising and Sales Promotion Activities" of the Company. The Company's products, marketing activities and services shall avoid misleading financial consumers' judgment, shall clearly indicate relevant information on the MOPS and publications, and shall comply with the principles of ethical conduct, ethical principals, and the spirit of protecting financial consumers to maintain fair futures trading. The Company provides relevant information or explanations on its official website and marketing publications, and complies with the 22 information and disclosure principles and 3 reasonable explanation rules in accordance with the Company's "Management Guidelines on Advertising and Sales Promotion Activities". In 2024, our Company complied with all marketing and communication regulations.

The Company also operates as a leverage trader. In accordance with the Company's "Management Guidelines on the Review of the Transaction of Leverage Contracts", the Company shall conduct a review of new products prior to the issuance, initial trading, or underwriting (hereinafter collectively referred to as pre-issuance) of new products. The review procedures of the pre-issuance of new products include: ① The leverage trader prepares the prospectus and customer notices, and the business unit fills out the "Transaction of Leverage Contract Review and Inspection Form", which states the product nature, management strategy and business policy, and protection of customer rights and interests. ② The executive vice president or above shall be the convener and convene the dedicated business unit, Risk Management Department, and Legal Compliance Department to form a product review team and hold a review meeting to review the product nature, protection of customer rights and interests, management strategy and business policy, risk management, and compliance with laws and regulations one by one. ③ After compiling the review opinions, it is reported to the President for approval before undertaking or authorization.

3-4 Financial Inclusion

In response to the FSC and Yuanta Group's financial inclusion policy, the Company ensures that the disadvantaged and low-income people and micro, small and medium-sized enterprises have access to new financial services, eliminating the lack of services that are common in rural areas or among economically vulnerable groups. The core concepts of financial inclusion include the three aspects of Access, Usage, and Quality. Yuanta Futures strives to integrate the concept of financial inclusion into the development of related products and services by combining its core functions in order to achieve the long-term development goal of realizing the vision of inclusive finance.



CFD PRODUCTS

In 2021, Yuanta Futures was approved by the competent authorities to launch the CFD products. In addition to the existing foreign exchange, gold and crude oil, CFD products for foreign stock index, individual stocks (foreign) and silver have been added, and the smallest-scale foreign index commodities in Taiwan have been introduced, which can be traded in the international market at a minimum of around NT\$300, enabling people with mediocre incomes to participate in the bulk option market in order to achieve the long-term development goal of increasing the population's participation in the financial market.



MTX MINI-TAIX FUTURES

To meet the increasingly diversified demands of the futures market, Taiwan Futures Exchange officially launched Mini-TAIX Futures in 2024. Yuanta Futures responded by launching the "Mini-TAIX Report!" low-threshold trading activity, with a 25-trading-day flash campaign, enabling investors with smaller capital to participate in the market and expanding financial market accessibility.



FINANCIAL EDUCATION ACTIVITIES

With the increasing diversity of financial services and products, in order to reduce information asymmetry and enhance fairness and transparency, the Company has organized various financial knowledge courses through various channels in recent years, including the "National Colleges and Universities Transaction of Leverage Simulation Competition" with Fu Jen Catholic University in 2024. Through industry-academia cooperation, we promote financial knowledge on campus, and nurture and encourage students to participate in the CFD market with creativity.

3-5 Sustainable Finance

Yuanta Financial Holdings is a member of the Sustainable Leaders Alliance. Yuanta Futures, in coordination with Group policies, follows the Principles for Sustainable Finance, incorporates ESG factors into daily operations and decision-making considerations, manages social and environmental risks in investment portfolios, and supports the development of enterprises with sustainable concepts.

- The Company complies with the Group's "Sustainable Financial Guidelines" and has established the "Marketable Securities Mid and Long Term Investment Guidelines" and the "Operational Guidelines for Environmental, Social, and Corporate Governance (ESG) Investment Evaluation in the Proprietary Trade Department." ESG factors are integrated into daily operations and decision-making processes. ESG risks are assessed before investment decisions are made, and efforts are made to support proactive industries. Additionally, the Company also follows the Group's "Industry-Specific Environmental and Social Risk Management Guidelines" to regulate the avoidance of doing business with certain companies.
- In 2024, the Company's medium- and long-term investments amounted to a total of NT\$187 million, of which 100% of the total investment amount was in compliance with the Principles for Sustainable Investment. In addition, the Company has no revenue from underwriting and securitization transactions due to the relevant regulations, and only provides research and analysis opinions or recommendations on transactions or investments related to projects announced or approved by the competent authorities. The Company's income from consultancy amounted to NT\$7.66 million in 2024.
- In March 2021, the Company exclusively launched the Europe 600 ESG futures and continued to develop the "FTSE4GOOD" on the Taiwan Futures Exchange in an effort to promote the concept of ESG sustainable investment. The turnover of "FTSE4GOOD" is 735 lots in 2024. This turnover represented the largest market share among the futures companies for four consecutive years. This effort underscores our commitment to advancing the concept of ESG sustainable investment.

Amount and Percentage of Sustainable Investment		
Investment Industry	Investment Amount (NT\$100 million)	Investment Percentage
Steel	1.71	92%
Food	0.16	8%
Amount of investment meeting the Principles for Sustainable Finance	1.87	100%
Total	1.87	100%



04


EMPLOYEE CARE &
DEVELOPMENT

4-1 Basic Human Rights Protection of Employees and Employment Structure

Human Rights Protection


In order to protect and safeguard basic human rights, Yuanta Futures recognizes and supports the spirit and basic principles of human rights protection disclosed in the “Universal Declaration of Human Rights”, the “United Nations Global Compact”, the “International Labour Convention”, and other international human rights conventions to fulfill the responsibility of respecting and protecting human rights and comply with the labor-related laws and regulations of the Company's location. Yuanta Futures' human rights policy is as follows.

Table : Human Rights Policy of Yuanta Futures




Protect human rights at the workplace

Prohibit forced labor, child labor, sexual harassment, and other human rights violations, and do not treat employees differently or discriminate against employees in any way due to any factor, in order to ensure the protection of employees' human rights at the workplace and provide a respectful and equal workplace environment.




Provide a healthy and safe workplace

Comply with relevant laws and regulations on occupational safety and health, take care of the physical and mental health of employees through safety and health work, education and training, employee health checkups or health promotion activities, improve and enhance the safety and health conditions of the workplace environment, and reduce the risk of occupational disasters.




Implement equal pay for equal work

Salaries are paid to employees without discrimination against gender or sexual orientation. Employees are paid the same salary for the same work or value. However, this is not the case for legitimate reasons of the lengthen of work, rewards and punishments, performance, or other reasons not based on gender or sexual orientation




Support freedom of association

Respect the right of employees to form and join various clubs and organizations and provide appropriate and diversified activities to enhance the work-life balance of employees.




Promote harmonious labor and employer relations

Care about and manage issues related to employees' labor rights and interests, and implement communication between employers and employees to protect and enhance employees' rights and interests through regular labor-management meetings and providing channels for employees to propose complaints or suggestions.



Personal information protection

Comply with laws and regulations regarding personal information protection, ensure that the collection, processing, and use of personal information comply with legal requirements, and protect and safeguard the rights and interests of personal information.



Human rights policy promotion

In addition to supporting and practicing human rights protection, we have established the "Human Rights and Environmental Sustainability Provisions" to encourage our partners, including suppliers, to work together to pay attention to human rights issues and manage relevant risks.

Note : Please refer to the official website of Yuanta Futures for the complete Human Rights Policy : https://www.yuantafutures.com.tw/csr_07

In order to substantiate the “Human Rights Policy,” the Company identifies risk and formulates corresponding management measures for human rights issues, regularly evaluates the effectiveness of implementation and adjusts management measures based on the assessment results in order to control and mitigate risks. The 2024 human rights risk assessment rating was low. Yuanta Futures will continue to follow Yuanta Financial Holdings' human rights policy to improve the Company's human rights protection across all issues.

Table : Human Rights Risk Assessment and Management Table of Yuanta Futures

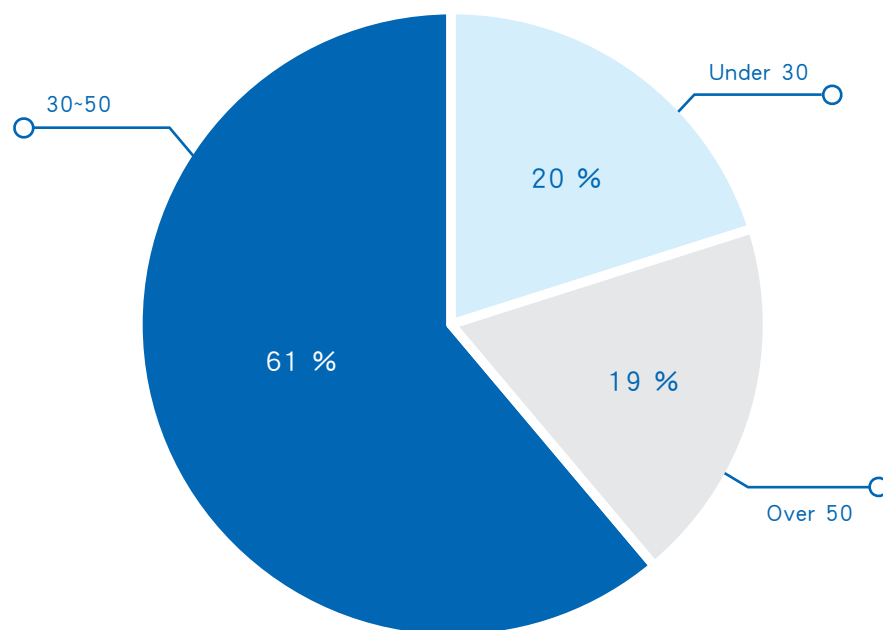
Issues	Targets of Assessment	Source of Risks	Management Measures	Percentage of Human Rights Risk in 2024 (%)
Workplace inclusion	Disabled staff	<ul style="list-style-type: none"> Interview during recruitment 	<ul style="list-style-type: none"> Ensure the control and management of the number and proportion of employees with physical and mental disabilities Set up a friendly space for employees with physical and mental disabilities 	2.02%
Occupational safety and health	All employees	<ul style="list-style-type: none"> Workplace During the period of exercising duties 	<ul style="list-style-type: none"> Protect the health and safety of employees, prevent occupational disasters, and regularly monitor the workplace environment to ensure workplace safety Regularly implement labor safety and health education and training for to raise employees' awareness of hazards Regularly educate employees about life, diet, exercise and health promotion, and hold relevant seminars Organize fitness tests and health promotion activities for employees Regularly invite special hospital doctors to provide health consultation services 	
Discrimination and sexual harassment	All employees	<ul style="list-style-type: none"> During the recruitment interview (between the interviewing supervisor and the job applicant) Interaction between supervisor and employee or between employees 	<ul style="list-style-type: none"> Ensure the compliance with laws and regulations such as non-discrimination Provide an equal workplace environment by explicitly prohibiting discrimination and sexual harassment in work rules and related regulations Regularly organize sexual harassment prevention courses to enhance the concept of gender equality for supervisors and employees We have established an attendance and overtime management mechanism to assist employees and supervisors in controlling working hours and extended working hours Establish a sexual harassment complaint handling committee to handle relevant cases fairly 	
Working hours	All employees	<ul style="list-style-type: none"> Labor shortage or short-term increase in business volume When meeting the needs of specific activities 	<ul style="list-style-type: none"> Ensure the compliance with the labor laws and regulations, which are clearly defined in the work rules and relevant regulations Continuously promote the Company's normal working hours and extended working hours regulations We have established an attendance and overtime management mechanism to assist employees and supervisors in controlling working hours and extended working hours 	
Labor disputes	All employees	<ul style="list-style-type: none"> Differences in awareness and poor communication between employers and employees 	<ul style="list-style-type: none"> Ensure the compliance with the labor laws and regulations, which are clearly defined in the work rules and relevant regulations Conduct regular labor-management meeting in good faith, communicate with employees properly to ensure smooth labor-management relations Conduct regular labor law courses to help employees understand their labor rights and assist supervisors in understanding labor laws and regulations in order to establish appropriate management concepts 	

Note : Percentage of human rights risk (%) = Number of employees identified with risks / Total number of employees during the year

Employee Structure

Yuanta Futures is based in Taiwan and recruit mainly Taiwanese employees. 100% of the senior management are Taiwanese. As of December 31, 2024, the Company had a total of 396 full-time employees, showing no significant fluctuation compared to 2023. Yuanta Futures is based in Taiwan and recruit mainly Taiwanese employees. 100% of the senior management are Taiwanese. As of December 31, 2024, the total number of full-time employees was 396. The Company strives for a balanced employee structure, with 52% of male employees and 48% of female employees, of which the percentage of middle and senior female supervisors accounted for over 40%. The Company has work rules reported lawfully and disclosed on the Company's internal website, held labor-management meetings regularly, and actively recruited handicapped and aboriginal people to show respect for internationally recognized principles of basic labor rights.

Table : The percentage of employee by age



(Note : The average age of employee is 40.5)

Table : The number of gender representation for managerial position and non-managerial position

	Managerial	Non-managerial
Male	37	169
Female	30	160

(Note: "Management position" refers to a position with departmental management responsibilities and the authority to make decisions on internal matters within the department.)

Table : Total number of employees classified by region and employment contract type excluding part-time employee)

	Full-time	Temporary
Male	206	0
Female	190	0

Table : Total Number of Employees by Region and Employment Contract Type (Full-time employees only, excluding interns)

	Full-time	Temporary
Taiwan	396	0
HongKong	0	0

Table : Total Number of Employees by Gender and Employment Type (Including full-time and part-time interns)

	Full-time	Temporary
Male	206	0
Female	190	0

(Including 4 full-time interns)

Table : Average Age, Years of Service, and Educational Background Distribution of Full-Time Employees in 2024

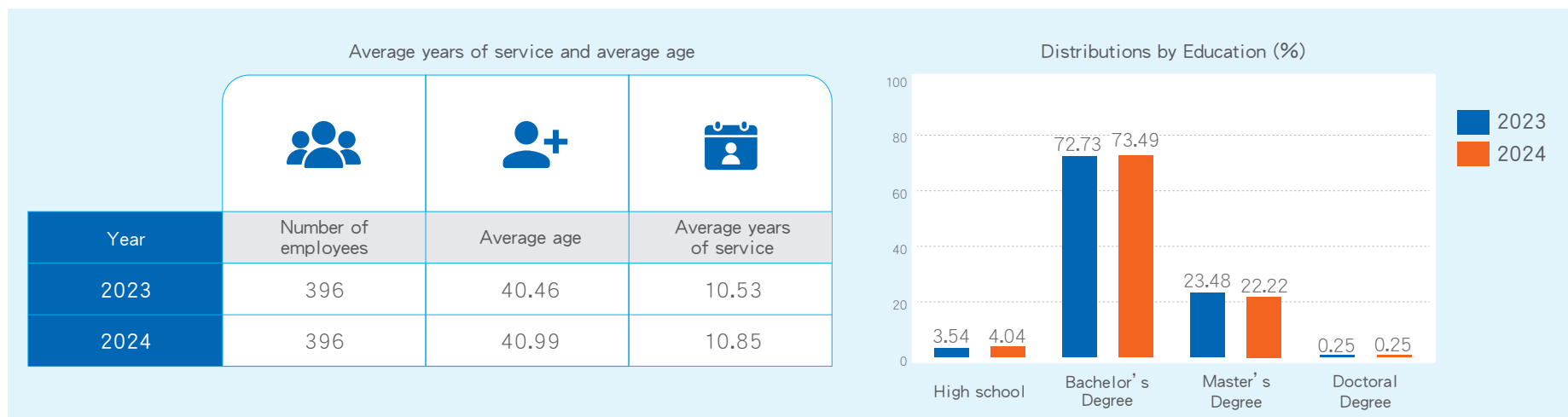


Table : Statistics of new full-time employees in 2024

Statistics of new full-time employees											
Category	Male			Male Total	Female			Female Total	Total Number of New Employee Hires	Total Number of Employee	Percentage of New Employees Hires In 2023
	Under 30	30-50	Over 51		Under 30	30-50	Over 51				
Number of Employee	17	11	0	28	10	8	0	18	49*	396	11.62 %

*Among the 49 new employees, 46 were newly hired and 3 were transferred from within the Group.

Statistics of departing full-time employees											
Category	Male			Male Total	Female			Female Total	Total Number of Employee Turnover	Total Number of Employee	Percentage of Employee Turnover In 2024
	Under 30	30-50	Over 51		Under 30	30-50	Over 51				
Number of Employee	8	9	1	18	9	9	2	20	49*	396	9.6 %

*Among the 49 departing employees, 38 resigned and 11 were transferred out of the Group

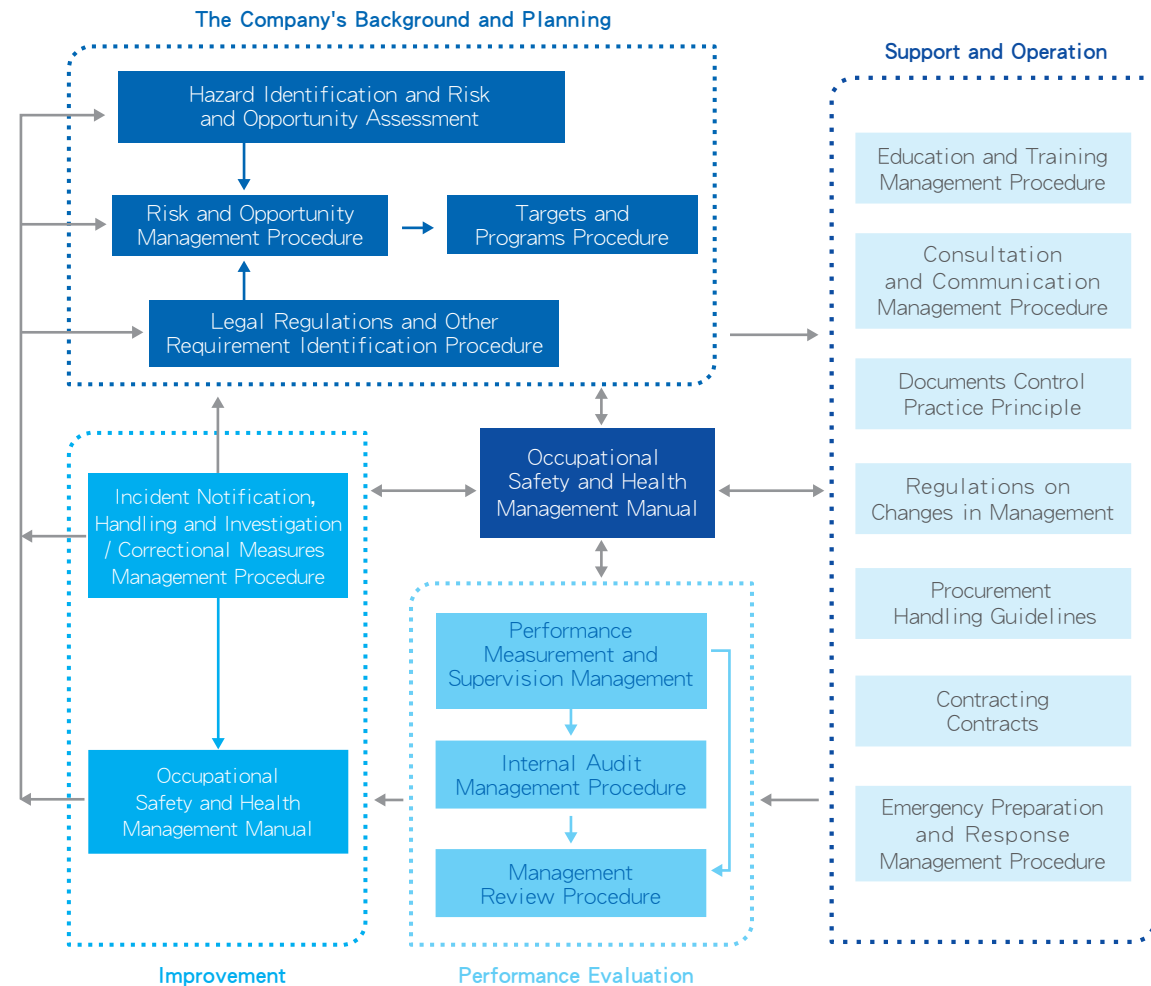
4-2 Safe and Secure Working Environment and Protection

4-2-1 Occupational Safety and Health Management

In order to systematize the Company's occupational safety and health management activities, we have introduced the ISO 45001 : 2018 occupational safety and health management system since 2021 and have established the "Occupational Safety and Health Management Manual" and "Occupational Safety and Health Policy", as well as a Certified Administrator of Occupational Safety and Health affairs-Class A and several First Aid Personnel. In addition to complying with laws and regulations, we also ensure compliance with the Company's occupational safety and health policy, conduct regular monitoring and measurement, and continuously improve occupational safety and health performance and achieve occupational safety and health goals. The Company conducts internal and external audits and follow-up corrections every year and convenes "Annual Occupational Safety Management Review Committee Meetings". Quarterly labor-management meetings are also convened to discuss relevant occupational safety and health management issues. The meetings are attended by the employer, including the President, executive vice president, department heads, and Certified Administrator of Occupational Safety and Health affairs-Class A and several First Aid Personnel, as well as labor representatives. We will also keep records of our deliberations, coordination and recommendations on safety and health-related matters and make public announcements.

The operation of our occupational safety and health management system is summarized as follows. Except for the "Hazard Identification and Risk and Opportunity Assessment Management Procedures", which are only participated by employees, all other procedures are negotiated and communicated between employers and employees.







Figure : Flow Chart of the Occupational Safety and Health Management System Operation



4-2-2 Safe Working Environment and Employee Care System

The Company has established the relevant Occupational Safety and Health Regulations in accordance with the Occupational Safety and Health Policy and issues of concern of the stakeholders to conduct a comprehensive occupational safety and health management. The Company also provides occupational compensation and related insurance payments to colleagues for any incident that occurred during their reporting to work and getting off work. The Company had reported zero occupational accidents in 2024, which were disclosed on the Company's internal website. In addition to the physical work environment, our company also cares for the holistic health of employees, providing comprehensive insurance and medical care support. In 2024, we were honored with the Ministry of Labor's Sustainable Report award for outstanding occupational health and safety performance, offering employee benefits that exceed regulatory requirements. We are committed to creating a safe and happy corporate environment.

Table : Working environment and employee personal safety

Item	Content
 Entrance Security	<ul style="list-style-type: none"> Our office building has Strict access control monitoring system during the daytime and the night time. The access to the Company's building is controlled by security personnel during the day, night, and holidays so to secure the safety of the office.
 Equipment maintenance and inspection	<ul style="list-style-type: none"> According to the provision of the “ Regulations Governing Building Public Safety Inspection Certification and Declaration,” an external professional company should be mandated to perform a building safety inspection every two years. According to the provisions of the Fire Services Act, an external professional company should be mandated to conduct inspections and reporting of firefighting equipment every year. According to the Company's Occupational Safety and Health Work Guidelines, the filter should be replaced, and water quality tested every three months. Workplace environmental monitoring, air conditioning system maintenance, and vehicle maintenance (based on mileage) are conducted every six months.
 Prevention and response actions	<ul style="list-style-type: none"> The company has formulated the “ Directions for Attendance Management during Natural Disasters or Other Incidents,” “ Directions for Filing Material Contingencies,” and “ Safety and Health Work Rules” to prepare disaster prevention and rescue precautions and accident and occupational disaster notification procedures in advance. The responsibilities and tasks of personnel at all levels of the company before and after responding to material events such as natural disasters, material injuries, and other major emergencies are clearly regulated. The Company has one Level-A occupational safety and health manager, two Category B managers, two Category C managers, one nurse, and several first aid personnel assigned to maintain workplace safety and health, and to promote related services.
 Physical health	<ul style="list-style-type: none"> Health Checkups : In compliance with the Occupational Safety and Health Act, the Company provides regular health checkups for employees every two years, which exceeds regulatory requirements. Psychological assessments are also offered, with optional psychological counseling available upon request. Working environment hygiene: smoking completely prohibited in business areas, and seminar tours are arranged, the office environment is regularly cleaned and disinfected.
 Mental health	<ul style="list-style-type: none"> Education and Training : Stress (emotion) management course, communication skills course, and innovative thinking course are arranged, feature seminars for employees' mental accommodation and strengthening competence are held, and e-learning is provided. Expression of Opinions: An Employee Assistance Program (EAP) section has been established to offer comprehensive support for employee well-being, including psychological counseling, medical support, workplace mental wellness, caregiver consultation, and legal advice. Sexual harassment prevention : Ratify the “Guideline on sexual harassment prevention, complaint, and discipline.”
 Insurance and medical condolences	<ul style="list-style-type: none"> The Company provides labor insurance (covering occupational injuries insurance) and health insurance for employees as required by law. The Company finds the other insurance company to provide employees and their dependents accident insurance, medical insurance cancer insurance, etc. at preferential rates. The Company have all employees insured against accidents on duty with insurance coverage NT\$15 million the compensation for employees or the heirs due to work related disabilities or death. Provide preferential allowance and subsidies for injuries and death of the employee as well as injuries and death of the employee's spouse and children.

※Please refer to the official website of Yuanta Futures for the complete details of work environment and employee safety related regulations.

Advance Notice Period for Major Operational Changes of the Company

In accordance with the Company's business development and to protect the rights and interests of employees, the minimum notice period for operational changes is set out in the work rules and personnel regulations in accordance with the Labor Standards Act in compliance with the five principles of adjustments as regulated by law, allowing employees a reasonable period of time to prepare for business transfer and new assignments. In the event of the occurrence of Articles 11, 13, and 16 of the Labor Standards Act, the notice period shall be conducted for collective bargaining as follows.

- (1) Where a worker has worked continuously for more than three months but less than one year, the notice shall be given ten days in advance.
- (2) Where a worker has worked continuously for more than one year but less than three years, the notice shall be given twenty days in advance.
- (3) Where a worker has worked continuously for more than three years, the notice shall be given thirty days in advance.

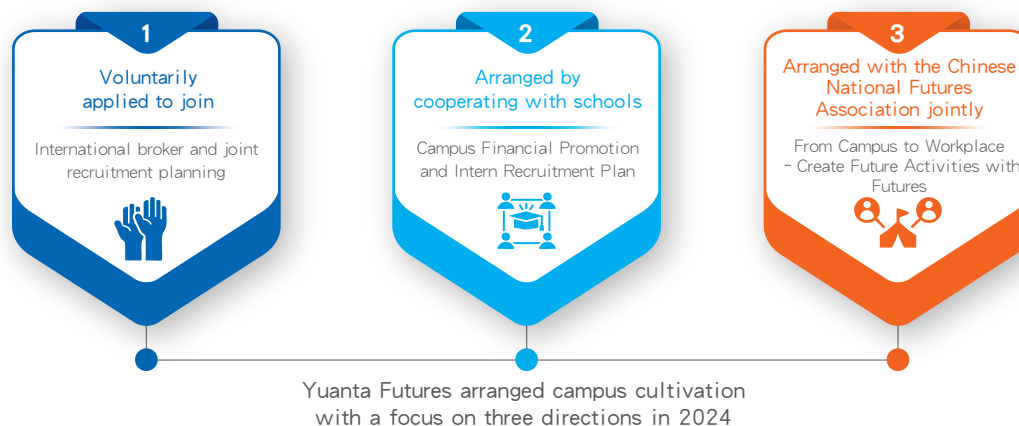
4-3 Four Major Talent Promotion and Cultivation Policies : Recruiting, Educating, Applying, Retaining

Yuanta Futures is committed to developing financial talent and upholds a people-oriented attitude by planning the four major talent promotion and cultivation policies of "recruiting, educating, applying, and retaining" to assist employees in continuously strengthening their professional knowledge, ability, efficiency, and quality.

4-3-1 Recruiting : Diversified Recruitment

Taking into account the company's organizational operations and employer's branding, Yuanta Futures arranged campus cultivation with a focus on three directions in 2024, namely the "International broker and joint recruitment planning" that the company voluntarily applied to join, and the "Campus Financial Promotion and Intern Recruitment Plan" arranged by cooperating with schools, and the "From Campus to Workplace - Create Future Activities with Futures" arranged with the Chinese National Futures Association jointly. Recruit talents to help them become international brokers. Go to schools to recruit and to promote employer's brand. A total of 19 campus expositions and 4 briefing sessions (19 activities in total) were held with 738 resumes collected. The company engages in industry - academia cooperations continuously and actively. A total of 22 students were successfully recruited to join the company's intern program, which helped solidify the company's employer brand starting with the students in schools.

We also launched the "2024 Gathering of Stars" campus recruitment program. This program is the first of its kind in which professional managers directly impart practical experience through a mentorship system. The goal of this program is to cultivate young students to obtain financial certifications and seamlessly transition to employment upon graduation.



A total of **19** campus expositions held with **738** resumes collected.

The company engages in industry academia cooperations continuously and actively.

A total of **22** students were successfully recruited to join the company's intern program.

4-3-2 Educating : Talent Development

Talent Cultivation Goals

Based on the 2024 development strategy and operational objectives with the core theme of "Innovation and Foresight, Sustainable Wealth," combined with the Group's comprehensive development strategy of "Stabilizing the Core and Driving Growth" and corporate sustainability thinking, the Company has established "Employee Education and Training Management Guidelines" to stimulate employee potential and cultivate outstanding talent by training employees to build effective career capabilities.

Education and Training

To enhance employees' professional knowledge and work skills, improve work ability, efficiency, and quality to meet the Company's human resource development needs, the Company has established "Employee Education and Training Management Guidelines." The total education and training budget for 2024 was NT\$1,747,037. To enhance audit professionalism, auditors participate in internal audit practical training courses and relevant seminars ; financial personnel also attend training courses organized by competent authorities and related institutions.

Yuanta Futures continues to enhance the promotion of money laundering control, compliance with laws and regulations, risk management and internal audit and internal control, financial consumer protection, fair dealing, intellectual property rights, ESG, and other related trainings with a total of 5,448.5 hours and 6,246 participants involved. The training on personal data protection and information security is arranged for a total of 1,853.8 hours and 1,289 participants involved. In addition, the cultivation of new recruits, financial professionals, corporate sustainable development, ethical corporate management, and other organizational culture value is arranged according to the Company's operation and development strategy with a total of 2,681.5 hours and 2,511 participants involved.

Table : Key Points of Employee Training and Development Management



The average number of training hours per employee per year (by gender)

Gender	2023		2024	
	Number of person	Average hour	Number of person	Average hour
Male	201	40.61	206	48.91
Female	195	42.00	190	45.85

The average number of training hours per employee per year (by employee category)

Category	2023		2024	
	Number of person	Average hour	Number of person	Average hour
Managerial position	61	48.67	67	53.21
Non-managerial position	335	39.95	329	46.26

Note : 'Management position' refers to individuals who have departmental management responsibilities and decision-making authority over internal matters within the department.

Tabel : The employee trainings of the company in 2024 are as follows

Participants	Organizer	Course name	Hours	Persons
All employees	Yuanta E-Academy online education and training	Core Values / Legal Compliance Self-Evaluation / Money Laundering Prevention / Information Security / Personal Data Protection Act / Whistleblower System / Stakeholders / Safe Workplace / Financial Consumer Protection Act / Ethical Management and Regulations / TIPS / ESG / Intellectual Property / Fairness Treatment, and other education and training	0.5 - 2	8,501
Reserve supervisors	Yuanta Financial Holding Co., Ltd.	Yuanta MBA -Section supervisor training	90 -120	7
Department Head / Management Trainee	Yuanta Futures Co., Ltd.	Supervisor training course	15	5
Senior manager	Yuanta Financial Holding Co., Ltd.	Financial Consumer Protection Act and fair treatment of customers	3	6
All employees	Yuanta Futures Co., Ltd.	Education Training for Anti-Money Laundering, Countering the Financing of Terrorism, and Non-proliferation of Nuclear Weapons	0.5	789
Senior manager	Institute for Financial Law and Crime Prevention	Anti-money laundering and countering the financing of terrorism practices and insider trading prevention propaganda	3	6
	Corporate Governance Association in Taiwan	Trends in Anti-Money Laundering and Counter-Terrorist Financing Management in the Financial Industry	3	1
AML Supervisor/designated personnel	Chinese National Futures Association	Analysis and Case Study on AML/CFT Conference	3	20
	Taiwan Securities Association	Anti-money laundering and countering the financing of terrorism on-job workshop	12	27
	Securities and Futures Development Foundation	Acquisition of AML/CTF qualifications	12	3
Registered practitioners	Chinese National Futures Association	On-the-job training programs for futures salespeople (including futures/consultation/proprietary trading/leverage business)	6 - 15	214
	Taiwan Securities Association	On-job training for securities salespersons (including general, intermediate, and advanced)	15	60
All personnel	Securities and Futures Development Foundation	Mandatory orientation for new entrants (including securities and futures/consulting/and leverage)	5 - 12	50

Participants	Organizer	Course name	Hours	Persons
Personnel from the Proprietary Trade Department / Brokerage Department / Leverage Transaction Department / Channel and Consulting Department / Risk Management Department / Audit Department / Clearing Department / Legal Compliance Department	Taiwan Securities Association	On-the-job training programs for derivative financial instruments related personnel	6	128
IT Department	Yuanta Financial Holding Co., Ltd.	Information security functional training	2 - 3	54
Incoming employees	Yuanta Financial Holding Co., Ltd.	Training of occupational safety and health for the new entrants	3	44
Incoming employees	Yuanta Futures Co., Ltd.	Education and training for new recruits/e-courses for new recruits	4 - 6	73

Note : These training participant figures represent unified batch training conducted by Yuanta Financial Holdings, covering new employees whose employment period ranges from October 1, 2023, to September 30, 2024, hence the difference in numbers.

Tabel : The employees' certification of the company in 2024 are as follows

Certificate and license name	2023	2024
Futures Practitioner, China	22	20
Futures Practitioner, Hong Kong	5	4
Futures Associated Persons	328	310
Futures Trading Analyst	27	23
Securities sales personnel	191	185
Senior securities sales personnel	125	115
Certified Securities Investment Analyst	7	7
Certified Securities Investment Trust and Consulting Professional	62	58
CFP Certified Financial Planner	2	0
CAMS Certified Anti-Money Laundering Specialists	2	1
CISA Certified Information Systems Auditor	0	1
CISSP Information Security System Expert	0	0
Trust Personnel	73	78
The bank's internal controls and internal auditors	24	23

Certificate and license name	2023	2024
Derivative financial instruments salespeople	27	35
Structured instruments salespersons	94	84
Investment insurance salespersons	20	19
Certified Financial Planner	26	26
Wealth management salespersons	24	22
Bills personnel	3	2
Certified Life Insurance Representative	53	54
Certified Property Insurance Representative	26	29
Enterprise Sustainability Manager	0	1
Basic ability test for sustainable development	0	2
Nursing Specialist	1	1
Domestic lawyers	1	1
Domestic accountants	1	0

Management Associate Program (hereinafter referred to as MA)

Following the Group's corporate system, education and training system, and career development plan, Yuanta Futures continues to conduct the MA every year to build up successful teams and quality partners. Highlights of the MA include the following :

1. Every year, the Company organizes with the Group to hold large-scale recruitment activities, such as campus career expos and job briefings.
2. We provide a total of 2.5 years of collective training for the MA, including professional training courses and rotational internships, to lead MAs to quickly capture the core business and accumulate practical experiences.
3. During the training period, the Company arranges coaches to provide professional guidance and human resources mentorship to help MAs acquire financial practices, accelerate the development of a professional managerial mindset, and invite senior executives to serve as mentors in an attempt to enhance career visibility and broaden horizons.



Yuanta Futures 3O Training Model

Upholding the Group's original intention of nurturing talent and meeting the needs of financial industry and Group business development, Yuanta Futures cultivates financial talent. This year, with a foundation in Taiwan and vision toward Asia-Pacific, the Company expanded cultivation of "cross-border international futures talent," creating an innovative 3O training model (Online Training, Offline Training, On-the-job Training) to build employees' DNA (Develop New Ability).



Implementation of Successors Training

Based on key talent's professional qualifications, work performance, development potential, corporate core value inclination, and personal development willingness, the Company develops deputy supervisors by arranging them to participate in important meetings regularly and serve as the substitute of the main managerial officers for a diversified development in order to understand the Company's overall development strategy in-depth, cross-company communication and coordination mechanism, decision-making and thinking, policy implementation operations, and other management practices, as well as enhance the level of thinking and execution that the management should have. Therefore, the "successor training" is incorporated as an important indicator of supervisor performance assessment. The Company regularly measures the development achievements and succession maturity of each vice supervisor.

Succession Leadership Communication and Development

To enhance new-generation functional productivity, the Company plans to reshape management mindset and learn new management skills. For newly promoted business supervisors, the Company provides three major directions for job competency, strengthening their sense of identification, mindset, and skills, enabling them to quickly master job duties, avoid risks, and achieve goals, helping supervisors lead with confidence and drive colleagues to achieve performance.

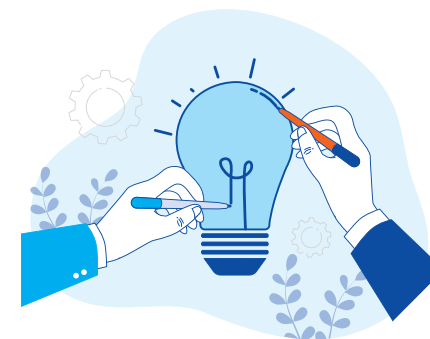
4-3-3 Applying : Full Utilization of Talent

Yuanta Futures not only makes good use of the resources of Yuanta Financial Holdings, but also provides employees with opportunities to transfer between subsidiaries and rotate within the Company, so that each employee's expertise can be fully utilized and outstanding employees can be retained. The Company also places emphasis on on-the-job training for employees, adopting "learning by doing" as the cultivation concept, providing multiple learning resources and channels to encourage employees to learn on their own and enhance personal performance and potential, together with systematic job rotations to cultivate future talent.

Evaluation and Performance Appraisal Tracking and Reward Mechanism

The performance management system of Yuanta Futures is based on the "Performance Management Regulations" of Yuanta Futures to evaluate the performance of employees during the year and improve the overall operating efficiency by setting targets at the beginning of the period, reviewing performance feedback during the period, and following up on improvements at the end of the period. The evaluation results are used as a reference for human resources decision-making such as performance bonuses, promotion and salary adjustments, and talent cultivation.

Yuanta Futures conducts performance appraisals for all employees every six months. The percentage of employees who received regular performance appraisals in 2024 was 100%. All employees of the Company are subject to performance appraisal, excluding : ① work-study students, probationary employees, and employees on fixed-term contracts ; ② employees who resign or retire during the appraisal, however, employees who are transferred to financial holdings, companies directly owned by financial holdings or the Company and their investees with controlling shareholdings shall complete the performance evaluation for the period of employment before the effective date of resignation ; ③ new employees who have worked for less than one month, employees who have resumed employment after leave without pay, and employees who have been transferred from financial holdings, companies directly owned by financial holdings or the Company and their investees with controlling shareholdings ; ④ employees who have been reported to the Chairman for approval through a project.



4-3-4 Retaining : Retaining Talent with Care

Reasonable Compensation

The Company provides a fair, reasonable, and competitive salary system. It provides annual promotions and salary raise to outstanding employees according to the employee performance management rules; also, appropriates performance bonuses according to the Company's annual operating results, as well as the employee's performance evaluation and job performance. Additionally, Yuanta Futures complies with Financial Supervisory Commission's (FSC) regulations by disclosing the average and median salaries of full-time employees not in supervisory positions over the past two years, jointly enhancing salary transparency in the labor market.

Table : Salary of Full-Time Employees Not Holding Supervisory Positions

Item	2023	2024	Compared to the previous year (Presented in absolute figures or percentage)
Number of full-time employees (People)	367	366	Average annual number of employees decreased by 1 person
Average salary of full-time employees (NTD thousand)	1,418	1,591	Average annual salary increased by 12.2%
Median salary of full-time employees (NTD thousand)	1,233	1,379	Average median salary increased by 11.8%

Excellent Benefits

The Company provides a diversified welfare system and is a happy enterprise that values the importance of a healthy and friendly workplace, provides various convenient measures, and offers employees with comprehensive care and protection. In 2024, we spent NT\$1.134 billion on employee benefits, with the average costs of benefits per employee of NT\$2.865 million.

Table : Company Employee Benefits and Rights Protection Measures




 Employees' Welfare Committee	<ul style="list-style-type: none"> • Birthday, Maternity, marriage, and funeral subsidies • Chinese New Year, Dragon Boat Festival and Mid-Autumn Festival gifts • Children's education subsidies 	<ul style="list-style-type: none"> • Emergency aid • Group recreation and tourism
 The Company provides	<ul style="list-style-type: none"> • Group accident insurance • Year-end bonus • Remuneration to employees (according to the Company's Articles of Association) 	<ul style="list-style-type: none"> • Monthly pension contributions in accordance with the Labor Standards Act • Annual health check-up • Year-end lucky draw banquet
 Government regulations	<ul style="list-style-type: none"> • Mandatory participation in the Labor and Health Insurance Schemes • Compensation for occupational hazards according to the Labor Standards Act 	<ul style="list-style-type: none"> • Any other requirements under the Labor Standards Act, the Labor Insurance Act, and the National Health Insurance Act

Table : Health Workplace Promotion Measures

Item	Content
The "Dragon Fitness" Competition	Encourage employees to improve health through dietary management, exercise management, and developing healthy lifestyle habits to prevent chronic diseases and implement a healthy and happy workplace.
Implementation of Work-Life Balance Program	Focusing on "employee stress relief," "family-friendly," and "retirement preparation and adjustment assistance for middle-aged and elderly employees," enabling colleagues to work with peace of mind while enhancing corporate competitiveness and productivity to achieve physical and mental balance. The Company has applied to the Ministry of Labor for the "Subsidy Project of Advocating for Work-Life Balance," actively promoting work-life balance initiatives and receiving relevant funding from the Ministry of Labor.
Protection of Middle-Aged and Elderly Workers	To cooperate with government encouragement of employment for middle-aged and elderly workers and improve human resource utilization, the Company has established the "Adaptive Work Plan for Middle-Aged and Elderly Workers" and implemented employee assistance programs, strengthening occupational safety and health management measures to prevent occupational disasters and care for middle-aged and elderly colleagues.
Maternal Health Care	Provide "Yuan Mama Trendy Baby Gift" to pregnant and postpartum women, caring for female colleagues' needs for postpartum breastfeeding and child-rearing ; arrange one-on-one health consultations with doctors at the company during pregnancy and postpartum periods, and establish breastfeeding rooms to provide employees with a secure and friendly child-rearing environment, receiving "Excellent Breastfeeding Room - Outstanding" certification from Taipei City Government Department of Health.

Retention Policy on Parental Leave

The Company provides employees with a marriage and childcare system, subsidies, and care plans that are superior to regulations, including physiological leave for women, maternity leave, paternity leave, family care leave, and parental leave without pay. The Company also assists employees in returning to work upon expiration of parental leave without pay. We help employees balance work and family and retain talent through a diverse and flexible benefits system.

Retirement System

The Company encourages colleagues to save long-term and plan retirement in advance. In addition to contributing pension funds to Bank of Taiwan according to Labor Standards Act regulations, the Company also follows the Labor Pension Act implemented since July 1, 2005, adopting a defined contribution system. After implementation, employees may choose to apply the pension provisions of the Labor Standards Act or the pension system under the Act while retaining work experience applicable to the Act.

Employee Stock Ownership Trust

Since August 2003, Yuanta Financial Holdings has established the Employee Stock Ownership Association, in which the employees of the Group contribute a fixed amount every month and the Company allocates the same amount to reward them for holding shares and becoming shareholders of the Company. Employee stock ownership not only enhances employees' financial security after retirement or resignation and accumulates future retirement assets, but also enhances employees' sense of cohesion and self-worth, creates a diversified welfare mechanism, attracts and retains outstanding talent, and shares the Company's operating achievements.

Table : The percentage of Yuanta staff in reinstatements and retaining after parental leave in 2024

Item	Female	Male	Total
The aggregate total of Yuanta staff entitled to paternity leave	12	11	23
The aggregate total of Yuanta staff in reinstatements after parental leave in 2024 (A)	2	0	2
The aggregate total of Yuanta staff in substantial reinstatements after parental leave in 2024 (B)	1	0	1
Reinstatement percentage (%) (B/A*100%)	50%	NA	50%
The aggregate total of Yuanta staff in substantial reinstatements after parental leave in 2023 (C)	4	0	4
The aggregate total of Yuanta staff still on the job within 12 months after reinstatements in 2023 (D)	3	0	3
Retaining percentage (%) (D/C*100%)	75%	NA	75%



05

CLIMATE CHANGE RISKS
MANAGEMENT & GREEN ACTION

With the development of the global economy and the continuous high-speed operation of society and the environment, many environmental issues have emerged, prompting international society and enterprises to gradually prioritize environmental protection issues. To implement environmental protection and green actions in business operations, Yuanta Futures has established various policies and guidelines to manage environmental systems, climate risks, water resources and waste, green supply chain, and other aspects, continuously promoting measures to reduce environmental impact and actively fulfilling our commitment to environmental sustainability. Additionally, in 2024, the Company did not receive any significant fines or non-monetary sanctions for violations of environmental laws and regulations.

5-1 Climate Change Risks Disclosure

In recent years, the risks and unpredictability associated with the intensification of climate change have gradually increased. Yuanta Futures has incorporated environmental and climate change issues into its risk management policy and has followed the Yuanta Financial Holding Group's climate risk management mechanism, and the Risk Management Department participates in the Yuanta Financial Holding Group's TCFD team to further review and assess the impacts of climate change on the Company's finances in order to enhance continuously our company's management of climate risks and reduce the potential operational impacts of climate change.

Governance

Responsible Unit	Board of Directors	The Board of Directors is the highest governance unit for climate-related issues of the Company and is responsible for supervising and managing climate-related risks and opportunities, as well as promoting the Company's overall climate strategy and policy. It incorporates climate issues into corporate governance and management strategy, and incorporates sustainable performance and reward mechanisms into the annual performance evaluation of each unit, so that climate risk management is integrated into our organizational culture.
	Audit Committee	The Audit Committee of the Company is composed of all independent directors. The main responsibilities are to assist the Board of Directors in supervising the implementation of the climate-related risk management system, deciding annual risk limits, monitoring indicator thresholds, ensuring that risk management is compatible with the Company's policies, operations and development to help the Company achieve its objectives.
	Sustainable Development Promotion Team	The sustainable development promotion group is convened by the President. The planning department is responsible for organizing and promoting the Company's sustainable development; Also, supervising the implementation of each unit, and reporting the implementation of sustainable development to the Board of Directors every year.
	Risk Management Department Management & Department General Planning Department	It is responsible for the implementation of internal operations and energy climate targets, and reports to the Audit Committee and the Board of Directors on responsible matters in order to control the progress and effectiveness of implementation. The Risk Management Department of the Company participates in Yuanta Financial Holdings' Task Force on TCFD established in 2021, which was formed by the Risk Management Department of Yuanta Group, to facilitate the Group's comprehensive management of climate-related issues and impacts, identify climate-related risks and opportunities, as well as evaluate, analyze, monitor, and formulate adaptation strategies and indicators.
	Climate Change Related Financial Disclosure Project Team	In response to Yuanta Financial Holdings' climate risk management mechanism, the Company established a Task Force on Climate-Related Financial Disclosure to study the "Climate-related Financial Disclosure Recommendation" issued by the International Financial Stability Board that requires enterprises to provide stakeholders with relevant and reliable financial measurement information, and to develop and adapt responsive strategies and adjustment measures through the identified climate change related risks and opportunities.

Strategy

The current risk evaluation of each industry is based on the standards of Yuanta Financial Holdings, referring to the industry risk evaluation, economic situation analysis, and other reports issued by well-known domestic and foreign institutions. The environmental and social risk factors of each industry are included in the risk level consideration of each industry, including the impact of emerging environmental or social factors on industry trends, climate transformation risk costs, industry entry barriers, etc. The climate risk quantification model is continuously refined, including other risk factors affected by climate risk in the evaluation scope, such as credit risk factors, market liquidity risk factors, and other risk factors. The company analyzes climate-related financial impacts at different time and under different scenarios from the aspect of “Top Down” (scenario analysis of the overall investment position) and “Bottom Up” (scenario analysis of individual firm).

Table : Methodology for Assessing Climate-Related Financial Impacts at Yuanta Futures

Assessment Items	Scenario analysis of the overall investment position (Top Down)	Scenario analysis of individual firm (Bottom Up)	
		Transformation Risk Scenario Analysis ¹	Physical Risk Scenario Analysis ²
Object of assessment	The company's not-held for trade investment position.	Issuing companies of the equity investment positions in high climate risk industries in Taiwan and abroad that are held by the company.	All business offices of the company located nationwide in Taiwan.
Assessment method	Climate Valuation at Risk (VaR) Method.	Stock price valuation model.	Disaster risk model.
Assessment of climate scenarios	The four “climate scenarios” (SSP1 RCP2.6, SSP2 RCP4.5, SSP3 RCP7.0, SSP5 RCP8.5) in IPCC “The Sixth Assessment Report, AR6.” (4) Assessment results :	Incorporate the asset positions of the six major industries in the equity investment position into the stock price valuation model to calculate the expected loss amount affected by the carbon fee under the two scenarios (1.5°C / <2°C).	-
Assessment results	<ul style="list-style-type: none"> The company's investment positions are mainly maintained in Taiwan, and the ratio of the investment in industries with high greenhouse gas emissions to the overall investment position is insignificant. Further analysis results indicate that although the company's equity investment objects are industries with high greenhouse gas emissions, they are not more affected by climate changes than other industries. 	<ul style="list-style-type: none"> Among the company's equity investment positions, only the iron and steel and plastic industries belong to the aforementioned six major industries with risk exposure, and there are more significant changes in the degree of impact as time goes by. Of which, the change in the impact of 1.5°C scenario is more significant than that in the <2°C scenario. According to the further analysis, the asset scale of iron and steel is relatively small, and the industrial impact ratio (the ratio of the expected loss amount of the industry divided by the asset scale of the industry) in the 1.5°C scenario and the time scale of 2050 does not exceed 0.2%; therefore, the impact of climate change is relatively insignificant. 	The company has only one office in Taiwan located in the high flood risk area by the end of this century, mainly in central and southern Taiwan.

Note 1 : Quantitative assessment of the impact of carbon fees on equity investment positions.

Note 2 : Quantitative assessment of flooding impacts on operational sites across Taiwan.

1 Climate Opportunities

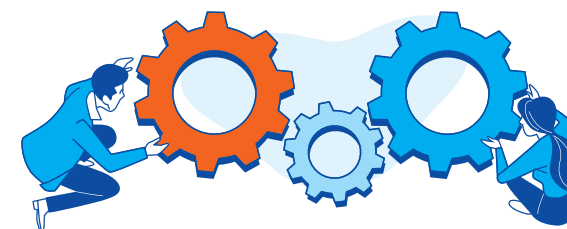
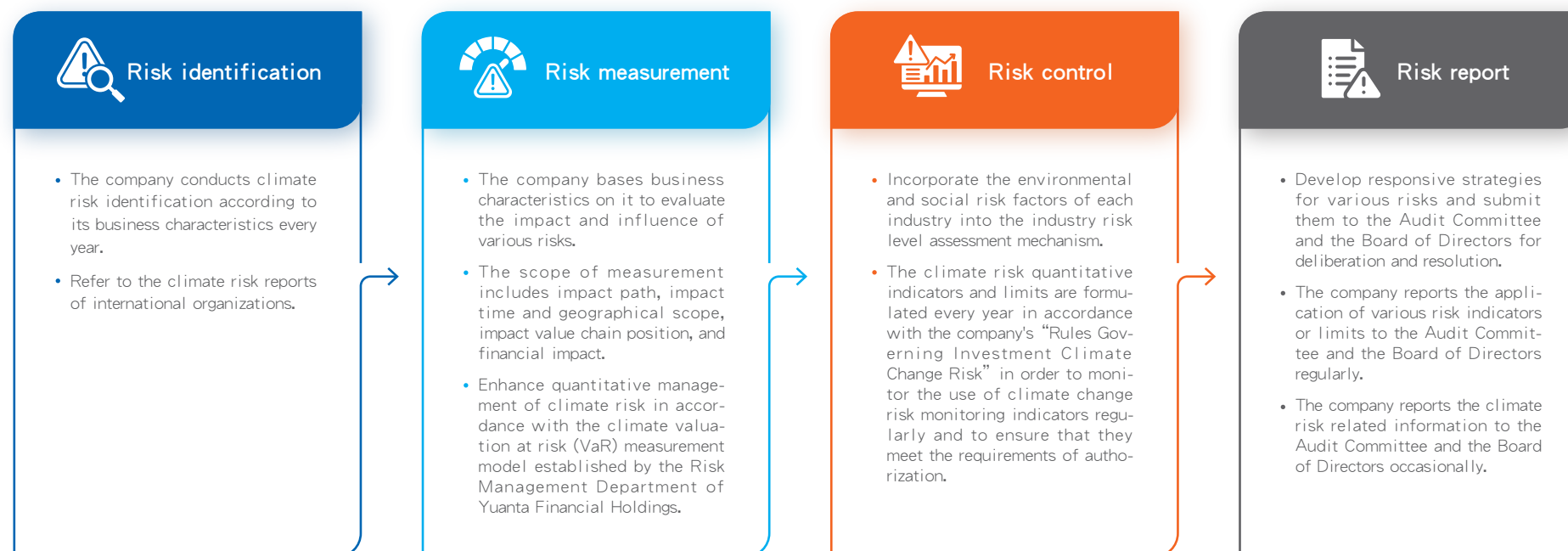
Opportunities	Financial Impact	Countermeasures
The attempts of the operating stations in improving energy efficiency	Financial impact : Improve energy efficiency and reduce operating costs by adopting green buildings, using renewable energy, switching to energy saving equipment, and introducing energy management systems.	Cooperate with the Group's policy of introducing ISO 50001 energy management system, acquiring renewable energy certificates, directly purchasing renewable energy (green power transfer), obtaining green office buildings certificates, and actively switching to energy saving lamps and water saving equipment.
Green Procurement and Supplier Management	Support enterprises with low-carbon and sustainable instrument through green procurement and supplier management in order to reduce operating costs.	Yuanta Financial Holdings Group has formulated the "Sustainable Procurement Declaration," "Ethical Corporate Management Best-Practice Principles," "Procedures for Ethical Management and Guidelines for Conduct," "Guidelines for Sustainable Procurement for Suppliers," and "Directions for Supplier Management." Also, continue to regulate suppliers in the contract signed in accordance with the "Statement of Ethical Conduct Commitment" and "Supplier Sustainable Procurement Clause." The "Green Procurement Clauses" is included in the procurement regulations. The company cooperates with the Group's policy to incorporate the aforementioned contracts into the procurement process comprehensively.
Develop and promote low-carbon products and services	Promote low-carbon products and services to meet investor needs and to increase operating income.	Introduce the concept of sustainability to existing financial products, promote sustainable financial products with investors jointly, expand the scale of sustainable products, meet customer investment needs, and introduce funds into sustainable and green energy enterprises.
Discuss and agree the concept of sustainable and green consumption with customers	Make good use of financial products and service platforms, discuss and agree with customers on the concept of sustainable and green consumption in a diversified manner, and increase operating income.	Encourage customers to respond to energy conservation and carbon reduction or to make green investments through multiple channels, such as the official website and APP. Discuss and agree with the investing juridical person verbally or in a meeting to implement ESG actions actively.
Sustainable financial market	Financial impact : Formulate relevant action plans and specifications through credit and investment, actively direct funds to flow into sustainable enterprises, and increase operating income.	Initiate investments in accordance with the "Sustainable Finance Standards" and "Environmental and Social Risk Management System by Industry" formulated by Yuanta Financial Holdings Group. The investing units have also formulated relevant specification and indicators to introduce ESG concepts into the investment process.
Natural Disaster Crisis Management and Alarm Measures	Formulate and ensure the effectiveness of adaptative measures, provide stable services for all businesses, enhance customer trust, and reduce operating losses.	The company is equipped with uninterruptible power supply equipment, backup servers, remote backup, and other mechanisms, regularly conducts disaster contingency plan to ensure the normal operation of equipment and mechanisms in an emergencies.

2 Climate-Related Risks

Risk	Financial impact	Countermeasures
Carbon Reduction Policy and Regulatory Response Costs -investment	Additional carbon-reduction cost may incur to the invested company due to stricter regulations or lack of transformation technology, causing profit drop, stock price drop, or credit risk increase to customers, thus resulting in a reduction in the company's assets.	Countermeasures: Observe the trend of international carbon tax and carbon related laws and regulations continuously, and enhance negotiation and cooperation with the invested company with high carbon emitting.
Cost of response to carbon reduction policies and regulations -proprietary operations	Financial impact : Using renewable energy as a carbon reduction measure to meet the goal and comply with domestic policies and regulations may incur additional costs and cause the company's operating costs to go up.	Observe and participate in the renewable energy market continuously, and actively improve the energy efficiency of operating bases and reduce the consumption of non-renewable energy.
Industrial green energy and environmental protection transformation cost.	The invested company may need to spend additional expenses due to the transformation, or a decrease in revenue and a decrease in the company's assets due to a delay in the transformation.	Countermeasures : Observe the market demand for low carbon transformation continuously, and assist the invested company in low carbon transformation.
The investment in highly polluting industries has impacted the company's reputation.	The invested company suffers negative publicity thus affecting the company's reputation, causing investors to withdraw their capital and affect the company's stock price.	Enhance the review of, control over, and negotiation and cooperation with the invested company with high-pollution, and actively become a sustainable financial institution and establish a positive social image through independent initiatives or engaging in international actions.
The invested company's business operation is disrupted by extreme weather.	The invested company suffers property loss or operation interruption due to extreme weather, causing the reduction of the company's assets.	Enhance due diligence investigation on invested companies, and understand the resilience of business partners against extreme weather.
Flooding causes damage and loss to the operation base and collateral.	Flooding resulting from extreme weather had led to business interruption of the company's operating bases or a price drop of the company's property thus affecting the company's profit or loss and the decrease of income or assets.	Take the factor of flooding into consideration for the operation of the operating bases and proprietary property investment.
Rising sea levels cause loss of operating base and collateral.	The climate change causes a rising sea level, resulting in a business interruption of the subsidiary's operating bases or the price drop of the proprietary properties, thus affecting the company's profits and losses.	Operating bases and proprietary property investments will be handled with the factors causing sea level to rise due to climate change taken into consideration.

Climate Risk Management Process

The company will continue to reduce the impact of climate risk factors on the value of financial instruments through the diversified investment portfolio. In addition, the company will base on the scenario analysis results to re-delineate self-risk tolerance and asset risk pricing. Formulates climate valuation at risk (VaR) monitoring indicators according to the estimated loss value of the investment portfolio in order to prevent value loss caused by extreme climate risks. In order to properly manage the risks associated with extreme weather events and the transformation to a low-carbon economy, the risk of climate change has been incorporated into operational decision-making in order to identify and manage risks. Also, the company observes the crisis of global warming and resource depletion, and fully responds to the trend of energy conservation and carbon. reduction with adequate mitigation and adaptation plans implemented.



Targets and Objectives

In line with the Group's policy, Yuanta Futures has established an environmental management system for the financial industry in accordance with the ISO 14001 Environmental Management System. Yuanta Futures has set short-, medium-, and long-term targets for greenhouse gas emissions, waste reduction, water consumption reduction, and renewable energy response. The Company implements corporate environmental operations through a sustainable management system. Please refer to the following table for the short-, medium-, and long-term key targets for environmental protection of the Company.

Environment goal	Short-term goal	Mid-term goal	Long-term goal	Achievement Status in 2024
Scope I and II carbon reduction targets (2017 is the base year)	Reduce Carbon emissions per unit of revenue by 4% in 2021 compared to the base year.	Reduce carbon emissions per unit of revenue by 6% in 2023 compared to the base.	Reduce carbon emissions per unit of revenue by 8% in 2025 compared to the base year.	2024 achieved a 64.43% reduction compared to the base year, meeting the target.
Waste reduction goal (2019 is the base year)	Reduce the volume by 1% per capita in 2021 compared to the base year.	Reduce the volume by 2% per capita in 2023 compared to the base year.	Reduce the volume by 3% per capita in 2025 compared to the base year.	2024 achieved a 20.15% reduction compared to the base year, meeting the target.
Reduce water consumption (2019 is the base year)	Reduce water consumption by 1% per square meter in 2021 compared to the base year.	Reduce water consumption by 2.5% per square meter in 2023 compared to the base year.	Reduce water consumption by 4% per square meter in 2025 compared to the base year.	2024 achieved a 14.8% reduction compared to the base year, meeting the target.
Respond to renewable energy use	1. 100% green electricity for each operating site in 2021 2. Increase the use of green electricity by 2% annually.	There will be at least four business offices with green power in use by 2023.	2025 Electricity utilization rate in operating bases in Taiwan.	In 2024, Yuanta Futures' 5 FCM locations achieved 100% green power usage; green power usage ratio increased by 105.54% compared to 2023, meeting the target.

Note : The above targets are performance targets of Yuanta Group; short, medium, and long-term targets will be updated in 2025.

5-2 GHG Inventory and Energy Management

GHG Inventory

The Company operates in the financial services industry, with greenhouse gas emissions primarily sourced from electricity consumption, water usage, and transportation fuel. The Company jointly responds with the Group to the International Carbon Disclosure Project (CDP), continuously inventorying greenhouse gas emissions from the aforementioned energy sources. Since 2017, we have introduced the ISO 14064-1 Greenhouse Gas Inventory, passing external verification by ISO 14064-3 certification annually. In 2024, we achieved an "A Leadership Level" rating from the International Carbon Disclosure Project (CDP). We will continue to compile annual greenhouse gas emissions statistics and control greenhouse gas emissions through review of historical data.

Statistics of Greenhouse Gas Emissions by Category
Over the Past Three Years

Yuanta Futures - Greenhouse Gas Emissions				
Year	2022 (metric tons CO ₂ e)	2023 (metric tons CO ₂ e)	2024 (metric tons CO ₂ e)	
Direct Emissions (Scope 1)				
Category 1 : Direct Greenhouse Gas Emissions and Removals	73.3700	31.0136	45.8034	
Indirect Emissions (Scope 2)				
Category 2 : Indirect Greenhouse Gas Emissions from Imported Energy	594.9000	499.1717	446.4145	
Other Indirect Emissions (Scope 3)				
Category 3 : Indirect Greenhouse Gas Emissions from Transportation	1.0500	17.2631	10.6870	
Category 4 : Indirect Greenhouse Gas Emissions from Products Used by the Organization	110.4400	105.0368	98.3496	
Total Emissions	779.7600	652.4852	601.2545	

Greenhouse Gas Inventory and Assurance Status of the Company
Over the Past Three Years

Year	2022	2023	2024
Scope I	73.37	31.0136	45.8034
Scope II	594.90	499.1717	446.4145
Total	668.27	530.1853	492.2179
Intensity	0.1703	0.1571	0.1249
Assurance Agency	The British Standards Institution (BSI)	SGS Taiwan Ltd.	SGS Taiwan Ltd.
Description of assurance situation	The Company's 2022 greenhouse gas inventory and scope of assurance : Operating bases in Taiwan (including SYF Information Co., LTD.). The auditor issued an unqualified opinion.	The Company's 2023 greenhouse gas inventory and scope of assurance : Operating bases in Taiwan (including SYF Information Co., LTD.). The auditor issued an unqualified opinion.	The Company's 2024 greenhouse gas inventory and scope of assurance : Operating bases in Taiwan (including SYF Information Co., LTD.). The auditor issued an unqualified opinion.

- The Company had no greenhouse gas emissions from biofuel in 2022, 2023 and 2024.
- The organizational boundary of this report is the headquarters and domestic branches of Yuanta Futures Co., Ltd., which consists of 6 units. The method of setting the organizational boundary for greenhouse gas emissions is based on the operation control method, and 100% of the emission sources covered by the organizational boundary are owned and controlled by the Company.
- The types of gases included in the greenhouse gas emissions calculation are CO₂, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulfur hexafluoride, and nitrogen trifluoride.
- Direct greenhouse gas emissions and removal (CAT1) : Including three types of emissions : Mobile combustion sources (such as gasoline official vehicles) and fugitive emission sources (such as CO₂ fire extinguishers, septic tanks, and equipment using HFCs refrigerants).
- Indirect greenhouse gas emissions include the following category :
 - Indirect greenhouse gas emissions caused by input energy (CAT2) : e.g., input electricity (purchased electricity).
 - Indirect greenhouse gas emissions caused by transportation (CAT3) : employee business trips.
 - Indirect greenhouse gas emissions arising from the products used by the Company (CAT4) : purchased electricity, waste disposal.
- The Company's base year is 2021, and the total carbon emissions for the base year amounted to 852.37 tons.
- The global warming potential (GWP) values of various greenhouse gases in the IPCC's sixth assessment report in 2021 are adopted.
- The Company's greenhouse gas emission calculation method mainly uses the GHG Emissions Registry Guidelines. Emission factors mainly refer to the latest emission factors published by the Ministry of Environment or relevant competent authorities, such as the Ministry of Environment's Greenhouse Gas Emission Factor Management Table (version 6.0.4) and the electricity emission factors announced by the Bureau of Energy, Ministry of Economic Affairs. The electricity carbon emission factor used for 2024 is 0.494 kgCO₂e/kWh, while the factor for 2023 is 0.495 kgCO₂e/kWh and the factor for 2022 is 0.509 kgCO₂e/kWh. The emission factors for other indirect greenhouse gas emissions (Scope 3) are based on data from the Carbon Footprint Information Network.
- In 2024, Scope 2 energy indirect greenhouse gas emissions calculated using the location-based method totaled 728.1916 metric tons CO₂e.
- Emission intensity is measured in metric tons CO₂e/million NTD revenue; 2024 individual net revenue was NT\$394.1 million; 2023 individual net revenue was NT\$337.5 million; 2022 individual net revenue was NT\$392.2 million.

Carbon Pricing Framework

The boundary of Yuanta Group's internal carbon price mechanism is mainly based on Scope 1 and Scope 2 greenhouse gas emissions. The company adopts the shadow price model to assist each subsidiary in assessing the benefits of energy-saving and carbon-reduction projects, and has it linked to ISO 50001 energy management system to realize synergy. Incorporate the input and output of each energy-saving improvement action plan into the carbon price parameter for calculation in order to have the carbon reduction benefit quantified and priced. Progress from a pure economic consideration (input costs of equipment, manpower, etc.) to environmental impact consideration; furthermore, comprehensively calculate the return on investment or cost-effectiveness of the action plan, and combine the internal carbon price with the carbon reduction objectives of each unit to review the annual carbon reduction performance of each unit. The incorporation of the carbon price factor into daily operations will help promote the implementation of more energy-saving and carbon-reduction projects, and make related purchasing decisions more sustainable.

Renewable Energy Certificate Subscription

Yuanta Futures follows the "Environmental Policy" and "Energy and Climate Change Management Policy" established by Yuanta Financial Holdings as the principles of internal energy management within the Company. Yuanta Futures cooperates with the Yuanta Group in subscribing to green energy certificates in 2024, the subscribed green electricity and renewable energy certificates amounted to 570,000 kWh. From 2018 to 2024, the total subscription of green electricity and renewable energy certificates accumulated to 1,133,000 kWh. In 2023, the Company successfully achieved a milestone by implementing green electricity wheeling across all operational sites in Taiwan, making it the futures firm with the broadest green energy coverage in the industry, we strive for the sustainability and conservation of the Earth and environment.

Energy Conservation Regulations

In 2024, Yuanta Futures headquarters and branch offices had total electricity consumption of 903,673 kWh of gray power and 570,399 kWh of green power. The Company continuously promotes various energy conservation regulations through regular management meetings and employee education, strengthening employees' awareness of energy conservation, carbon reduction, and environmental protection. The following are the Company's energy conservation policy regulations:

Air conditioning equipment	Office machines, lighting and photocopying paper	Others
<ul style="list-style-type: none"> Office air conditioning temperature is regulated to maintain an average setting of no lower than 26°C to reduce energy consumption. Sunshades and blinds are installed in sunlit areas to minimize solar heat gain. 	<ul style="list-style-type: none"> Employees are encouraged to unplug equipment not in use for extended periods and to turn off lights when leaving the office. Multifunctional office machines are configured to automatically enter energy-saving standby mode. Business cards, stationery, and courier request forms are submitted via OA digital systems, reducing paper consumption. 	<ul style="list-style-type: none"> Resource recycling is actively promoted, alongside the implementation of green procurement practices. Employees are encouraged to use stairs instead of elevators between adjacent floors for both health and energy conservation. Elevators are programmed for alternate floor stops to reduce energy use from frequent stops and door operations. Sensor-activated water-saving faucets are installed throughout the premises to conserve water. Video conferencing is promoted to reduce travel-related energy consumption and carbon emissions. Materials for Board of Directors meetings are presented digitally on tablets. Internal and external document workflows are largely conducted via electronic approvals and online systems, significantly reducing the use of paper and toner.

5-3 Waste and Water Resources

Waste Management

Yuanta Futures strives to promote waste recycling and reduction by implementing the "3R management measures", and the waste management principles of Reduce, Reuse, and Recycle. The Company also carefully selects various waste treatment companies to ensure a legal waste disposal process. The Company's waste mainly comes from general household waste. The relevant waste management measures are as follows :

1. Continue to promote the waste reduction and recycling classification system, and manage waste according to general waste, recyclable waste, and food waste.
2. General waste is transported to incineration plants by qualified waste removal companies, while recyclable waste and food waste are notified to recycle companies for removal.
3. In 2024, the total weight of general waste was 14.1324 tons, the total weight of recyclable waste was 4.8399 tons, and the total weight of food waste was 1.2587 tons.

Water Resources Management

In 2024, the Company consumed 4,165,000 m³ of water, 100% of which was fresh water. The main operating areas in Taiwan are supplied by the Taiwan Water Corporation. The Company's water resources are provided to employees and customers in all office buildings and service locations. All used waste water is legally discharged to the sewers. In order to save water resources, we not only conduct regular education and training and communication with our employees to encourage water conservation but also replace water-consuming equipment in offices, business premises, or factories to avoid water wastage. The Company introduces ISO 14046 - Environmental management - Water footprint - A practical guide for SMEs to achieve water efficiency management through comprehensive inventory.

5-4 Green Supply Chain

Supply Chain Partner Commitment Signing and Management

Yuanta Futures supports enterprises that provide low-carbon and sustainable instrument through green procurement and supplier management. We also work with suppliers to promote sustainable environmental policies and invite suppliers to sign the "Human Rights And Environmental Sustainability Commitment Letter", which is regularly reviewed every year, resulting in an overall compliance rate of 100%. In addition, we have added green procurement provisions to our procurement management guidelines to practically integrate with suppliers to fulfill green procurement, hoping that green procurement can lead to green production and promote environmental protection. Since 2020, the Company has also required all suppliers to include a "agreement" in procurement contracts. In addition, to implement sustainable procurement and strengthen supply chain management, the Company has completed the introduction of ISO 20400 Sustainable Procurement Guidance.

Green Procurement

In order to implement green procurement, Yuanta Futures prioritizes the procurement of products or resources with government-approved environmental protection labels, energy and water conservation labels, and other environmentally friendly products, as well as office renovation projects that comply with green building materials. In addition, since the 2020 edition of sustainability reports, we have been using FSC-certified environmentally friendly paper materials and printing with environmentally friendly soy ink.

With respect to personnel training, we continue to promote the concept of "green procurement" to all employees and conduct education and training for procurement personnel and exchange of relevant information in order to implement green procurement decision-making that is beneficial to products or services. Through procurement and business cooperation, we continue to promote the concept of environmental sustainability and green consumption to our suppliers through the use of various environmental labels as supply materials, and encourage partners to follow the concept together in order to build a wider market for green consumption. The total amount of the Company's 2024 purchases with domestic and foreign energy efficiency labels was \$113,560,000.



06

SOCIAL INVOLVEMENT &
PUBLIC WELFARE ACTION

In line with Yuanta Financial Holdings' social care philosophy of "taking from the society and giving back to the society", Yuanta Futures is deeply involved in the areas of "Financial Inclusion · Innovative Development", "Disadvantaged Support and Child Care", "Medical Care and Elderly Care", striving to bring our employees together to promote various public welfare and educational activities.

In 2024, the Company donated NT\$375,000 to the Taiwan Financial Services Roundtable to support the 2024 Financial Services Industry Public Welfare Education Fund, continuing the financial sector's long-standing commitment to fulfilling corporate social responsibility. Additionally, following the 2024 Hualien earthquake, Yuanta Futures contributed NT\$1.5 million to the Ministry of Health and Welfare's Disaster Relief Fund to support post-disaster reconstruction efforts, including medical care, humanitarian aid, and public health and safety initiatives in the affected areas.

Financial Talent Development ▪ Industry-Academia Collaboration

In response to the financial inclusion policy of the competent authorities, Yuanta Futures not only continues to develop convenient financial services and products but also promotes options knowledge through industry-academia cooperation. Over the years, Yuanta Futures has signed industry-academia cooperation plans with leading colleges and universities in Taiwan, organized seminars and courses, and provided internship opportunities to promote the correct concept of options trading and cultivate future financial talent.

Cooperation with Fu Jen Catholic University to Hold the "Foreign Exchange Simulation Trading Competition"

In 2024, Yuanta Futures cooperated with Fu Jen Catholic University to hold the 18th "Foreign Exchange Simulation Trading Competition". A total of 1,519 students participated in the competition. These students are from 66 colleges and universities across Taiwan. We also arranged a "Creative Clip Competition", offering a total prize of nearly NT\$150,000. In line with the Ministry of Education's "University Programming Education Promotion Plan", the competition also introduced a programming group trading category, enabling students with basic programming knowledge to apply more diverse investment techniques. Through the competition, participating students attempted to apply classroom theories to actual investment trading environments, enhancing their practical financial operation capabilities and experiencing real-time financial market trading fluctuations, thereby establishing a more solid foundation for their future career development.



Involving in Industry-Academic Cooperation with Various Colleges and Universities

Taking into account the company's organizational operations and employer's branding, Yuanta Futures arranged campus cultivation with a focus on three directions in 2024, namely the "International broker and joint recruitment planning" that the company voluntarily applied to join, and the "Campus Financial Promotion and Intern Recruitment Plan" arranged by cooperating with schools, and the "From Campus to Workplace - Create Future Activities with Futures" arranged with the Chinese National Futures Association jointly. Recruit talents to help them become international brokers. Go to schools to recruit and to promote employer's brand. A total of 15 campus expositions and 4 briefing sessions (19 activities in total). A total of 22 students were successfully recruited to join the company's intern program.

Child Care • Social Participation

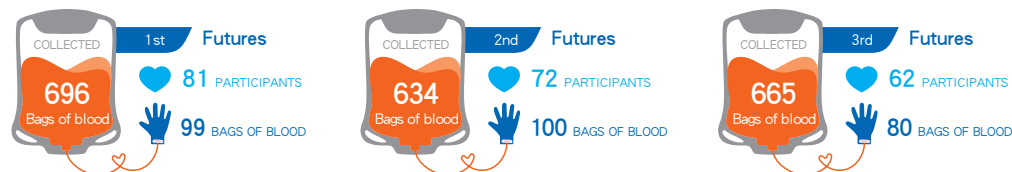
Employees' Participation in Various Activities of the Yuanta Cultural and Educational Foundation

The employees of Yuanta Futures actively participate in public welfare activities. In 2024, they served as volunteers for the Yuanta Cultural and Educational Foundation, accumulating a total of 353 service hours. The "Yuanta Happiness Day" entered its 13th year in 2024, with activities held in five counties and cities across northern, central, and southern Taiwan. The events combined science theme parks, immersive light sculpture art, planetariums, and other activities, integrating the concept of edutainment to accompany rural students in their growth and dream pursuit with warmth and enthusiasm. Additionally, this year's Happiness Day activities reached 29 schools and institutions, presenting 881 customized "Happiness Gift Packages" to children, hoping that students would bravely pursue their dreams after the warm Yuanta Happiness Day experience. The Company's volunteers also went to rural elementary schools to serve as "Yuanta Wealth Management Day" volunteers, leveraging their financial expertise to share correct financial concepts through storybook storytelling.

Employees' Active Participation in the "Yuanta Blood Donation Day"

The Company actively responded to the Yuanta Financial Holdings' "Yuanta Blood Donation Day". The Company's Chairman Tien-Fu Lin, Vice Chairman Hsiao-Ling Chou, and President Kuo-Tsun Hsu led the employees of Yuanta Futures to participate in the event and invited the public and suppliers to donate blood together. The event is now in its 14th year. As of now, a total of 27,000 bags of blood have been donated, amounting to a cumulative total of 6.73 million c.c.

2024 YUANTA BLOOD DONATION DAY



Delivering Supplies to Homes to Ensure a Cozy Winter

Since December 2022, Yuanta Futures has partnered with the Chinese Christian Relief Association's Corporation Aggregate of The Resurrection Food Bank Holistic Care Association and the 1919 Service Center to participate in the "1919 Food Bank" material transportation charity event. Every two months, they personally deliver two months' worth of supplies to families in need, ensuring continuous warmth and nourishment. As of 2024, a total of 84 volunteer person-times have participated, actively engaging with community sites to provide care.

"Yuanta's Donation to East Africa" Campaign

Since 2015, the Company has long called on employees to collect used clothes, shoes, bags, and charitable donations for East Africa, supporting the social welfare activities promoted by the Step30 International Ministries' Shoes for Life in Africa, hoping that goodwill can be transmitted across borders. In 2024, Yuanta Futures donated 680 used clothes, shoes, and bags, totaling 4,623 items donated since 2015. The clothes and shoes can reduce children's risk of contracting tungiasis; the donated funds will be used to improve education, farming, and living conditions, and support school construction and agricultural training.



Community Service ▪ Environmental Protection

In Response to "The Taiwan Good Air Cultivation and Welfare Field Public Action" Campaign by International Nature Restoration Action Association

To support farmers in implementing the sustainable practice of returning rice straw to the fields, our Company has contributed 20 hectares of farmland to the "Stop Burning Rice Straw Environmental Project." This initiative aims to reduce carbon emissions by 180 metric tons by allowing the rice straw to decompose on-site and serve as organic fertilizer for the soil. Additionally, it helps address the air pollution crisis caused by burning rice straw, positioning Taiwan as a leading advocate for "Zero Rice Straw Burning" in Asia. The Company has continuously responded to and contributed to this initiative for three consecutive terms since the program's inception, implementing ESG corporate sustainable operation and social citizenship responsibility.



Responding to the "Earth Hour" Campaign

The Company responded to the "Earth Hour" campaign by turning off lights for one hour at 8:30 p.m. on March 23, 2024, demonstrating the influence of "small actions, big changes" and calling on the public to "turn off lights for one hour, go outdoors for one hour". We also connected colleagues and suppliers through social networks to advocate joining the efforts of turning off lights and reducing carbon emissions to protect the Earth.

Watershed Covenant - Beach Cleanup Activities

Since 2020, Yuanta Futures has responded to and signed the "Tamsui River Convention - Do One Thing for Tamsui River" initiated by CommonWealth Magazine. This year, CommonWealth Magazine expanded the covenant to a Taiwan-wide version called the "Watershed Covenant", and Yuanta Futures actively participated. Yuanta Futures encourages employees to practice environmental protection and invites multiple suppliers to participate together, contributing to the earth. In 2024, the Company organized beach cleanup activities at Guihou Fishing Harbor Beach in Wanli, New Taipei, and Mituo Fishing Harbor Coastal Gallery in Kaohsiung, with a total of 103 participants collecting approximately 1,157 kilograms of large and small marine waste. This echoed the 2024 World Earth Day theme "Planet vs. Plastics", using actual beach cleanup actions to advocate and fulfill declared commitments, contributing to Taiwan's ecological environment.



Yuanta Sustainable Future Steps Walking Activity

Since February 2024, Yuanta Financial Holding has promoted the "188 Sustainability Activity Relay Plan", responding to eight UN SDGs indicators and demonstrating the spirit of sustainable co-prosperity. In addition to promoting environmental sustainability actions, the plan also invited the National Police Agency to promote anti-fraud awareness and donated invoices to care for disadvantaged groups. In May, Yuanta Futures took over the relay, with activities located at Chih Shan Yen, a prehistoric cultural site in Taiwan. Over a hundred colleagues and their families participated through ecological and ancient civilization tours, insect exploration, and injured bird treatment visits, learning about biodiversity and promoting parent-child interaction. All participants brought their own eco-friendly water bottles on the day, practicing the "one less plastic" concept. Through this educational and entertaining experience, we not only deepened employee



2024 Run for Wildlife

Yuanta Futures advocates outdoor activities to reduce energy consumption, practice green living, and respond to the SDGs biodiversity goals. To raise awareness about wildlife protection and habitat loss issues, 70 colleagues and their families participated in the "2024 Run for Wildlife", enhancing team cohesion and health through connecting with nature, enabling the company to continue toward the long-term goal of sustainable operation.



Appendix 1 : GRI Standards

Using statements	Yuanta Futures has reported the information cited in this GRI content index 2021 for the period from Jan 1, 2024 to Dec. 31 2024 with reference to the GRI Standards.
Application of GRI 1	GRI 1 : Foundation 2021

GRI 2 GRI 2 General Disclosures 2021

GRI Standards	Disclosure Items	Chapter	Page Number
2-1	Organizational details	About report	02
		1-1 Brand Introduction	08
		1-3 Overseas and Domestic Service Network	10
2-2	Entities included in the organization's sustainability reporting	About report	02
2-3	Reporting period, frequency and contact point	About report	02
2-4	Restatements of information	About report	02
2-5	External assurance	About report	02
2-6	Activities, value chain and other business relationships	1-1 Brand Introduction	08
		3-1 Financial Innovation Products and Services	43
2-7	Employees	4-1 Basic Human Rights Protection of Employees and Employment Structure	54-57
2-8	Workers who are not employees	Our company primarily employs non-employee workers, including interns and contractors(cleaning staff and security personnel). In 2024, we had a total of 22 interns and 7 contractors. Note 1 : Our office is located in the Yuanta Building, which we share with Yuanta Securities and Yuanta Financial Holdings. The number of contractors is calculated based on the proportion of office space occupied by each company. Note 2 : In 2024, the number of interns decreased by 17 compared to 2023, primarily due to lower manpower demand across departments, resulting in fewer internship positions. The number of contractors remained relatively stable with no significant fluctuations compared to 2023.	-
2-9	Governance structure and composition	1-5 Corporate Sustainability Promotion and Implementation Mechanism	11-12
		2-1 Corporate Governance	25
		2-1-2 Board of Directors and Functional Committees	26-34
2-10	Nomination and selection of the highest governance body	2-1-2 Board of Directors and Functional Committees	26
2-11	Chair of the highest governance body	2-1 Corporate Governance	25
2-12	Role of the highest governance body in overseeing the management of impacts	1-5 Corporate Sustainability Promotion and Implementation Mechanism	11

GRI Standards	Disclosure Items	Chapter	Page Number
2-13	Delegation of responsibility for managing impacts	1-5 Corporate Sustainability Promotion and Implementation Mechanism	11
2-14	Role of the highest governance body in sustainability reporting	About report	02
2-15	Conflicts of interest	2-1-2 Board of Directors and Functional Committees	29
2-16	Communication of critical concerns	2-1-2 Board of Directors and Functional Committees	33
2-17	Collective knowledge of the highest governance body	2-1-2 Board of Directors and Functional Committees	30-32
2-18	Evaluation of the performance of the highest governance body	2-1-2 Board of Directors and Functional Committees	34
2-19	Remuneration policies	2-1-2 Board of Directors and Functional Committees	34-35
2-20	Process to determine remuneration	2-1-2 Board of Directors and Functional Committees	34-35 65
2-21	Annual total compensation ratio	Due to the sensitive nature of compensation information, it will be categorized as Undisclosed Information for this fiscal year.	-
2-22	Statement on sustainable development strategy	Chairman's Message	-
2-23	Policy commitments	2-2 Ethical Corporate Management	36
		2-3 Legal Compliance and Internal Control and Audit System	37-38
		4-1 Basic Human Rights Protection of Employees and Employment Structure	54
2-24	Embedding policy commitments	2-2 Ethical Corporate Management	36
		2-3 Legal Compliance and Internal Control and Audit System	37-38
		4-1 Basic Human Rights Protection of Employees and Employment Structure	54
2-25	Processes to remediate negative impacts	2-3 Legal Compliance and Internal Control and Audit System	36
		3-3 Customer Service and Rights and Interests Protection	37-38
		4-1 Basic Human Rights Protection of Employees and Employment Structure	54
2-26	Mechanisms for seeking advice and raising concerns	2-2 Whistleblower System and Investigation Mechanism	37
		2-5 Investor Relations Maintenance	39
2-27	Compliance with laws and regulations	2-3 Legal Compliance and Internal Control and Audit System	37-38
2-28	Membership associations	1-8 Participation in Domestic and International Organizations Participation of International Parties	22-23
2-29	Approach to stakeholder engagement	1-6 Stakeholders' Issues of Concerns and Communication Channels	12-16
2-30	Collective bargaining agreements	The Company has no employees participating in a labor union. However, regular labor-management meetings are held quarterly in accordance with the "Regulations for Implementing Labor-Management Meetings."	-

GRI 3 GRI 3 Material Topics 2021

GRI Standards	Disclosure Items	Chapter	Page Number
3-1	Process to determine material topics	1-7 Summary of Major Themes of Yuanta Futures	16-17
3-2	List of material topics	1-7 Summary of Major Themes of Yuanta Futures	18
3-3	Management of material topic	1-7 Summary of Major Themes of Yuanta Futures	19-21

GRI Standards	Disclosure Items	Chapter	Page Number
Material Issues			
Internal Control and Risk Management			
GRI 418 Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	3-3 Customer Service and Rights and Interests Protection	49
Customer Privacy			
GRI 418 Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	3-3 Customer Service and Rights and Interests Protection	49
Economic Performance			
GRI 201 Economic Performance 2016	201-1 Direct economic value generated and distributed by the organization	1-1 Brand Introduction	09
	201-3 Define employee benefit obligations and other retirement plans	4-3-4 Retaining: Retaining Talent with Care	66-67
	201-4 Financial assistance received from the government	No financial assistance was received from the government in 2024	-
Risk Management and Internal Control			
Material Issues Identified by Yuanta Futures	-	2-4 Risk Management	39
Customer Service			
Material Issues Identified by Yuanta Futures		3-3 Customer Service and Rights and Interests Protection	46-50
Legal compliance			
Material Issues Identified by Yuanta Futures		2-3 Legal Compliance and Internal Control and Audit System	37-38

GRI Standards		Disclosure Items	Chapter	Page Number
Energy and Climate Change				
GRI 305 Emissions 2016	305-1	Direct (Scope 1) GHG emissions	5-2 Greenhouse Gas Inventory and Energy	75
	305-2	Energy indirect (Scope 2) GHG emissions	5-2 Greenhouse Gas Inventory and Energy	75
	305-3	Other indirect (Scope 3) GHG emissions	5-2 Greenhouse Gas Inventory and Energy	75
Other Topic standards				
GRI 207 Tax 2019	207-1	Approach to tax	2-6 Tax Governance	40
	207-2	Tax governance, control, and risk management	2-6 Tax Governance	40
	207-3	Stakeholder engagement and management of concerns related to tax	2-6 Tax Governance	41
	207-4	Country-by-country reporting	2-6 Tax Governance	41
GRI 401 Employment 2016	401-1	New employee hires and employee turnover	4-1 Basic Human Rights Protection of Employees and Employment Structure	56-57
	401-2	Benefits provided to full-time employees that are not provided to temporary or part time employees	4-2-2 Safe Working Environment and Employee Care System 4-3-4 Retaining: Retaining Talent with Care	59 66
	401-3	Parental leave	4-3-4 Retaining: Retaining Talent with Care	67
GRI 402 Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	4-2-1 Occupational Health and Safety Management	60
GRI 404 Training and Education 2016	404-1	Average hours of training per year per employee	4-3-2 Educating: Talent Development	61-63
	404-2	Programs for upgrading employee skills and transition assistance programs	4-3-2 Educating: Talent Development 4-3-4 Retaining: Retaining Talent with Care	61-64 66
	404-3	Percentage of employees receiving regular performance and career development reviews	4-3-3 Applying: Full Utilization of Talent	65
GRI 417 Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	3-3 Customer Service and Rights and Interests Protection	50
	417-2	Incidents of non-compliance concerning product and service information and labeling	3-3 Customer Service and Rights and Interests Protection	50
	417-3	Incidents of non-compliance concerning marketing communications	3-3 Customer Service and Rights and Interests Protection	50

Appendix 2 : SASB Standards (Sector : Investment Banking and Brokerage Services)

SASB Standards	Disclosure Metrics	Code	Note	Page Number
Human Capital	Percentage of gender and racial / ethnic group representation for (1) executive management, (2) non-executive management, (3) professionals, and (4) all other employees	FN-IB-330a.1		56-57
Incorporation of Environmental, Social, and Governance Factors in Investment Banking and Brokerage Activities	Revenue from (1) underwriting, (2) advisory, and (3) securitization transactions incorporating integration of ESG factors, by industry	FN-IB-410a.1		52
	(1) Number and (2) total value of investments and loans incorporating integration of ESG factors, by industry	FN-IB-410a.2		52
	Description of approach to incorporation of ESG factors in investment banking and brokerage activities	FN-IB-410a.3		52
Business Ethics	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behavior, market manipulation, malpractice, or other related financial industry laws or regulations	FN-IB-510a.1	In 2024, Yuanta Futures has no monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behavior, market manipulation, malpractice, or other related financial industry laws or regulations.	-
	Description of whistleblower policies and procedures	FN-IB-510a.2	For details, please refer to the Company's 2024 Annual Report (EN) P162	37
Professional Integrity	(1) Number and (2) percentage of covered employees with a record of investment-related investigations, consumer-initiated complaints, private civil litigations, or other regulatory proceedings	FN-IB-510b.1	For details, please refer to the Company's 2024 Annual Report (EN) P162	-
	Number of mediation and arbitration cases associated with professional integrity, including duty of care, by party	FN-IB-510b.2	For details, please refer to the Company's 2024 Annual Report (EN) P162	-
	Total amount of monetary losses as a result of legal proceedings associated with professional integrity, including duty of care	FN-IB-510b.3	For details, please refer to the Company's 2024 Annual Report (EN) P162	-
	Description of approach to ensuring professional integrity, including duty of care	FN-IB-510b.4		36-37
Systemic Risk Management	Global Systemically Important Bank (G-SIB) score, by category	FN-IB-550a.1	The Company is not a systemically important bank.	-
	Description of approach to incorporation of results of mandatory and voluntary stress test into capital adequacy planning, long-term corporate strategy, and other business activities	FN-IB-550a.2		38 69-73

SASB Standards	Disclosure Metrics	Code	Note	Page Number
Employee Incentives & Risk Taking	Percentage of total remuneration that is variable for Material Risk Takers (MRTs)	FN-IB-550b.1	Information about this indicator will be further disclosed in the future	-
	Percentage of variable remuneration of Material Risk Takers (MRTs) to which malus or clawback provisions were applied	FN-IB-550b.2	No clawback provisions apply to the Group's senior management.	-
	Discussion of policies around supervision, control, and validation of traders' pricing of Level 3 assets and liabilities	FN-IB-550b.3	For details, please refer to the Company's 2024 Consolidated Financial Statement (EN) P63-P67	-
Activity Metrics	(1) Number and (2) value of (a) underwriting, (b) advisory, and (c) securitization transactions	FN-IB-000.A		52
	Number and value of proprietary investments and loans by sector	FN-IB-000.B		52
	Number and value of market making transactions in derivatives (futures / options / warrants)	FN-IB-000.C	Information about this indicator will be further disclosed in the future	-

Appendix 3 : Climate-Related Implementation Status of GTSM Listed Companies

Implementation of climate-related information

Item	Description	Chapter	Page
1	Describe the supervision and governance of the board of directors and management over the climate-related risks and opportunities.	5-1 Climate Change Risks Disclosure	69
2	Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the enterprise in the short-term, mid-term, and long-term.	5-1 Climate Change Risks Disclosure	71-72
3	Describe the financial impact of extreme climate events and transformational action.	5-1 Climate Change Risks Disclosure	71-72
4	Describe how climate risk identification, assessment, and management processes are incorporated into the overall risk management system.	5-1 Climate Change Risks Disclosure	73
5	If scenario analysis is applied to evaluate the resilience against climate change risks, the scenarios, parameters, assumptions, analysis factors, and major financial impacts should be described in detail.	5-1 Climate Change Risks Disclosure	70
6	Describe the transformation plan, if any, in response to managing climate-related risks, and the indicators and objectives used to identify and manage physical risks and transformational risks.	5-1 Climate Change Risks Disclosure	74
7	If internal carbon pricing is used as a planning tool, the pricing basis should be detailed.	5-2 GHG Inventory and Energy Management	76
8	If climate-related objectives are formulated, the related activities, scope of greenhouse gas emissions, planning schedule, annual progress, and other information should be detailed. If renewable energy credits are used to achieve relevant objectives, it is necessary to explain the source and quantity of carbon reduction credits or the quantity of renewable energy credits.	5-1 Climate Change Risks Disclosure 5-2 GHG Inventory and Energy Management	74 76
9	GHG inventory and assurance status, and reduction targets, strategies, and specific action plans.	5-1 Climate Change Risks Disclosure 5-2 GHG Inventory and Energy Management 5-4 Green Supply Chain	69-74 75 77
Item	Description	Chapter	Page
1-1-1	GHG Inventory Information: Describe greenhouse gas emissions (metric tons CO ₂ e), intensity (metric tons CO ₂ e/million NT\$), and data coverage scope for the most recent two years.	5-2 GHG Inventory and Energy Management	75
1-1-2	GHG Assurance Information: Describe assurance status for the most recent two years, including assurance scope, assurance institution, assurance criteria, and assurance opinion.	5-2 GHG Inventory and Energy Management	75
1-2	GHG Reduction Targets, Strategies, and Specific Action Plans: Describe the base year and data for greenhouse gas reduction, reduction targets, strategies and specific action plans, and achievement status of reduction targets.	5-1 Climate Change Risks Disclosure	74

Appendix 4 – Sustainability Disclosure Metrics : Financial Sector

No.	Metric	Selected Key Performance Indicators	Page	Note
1	Number of data breaches, percentage involving personally identifiable information (PII), and number of customers affected	In 2024, Yuanta Futures experienced no data breaches.	49	All sustainability-related disclosure indicators for the financial sector have been assured by PwC Taiwan through a limited assurance engagement. Please refer to Appendix 5 for the assurance report.
		In 2024, Yuanta Futures experienced no data breaches. Accordingly, the percentage involving personally identifiable information (PII) was 0%	49	
		In 2024, no customers were affected by data breaches at Yuanta Futures.	49	
2	Number and amount of loans to support small businesses and community development	This metric is not applicable to Yuanta Futures		
3	Number of individuals provided with financial education related to underserved or unbanked populations	In 2024, Yuanta Futures co-hosted the 18th “Transaction of Leverage Simulation Competition” with Fu Jen Catholic University, attracting 1,519 student participants.	79	
4	Description of products and services designed to promote environmental or social benefits	735 contracts traded in Taiwan Sustainability Futures in 2024	52	
		NT\$1.5 million donated to Ministry of Health and Welfare disaster relief fund	79	
		Yuanta Futures supported the group's green energy certificate procures, with a total of 570,000 kWh of green electricity and renewable energy certificates acquired in 2024.	76	

Appendix 5 : Accountants' Limited Assurance Report



Independent Limited Assurance Report

To Yuanta Futures Co., Ltd.

We have been engaged by Yuanta Futures Co., Ltd. ("Company") to perform assurance procedures in respect of the key performance indicators identified by the Company and reported in the 2024 Sustainability Report (hereinafter referred to as the "Identified Key Performance Indicators") and have issued a limited assurance report based on the result of our work performed.

Subject Matter Information and Applicable Criteria

The subject matter information is the Identified Key Performance Indicators of the Company. The Identified Key Performance Indicators and the respective applicable criteria are stated in the "Summary of Subject Matter Assured" of the Sustainability Report. The scope of the Identified Key Performance Indicators is set out in the "Scope and Boundary" of the Sustainability Report.

The respective applicable criteria referred to above are the Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies and related laws and regulations, the latest edition of the GRI Sustainability Reporting Standards (GRI Standards) and the GRI Sector Disclosures published by the Global Reporting Initiative (GRI) and the other criteria referred to or designed by the Company based on the Company's industry characteristics and sustainability performance information reported (hereinafter referred to as the "Applicable Criteria").

Management's Responsibility

The Management of the Company is responsible for the preparation of the Identified Key Performance Indicators disclosed in the Sustainability Report in accordance with the Applicable Criteria. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Identified Key Performance Indicators that are free from material misstatement, whether due to fraud or error.

Inherent Limitation

Certain subject matter information assured involves non-financial data which is subject to more inherent limitations than financial information. Qualitative interpretations of the relevance, materiality and the accuracy of data are more dependent on individual assumptions and judgments.

Compliance of Independence and Quality Management Requirement

We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

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Our firm applies the Standard on Quality Management 1, "Quality Management for Public Accounting Firms" of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Identified Key Performance Indicators based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the Standard on Assurance Engagements 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information" of the Republic of China. This standard requires that we plan and perform this engagement to obtain limited assurance about whether the Identified Key Performance Indicators are free from material misstatement.

Under the requirements of the aforementioned standards, our limited assurance engagement involves assessing the suitability in the circumstances of the Company's use of the criteria as the basis for the preparation of the Identified Key Performance Indicators, assessing the risks of material misstatement of the Identified Key Performance Indicators whether due to fraud or error, responding to the assessed risks as necessary in the circumstances and evaluating the overall presentation of the Identified Key Performance Indicators. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Made inquiries of the persons responsible for the Identified Key Performance Indicators to obtain an understanding of the processes, and the relevant internal controls relating to the preparation of the aforementioned information, to identify the areas where there may be risks of material misstatement; and
- Based on the above understanding and the areas identified, performed analytical procedures on the Identified Key Performance Indicators and performed substantive testing on a selective basis, including inquiries, observation, inspection, and reperformance to obtain evidence for limited assurance.



The procedures performed in a limited assurance engagement vary in nature and timing from, and are 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 we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Company's Identified Key Performance Indicators have been prepared, in all material respects, in accordance with the respective applicable criteria.

We also do not provide any assurance on the Sustainability Report as a whole or on the design or operating effectiveness of the relevant internal controls.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Identified Key Performance Indicators in the Sustainability Report are not prepared, in all material respects, in accordance with the Applicable Criteria.

Other Matter

The Management of the Company is responsible for maintaining the Company's website. We have no responsibility to re-perform any procedures regarding the Identified Key Performance Indicators after the date of our assurance report, even if the Identified Key Performance Indicators or the Applicable Criteria have been subsequently modified.

Lo, Chiao-Sen

For and on behalf of PricewaterhouseCoopers, Taiwan

August 11, 2025

According to “Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies” Article 4 Paragraph 1 (“Rules”) emphasizing the information disclosure and statement of summary.

No.	Subject Matter Information	Page	Applicable Criteria
1.1	There were no data breaches for Yuanta Futures in 2024.	49	In accordance with "Operational Guidelines for Circulating Reports on the Information and Communication Security Related Events Occur in Securities and Futures Markets", Yuanta Futures uses the information and communication-security-related events notification systems to report relevant events to the competent authority (Securities and Futures Bureau) and check whether these events involve data breaches or not. The total number of data breaches of Yuanta Futures is counted in 2024. The data breach is based on whether the data leak of Yuanta Futures and the data breach violate the policies of Yuanta Futures of non-disclosure and information security.
1.2	The percentage of data breaches involving personally identifiable information out of total data breaches for Yuanta Futures was 0% in 2024.	49	In accordance with "Operational Guidelines for Circulating Reports on the Information and Communication Security Related Events Occur in Securities and Futures Markets", Yuanta Futures uses the information and communication-security-related events notification systems to report relevant events to the competent authority (Securities and Futures Bureau) and check whether these events involve data breaches or not. And in accordance with "Regulation on Personal Information Management", the percentage of data breaches involving personally identifiable information out of total data breaches for Yuanta Futures is calculated in 2024. Note: "Personal data" in accordance with "Personal Information Working Guidelines" refers to a natural person's name, data of birth, ID Card number, passport number, features, fingerprints, marital status, family information, education background, occupation, contact information, financial conditions, data concerning a person's social activities, special personal information and any other information that may be used to directly or indirectly identify a natural person.

No.	Subject Matter Information	Page	Applicable Criteria
1.3	There were no holders affected by data breaches for Yuanta Futures in 2024.	49	In accordance with "Operational Guidelines for Circulating Reports on the Information and Communication Security Related Events Occur in Securities and Futures Markets", Yuanta Futures uses the information and communication-security-related events notification systems to report relevant events to the competent authority (Securities and Futures Bureau) and check whether these events involve data breaches or not. Number of account holders affected by data breaches of Yuanta Futures is counted in 2024.
2	In 2024, Yuanta Futures cooperated with Fu Jen Catholic University to hold the 18 th "Foreign Competition". A total of 1,519 students participated in the competition.	79	The number of applicants to the 18 th "Foreign Exchange Simulation Trading Competition" events which was held by Yuanta Futures in cooperation with Fu Jen Catholic University in 2024. Note: According to FAQs of "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies", disadvantaged groups are those without adequate banking services with reference to the definition of SASB. Disadvantaged groups include but not limited to students, teenagers, new immigrants, the elderly, minorities, low-income households, and those considered to be appropriate by the financial and insurance companies.
3	The turnover of "FTSE4GOOD" is 735 lots in 2024.	52	The turnover of the trading brokerage services for "FTSE4GOOD" provided by Yuanta Futures in 2024.
4	Yuanta Futures donated NT\$1.5 million to the Ministry of Health and Welfare's Disaster Relief Fund.	79	The total amount of donations from Yuanta Futures to the Ministry of Health and Welfare's Disaster Relief Fund in 2024.
5	Yuanta Futures cooperates with the Yuanta Group in subscribing to green energy certificates in 2024, the subscribed green electricity and renewable energy certificates amounted to 570,000kWh.	76	Yuanta Futures subscribed to green energy power and obtained the power generation degree of the renewable energy certificates issued by the Bureau of Standards, Metrology and Inspection, M.O.E.A. and the National Renewable Energy Certification Center.

Appendix 6 : Independent Assurance Opinion Statement



INDEPENDENT ASSURANCE OPINION STATEMENT 2024 Yuanta Futures Sustainability Report

The British Standards Institution is independent to Yuanta Futures Co., Ltd. (hereafter referred to as Yuanta Futures in this statement) and has no financial interest in the operation of Yuanta Futures other than for the assessment and verification of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of Yuanta Futures only for the purpose of assuring its statements relating to its sustainability report, more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by Yuanta Futures. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to Yuanta Futures only.

Scope

The scope of engagement agreed upon with Yuanta Futures includes the followings:

1. The assurance scope is consistent with the description of 2024 Yuanta Futures Sustainability Report.
2. The evaluation of the nature and extent of the Yuanta Futures's adherence to AA1000 AccountAbility Principles (2018) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement and therefore, the information/data disclosed in the report is not verified through the verification process.

This statement was prepared in English and translated into Chinese for reference only.

Opinion Statement

We conclude that the 2024 Yuanta Futures Sustainability Report provides a fair view of the Yuanta Futures sustainability programmes and performances during 2024. The sustainability report subject to assurance is free from material misstatement based upon testing within the limitations of the scope of the assurance, the information and data provided by the Yuanta Futures and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are fairly represented. The sustainability performance information disclosed in the report demonstrate Yuanta Futures's efforts recognized by its stakeholders.

Our work was carried out by a team of sustainability report assurers in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that Yuanta Futures's description of their approach to AA1000AS v3 and their self-declaration in accordance with GRI Standards were fairly stated.

Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a review of issues raised by external parties that could be relevant to Yuanta Futures's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on approach to stakeholder engagement. However, we had no direct contact with external stakeholders.
- 2 interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of key organizational developments.
- review of the findings of internal audits.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness, and Impact as described in the AA1000AP (2018).

Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness, and Impact of AA1000AP (2018) and GRI Standards is set out below:

Inclusivity

This report has reflected a fact that Yuanta Futures has continually sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the Yuanta Futures's inclusivity issues.

Materiality

Yuanta Futures publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of Yuanta Futures and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgements about the Yuanta Futures's management and performance. In our professional opinion the report covers the Yuanta Futures's material issues.

Responsiveness

Yuanta Futures has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for Yuanta Futures is developed and continually provides the opportunity to further enhance Yuanta Futures's responsiveness to stakeholder concerns. Topics that stakeholder concern about have been responded timely. In our professional opinion the report covers the Yuanta Futures's responsiveness issues.

Impact

Yuanta Futures has identified and fairly represented impacts that were measured and disclosed in probably balanced and effective way. Yuanta Futures has established processes to monitor, measure, evaluate, and manage impacts that lead to more effective decision-making and results-based management within the organization. In our professional opinion the report covers the Yuanta Futures's impact issues.

GRI Sustainability Reporting Standards (GRI Standards)

Yuanta Futures provided us with their self-declaration of in accordance with GRI Standards 2021 (For each material topic covered in the applicable GRI Sector Standard and relevant GRI Topic Standard, comply with all reporting requirements for disclosures). Based on our review, we confirm that sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported, or omitted. In our professional opinion the self-declaration covers the Yuanta Futures's sustainability topics. However, the future report will be improved by the following areas:

- The organization currently cites "confidentiality constraints" as the reason for omitting disclosure of GRI 2-21: Annual total compensation ratio. It is encouraged to align with the disclosure requirements in the future to enhance the transparency of the organization's sustainability reporting.

Assurance level

The moderate level assurance provided is in accordance with AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.

Responsibility

The sustainability report is the responsibility of the Yuanta Futures's chairman as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Competency and Independence

The assurance team was composed of auditors experienced in relevant sectors, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, ISO 45001, ISO 14064, and ISO 9001. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

For and on behalf of BSI:


Peter Pu, Managing Director BSI Taiwan



Statement No: SRA-TW-807430
2025-06-24

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