



2024 SUSTAINABILITY REPORT |

Table of Contents

About this Report03

Letter from the Chairman05

Key Achievements and Sustainable Performance in 202407

Milestones in Sustainable Development11

01 About Yuanta Funds

1-1

Yuanta Funds Profile

13

1-2

Operational Performance

13

1-3

Products and Services

14

1-4

Participation in Public Associations

17

1-5

Supply Chain/Partners

17

02 Sustainable Commitment

2-1

Sustainability Strategies

19

2-2

Sustainable Governance

22

2-3

Stakeholder Engagement

24

2-4

Materiality Analysis and Management

26

03 Corporate Governance

3-1

Corporate Governance and Ethical Management

30

3-2

Stewardship

40

3-3

Regulatory Compliance

45

3-4

Risk Management

48

3-5

Information Security Management

50

04 Sustainable Finance and Customer Rights

4-1

Sustainable Finance

57

4-2

Financial Inclusion

63

4-3

Financial Technology and Innovation

68

4-4

Customer Rights

69

05 Employee Care and Excellent Workplace

5-1

Employee Attraction and Retention

75

5-2

Talent Cultivation and Development

82

5-3

Friendly and Excellent Working Environment

87

06 Sustainable Environment and Social Welfare

6-1

Climate Change Management

94

6-2

Social Welfare

108

Appendix

Index for Rules Governing the Preparation and Filing of Sustainability Reports by Securities Investment Trust Enterprises

111

Index for GRI Standards

112

Index for SASB - Asset Management and Custody Activities Standards

115

Reference Table of the United Nations Sustainable Development Goals (SDGs)

116

Summary of Subject Matter Information Assured

117

Accountant’s Limited Assurance Report

118

External Assurance Statement

119

About this Report

▶ Reporting Period

This report covers the actions and performance of Yuanta Securities Investment Trust Co., Ltd. (hereinafter referred to as “Yuanta Funds”) in environmental (“E”), social (“S”) and governance (“G”) aspects during the period of January 1, 2024 to December 31, 2024. However, in order to provide a comprehensive view of the performance for specific projects and activities, some contents also include information from prior to 2024 or from 2025. This report was published in June 2025 and will continue to be prepared and publicly disclosed on an annual basis in the future.

▶ Reporting Boundary and Scope of this Report

For the purposes of this report:
“The Company, Our Company or We” refers to Yuanta Funds.

“The Group” comprise Yuanta Financial Holdings Co., Ltd. (hereinafter referred to as “Yuanta Financial Holdings”) and its eight subsidiaries (i.e. Yuanta Funds, Yuanta Securities, Yuanta Bank, Yuanta Life, Yuanta Futures, Yuanta Venture Capital, Yuanta Asset Management and Yuanta Securities Investment Consulting).

This report discloses the operations and services of Yuanta Funds in Taiwan (the Company has no overseas branches, except for investing in China Resources Yuanta Fund Management Co., Ltd. in mainland China, holding 24.5% of the shares. The relevant information is disclosed in the financial report, and the operating activities of the overseas reinvestment business are not included in the scope of this report). In accordance with the strategic policy of Yuanta Financial Holdings, certain disclosures in this report also contain relevant information about the Group.

All financial figures in this report are presented in New Taiwan Dollars, and the statistics in all aspects are based on internationally accepted standards.

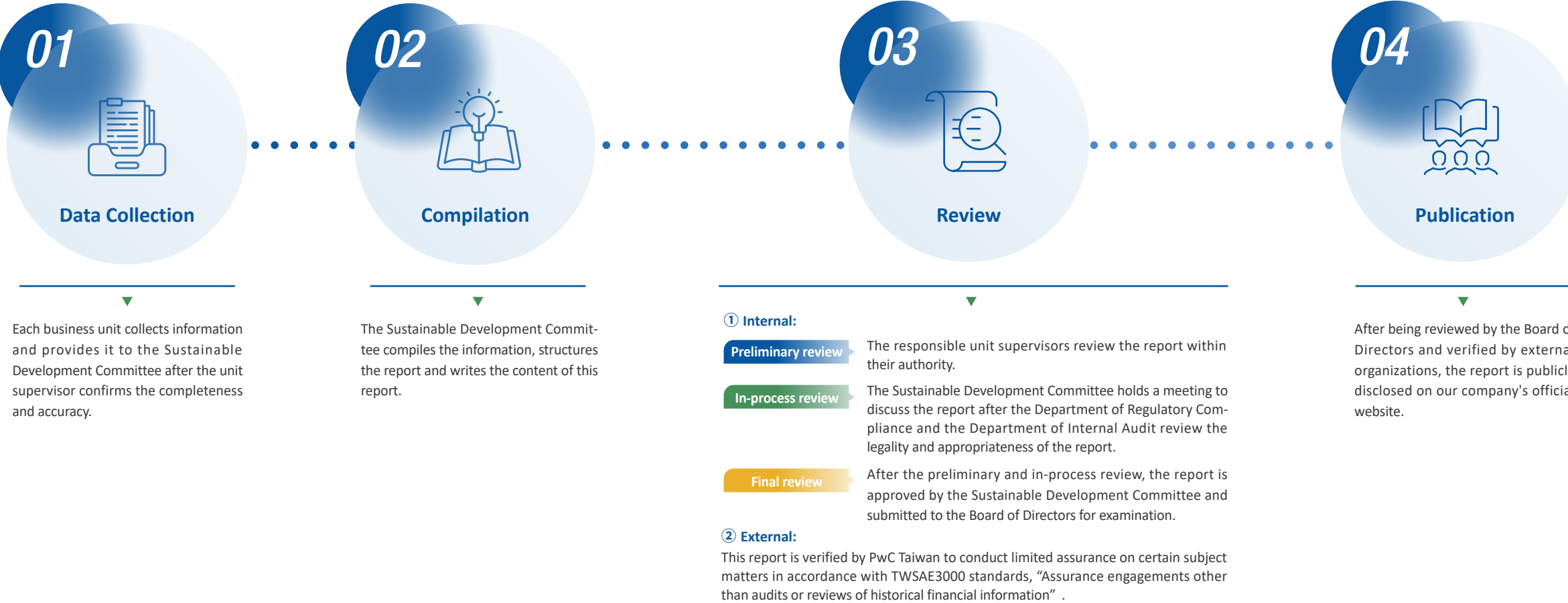
● Reporting Principles

Issuer	Standard
Global Reporting Initiative (“GRI”)	GRI Standards 2021 for Sustainability Reporting
Securities Investment Trust & Consulting Association of the Republic of China (“SITCA”)	Rules Governing the Preparation and Filing of Sustainability Reports by Securities Investment Trust Enterprises
Sustainability Accounting Standards Board (“SASB”).	Asset Management & Custody Activities Standards
Financial Stability Board (“FSB”).	Task Force on Climate-related Financial Disclosures (“TCFD”)
United Nations	Sustainable Development Goals (“SDGs”).

● Report Verification and Assurance

Verification Institution	Compliance Standard	
PwC Taiwan	TWSAE3000 standards, “Assurance engagements other than audits or reviews of historical financial information”	
SGS Taiwan	• ISO 14064-1 Greenhouse Gases	• ISO 14046 Water Footprint
BSI Taiwan	• ISO 45001 Occupational Health and Safety Management System • ISO 50001 Energy Management System • ISO 20400 Sustainable Procurement - Guidance • ISO 14001 Environmental Management System • ISO 27001 Information Security Management System	• ISO 22301 Business Continuity Management System • ISO 10002 Complaint Handling Management System • ISO 14067 Carbon Footprint • BS 10012: 2017 Personal Information Management System
Institute for Information Industry	Taiwan Intellectual Property Management System (“TIPS”) 2016 A-level verification	
Ministry of Environment, Republic of China	Carbon Footprint Label	

Report Writing Process and Publication



Contact Information

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Yuanta Funds Sustainable Development Committee
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- 

Sustainable Development Zone: <https://www.yuantafunds.com/srz>
- 

Customer service mailbox: cs@yuanta.com
- 

Customer service hotline: +886 2 8770 7703



Letter from the Chairman

Acting as a pioneer in sustainable action and exerting investment influence

In 2022, the Financial Supervisory Commission (the competent authority, hereafter referred to as the “FSC”) established the Sustainable Finance Pioneer Alliance. This Alliance, which includes Yuanta Financial Holdings among other six domestic financial holding companies, aims to collectively promote net-zero emission policies. The Alliance is committed to adopting more proactive measures in five key areas: “green procurement”, “information disclosure”, “international alignment”, “assistance and promotion”, and “investment, financing, and engagement”. In February 2025, Yuanta Financial Holdings took over as the third chairman of the Alliance. Following the Group's sustainability philosophy, our company aims to strengthen sustainable policies and align with international standards, working towards the disclosure of carbon emission information, constructing a carbon emission database for asset management portfolios, establishing a sustainable talent development mechanism, and promoting international exchanges. To expand the impact of sustainable finance, our company pioneered a tripartite engagement among investee companies, ourselves, and ESG evaluation index companies in 2022. This initiative helps investee companies to perform ESG health checks, evolving engagements from equity to bond investment, from domestic to overseas investees, and from single-company engagement to group and tripartite engagements. By 2024, our company completed engagements with six domestic companies, five overseas companies, and two groups. The financial industry is not only a provider of corporate capital but also a driving engine for corporate sustainable transformation, effectively exerting financial influence in the pursuit of a sustainable development future.

Proactive aligning with international standards, being committed to transparency in sustainability information

In recent years, the securities and futures markets have experienced rapid development, with the securities and futures industry playing a vital role in the capital market. To promote the industry's emphasis on sustainable development, the regulatory authority issued the “Implementation Strategies for Sustainable Development Transformation of the Securities and Futures Industry” in March 2022, which includes three main frameworks, ten strategies, and twenty-seven specific measures for sustainable transformation. As a leader in the asset management industry, our company has proactively responded to the sustainable transformation by voluntarily disclosing the 2022 ESG report in June 2023. The report included information on greenhouse gas inventory, asset management carbon emission inventory, and climate change risk management mechanisms. Furthermore, to enhance transparency and reliability of the information, the 2024 ESG report has been prepared in accordance with international standards such as GRI, SASB, TCFD, and SDGs. Our company has also engaged external professionals to perform limited assurance for certain subject matters in the sustainability report. In response to the Ministry of Environment's announcement of the carbon fee system in October 2024, our company proactively discloses the impact of carbon fee policies on the funds, actively implementing the disclosure of sustainable development information and committing to transparency in sustainability information.

Offering diversified product lines to achieve the vision of financial inclusion

Customer needs have been driving forces for our product issuance and our company aims to integrate sustainable and diverse investments into the everyday lives of Taiwanese people by actively developing a friendly and diverse product line. Our company launched the Yuanta FTSE4Good TIP Taiwan ESG ETF Feeder Fund, providing extensive bank channel customers with investment options for actively participating in ESG. The Yuanta Taiwan Value High Dividend ETF (stock symbol: 00940), which received a record-breaking NT\$175.2 billion in subscriptions during its IPO period, offers Taiwanese people the choice of capital growth along with dividends. In October 2024, our company launched the Yuanta Global Aerospace and Defense Technology ETF (stock symbol: 00965), which caters to the increasing regional security needs of various countries, thereby creating a unique niche in the aerospace and defense industry. As the only global aerospace and defense-themed ETF in Taiwan, it provides investors with unique blue ocean investment opportunities. Through the issuance of diverse products, our company has successfully expanded the ESG ecosystem, meeting the investment and financial management needs of various groups, achieving wealth accumulation and asset allocation, and thereby realizing the vision of financial inclusion.

Deepening digital finance and achieving low-carbon transformation

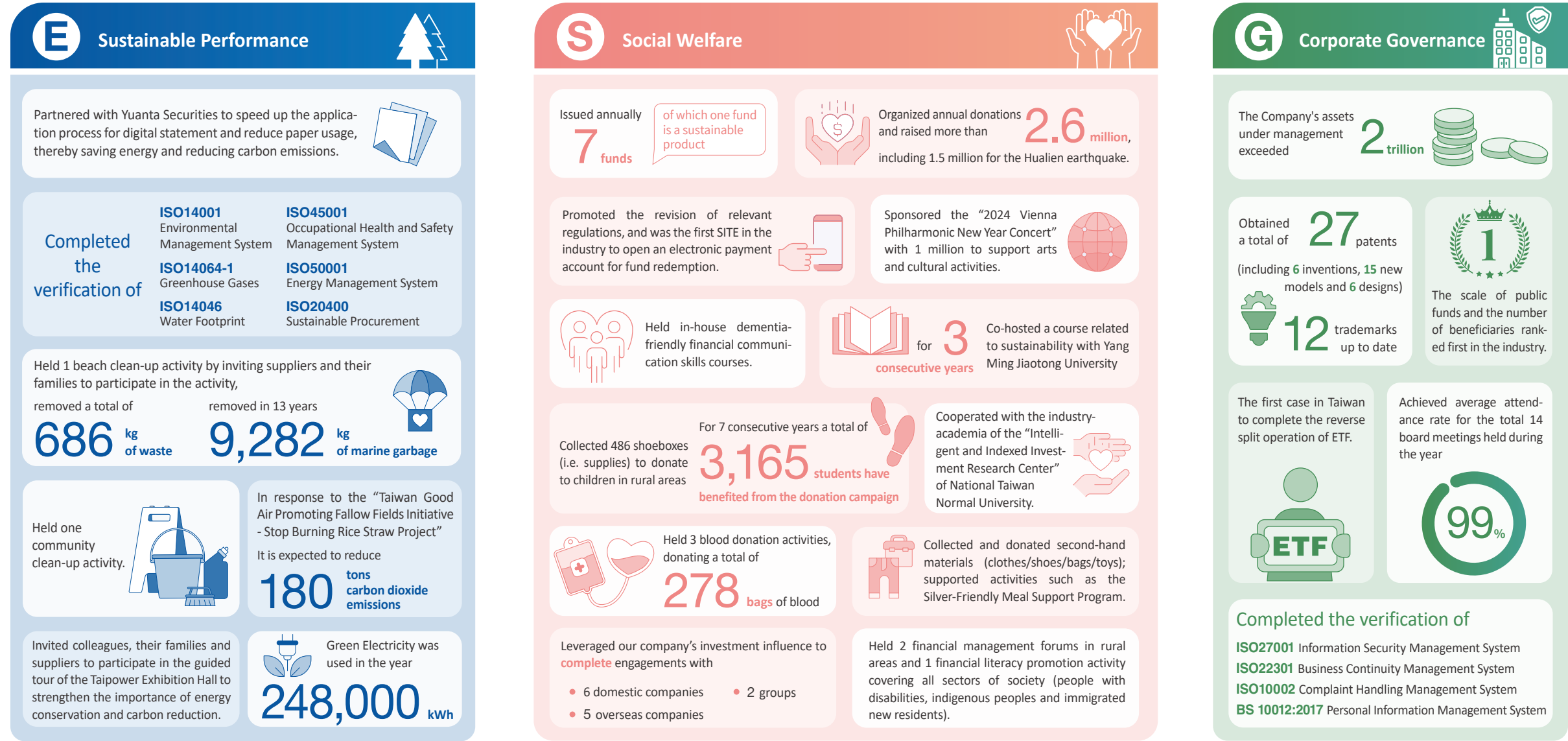
Our company deepens the application of digital finance by offering online services such as the Mr. Yuanta Fund's APP, digital billing, and online changes of ETF dividend account. By offering the aforesaid "online services", our company has passed the ISO 14067 carbon footprint certification by BSI, making ourselves the first securities investment trust company ("SITE") in Taiwan to receive a carbon footprint label. Our company also partnered with iCash Pay and PX Pay to become the first SITE to offer "electronic payment account for fund trading" services, actively promoting cross-industry digital financial development. To achieve a low-carbon transition, our company adopts scientific and systematic standard processes for environmental and energy management, continuously obtaining various environmental qualifications. Our company has also initiated the Internal Carbon Pricing (ICP) mechanism and set renewable energy use targets to enhance energy efficiency and reduce potential carbon emission risks from company operations. By simultaneously executing digital finance and low-carbon operational strategies, our company achieves a dual-effect and dual-axis transformation.

Obtaining substantial recognition for outstanding sustainability achievements

In response to the government's 2050 net-zero transition target, the competent authorities have expanded their support for the financial sector to promote the net-zero transition, hoping to use the power of the financial market to guide enterprises and society towards the goal of sustainable development. In addition to improving policies and regulations, the competent authorities also assist financial institutions in reviewing the specific effectiveness of sustainability implementation by organizing sustainability-related evaluations, incentives and awards. Among them, the "Golden Goblet Award", the highest honor award in the securities and futures industry, was included in the 16th "Outstanding ESG Sustainability Award" for the first time in 2021, and our company was rewarded with the highest honor of this award for two consecutive years. In addition, our company was the sole company selected in the top 25% institutions in the category of SITE Group in the 2nd Sustainable Finance Evaluation in 2024 when the SITEs were included for evaluation for the first time. It shows that our company's investment in sustainability has become a benchmark for the industry, driving the industry or other industries to promote the deepening application and transformation of sustainability issues. Our company will continue to work with stakeholders to create a new vision of sustainability, exert influence through engagement, improve due diligence governance, and create a prosperous industrial landscape.



Key Achievements and Sustainable Performance in 2024



Key Achievements and Rewards Received



The 2nd Sustainable Finance Evaluation - Top 25% institutions in the SITE Group



Eligible for the “Incentive Plan for the Advancement of Securities Investment Trust Companies” and receive benefits

Enhancing the operational performance and development of our nation’s asset management industry includes specific contributions, such as the company voluntarily disclosing Scope 3 in their sustainability report



The 27th Outstanding Fund Golden Diamond Award



The 10th Futures Diamond Awards of the Futures Exchange



2024 TCSA Taiwan Corporate Sustainability Award



2024 TWSIA Taiwan Sustainable Investment Awards



2024 TSAA Asia Pacific & Taiwan Sustainability Action Award



2024 LSEG Taiwan Fund Awards

Awards



The 10th Futures Diamond Awards of the Futures Exchange

- Securities Investment & Futures Trust Business Trading Volume Diamond Award



2024 LSEG Taiwan Fund Awards

- 3 Year - Asia Pacific Equity
- 5 Year - Global Real Estate Equity



The 27th Outstanding Fund Golden Diamond Award

- Stock ETF US Index
- Futures ETFs General Type
- U.S. Bond Type



2024 Morningstar & Smart Taiwan Fund Awards

- Futures & Reverse Index Equity Fund Award
- Real Estate Securitization Fund Award



2024 Morningstar (Taiwan) Award

- Best Taiwan Equity Fund



2024 Financial Awards

- Fund Company Award - Gold Award
- Intelligent Innovative Application Award (Securities Category) - Quality Award



2024 TSAA Asia Pacific & Taiwan Sustainability Action Award

- SDG12: Digital drives the dual-track transformation of sustainability - Bronze Level
- SDG17: Expand the influence of sustainable finance - Silver Level



The 8th BENCHMARK Taiwan Fund of the Year Award in 2023

- Taiwan Stocks
- China A-share ETF
- Taiwan Equity ETF
- ESG Integration Award
- U.S. Equity ETFs
- Industrial Stock – Real Estate
- Industrial Stock - Infrastructure
- Best Performing Fund of Regular Saving Plan – Industrial Stock – Real Estate
- Best Fixed Income ETF Issuer
- The 8th BENCHMARK Taiwan Fund of the Year Award in 2023 - Best Leveraged & Inverse ETF Issuer



2024 BSI Digital Trust Award

- Digital Trust - Award of Excellence



2024 TCSA Taiwan Corporate Sustainability Award

- Best Performance of Specific Categories - Creative Communication Leadership Award
- Best Performance of Specific Categories - Innovation and Growth Leader Award



2024 TWSIA Taiwan Sustainable Investment Awards

- Institutional Influence - SITE Group - Excellent
- Case Impact - ESG Innovation - Silver Level
- Case Impact - Sustainable Fund - Bronze Level
- Case Impact-Enterprise Engagement - Silver Level

► Important Achievements of Yuanta Financial Holdings



- Selected as a constituent stock of the Dow Jones Sustainability Indices (DJSI) "Emerging Markets Index" and "World Index" for 6 consecutive years; ranked 1st in the category of diversified financial services and capital markets globally.



- S&P Global "Top 1% of the Sustainability Yearbook 2024"



FTSE4Good

- Selected as a constituent stock of the FTSE4Good Emerging Index for 8 consecutive years
- Selected as a constituent stock of FTSE4Good TIP Taiwan ESG Index for 7 consecutive years



- Ranked AA in MSCI ESG Ratings



- Rated A in CDP's Carbon Disclosure Program, recognizing as an A-Level Leader of the Supplier Engagement Rating for 7 consecutive years



- Financial Times 2024 Asia-Pacific Climate Leaders



- Global Views ESG Corporate Social Responsibility Awards: Finance & Insurance Industry Category – Model Award



Milestones in Sustainable Development



01

About Yuanta Funds

- 1-1 Yuanta Funds Profile 13
- 1-2 Operational Performance 13
- 1-3 Products and Services 14
- 1-4 Participation in Public Associations 17
- 1-5 Supply Chain/Partners 17



1-1 Yuanta Funds Profile

Founded in August 1992, Yuanta Funds is a professional asset management company under Yuanta Financial Holdings, the largest public fund provider and the largest ETF issuer in Taiwan. Our company values the rights of customers and treats customers fairly, fulfills the fiduciary as an asset manager, provides diversified and innovative asset allocation planning, and implements internal audit and risk control to effectively reduce investment risks.

In addition to a diversified in-house research team, our company, within the permissible legal and regulatory requirements, leverages the strong research resources of the Group to maximize synergies and accurately capture market dynamics and trends for product innovation. In recent years, our company has expanded its product line with managed assets from Taiwan to the world, covering various investment aspects such as equity, balanced mutual funds, bonds and thematic trends to meet the asset allocation needs of investors.

Basic Information of Our Company

Source Date: 2024/12/31

Service locations

Head Office

1F., 4F., 5F., No.66, and 2F-1., No.68, Section 1, Dunhua South Road, Songshan District, Taipei City

Taichung Branch

5F., No. 46-4, Section 2, Chongde Road, Beitun District, Taichung City

Establishment date

August 14, 1992

Number of employees

303 (full-time employees)

Capital

\$2,269,234,630

Total assets

\$10,030,544,318

Industries

H303011

Securities investment trust industry

H304011

Securities investment consulting industry

H406011

Futures trust industry

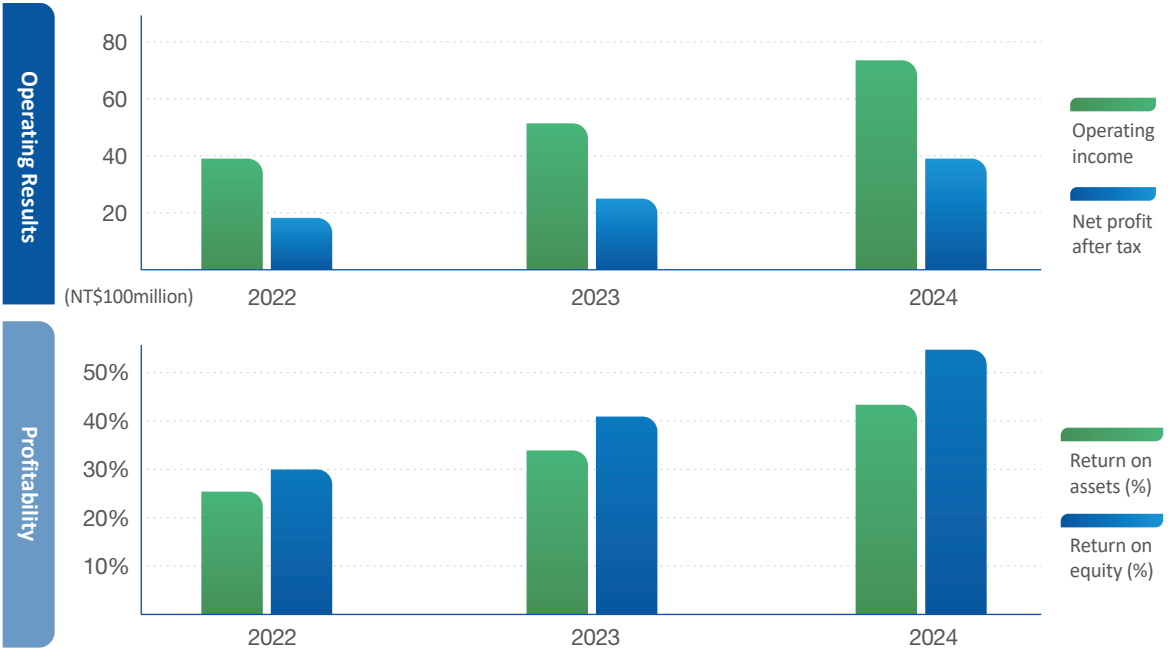
Business Scope



1-2 Operational Performance

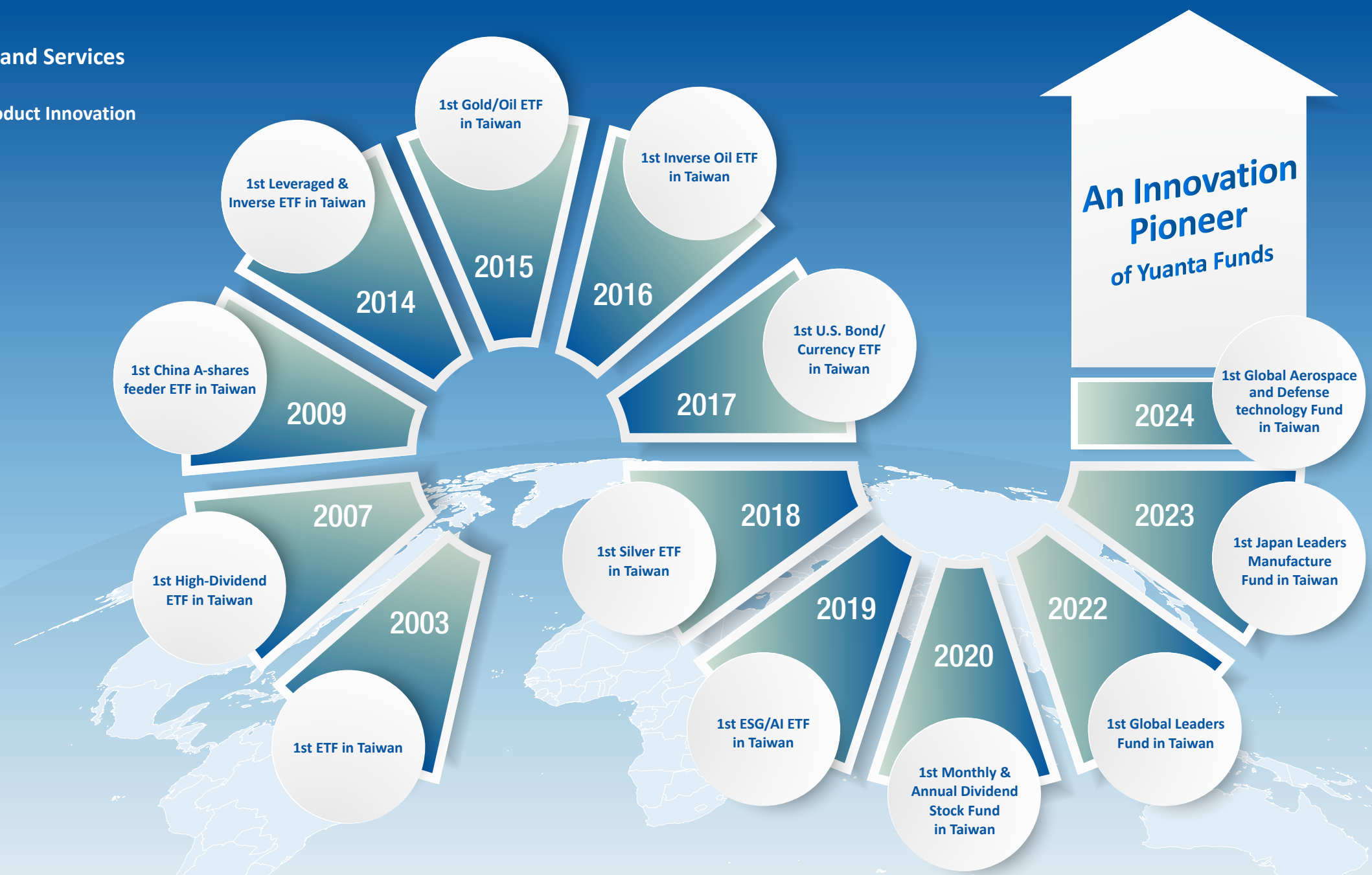
Unit: NT\$ thousand

Item	Sub-Item	2022	2023	2024
	Operating income	3,995,132	5,189,184	7,352,282
	Net profit after tax	1,820,634	2,547,106	3,947,571
	Return on assets (%)	25.84%	34.38%	44.63%
	Return on equity (%)	30.47%	41.65%	56.04%
	Earnings per share (EPS) (in NT\$)	8.02	11.22	17.40

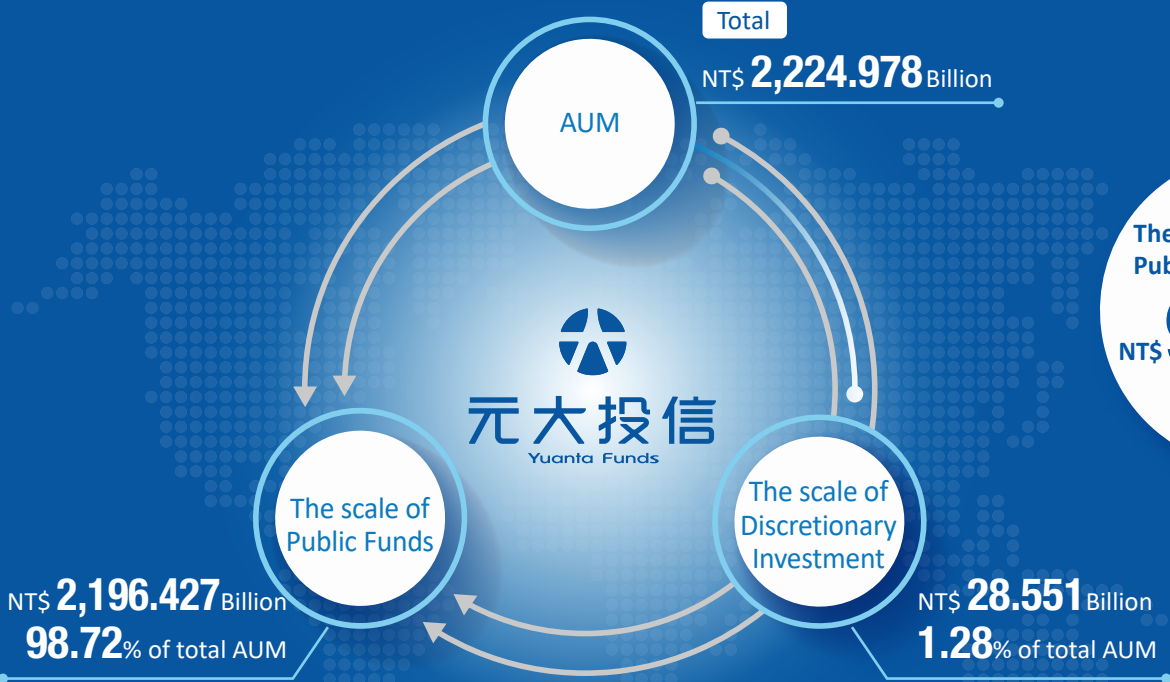


1-3 Products and Services

► Leader of Product Innovation



● Assets Under Management (AUM)



The Leader in Domestic Public Funds.

By the end of 2024, the scale of our Company's Public Funds is NT\$ 2.2 trillion.

The scale of Public Funds is
NT\$ 2.2 trillion

Pioneer in Product Innovation

Committed to product innovation and talent development, The company actively strive to create differentiated advantages and collaborate with overseas affiliate companies in conjunction with the financial holding company Asian Cup for mutual benefit.

Stay ahead of the pack in market share

With a market share of 22.8%, the company is the only domestic public fund company with a market share exceeding 20%.

The market share of public funds is
22.8%

Possessing wide customer base

With over 4.639 million beneficiaries and a market share of 30%, the company are highly favored by investors.

The market share of total beneficiaries is
30%

Source Date: 2024/12/31



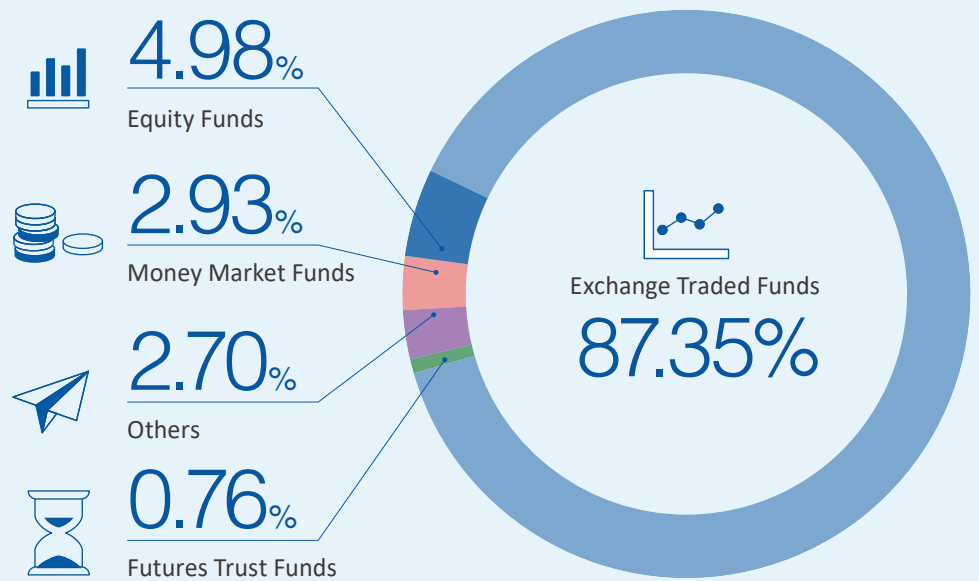
Source Date: 2024/12/31

Public Funds

As of the end of 2024, our company issued 97 public funds, with a total AUM of NT\$2,196.427 billion. Among these, two funds align with the ESG-related themes set by the Financial Supervisory Commission (hereafter referred to as the “FSC”), with a size of NT\$19.9 billion.

The investment categories by fund type are as follows: 41 Index funds with a scale of NT\$1,943.532 billion, accounting for 87.35% of total AUM; 20 equity funds with a scale of NT\$110.82 billion, accounting for 4.98% of total AUM; 5 money market funds with a scale of NT\$65.117 billion, accounting for 2.93% of total AUM; 19 other types of funds with a scale of NT\$60.044 billion, accounting for 2.70% of total AUM; and 12 futures trust funds with a scale of NT\$16.914 billion, accounting for 0.76% of total AUM.

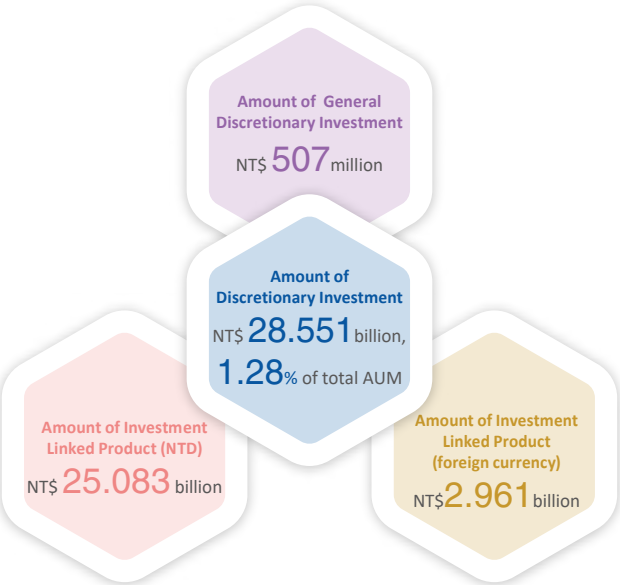
Fund Type - By Investment Category



Source Date: 2024/12/31

Discretionary Investment

As of the end of 2024, the AUM of our discretionary investment business was NT\$28.551 billion, accounting for 1.28% of total assets. The sources of mandated funds in discretionary investment business include investment-linked insurance policies (mandated in NTD) with a size of NT\$25.083 billion, investment-linked insurance policies (mandated in foreign currencies) with a size of NT\$2.961 billion, and general discretionary mandates with a size of NT\$0.507 billion.



Assets Under Management (AUM)

Source Date: 2024/12/31

Type	Number of Funds/Contracts	Amount (NT\$ billion)
Public funds	97	2,196.427
Discretionary investments	13	28.551
Total	110	2,224.978

1-4 Participation in Public Associations

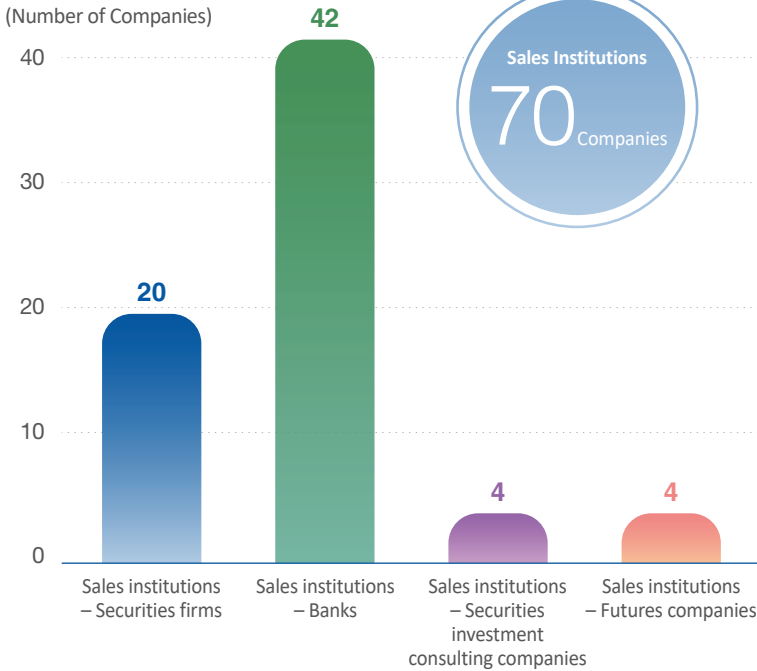
Name of the Association	Positions	Initiative Topics	The amount invested in 2024 (NT\$)(Note 1)
SITCA	Chairman Representative of the Committee	To provide investors with more diverse and convenient methods for fund subscription, while also assisting SITEs and sales institutions in effectively reducing operational costs related to the reconciliation of subscription, refunds, and handling customer complaints (Note 2).	2,405,274
Chinese National Futures Association	Representative of the Committee	1. Recommended to allow futures trust enterprises to issue diversified ETF products. 2. Proposed to amend FSC Order No. 1030043690 to adjust the calculation method for the ratio of margin and premium collected and paid for futures trading by futures trust funds to the net asset value of the fund.	527,359
Pension Fund Association, Republic of China	Vice Chairman	-	60,000
Chinese Human Resource Management Association	Member	-	15,000
Securities Analysts Association, Chinese Taipei	Member	-	4,000

Note 1: The amount includes: membership fee, operating fee, and training fee.
Note 2: On January 8, 2025, the FSC announced the amendment of Article 24 of the "Standards for the Management of Securities Investment Trust Funds by Securities Investment Trust Enterprises" under FSC Order No. 1130385797.

1-5 Supply Chain / Partners

The Company is an asset management company that prioritizes the needs of investors by focusing on high-quality products with managed assets in both domestic and international markets. We develop both active and passive product lines to assist our clients in optimizing diverse asset allocation. Unlike the traditional supply chain with respect to product for transactions/corporate operations, our business involves collaboration with partners, which includes sales institutions, index and database companies, and digital finance/marketing cooperative organizations.

Sales Institutions & Partners



- ◆ Index/database companies: 6
- ◆ Digital marketing partner institutions: 3
- ◆ Digital finance partner institutions: 3
- ◆ Partner institutions - Life insurance companies: 18

02

Sustainable Commitment

2-1 Sustainability Strategies	19
2-2 Sustainable Governance	22
2-3 Stakeholder Engagement	24
2-4 Materiality Analysis and Management	26



2-1 Sustainability Strategies

2-1-1 Sustainable Development Policy

In line with the sustainable development trends domestically and globally, our company supports the United Nations Sustainable Development Goals (SDGs), respects the rights and interests of investors and stakeholders, integrates ESG concepts into corporate culture and business activities, strengthens the promotion and management of sustainable development affairs, establishes sustainable development policies, and continuously implements the concept of corporate sustainability with seven main axes. At the same time, we focus on long-term planning and systematic and effective actions, develop financial products and services that have a positive impact on society and the environment, implement the disclosure of sustainable information, improve information transparency, and integrate internal and external resources of the Group where permissible by the laws and regulations, continue to make progress and innovation, and actively promote a better future.

● Seven Major Guidelines on Sustainable Management

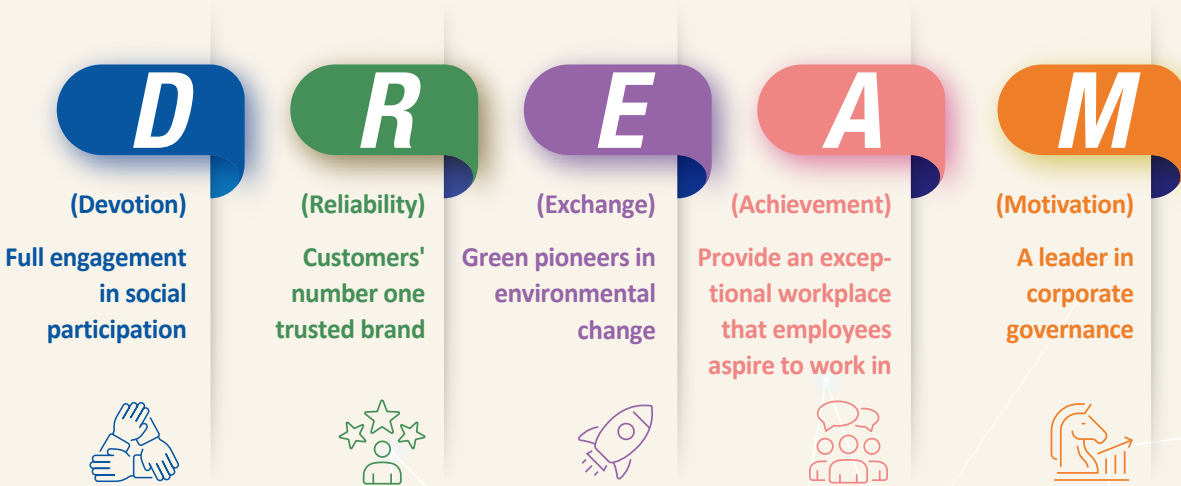


2-1-2 Sustainability Strategies and Goals

The Group upholds the spirit of "Fulfilling Your Biggest Dreams" when offering our financial services, and takes "D.R.E.A.M" as the goal of sustainable development (i.e. Devotion, Reliability, Exchange, Achievement, and Motivation) to promote its 2021-2025 Group Sustainable Development Strategy Roadmap", integrating ESG concepts into business strategies and concretely implementing sustainable development goals. In line with the Group's actions, our company has strengthened ESG information disclosure, exerted our investment influence, and implemented sustainable promotion.

In accordance with the Group's five-year strategy roadmap for sustainable development, our company has set short-term (2022), medium-term (2023) and long-term (2025) plans and targets for sustainable development in 2022, and continued to deepen the promotion and action of sustainable development.

● Yuanta Financial Holdings - Five Aspects of Sustainability



Sustainability Topic	Item	Short-term (2022) Target	Medium-term (2023) Goal	Long-term (2025) Goal
 Climate Action	Set targets to reduce energy consumption (2020 is the base year) ^(Note 1)	✓ 1% reduction compared to the base year	✓ 8% reduction compared with the same period in the base year	8% reduction compared to the base year
	Procurement of green electricity for use	✓ Purchased 150,000 kWh	✓ Purchased 150,000 kWh	Purchased 390,000 kWh
 Water and Waste Management	Set water management goals (2022 is the base year)	✓ New target for 2023	✓ 2% reduction compared to the base year	4% reduction compared to the base year
	Set waste reduction targets (2021 is the base year)	✓ 1% reduction compared to the base year	✓ 2% reduction compared to the base year	3% reduction in waste per capita compared to the base year
 Supplier Management	Suppliers are required to comply with Yuanta Financial Holding's "Supplier's Terms and Conditions for Sustainable Procurement"	✓ 100% coverage rate of contracted manufacturers	✓ 100% coverage rate of contracted manufacturers	100% coverage rate of contracted manufacturers
	Suppliers participate in our company's public welfare activities	✓ Participate in 1~2 sessions	✓ Participate in 1~3 sessions	Participate in 1~4 sessions
 Social Welfare	Hold financial management forums for new immigrants/rural areas/disadvantaged groups	✓ 1 session	✓ 2 sessions	3 sessions
	Make in-kind donations to support students	✓ 1 session	✓ 1 session	1 session
	Participate in the "Golden Diamond Award" to give back to the community	✓ 1 session	✓ 1 session	1 session
	Organise "Shoe Donation" events	✓ 1 session	✓ 1 session ^(Note 2)	1 session ^(Note 2)
	Organise "Clothing Donation" events	✓ 1 session	✓ 1 session ^(Note 2)	1 session ^(Note 2)
	Cooperate with disadvantaged groups (e.g., Taiwan Fund for Children and Families, Eden) to provide nutritious lunch subsidies for disadvantaged children, after-school classes or extended-day programs	--	--	1 session

Sustainability Topic	Item	Short-term (2022) Target	Medium-term (2023) Goal	Long-term (2025) Goal
 Social Welfare	Organize beach clean-up activities	✓ 1 session	✓ 1 session	2 sessions ^(Note 3)
	Organize community (caring) activities	✓ 1 session	✓ 4 sessions	6 sessions
	"Taiwan Good Air Promoting Fallow Fields Initiative" public welfare activities	New targets for 2023	✓ 1 session	Incorporated into Community (Caring) Activities ^(Note 4)
	Material donation and care activities for the elderly with dementia	New targets for 2023	✓ 1 session	Incorporated into Community (Caring) Activities ^(Note 4)
 Customer Rights	Customer satisfaction	✓ 95%	✓ 95.3%	95.8%
	ISO 10002 Complaint Handling Management System Certification	✓ Preparation before verification	✓ Annual verification completed	Ongoing annual verification
	Implement the principle of fair treatment of customers	✓ Establish a Fair Customer Treatment Committee or Facilitation Group. The relevant policies and implementation of fair treatment are submitted to the Board of Directors for approval.	✓ More than 5 hours of training per employee per year on the principles of fair treatment.	More than 5 hours of training per employee per year on the principles of fair treatment.
 Friendly and Excellent Working Environment	Promote activities to facilitate the health of employees	✓ 3 sessions	✓ 4 sessions	5 sessions
	Badge of Accredited Healthy Workplace	✓ Extended certification	✓ Extended certification	Extended certification
	Promote gender equality in the workplace	✓ Kick-off the project	✓ Promote the program	Promote the program and obtain the certification of Taipei City Workplace Gender Equality
	Employee Assistance program (EAP)	✓ Promote the program	✓ 80% positive reviews after service	85% positive reviews after service
	Employee opinion surveys	✓ Participation rate more than 85%, involvement rate more than 80%	✓ Participation rate more than 85%, involvement rate more than 83%	Participation rate more than 85%, involvement rate more than 85%
	The number of days off is better than the number of days of decree	✓ Formulate regulations	--	--

Sustainability Topic	Item	Short-term (2022) Target	Medium-term (2023) Goal	Long-term (2025) Goal
Talent Cultivation and Development	Employee education and training	✔ 100% coverage	✔ 100% coverage	100% coverage
	Employee satisfaction with learning and development	✔ Up to 75%	✔ Up to 80%	Up to 80%
	Statutory education and training for all employees	✔ 100% coverage	✔ 100% coverage	100% coverage
	Hold ESG-related education and training	✔ 1 session	✔ 3 sessions	3 sessions
	Obtain ESG-related certifications or participate in external training	✔ 5 participants	✔ 10 participants	20 participants
	Support campus activities (events/competitions/presentations/lectures).	✔ More than 300 students participated	✔ More than 400 students participated	More than 500 students participated
	Internship opportunities for students	✔ 3 students	✔ 5 students	5 students
	School visits	✔ Receive 1 school and more than 40 students	✔ Receive 2 schools and more than 80 students	Receive 3 schools and more than 100 students
	Campus Recruitment Fair	✔ Participate in 3 sessions	✔ Participate in 5 sessions	Participate in 5 sessions
Sustainable Finance	Integrate ESG concepts into investment management	✔ Policy integration; carbon emission inventory of investment portfolios ^(Note 5)	✔ Disclosure of carbon emission information of investment portfolios ^(Note 5)	Review the process regularly; continue to disclose carbon emission information and update climate change information
	Engagement on policies and actions	✔ Formulate policy; 2 engagements	✔ 4 engagements	8 engagements
	Institutional investor communication	✔ If the management of the issuing company is not sound and there is a risk of damaging the rights and interests of our company or shareholders, a meeting will be held to discuss and resolve.	✔ If the management of the issuing company is not sound and there is a risk of damaging the rights and interests of our company or shareholders, a meeting will be held to discuss and resolve.	If the management of the issuing company is unsound and there is a risk of damaging the rights and interests of our company or shareholders, a meeting will be held to discuss and resolve, and the worst ones will be removed from the investment list.

Sustainability Topic	Item	Short-term (2022) Target	Medium-term (2023) Goal	Long-term (2025) Goal
Sustainable Finance	Intellectual property management system	✔ Obtained TIPS management standard (level A) certification	✔ Obtained TIPS management standard (A-level) renewal certification	Obtained TIPS management standard (level A) certification
	Preparation and publication of ESG reports	✔ Cooperate with Yuanta Financial Holding to disclose the ESG report	✔ Cooperate with Yuanta Financial Holding to disclose the ESG report, and plan to prepare and publish our company's ESG report in 2024	Continued to publish our company's ESG report
Corporate Governance	Advanced training courses for directors and supervisors	✔ Include information security and intellectual property management in the curriculum	✔ Provide advanced training courses for directors in line with international trends	Provide advanced training courses for directors in line with international trends
Risk Management	Risk management mechanisms	✔ Strengthen the early warning and risk response mechanism for major risks	✔ Establish managerial indicators	Establish managerial indicators
Ethical Management	Optimize existing control measures, implement efficient enforcement to prevent money laundering and counter terrorist financing	✔ Digitization of planning due diligence operations	✔ Development of electronic due diligence operations	Digitization of due diligence operations
Information and Transaction Security	ISO 27001 Information Security Management System	✔ Pass the certification	✔ Consistently pass the certification	Consistently pass the certification
	Establish a Information Security Event Monitoring Mechanism (SIEM).	✔ Build a SIEM	✔ Establish a monitoring mechanism (SOC).	Join the Group's self-established Information Security Monitoring Centre (SOC).
	ISO 22301 Business Continuity Management System	New target for 2023	✔ Implement and pass the certification	Consistently pass the certification

Note:

1.In accordance with the Group's target plan, the base year for the energy consumption reduction has been revised to 2020.

2.Clothing and Shoe Donation Activities: for Medium-term (2023), they will be held together; the long-term (2025) goal is to hold one second-hand materials fundraiser.

3.From 2024, the beach clean-up activities will be expanded to environmentally friendly clean-up activities (beach clean-up/mountain clean-up/community cleaning).

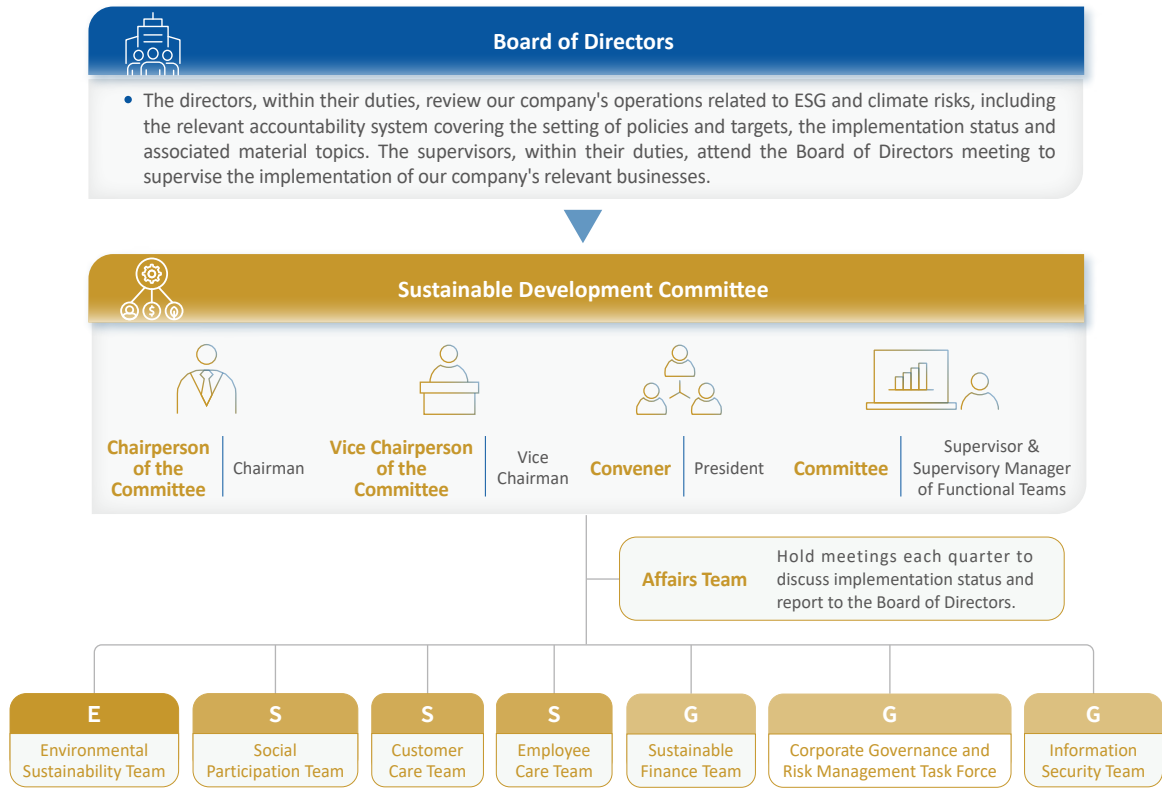
4.The related activities are merged into the community (care) activities.

5.Carbon emissions from investment portfolios: our company will start to inventory the data at the end of the previous year. In 2023, the year-end data of the previous year will be inventoried and disclosed.

2-2 Sustainable Governance

2-2-1 Establishment of the Sustainable Development Committee

In order to promote sustainable development, our company established the "ESG Sustainable Finance Team" in June 2021 and renamed it as the "Corporate Sustainability Office" in March 2022. In April 2024, it was elevated to a functional committee under the Board of Directors and renamed as the "Sustainable Development Committee" to strengthen the Board's active management and supervision of our company's sustainable development and implement the accountability system of directors and supervisors. Among them, eight functional groups were set up according to the three major aspects of ESG, and they meet regularly to discuss the implementation progress of each group, the policy revision trends and latest regulations issued by the competent authorities, and continue to pay attention to the global ESG development trends and put forward specific implementation plans.



Specific Action Measures

Regulatory Compliance

After our company signing up the “Stewardship Principles for Institutional Investors” in 2016, the Board of Directors approved the amendments to our company's "Sustainability Policy", "Corporate Governance Guidelines", "Accountability System Implementation Guidelines", "Regulatory Compliance System", "Stewardship Policy" and "Organizational Rules of the Sustainable Development Committee".

Our company has continued to carry out internal regulatory training related to sustainable development, including the "Guidelines for Carbon Reduction Target Setting and Strategic Planning in the Financial Industry", "Guidelines for Climate Change Information Disclosure of Securities Investment Trust Enterprises", and "Guidelines for the Establishment of Internal Control Systems for Associated Enterprises in the Securities and Futures Industry", and has incorporated these regulations into the semi-annual regulatory education and training courses.

Implementation status as below:

- (1) The "Laws and Regulations Advocacy and Enforcement Unit (Department)" cooperates with relevant departments to track the implementation of sustainable development policies, and include the implementation status in the regulatory compliance implementation report. The report will be submitted to the Board of Directors on a regular basis.
- (2) In accordance with Yuanta Financial Holding's "Yuanta Group Supplier Sustainable Procurement Guidance", our company implements the Guidelines for Sustainable Procurement Standards (ISO 20400: 2017) with a sustainability management method to conduct annual evaluations of our suppliers and conduct human rights due diligence on the major suppliers. We clearly stipulate in the contracts with suppliers that both sides agree to share sustainable development responsibilities, abide by the principles of ethical management, promote laws and regulations such as environmental sustainability protection and respect for labor human rights protection.

(3) Cooperate with the competent authorities (including industry associations) from time to time to report or elaborate to the progress of implementing laws and regulations and opinion surveys, so as to facilitate their understanding of the overall implementation situation.

● Risk Management

In order to establish our company's risk management standards and ensure the integrity, effectiveness and rationality of risk management, our company has formulated a "Risk Management Policy", which has been deliberated and approved by the Board of Directors as the highest guiding principle for our company's risk management. Based on the risk management policy and the attributes of various risks, including financial risks, operational risks, legal and compliance risks, ESG risks, climate change risks, etc., our company formulates appropriate risk management standards, and the relevant responsible departments are responsible for establishing various risk management procedures, monitoring indicators and threshold. Our company has also formulated the "ESG and Climate Change Transition Risk Management Measures" as the basis for the management of ESG and climate change transition risks faced by the Funds.

● Internal Audit

- ✓ February 2024

Complete the 2023 project audit of the "Fund ESG Investment and Information Disclosure Operations."
- ✓ August 2024

By reviewing the use of Morningstar Sustainability Rating icons for company funds on the official website or app, confirm that non-ESG funds have indeed removed the use of these icons to prevent investor misunderstanding.
- ✓ February 2025

Complete the 2024 project audit of the "Implementation Status of Sustainable Development Policies and Climate Change Risk Management Mechanisms."

2-2-2 Implementation of Sustainable Accountability System

➤ The implementation of sustainability is regularly reported to the Board of Directors

In order to ensure the duly performances of the functions of the Board of Directors and the accountability system of the Board of Directors and management, as well as draw the attention of the directors and supervisors of our company to issues related to sustainable development, the Sustainable Development Committee is convened quarterly in accordance with the “Organizational Regulations of the Sustainable Development Committee”. The implementation progress and status are reported to the Board of Directors in the following month after the Sustainable Development Committee is convened.

● Frequency of 2024 Sustainable Development Committee Meetings

Meetings	Frequency of Meetings/ Number of Meetings Per Year	Important Motions
Sustainable Development Committee	Quarterly / 5 times (including 1 ad hoc meeting)	- The "Corporate Sustainability Office" was elevated to a functional committee and renamed as the "Sustainable Development Committee", which is subordinate to the Board of Directors. - Yuanta Fund's 2023 ESG Report and key performance indicators - Identification of our company's stakeholders and material topics - Customer and employee care services during the fundraising period of Yuanta Taiwan Value High Dividend ETF

● Photo of the meeting of the Sustainable Development Committee



2-2-3 The Implementation of Sustainability is Reported to the Competent Authority on a Quarterly Basis

Our company actively responds to the measures taken by the competent authorities to promote the sustainable development of the securities and futures industry, follows the "Implementation Strategy for the Sustainable Development and Transformation of the Securities and Futures Industry" announced by the FSC and the "Practical Guidelines for Corporate Governance of Securities Investment Trust Enterprises and Securities Investment Consulting Enterprises" formulated by the SITCA, and implements the quarterly reporting of the implementation of sustainable development in the "ESG Implementation Information Management System for the Securities and Futures Industry".

2-3 Stakeholder Engagement

With reference to domestic and foreign sustainability trends, industry characteristics and the AA1000 stakeholder engagement principles, the Sustainable Development Committee of our company selected six categories of stakeholders, including employees, shareholders /investors, customers, suppliers, competent authorities and partners as the main targets for communication.

Stakeholders	Sustainability Topics of Focus	Communication Frequency and Channel		2024 Communication Achievements
 Employees	- Talent cultivation and development - Friendly and excellent working environment - Employee attraction and retention - Corporate governance - Ethical Management	- On a regular basis - Talent acquisition - Education and training - Club activities - Employee complaint mailbox - Monthly - Health knowledge advocacy - On-site service of contracted nurses - Employee stock ownership trusts - Semi-annually/annually - Performance evaluation and feedback	- Quarterly - Sexual harassment prevention hotline - Employee assistance programs - Health promotion activities - Industry-academia collaboration and lectures - Every two years - Employee opinion surveys	- In 2024, the completion rate of employee education and training reached 100%. The average training hours per employee were 49 hours, and the average training cost per person was NT\$6,863. Among them, training courses related to green finance accounted for 38% of the training hours. - In order to improve the well-being of employees, our company optimized the "Key Points of Attendance and Leave Management", calculated family care leave and personal leave separately, revised paternity examination and paternity leave from 8 days to 10 days, etc., and increased the maternity allowance from NT\$ 3,000 to NT\$ 15,000 per child, so as to continue to fight for the rights and interests of employees. - In 2024, various industry-academia collaboration activities were organized, including courses, lectures, company visits, and internship opportunities. Over 2,200 students benefited from these initiatives. Among them, 12 students participated in internships, and historically, 5 have been offered permanent positions following their evaluations after completing internships. This clearly demonstrates the effectiveness of engaging with campuses to recruit potential talent early. - We organized various health promotion activities, including ecological and city tours, healthy eating promotion, badminton competitions, sustainable painting and health talks, etc., with 507 participants in 2024. - In order to take care of the physical and mental health of employees, our company provides employees with free hotline counseling or one-on-one psychologist consultation. Employees who use this service gave high positive feedback on the service content, showing that this service has steadily played a role in providing psychological assistance to employees of our company. - In 2024, 4 labor-management meetings were held and annual performance interviews and evaluations were completed, linking business objectives to sustainable development, strengthening sustainability-related functions of employees by participating in our company's implementation of ESG project promotion and sustainable finance training courses, etc.. The performance goals of senior executives have also added sustainable development goals and research and development of sustainable financial products, and linked to the reward system to implement sustainable development. - By the end of 2024, 99% of employees participated in the employee stock ownership association. - We implement occupational safety and health prevention projects such as the maternal health protection plan, the abnormal workload-induced disease prevention plan, the human hazard prevention plan, and the illegal infringement prevention plan in the performance of duties. We invited professional physicians to assist various departments in adjusting employees' sitting posture during the year, and provided on-site services for occupational care 4 times a month / 1 time per quarter for occupational doctors, and actively took care of employees' physical and mental spirits. - Full-time employees who have completed the probationary period are invited to participate in the employee engagement survey, which will be conducted once every 2 years. The participation rate reached 99% in 2023 and the next survey is expected to be conducted in 2025.
 Shareholders/ Investors	- Corporate governance - Ethical Management - Regulatory Compliance - Risk management - Information and transaction security - Sustainable Finance - Financial inclusion	- Monthly - Operating income - Annually - Certified financial reports - Shareholders' Meeting - Publication of ESG reports	- Quarterly - Corporate governance information disclosure - Prospectus - Non-scheduled basis - Communication with domestic and foreign investors	- Operating income was announced before the 10th of the following month. - The financial report certified by the Certified Public Accountant was announced within 75 days of the end of the year. - Our company's corporate governance information and fund prospectus were updated on our company's official website on a quarterly basis. - Held 1 shareholders' meeting. - Released the 2023 ESG Report. - Selected as the top 25% institutions in the 2nd Sustainable Finance Evaluation - SITE Group

Stakeholders	Sustainability Topics of Focus	Communication Frequency and Channel		2024 Communication Achievements
 Clients	- Customer rights - Financial product innovation and services - Financial inclusion - Sustainable finance - Information and transaction security	- Non-scheduled basis - Customer satisfaction surveys - Newsletter - Commodity & market reports - Investment and financial briefings, seminars and forums	- On a regular basis - The customer service center and complaint service provide a customer service hotline and an online customer service mailbox	- We provide complete products and platforms to meet the real-time and diversified services of investors, and disclose the possible risks of investment. - In order to protect the rights and interests of customers, if there is a need for complaints, customers can respond through various platforms and channels. - Our company's customer satisfaction survey reached 98.84%, which was higher than the expected target. - In 2024, 7 funds were issued to provide customers with diversified investment choices. - We passed the ISO10002:2018 Complaint Handling Management System renewal certification. 98 e-newsletters were sent, with a cumulative total of more than 5.6 million receivers. - In order to provide market investors with real-time and correct information on ETFs and international economic trends, we actively hold investment briefings, lectures and forums through multiple channels, and at the same time contact investors from different perspectives by sponsoring media such as Commercial Times, Economic Daily News, Wealth Magazine and Business Today. - To maintain existing products and achieve sustainable development goals, our company promoted the first anti-split ETF project of Taiwan stocks, and Yuanta Daily Taiwan 50 Bear -1X ETF completed the anti-split.
 Suppliers	Supplier management	- On a regular basis - Signing of Supplier's Terms and Conditions for Sustainable Procurement	- Annually - Supplier conference	- We passed ISO 20400 Sustainable Procurement certification. - We participated in/hosted/co-organized 3 supplier conferences held by Yuanta Financial Holdings. - Suppliers are invited to actively participate in various social welfare activities held by our company (charity shoeboxes, beach cleaning, blood donation, etc.).
 Competent Authority	- Sustainable finance - Regulatory Compliance - Corporate governance - Risk management - Customer rights	- Quarterly - Declaration on the implementation of sustainable development and transformation	- Non-scheduled basis - Notification of major incidental events - Publication of material information announcements - Response to the competent authority by official documents, emails, meetings, etc	- Quarterly declaration of the "ESG Implementation Information Management System for the Securities and Futures Industry". - From time to time, we explain or reply to the competent authority (including the industry association) about the compliance of laws and regulations, the investigation of opinions and the progress of customer dispute resolution, so that they can grasp the overall compliance situation and the progress of case handling. - There were no major incidental incidents reported in 2024.
 Partners	- Customer rights - Regulatory Compliance - Sustainable Finance	- Non-scheduled basis - Investment and financial briefings, seminars and forums - Notice of legal updates - Notification of major incidental events - Communication with index companies and sales institutions		- The impact of events such as legal updates and changes in index compilation on the fund is discussed through emails, meetings, etc. from time to time. - From time to time, we promote ESG sustainability themes through overseas indices through meetings, emails, face-to-face interviews, etc., to enhance the investment value of the index. - We cooperate with the Tokyo Stock Exchange, Chicago Board of Trade, Taiwan FTSE Indexes Company and S&P Dow Jones Indices Company to increase international trend exchange. 831 customer product briefings were held with sales institutions. - In 2024, there were no major incidental event notifications.

2-4 Materiality Analysis and Management

2-4-1 Materiality Assessment Procedures

Based on the results of the assessment of 19 key sustainability issues and sustainability materiality impacts summarized in 2023, our company followed the principle of "double materiality" from 2024 onwards, and the members of our company's Sustainability Development Committee conducted professional consideration and assessment of the financial impact of key sustainability issues on our company. Combining the results of the material sustainability impact and the results of material financial impact, our company further corrected and evaluated the material topics for 2024, and finally selected 8 sustainability issues, which were approved by the Sustainable Development Committee and the Board of Directors.

The management guidelines and evaluation mechanisms were formulated for the material topics in 2024, and the relevant implementation results will be tracked on an ongoing basis.

► Procedures for identifying material topics

● Identify

In 2023, based on the GRI Standards, the Sustainable Development Committee collected domestic and foreign sustainability trends and issues of interest within the industry, and screened out 19 key sustainability issues of our company.

● Evaluate

The Company's senior management and members of the working groups of the Sustainable Development Committee assessed the probability and magnitude of our company's positive and negative impacts on the external economy, environment and people on various sustainability issues through questionnaires.

● Prioritize and Double Materiality Assessment Results:

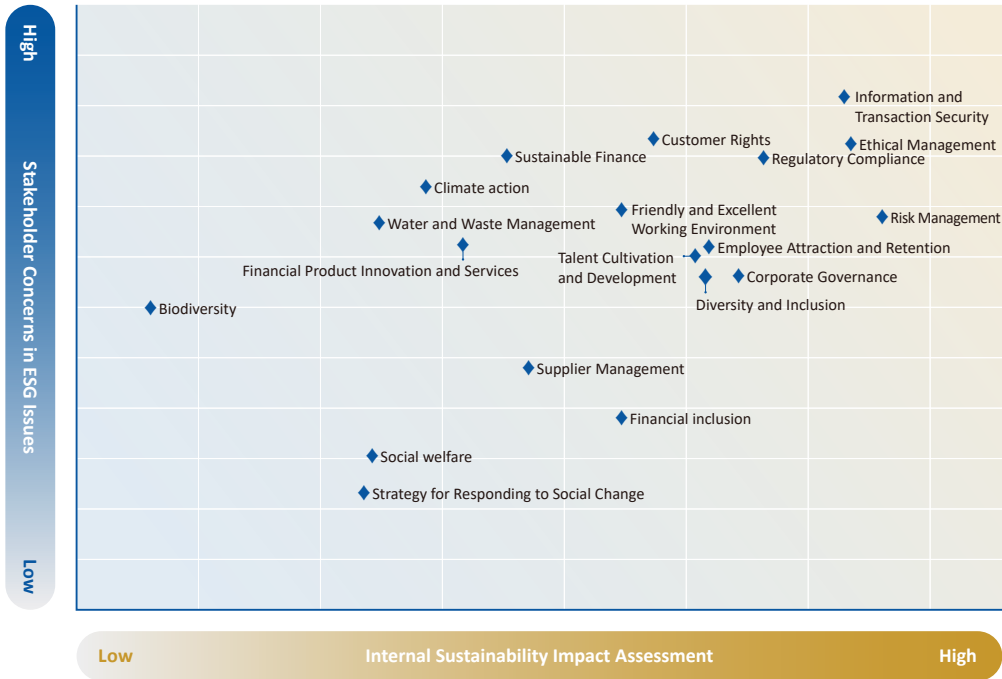
Based on the internal assessment results, the total score of the impact level of each sustainability issue (X-axis of the matrix) was calculated, and the attention of stakeholders to each sustainability issue (Y-axis of the matrix) was comprehensively considered to obtain the impact and attention level of individual sustainability issue, and then identified the materiality of each sustainability issue to our company based on the distribution and ranking of each sustainability issue in the matrix.

In 2024, our company followed the principle of "double materiality" and included the possible financial impact of sustainability issues on our company in the assessment, and the members of the Sustainable Development Committee evaluated the financial materiality of 19 key sustainability issues to our company through questionnaires. After conducting a comprehensive assessment of the sustainability materiality impact results and the financial materiality impact results, the material topics for 2024 were adjusted accordingly.

● Confirm

After confirmed by the Sustainable Development Committee and submitted to the Board of Directors for approval, the eight material topics identified in 2024 were "Information and Transaction Security, Corporate Governance, Ethical Management, Risk Management, Regulatory Compliance, Employee Attraction and Retention, Customer Rights, and Financial Product Innovation and Services".

● Impact of Sustainability Issues



● Evaluation Results

Ranking	Sustainability Topics
1	Information and Transaction Security
2	Ethical Management
3	Risk Management
4	Regulatory Compliance
5	Corporate Governance
6	Employee Attraction and Retention
7	Diversity and Inclusion
8	Talent Cultivation and Development
9	Customer Rights
10	Friendly and Excellent Working Environment
11	Sustainable Finance
12	Climate action
13	Financial Product Innovation and Services
14	Financial inclusion
15	Supplier Management
16	Water and Waste Management
17	Social welfare
18	Strategy for Responding to Social Change
19	Biodiversity

2-4-2 Management of Material Topics

Material Topic	Impact Description	Financial Risk	Responsible Units	Evaluation Mechanisms/Response Measures
 Corporate Governance	In order to facilitate practical implementation within the company, timely promotion of regulations and standards such as the “Practical Guidelines for Corporate Governance” is conducted. This includes the amendment and establishment of relevant operational procedures and tracking of their execution, which contributes to the establishment of a solid corporate governance system and ensures stable company operations.	Through corporate governance, the implementation of an internal control system is realized to strengthen the functions of the Board of Directors and the role of supervisors. This ensures comprehensive risk assessments are properly conducted on counterparties and suppliers, strictly prohibiting the occurrence of non-standard transactions involving the transfer of benefits between related parties and their shareholders. This approach prevents operational deficiencies or personnel violations that could lead to administrative fines, thereby protecting the rights and interests of shareholders and investors.	Department of Regulatory Compliance	- The Board of Directors meeting is convened every month to discuss important company proposals, including but not limited to transactions with stakeholders. - At each annual general meeting of shareholders, our company reports on the specific implementation of our operational activities to shareholders, thereby achieving effective two-way communication. - Semi-annual law revision advocacy courses are held every six months. All employees are required to attend the courses and pass the exam.
 Ethical Management	Implementing ethical management contributes to market stability and the protection of stakeholder interests. By adhering to regulations related to ethical management and embodying a philosophy of cleanliness, transparency, and responsibility, we continuously promote policies based on integrity. This approach also involves establishing sound corporate governance and risk management mechanisms to create a sustainable development environment.	If our company's personnel are involved in dishonest behavior, after being found to be true, they will be punished in accordance with relevant laws or our company's rules, and if necessary, they will be claimed damages through legal procedures to protect our company's reputation and rights.	- Department of Administration - Department of Internal Audit - Department of Regulatory Compliance	- In order to strengthen corporate governance and implement ethical management, our company has formulated the "Corporate Governance Guidelines", "Professional Code of Ethics", "Managerial Guidelines", "Guidelines for Accepting or Offering Gifts", "Rules for Dealing with Stakeholders", "Policy on Anti-Money Laundering and Countering Terrorist Financing", "Implementation Measures for the Whistleblowing System", and followed the "Ethical Management Guidelines" and "Procedures for Ethical Management and Guidelines for Conduct" of Yuanta Financial Holdings to facilitate compliance by all departments and avoid dishonest behavior. - The directors and the senior executives signed the "Declaration of Integrity". They regularly report to the Board of Directors on the implementation of integrity management and disclose the implementation status on the official website. - Every year, we regularly organize advocacy courses on topics such as regulatory compliance, anti-bribery and corruption, anti-money laundering and anti-terrorist financing, and all employees are required to attend the courses and pass the exam. - Our company has established the “Whistleblowing System and Implementation Measures” and set up a dedicated whistleblowing section on the website. This allows anyone who discovers potential criminal, fraudulent, or regulatory violations to submit a report. Personnel handling these reports, in accordance with the aforementioned measures, are required to provide a written statement ensuring the confidentiality of the whistleblower's identity and report details. They are also committed to protecting the whistleblower from any undue treatment arising from the report.
 Employee Attraction and Retention	We prioritize a workplace environment that embraces diversity, equality, and inclusion. Hiring and salary conditions are not influenced by factors such as race, gender, religion, age, or marital status. We expand recruitment channels to attract diverse talent and provide equal competition and development opportunities for both genders. Employees of different backgrounds, characteristics, and perspectives are valued and supported, enabling them to fully realize their potential and achieve personal fulfillment.	Failure to appropriately safeguard employee rights can lead to the detriment of labor interests, adversely affect the company's reputation, and impact employee morale, thereby increasing the risk of talent loss. This could result in additional costs associated with recruiting, replacing, and training personnel.	Department of Human Resources	Compliance with Human Rights Policy: In order to safeguard and protect basic human rights, our company has formulated the "Human Rights Policy" and related personnel management regulations in accordance with labor laws and regulations and international human rights conventions such as the “United Nations Universal Declaration of Human Rights” and the “International Labor Conventions” with Yuanta Financial Holdings, to standardize the protection of human rights in the workplace, the implementation of equal pay for equal work, the provision of a healthy and safe workplace, the promotion of labor-management harmony, the protection of personal information and the advocacy of human rights policies. Additionally, regular educational initiatives on human rights, labor rights, and diversity and equality awareness are held annually. Diversifying Talent Channels: We actively promote industry-academia collaboration on campuses, offering internship and career development opportunities. Through campus recruitment drives, participation in lectures, and company visits, we cultivate professional talent in asset management. We utilize diverse recruitment channels to attract talent, basing the hiring process on professional competence and qualifications while adhering to the principles of fair recruitment. There is no discrimination based on race, gender, religion, or age. We are committed to creating a diverse and inclusive workplace environment and actively employ persons with disabilities, exceeding regulatory standards. Implementation of Talent Development and Growth Plans: Each year, based on strategic development and business needs, we establish the “Annual Talent Development and Cultivation Plan”. This involves organizing courses in management, professional skills, and compliance ethics, providing diverse learning resources, and encouraging employees to continue their education, absorbing industry trends and knowledge of emerging technologies. Through assigned project tasks, cross-departmental exchanges, job rotations, and transfers within the group, we cultivate cross-disciplinary talent, deepening and broadening talent development to continuously build human capital for sustainable development. Employee Care and Career Development: We provide diverse and accessible communication channels such as labor-management meetings, a sexual harassment prevention hotline, suggestion and complaint mailboxes, performance reviews, and employee opinion surveys to listen to each employee's feedback and concerns. Through Employee Assistance Programs (EAPs), we offer a toll-free consultation hotline and access to one-on-one counseling resources with psychologists, enabling all employees to benefit from various welfare information and assisting them in resolving issues related to life, work, and health.

Material Topic	Impact Description	Financial Risk	Responsible Units	Evaluation Mechanisms/Response Measures
Regulatory Compliance	In compliance with regulations pertaining to business operations, personal data management, anti-money laundering, and combating the financing of terrorism, we conduct internal personnel education and training on regulatory compliance. We also track the timely updates and implementation of internal company regulations and related laws, with regular reports to the Board of Directors. These practices contribute positively to stabilizing company operations, fund management, and transaction order, thereby protecting the interests of company shareholders, fund investors, and stakeholders.	When promoting compliance with business regulations and implementing measures for personal data management, anti-money laundering, and combating the financing of terrorism, each department should strengthen the self-regulation capabilities of operational personnel. This approach ensures the effective operation of the compliance system and prevents operational lapses or employee violations that could result in penalties for the company or the inability to apply for fundraising, leading to potential business revenue losses.	Department of Legal Compliance	- Each quarter, regulatory compliance education is conducted concerning handlers' declarations. Every six months, key regulatory promotions pertinent to the investment trust industry are held, with timely tracking of updates and implementation of internal regulations. Additionally, annual training is conducted on personal data management, anti-money laundering, and combating the financing of terrorism. - Every six months, the "Compliance Execution Report" and the "Implementation Status of Anti-Money Laundering and Combating the Financing of Terrorism" for the first half of the year are presented to the Board of Directors and reported to Yuanta Financial Holdings. - Annually, self-assessment of compliance operations is conducted, and the evaluation results from each department are reviewed, with tracking and implementation of improvements reported to the Board along with the "Annual Internal Control Statement on Anti-Money Laundering and Combating the Financing of Terrorism". Major compliance incidents are reported to the Board on an ad-hoc basis.
Risk Management	In response to the increasingly complex global financial environment, the risks involved in the financial industry have become more diversified, and various new types of risks have emerged one after another. Our company adopts the three lines of defense of risk management, and continuously optimizes and improves our company's risk management mechanism and structure to effectively diversify, transfer, reduce or control the risks faced by our company's operations and fund operations.	In cases of violation of external regulations, depending on the severity, the company may face related penalties and sanctions, with the most severe being suspension of operations, in addition to fines If the risks encountered in fund operations are not effectively mitigated, it may affect the size and net value of the fund, thereby reducing the company's profitability.	Department of Risk Management	- Our company has formulated a risk management policy and various risk management methods and key points to manage the risks faced by our company's operation and fund operation. - The Risk Management Department conducts an annual review of the risk management mechanism and submits the results to the Risk Management Committee. - Our company continues to respond to market changes and optimize and improve our company's risk management mechanism and structure.
Customer Rights	From the perspective of customer needs, we make good use of our company's diversified product characteristics, launch diversified investment products, strengthen customer communication, cultivate customer trust and stickiness, and continue to bring intimate and warm services to customers. Caring for the rights and interests of customers, providing a perfect customer communication mechanism, and understanding customer needs in real time will help protect the rights and interests of customers from being harmed.	Under the introduction of diversified products, our company's operation faces more challenges in protecting the rights and interests of customers, and if it is not properly managed, it will erode profits and then affect the rights and interests of shareholders.	Department of Fund Affairs	We integrate the principle of fair treatment into daily core operations. A dedicated unit is established, chaired by the General Manager, to hold regular meetings. This unit is responsible for the planning, review, and promotion of activities related to the fair treatment principle and product evaluation. Additionally, it reports on the implementation status to the board of directors to reinforce adherence.
Financial Product Innovation and Services	In the wave of financial innovation, enhancing digital financial services and optimizing customer experience are primary goals for all financial institutions. However, the innovation process in financial products and services may encounter cross-industry and technological competition. To continuously establish effective organizational innovation, our company has developed R&D process guidelines that consistently encourage innovation and improve intellectual property management systems. By applying the complete PDCA cycle, we effectively enhance innovation capabilities, protect research and development outcomes, and achieve the goal of sustainable organizational management.	We continuously enhance the intellectual property management system to protect R&D outcomes and reduce infringement risks. This includes addressing potential risks associated with product development, service innovation, employee engagements, and collaborations with partners that may result from intellectual property rights violations.	- Department of Digital Finance & Marketing Planning - Department of Digital Technology	- Our company's Intellectual Property Management Team holds regular management review meetings to assess internal and external stakeholders, evaluate potential risks and opportunities, and establish corresponding intellectual property policies and objectives to enhance intellectual property management and maintain competitive advantage. - We continuously conduct intellectual property-related education and training to improve employees' awareness and ensure the implementation of intellectual property management processes. - To foster innovation, we reward employees who obtain patents and conduct internal knowledge sharing sessions, thereby enhancing financial R&D and innovation capabilities. - We are committed to patent management to protect our R&D outcomes and continuously monitor industry developments to maintain a competitive edge.
Information and Transaction Security	As technology continues to advance rapidly, the financial transaction environment increasingly relies on the internet, and the diversification of services brings challenges to information security. Our company aims to provide stable and secure information services, with 'protecting information asset security' and 'maintaining business continuity' as our information security objectives to achieve sustainable corporate operations.	We continuously enhance the company's information security framework to reduce the potential for losses from external attacks. This protects the interests of stakeholders and reduces asset and operational financial risks.	Department of Information	- Appointing a Chief Information Security Officer to oversee the Information Security Team in coordinating cybersecurity initiatives contributes to establishing sound corporate governance and stable company operations. - The Information Security Team holds regular annual meetings and management review sessions to assess and improve the effectiveness of information security management, audit evaluation results, and stakeholder feedback. - Enhancing the information security framework and strengthening employee awareness are crucial for preventing hacking incidents, protecting customer privacy, and safeguarding stakeholder interests. - An annual report on the overall implementation of information security is presented to the Board of Directors to ensure the continuity of company operations and the resilience of its operations.

03

Corporate Governance

3-1 Corporate Governance and Ethical Management	30
3-2 Stewardship	40
3-3 Regulatory Compliance	45
3-4 Risk Management	48
3-5 Information Security Management	50



3-1 Corporate Governance and Ethical Management

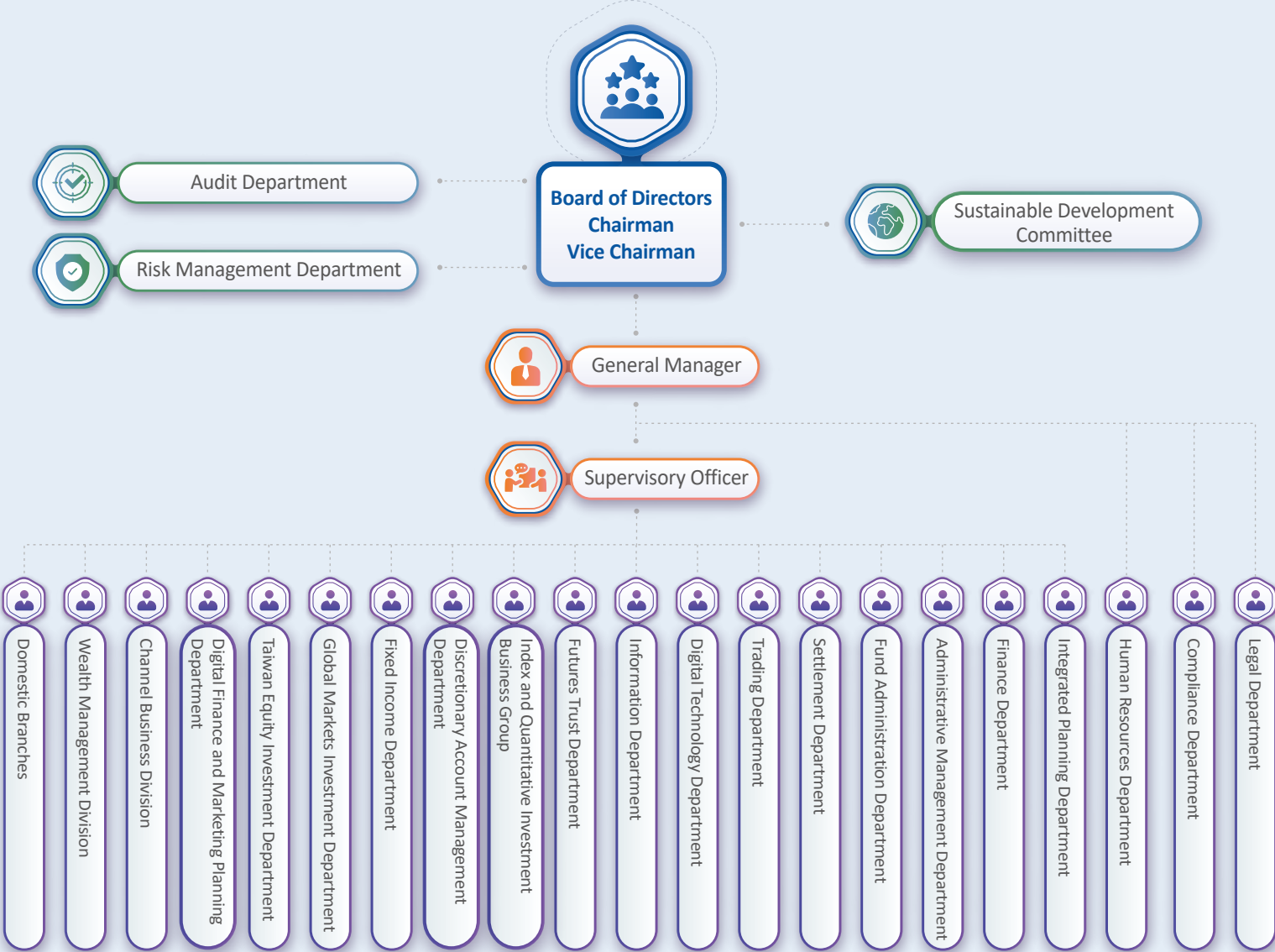
In order to improve the supervisory functions and strengthen the management capabilities, our company has formulated the "Corporate Governance Guidelines" with reference to the "Practical Guidelines for Corporate Governance of Securities Investment Trust Enterprises and Securities Investment Consulting Enterprises" released by the SITCA, and has set up functional committees and task forces under the Board of Directors to establish a sound corporate governance system and an effective corporate governance framework to protect the rights and interests of investors and promote the development of our company's business.

3-1-1 Corporate Governance

► Structure and Operation of the Board of Directors

According to the Articles of Association, the Board of Directors consist of 5 to 9 directors and 1 to 2 supervisors appointed by the shareholders' meeting. Individuals with the capacity to act as directors or supervisors are elected for a term of three years. At the first board meeting of each term, the director who receives the most votes representing shareholders' voting rights at the shareholders' meeting will act as the chairman and convene the meeting. More than two-thirds of the directors must be present and more than half of the directors present must agree to elect one among them as the chairman. If necessary, a vice chairman may also be elected from among the directors.

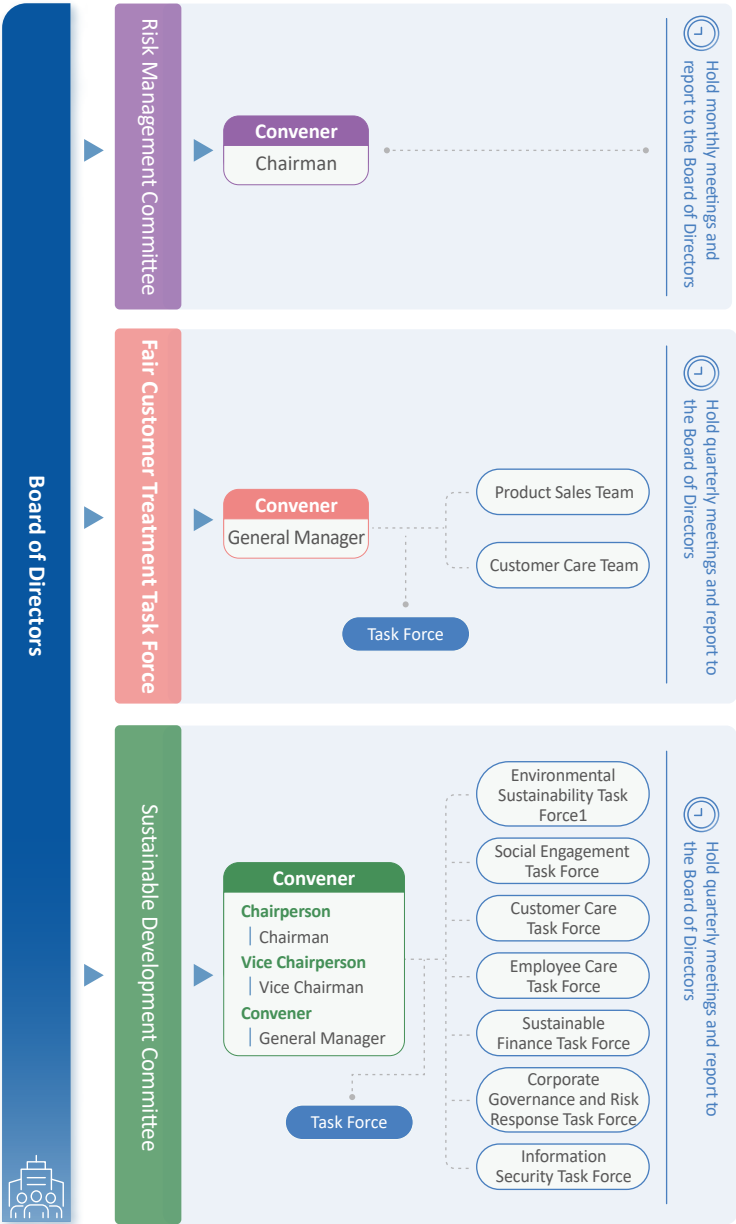
Our company held an Annual General Meeting on June 1, 2022 to elect the 12th Board of Directors and supervisors, which consists of 5 directors and 2 supervisors, and elected the Chairman and Vice Chairman on the same day. The average age of the Board of Directors is approximately 60 years old, and the term of office is from 1 June 2022 to 31 May 2025.



Source Date: 2024/12/31

Functional Committees and Task Forces under the Board of Directors

Board of Directors			
Committee Name	Sustainable Development Committee	Risk Management Committee	Fair Customer Treatment Task Force
Regulations to Comply With	Sustainability Policy and Organizational Rules of the Sustainable Development Committee	Rules for the Establishment of the Risk Management Committee	Fair Customer Treatment Policy and Operational Guidelines for the Fair Customer Treatment Task Force
Organizational Status	1. There are 9 to 13 committee members, composed of the directors, supervisors and supervisors of the task forces of our company. At least 3 directors and 1 supervisor serve as committee members, who are responsible for supervising the implementation of our company's sustainable development operation. 2. The Chairman of the Board of Directors serves as the Chairperson, the vice Chairman serves as the vice chairperson, and the general manager serves as the convener of the meeting to coordinate the arrangements for holding the meeting. 3. Establish task forces, with supervision by the supervisory or departmental managers, to oversee the operation of each task force and assist in promoting sustainability initiatives. Each department shall execute sustainability tasks according to its responsibilities. (Coordinated by the Department of Administration)	The Committee is not a functional committee of the Board of Directors, which is convened by the Chairman of the Board of Directors of our company, and its members include: Vice Chairman, General Manager, Head of Risk Management Department and other suitable persons designated by the convener. (Coordinated by the Department of Risk Management).	1. The task force has one chairman, who is served by the general manager, and is responsible for supervising and promoting the implementation of our company's fair treatment. 2. Establish task groups, supervised by managerial or departmental level supervisors, to oversee the operation and execution of each group and assist in promoting fair customer treatment initiatives. Each group shall execute tasks related to fair customer treatment according to its responsibilities. (Coordinated by the Department of Strategic Planning)
Main Responsibilities	1. Assist the Board of Directors in planning and supervising the Company's related sustainability affairs and propose sustainability-related systems and management policies. 2. Continue to monitor global trends of sustainable development, and to update policies according to amendments and the latest regulations from regulatory authorities. The administration task force will present relevant concrete proposals during regular meetings and discuss the implementation progress and effectiveness of each task force. 3. Report the implementation status of the committee to the Board of Directors for discussion.	Responsible for assisting the Board of Directors in supervising the implementation of the risk management system, including: 1. Discussion and coordination of cross-departmental risk management related issues. 2. Dissemination and communication of important risk management matters. 3. Exchange and sharing of risk management development trends. 4. Other rights and responsibilities related to risk management designated by the convener or required by law to be reported or implemented.	1. Supervise the promotion and implementation of the principle of fair treatment. 2. Comply with the resolutions and instructions of the Board of Directors to implement matters related to fair customer treatment, and report to the Board of Directors on a regular basis. 3. Review the relevant laws and regulations on fair customer treatment, and report to the Board of Directors on a regular basis on the handling of customer disputes or complaints. 4. Coordinate the implementation and division of responsibilities related to the principles of fair customer treatment among various departments. 5. Review the education and training plan on the principle of fair treatment. 6. Implement the evaluation mechanism of the principle of fair customer treatment in the financial services industry. 7. Planning and promotion of other matters relating to the principle of fair treatment.
Frequency of Meetings	1 time/quarter	1 time/month	1 time/quarter



Title	Name	Date of Election/ Assignment	The date on which the term of office expires	Major Educational Experience	Age			Distribution of experience/expertise in major industries						More than five years of work experience and with the following professional qualifications			The number of other publicly listed companies where one concurrently serves as an independent director	
					41~50 years old	51~60 years old	Over 60 years old	Business management	law	information security	Financial supervision	Asset management	Industrial Marketing	risk management	Lecturer or above in a public or private tertiary institution in a relevant department required for business, legal affairs, finance, accounting, or corporate business	Judges, prosecutors, lawyers, accountants, or other specialized occupations and technicians who have passed the national examinations required for the Company's business and have obtained certificates		Working experience in business, legal, finance, accounting or corporate business
Supervisors	Huang Hongquan	2022/6/1	2025/5/31	- Currently an independent director of MacroWell OMG Digital Entertainment Co., Ltd. - Used to be the Associate Dean and Head of the School of Law of Fu Jen University - Doctor of Laws, Fu Jen University			✓		✓						✓		✓	1
	Lai Kunhong	2022/6/1	2025/5/31	Currently an independent director of Foresee Pharmaceuticals Co., Ltd. and Excellence Optoelectronics Inc.			✓				✓					✓	✓	2

Note¹: Yuanta Financial Holdings reappointed Mr. Li Dajing to succeed Ms. Chen Xiumei as the 12th equity representative and director with effect from September 1, 2022.

Note²: Yuanta Financial Holdings reappointed Mr. Chen Jianwen to replace Mr. Xie Zhongxian as the 12th equity representative and director with effect from August 1, 2023.

► Conflict of Interest Avoidance

According to Yuanta Funds' "Corporate Governance Guidelines", "Board Meeting Procedures" and internal control regulations, directors must uphold a high level of self-discipline. For any agenda items listed by the Board of Directors that present a conflict of interest with the directors themselves or the legal entities they represent, the directors must submit a statement of personal interest. If any threat to the Company's interest arises, they must refrain from participating in discussions and voting and must avoid involvement during the deliberations and voting process. Additionally, they cannot exercise voting rights on behalf of other directors. Directors should also maintain self-discipline and avoid inappropriate mutual support. If a director has a conflict of interest regarding meeting matters with themselves or the entity they represent, which poses a threat to the Company's interests and has not self-recused, once the board decides that the director should abstain, during that agenda's review, they may provide opinions and answers but cannot participate in discussions and voting. They must avoid participation during deliberations and voting and cannot vote on behalf of other directors. Our company has also established a database of related parties and affiliated companies to remind directors to pay attention to matters requiring interest recusal.



Board Meeting Communications

In 2024, the Company held a total of 14 board meetings, with an average attendance rate of 99% among board members. The key reports and discussion topics for the year are as follows.



 Department of Finance Quarterly - Status of Utilization of Proprietary Funds Annual - Financial planning - Surplus distribution - Assessment and Appointment of Auditor Independence - Draft financial report and accountant's audit report	 Department of Risk Management Monthly - Report on the implementation of risk management Quarterly - Risk management report of futures trust funds - Money market fund stress test report Annual - Management of business risk assessment in the following year - Limits on various types of risks for the following year	 Department of Administration Quarterly - Report on the implementation of the Sustainable Development Committee Annual - Report on the integrity of business operations - Report on the implementation of the risk assessment of dishonest conduct
 Department of Internal Audit Quarterly - Report on the implementation of internal audits Annual - The results of the internal control self-assessment and the internal control statement - Internal audit plan for the following year Nonscheduled basis - Detailed rules for the implementation of internal audit	 Department of Regulatory Compliance Half year - Anti-money laundering and counter-terrorism enforcement - Report on compliance with laws and regulations Annual - Declaration on Internal Control System for Combating Money Laundering and Countering Terrorist Financing	 Department of Human Resources Nonscheduled basis - Appointment and dismissal, change of managers and salary verification Annual - Employee remuneration distribution - Remuneration distribution of directors and supervisors - Report on the implementation of the labor-management meeting - Annual education and training implementation as well as talent development and training plan - Directors, supervisors and managers' liability insurance operations - Distribution of performance bonuses for the Chairman and Vice Chairman
 Department of Information Annual Report on the overall implementation of information security and the evaluation of core operating systems and equipment	 Department of Trading Quarterly Report on the suitability of the counterparty selection exercise and appointment	 Department of Comprehensive Planning Monthly - Financial and business situation Quarterly - Implementation of the fair customer treatment Annual - Business report - Implementation of the fair treatment strategy - Implementation and planning of the intellectual property management - Analysis report on the operating conditions and future operations of the reinvested business

► Continuing Education of Directors and Supervisors

In order to strengthen the functions of the Company's directors and the operation of the Board of Directors, the Company actively implements corporate governance, and plans to organize refresher courses for directors every year in accordance with the Company's " Guidelines for Training and Development of Directors and Supervisors ", so as to continuously improve the professional knowledge, legal literacy and decision-making ability of the Directors, and at the same time facilitate the exchange of experiences and interactive learning. In 2024, the topics cover money laundering control, fair customer treatment, information security and sustainable development, with a total of 76 hours of training, including 45 hours of courses related to sustainability issues, and an average of 6 hours of training for each director and supervisor in sustainability-related fields, which is better than the recommended hours of the "Securities Investment Trust and Consulting Association of R.O.C. (SITCA) Guidelines and Roadmap for Continuing Education of Directors and Supervisors in Securities Investment Trust Enterprises".

Courses for Directors and Supervisors				
Course Name	Dates	Hours	Target of Training	Course Categories (In accordance with Article 7 of the Securities Investment Trust and Consulting Association of R.O.C. (SITCA) Guidelines and Roadmap for Continuing Education of Directors and Supervisors in Securities Investment Trust Enterprises).
Advocacy on anti-money laundering and anti-terrorist financing practices and insider trading control	2024/4/18	3	Directors and supervisors	Specialized courses - Finance, Accounting, Risk Management, Internal Control
The Forefront of Sustainable Finance: ESG Investment Principles and Strategies	2024/4/29	2	Directors and supervisors	Environmental (E), Social (S) and Governance (G) Sustainability Responsibility
Financial Consumer Protection Act and the Principle of Fair Customer Treatment	2024/5/16	3	Directors and supervisors	Environmental (E), Social (S) and Governance (G) Sustainability Responsibility
Under the situation of global competition and cooperation, explore the international competitiveness of Taiwanese enterprises	2024/6/19	3	Directors and supervisors	The business and commerce of the Company's industry
Information Security Threat Trends and Crisis Management	2024/9/5	3	Directors and supervisors	Environmental (E), Social (S) and Governance (G) Sustainability Responsibility
Learn about related party transactions and non-routine transactions from practical cases	2024/9/26	3	Directors and supervisors	The business and commerce of the Company's industry
How directors exercise their duty of care	2024/9/26	3	Directors and supervisors	The business and commerce of the Company's industry
Information and Communications Security Management Act and the three financial bureaus	2024/9/27	3	Directors and supervisors	Environmental (E), Social (S) and Governance (G) Sustainability Responsibility
Sustainable Finance Development Trends and the Taskforce on Nature-related Financial Disclosures (TNFD) Framework	2024/10/17	3	Directors and supervisors	Environmental (E), Social (S) and Governance (G) Sustainability Responsibility
Nvidia's Three Trillion Miracles: New Perspectives on the Semiconductor Industry Revolution Behind Artificial Intelligence	2024/11/14	3	Directors and supervisors	Professional - Other
Practical analysis and key issues of overseas investment and M&A	2024/12/12	3	Directors and supervisors	The business and commerce of the Company's industry

Sustainability-related education and training courses				
Course name	Course Dates	Hours	Physical/online	Target of training
Information Security Education and Training (Part I).	2024/3/25~2024/3/29	1.5	online	All full-time directors (including internal directors) and employees of the Company
Information Security Education and Training (II).	2024/7/15~2024/7/19	1.5	online	All full-time directors (including internal directors) and employees of the Company
Education and training on the principle of fair customer treatment in the financial services industry and the principle of financially friendly service	2024/6/6~2024/6/14	2	online	All full-time directors (including internal directors) and employees of the Company
Education and training on the principle of fair customer treatment s in the financial services industry and the principle of financial friendly service (including laws and regulations, practical cases and response skills).	2024/10/14~2024/10/21	3	online	All full-time directors (including internal directors) and employees of the Company
ESG corporate sustainability education and training	2024/9/2~2024/9/6	1	online	All full-time directors (including internal directors) and employees of the Company
Financial Friendly Service Series – Dementia-friendly talks	2024/8/22	1	entity	Employees of the Company (including internal directors).
From the perspective of ESG risks, the practice and trend of responsible investment in the financial industry	2024/8/23	3	entity	Employees of the Company (including internal directors).
Practical case sharing of ESG, ethical management and fair customer treatment principles in the financial service industry	2024/11/14	3	online	Employees of the Company (including internal directors).

► Remuneration Policy for Directors

Directors' remuneration includes compensation, retirement pensions and operational execution expenses, where operational execution expenses include travel allowances and meeting attendance expenses. The remuneration ratio of directors is determined by the Board of Directors after considering various positive conditions (e.g., the number of hours of ESG-related courses reaching a certain criteria , etc.) and negative qualifications (e.g., no breach of integrity, etc.). The salary of the Chairman and Vice Chairman of the Board of Directors does not exceed 0.5~2 times of the General Manager. The retirement pensions are approved by the Board of Directors, taking into account industry standards, and being awarded based on the contribution to the Company.

► Remuneration Policy for Executive Managers

In order to promote the long-term positive development of the Company and motivate executive managers to create business competitiveness, the performance management system will combine corporate governance and sustainable development factors to bring sustainable positive benefits to the Company.

The remuneration structure of executive managers adopts multiple combinations, including base salary, allowances and bonuses, supplemented by substantial incentives such as insurance, employee stock ownership trust and various welfare subsidies to construct a reasonable remuneration policy. For the distribution of bonuses to executive managers, the Company will deposit a certain percentage of the amount into a savings-type stock trust (or other instruments as determined by Yuanta Financial Holdings) in consideration of operating performance and future risk factors, and can only be transferred to personal accounts after a certain period of time, so as to ensure that the interests of executive managers are consistent with the Company's long-term goals. In this way, executive managers can fulfill their dual responsibilities in terms of business performance and sustainable development.

● Remuneration Metrics

In order to improve business performance and sustainable development, the General Manager of the Company sets clear performance targets every year to ensure the steady growth of the Company's overall operation, further creating long-term value for shareholders, customers, employees and society. The annual work objectives are divided into four core areas, with annual goals and measurement standards set for each. Mid-year and year-end evaluations are conducted annually to assess the performance of the General Manager based on the achievement of these objectives. The performance rating is then used to determine the variable bonus.

Category		Description/Measurement of the Indicator	Percentage
Operational Development	 Financial Goals	Revenue growth: Review the achievement of revenue and profit targets, business promotion and revenue growth domestically and abroad, as well as business promotion in line with the sustainable development strategy. Shareholder value and corporate governance: Continuously improve corporate value and operational efficiency.	80%
	 Business Objectives	Business innovation: Review the business innovation capabilities of each department, such as product promotion and market expansion, strengthening product categories, developing ESG financial products and developing potential customer groups, so as to enhance market influence. Operational efficiency: Review the operation and management capabilities of each department, such as information system optimization and efficiency improvement, process design and improvement, etc. Mutual support: Review the achievement of cross-company and cross-departmental teamwork, improve the integration ability of business synergy and financial professional services, strengthen communication, coordination and business collaboration, promote the Group's ESG strategy, and actively participate in the public welfare activities of the Yuanta Cultural and Educational Foundation to demonstrate corporate social responsibility. Annual major projects: Review the annual major projects promoted by various departments in accordance with policy guidelines and the completion rate.	
	 Sustainable Development Goals	Annual ESG key projects: internal carbon price management, carbon reduction performance, asset management carbon inventory, ESG risk management mechanism, enterprises engagement, ESG-related evaluation, etc.	
Internal Management Objectives		Talent cultivation and development: Improve the talent retention environment and solid human capital, strengthen the development of core talents and the construction of succession echelon, and improve team efficiency and competitiveness. Internal control and compliance with laws and regulations: Supervise and review the internal control and compliance operations of each department to ensure compliance with internal and external norms and protect the rights and interests of financial consumers.	20%

● ESG Performance and Remuneration System

The Company has established the "Performance Management Guidelines" that explicitly require the work objectives of the executive managers to be linked to sustainability indicators. Through the performance management mechanism, the effectiveness of promoting sustainability indicators is reinforced.

Sustainability Indicator Dimensions	Description/Measurement of the Indicator	Percentage
 Sustainable Finance	- Promote inclusive finance and green finance, implementing CSR and ESG policies. - Encourage the use of digital services to increase the proportion of electronic transactions and electronic account openings. - Issue ESG-related green financial products. - Implement an internal carbon pricing management system within the company and achieve carbon reduction targets. - Introduce various ISO management systems in the company and obtain certification.	10~30%
 Regulatory Compliance and Risk Management	- Ensure supervisory units accurately complete internal control self-assessments and regulatory compliance evaluations. - Verify that the operational processes of supervisory units comply with legal regulations and internal audit and control principles. - Maintain a record without deficiencies or sanctions from regulatory bodies or internal/external audits throughout the year. - Effectively implement ESG and climate change risk management mechanisms. - Explore the development of a management mechanism for physical climate change risks associated with investment portfolios. - Enhance the integrity, rationality, and effectiveness of information systems related to risk management.	20%
 Information and Transaction Security	- Continuously develop talent in information systems and information security. - Enhance information security monitoring and ensure system changes are stable. - Update and amend information security-related regulations. - Obtain and evaluate various information security certifications. - Implement information security education and training for personnel. - Assist in system development and maintenance for various units. - Support the establishment and enhancement of financially friendly services. - Assist in the development of information systems for innovative financial products and services.	20~50%
 Talent Cultivation and Development	- Establish a comprehensive talent development and leadership succession system. - Promote and implement industry-academia collaboration. - Create a desirable workplace that strengthens the employer brand. - Promote various corporate sustainability talent development programs (such as obtaining sustainability certifications).	10~30%

● Clawback Provisions

In response to the company's strict requirements for regulatory compliance and internal management systems, any employee who violates laws, regulations, or the company's established rules and procedures, or who exhibits gross negligence in their responsibilities, will be subject to the company's "Reward and Disciplinary Management Guidelines". Depending on the severity of the violation, disciplinary actions may include reduced bonuses, suspension, or termination. If a major risk event occurs that significantly affects the company's reputation or a serious internal management failure is identified, and a manager is consequently disciplined, their annual performance evaluation rating may be adjusted, and their personal compensation reduced according to the company's "Reward and Disciplinary Management Guidelines" and "Performance Management Guidelines".

3-1-2 Ethical Management

Under the Sustainability Development Committee, the Company has established a "Corporate Governance and Risk Response Task Force" to facilitate matters related to corporate governance, such as regulatory compliance and whistleblower systems. The task force reports quarterly to the board regarding the implementation status in areas such as systems, disclosures, advocacy, and audits.

To foster a corporate culture of integrity and proactively prevent dishonest behavior, the Company adheres to the "Yuanta Financial Holding Co. Ltd. Ethical Management Guidelines" and the "Yuanta Financial Holding Co. Ltd. Procedures for Ethical Management and Guidelines for Conduct ". Employees are required to comply with relevant internal and external regulations and are prohibited from engaging in dishonest conduct. The Board of Directors is responsible for exercising due diligence as prudent managers, supervising, and preventing dishonest behavior to fulfill the Company's philosophy of sustainable operation. This includes implementing corporate governance and ensuring the corporate social responsibility of ethical management by integrating integrity and ethical values into the company's business strategy. Furthermore, through relevant inspection mechanisms, the company regularly evaluates the execution of ethical management risks and reports to the board, strengthening the management of the Company's ethical management philosophy.

➤ Ethical Management Policy

The Company has established regulations such as the " Professional Code of Ethics", " Guidelines for Accepting or Offering Gifts" and "Corporate Governance Guidelines." These specify that employees must not accept bribes or other improper benefits for personal, company, or third-party gain while performing their duties. The regulations also include provisions for an appropriate whistleblower system and disciplinary actions. Furthermore, all company directors and senior management are required to sign an "Integrity Declaration" to implement the philosophy of ethical management.

The ethical management status of business partners is also a key factor in the Company's selection of its partners. Accordingly, the Company has created a "Supplier Management Checklist," requiring suppliers to provide the " Declaration of Integrity " and checking if the supplier has any records of accepting bribes or illegal political donations. This ensures adherence to and implementation of ethical conduct, labor rights, and environmental sustainability. In the year 2024, the rate of suppliers signing the " Declaration of Integrity " reached 100%.

► Ethical Management Risk Assessment

In accordance with " Yuanta Financial Holding Co. Ltd. Ethical Management Guidelines" and " Yuanta Financial Holding Co. Ltd. Procedures for Risk Assessment of Dishonest Behavior ", the Company conducts a risk assessment of dishonest behavior once a year, according to the "impact level", "likelihood of occurrence" and "control effectiveness/implementation degree" of each assessment item (including but not limited to the items in the table below), and submit the results of the analysis to the Board of Directors of the Company. If the analysis results meet a certain standard, improvement measures to reduce the risk should be proposed for those assessment items.

In 2024, the Company performed a risk assessment of dishonest conduct for the head office and Taichung Branch, and the overall risk assessment of the Company's dishonest conduct is low risk, and no significant corruption risk has been identified.

● Items for Risk Assessment of Dishonest Behavior

Serial Number	Sustainability Theme
1	Giving and receiving bribes
2	Improper charitable donations or sponsorships
3	Offering illegal political contributions
4	Infringement of intellectual property rights
5	Engaging in unfair competition or special preferential trading partners
6	Insider trading
7	Failure to comply with confidentiality obligations
8	False representation or falsification of documents and information
9	No evasion of conflicts of interest
10	Internal fraud
11	Improper customer, product, or business practices

► Ethical Management Implementation Results

To ensure employees remain aware of and comply with regulations regarding ethical management and related business laws, the Company conducts annual "Ethical Management and Regulatory Compliance" training courses and regularly promotes key legal regulations. This initiative aims to enhance the financial literacy and regulatory compliance awareness of financial industry personnel, ensuring the implementation of ethical management policies. Additionally, the Company organizes "Anti-Money Laundering and Counter-Terrorism Financing Practices and Insider Trading Prevention" seminars for its board members to strengthen their awareness in these areas. In 2024, a total of 1,527 participants attended courses on ethical management, anti-money laundering, and regulatory compliance, with a cumulative training time of 2,984 hours and a completion rate of 100%. The training content covered the following topics



The Company regularly reports to the Board of Directors on the implementation of ethical management and publishes updates on its website regarding the promotion of ethical management practices. If employees are involved in dishonest behavior and this is substantiated upon investigation, they will be subject to disciplinary action according to relevant laws or company regulations. When necessary, legal action may be taken to seek damages, thereby safeguarding the company's reputation and interests. Employees under disciplinary action who have objections can file a petition according to the grievance procedure. Once a disciplinary case is confirmed, the corresponding departments are tasked with reviewing internal control systems and operational procedures and implementing improvement measures to prevent similar violations, ensuring the ethical management philosophy is upheld.

In 2024, the Company did not experience any corruption incidents, nor was it involved in cases related to fraud, insider trading, anti-monopoly, anti-competitive behavior, market manipulation, malfeasance, or violations of fair-trade laws. There was no financial loss resulting from legal proceedings related to such matters, and no employees or business partners faced disciplinary action or termination of business relationships due to breaches of ethical management policies.

● Responsible Business Commitment or Policy

Commitment/Policy Name	Applicable Parties	Application in Economic Activities and Business Relationships	Whistleblowing Mechanism
Yuanta Financial Holding Co. Ltd. Ethical Management Guidelines	Directors, managers and all employees of the Company	In accordance with “Yuanta Financial Holding Co. Ltd. Ethical Management Guidelines”, our company adheres to guidelines that include prohibiting dishonest behavior, bribery and accepting bribes, offering illegal political contributions, making inappropriate charitable donations or sponsorships, giving unreasonable gifts, hospitality, or other improper benefits, infringing on intellectual property rights, and engaging in unfair competition practices. Additionally, we prioritize protecting stakeholders' rights, preventing conflicts of interest, establishing effective accounting and internal control systems, and maintaining whistleblower, disciplinary, and grievance procedures. We also develop and regularly review anti-dishonesty programs. Before engaging in business transactions, we consider the legality and integrity of agents, suppliers, customers, or other business partners, avoiding transactions with parties involved in dishonest conduct. Contracts with agents, suppliers, customers, or other business partners should include clauses that mandate compliance with our ethical management policies, with provisions allowing the termination or cancellation of contracts if the counterparty is engaged in dishonest behavior.	In order to establish a corporate culture of integrity and transparency and promote sound management, the Company has established the "Whistleblowing System and Implementation Measures" to encourage anyone who finds that the Company is at risk of committing a crime, committing fraud or violating laws and regulations. For a complete reporting mechanism, please refer to 3-3-3 Whistleblower Protection System and Reporting Channels.
Key Procedures for Assessing Potential Risks of Dishonest Behavior	All employees	Conduct a potential risk assessment of dishonest behavior once a year and submit the analysis results to the Board of Directors, and the Department of Internal Audit shall formulate a relevant audit plan, including the audit object, scope, project, frequency, etc., and check the compliance of the prevention plan accordingly.	
Corporate Governance Guidelines	Directors, supervisors and all employees of the Company	1. Clarify the objectives, rights and responsibilities of the personnel, assets and financial management between the Company and its affiliates and ensure that risk assessment is carried out and appropriate firewalls are established. 2. The Company shall establish and improve financial, business and accounting management objectives and systems in accordance with relevant laws and regulations. The Company shall properly implement comprehensive risk assessments with its affiliates on major correspondent banks, customers and suppliers, and implement necessary control mechanisms to reduce credit risks. 3. The Company shall have a fiduciary duty to other shareholders and shall not directly or indirectly cause the Company to operate in a manner that is not in accordance with business practices or other unprofitable operations. 4. The Company shall set up and announce internal and external reporting channels and establish a whistleblower protection system.	
Professional Code of Ethics	Directors, supervisors, managers and all employees of the Company	Guide the conduct of the Company's personnel to ethical standards, including confidentiality obligations, healthy and safe working conditions, equal appointment and prohibition of discrimination, prohibition of insider trading, spreading rumors, gifts or bribes or improper advantages, etc.	
Guidelines for Accepting or Offering Gifts	Directors, supervisors and all employees of the Company	1. The person in charge and employees of the Company shall not directly or indirectly accept or provide improper money, gifts, entertainment or other benefits from offshore fund institutions, general agents, securities investment trust enterprises, sales agencies and other stakeholders who have an interest in their duties, which will affect their professional judgment ability and objective performance of their duties. 2. If any acts of accepting hospitality or other benefits are discovered that do not comply with this provision, the responsible supervisor or employee who identifies the issue should report it in accordance with the Company's “Key Procedures for Assessing Potential Risks of Dishonest Behavior”.	
Stakeholder-Related Regulations	Directors, supervisors, managers or shareholders of the Company holding more than 5% of the Company's shares	Each transaction must be queried in the internal system in accordance with relevant regulations to identify whether the transaction counterparty is a related party, and the query trail must be retained. If a transaction involves a related party, it must adhere to the condition that transaction terms are not more advantageous than those offered to other similar entities, and the Company's interests must be prioritized above personal gains without biased decision-making. Additionally, no abuse of authority should occur that sacrifices the Company's interests. Furthermore, if a counterparty is identified as a related company to the firm, then the Company's funds and discretionary businesses must carry out transaction controls with the said company to prevent conflicts of interest.	
Anti-Money Laundering and Counter-Terrorist Financing Regulations	Directors, supervisors and all employees of the Company	1. Implement anti-money laundering and counter-terrorism financing operations to ensure all relevant personnel understand and effectively carry out these tasks, including monitoring and assessing transactions for signs of money laundering and terrorism financing. Report operations should be conducted for suspicious transactions and financial assets or property interests pertaining to sanctioned entities. 2. To assess the effectiveness of standard operating procedures for anti-money laundering compliance, the audit unit should establish an independent internal audit system for anti-money laundering and counter-terrorism financing procedures. Execution of anti-money laundering and counter-terrorism financing tasks by all business-related units should be included as key audit items, with encouragement for continual review and improvement by each unit.	

Note¹: Regulations related to stakeholders include: Rules for transactions with related parties, Procedures for querying transaction counterparties, and Key points for the risk management of related companies.

Note²: Regulations related to anti-money laundering and counter-terrorism financing include: Anti-money laundering and counter-terrorism financing operational policies, Guidelines for anti-money laundering and counter-terrorism financing compliance, Customer management procedures for anti-money laundering and counter-terrorism financing, and Procedures for monitoring suspicious money laundering or terrorism financing transactions.

3-2 Stewardship

► Stewardship Policy

The Company is an asset management company that assists clients in managing and investing their funds. In order to secure the overall interests of capital providers (including clients, beneficiaries and shareholders of the Company), the "Stewardship Policy" of the Company was formulated and approved by the Board of Directors in accordance with the principles and guidelines of the "Stewardship Principles for Institutional Investors" formulated by the Taiwan Stock Exchange. The policy focuses on the operational status, ESG risks, and performance of the investee companies. It engages in corporate governance of these companies through various means such as attending shareholder meetings, exercising voting rights, and maintaining appropriate dialogue and interaction with the management of the investee companies.

In terms of stewardship principles, our company conducts the business with diligence and good faith. Aside from treating all clients and beneficiaries fairly, we must not directly or indirectly offer or accept inappropriate monetary gifts, hospitality, or other benefits that may affect professional judgment and the objective execution of duties. When managing funds or discretionary investment accounts for buying and selling securities and related products, we must not buy or sell for the benefit of oneself or others in transactions opposite to the entrusted investment funds. Regular evaluations of business counterparties should be conducted based on credit ratings to manage counterparty risk limits. In investment decision-making, ESG issues should be integrated into the investment evaluation process to fulfill stewardship responsibilities, uncover long-term investment value, and collectively create overall benefits for the Company's shareholders, clients, and beneficiaries.

► Conflict of Interest Management Policy

To ensure sound internal management and properly safeguard the assets of investors while fostering the development of the Company and benefiting investment clients, the Company's responsible persons and employees engaged in securities investment trust funds, futures trust funds, discretionary accounts, and securities investment consulting businesses must adhere to principles of loyalty, integrity, diligence, prudent management, and professionalism. The Company's "Stewardship Policy" details the subjects of conflict of interest management and methods for mitigating such conflicts. Relevant conflict of interest management scenarios are summarized in the following table.

Conflict of Interest Management Subjects	Application Situations	Management Methods
All personnel	The Company's responsible persons and employees must understand and comply with regulations related to their business operations.	Conduct regular or irregular legal advocacy to strengthen the awareness of conflict of interest prevention and management.
All personnel involved in investment decisions and transactions	Safeguarding discretionary investment and trading decisions	- Ensure the independence and confidentiality of investment or trading decisions and prevent improper transmission of business secrets. - Establish a centralized order system to make investment decisions and transactions independent, enhancing oversight and audit controls. - Directors, supervisors, managers and major shareholders are required to report their positions in other companies on a monthly basis to avoid conflicts of interest.
All personnel	All operations involving the Company's information systems	- Set the computer operating system and permissions to ensure information security. - Centralize the management of personal information and communication devices for investment unit personnel, especially when working remotely.
Fund manager	Investment decisions made by fund managers	- Set system permissions to prevent non-essential personnel from accessing sensitive information. - Regulate the investment decisions of fund managers, prevent fund managers from arbitrarily trading the same stock and equity-based bonds through different funds, and prevent improper investment behavior. - Establish operating principles to prevent conflicts of interest and disclose relevant concurrent positions.
Personnel handling transactions and related parties	Transaction activities of personnel handling transactions	- Regularly check the transaction activities of personnel handling transactions - Utilize system to control the list of related parties to ensure that the investment is in accordance with the regulations. - The internal audit unit formulates and implements the annual audit plan.
All personnel	Remuneration system for all employees	- Establish a reasonable compensation structure to avoid harming the rights and interests of investors due to the pursuit of bonuses. - Ensure that the remuneration system for operational personnel does not solely take into account the achievement of performance objectives but also incorporates non-financial metrics.
All stakeholders	Conflicts of interest events that have occurred	Internal and external reporting and grievance mechanisms to address and improve conflicts of interest that have occurred.

► Voting Policy

The Company complies with the relevant provisions of the "Stewardship Policy" and the " Procedures Governing Shareholder Meeting Attendance and Exercise of Voting Rights" in terms of attending shareholders' meetings and exercising voting rights. In order to enhance the transparency of voting participation, the Company announced the " Declaration of Compliance with Stewardship Principles and Policy for Institutional Investors", "Voting Policy", and " Attendance and Voting Statistics at Shareholder Meetings and Case-by-Case Disclosure" on the Company's website, listing the execution of voting actions case-by-case, including approval, opposition and abstentions, and explaining the reasons for opposition and abstentions, as well as the evaluation of major proposals.

Types of Major Proposals

01

The re-election of Directors and Supervisors in the investee company involving dispute over control right.

02

If the proposal is inconsistent with the ESG concept, impacts sustainable development, or involves sustainability controversies:
① **Environmental issues:** such as climate change, biodiversity, etc.
② **Social issues:** such as human rights, labor rights, workplace safety, etc.
③ **Governance issues:** such as the composition of the Board of Directors, the remuneration policy of Directors and Supervisors, and the transparency of corporate governance information.

03

Proposals involving mergers, splits, or delisting of companies.

04

Submit a proposal for appropriation of deficit compensation.

► Voting Principles

The Company exercises the voting rights strictly in the best interest of the fund's beneficiaries and must not directly or indirectly participate in any inappropriate arrangements such as engaging in the management of the issuing company of the stocks or aiding others in acquiring or consolidating control. Before attending the shareholders' meetings of companies whose domestic stocks are held by the fund, the Company prepares an explanatory assessment of how voting rights will be exercised and follows the assessment's conclusions in executing votes. Furthermore, if the managerial team of the issuing company is found to be inadequately managing operations to the detriment of the Company or shareholder rights, or when a proposal for the re-election of directors and supervisors presents more candidates than available positions, the investment research unit will convene an evaluation meeting to discuss the issue. The resolutions of the meeting must be approved by the department head and the General Manager, ensuring that investment decisions align with the Company's corporate governance responsibilities and promote sustainable development.

Regarding shareholder meeting proposals of investee companies, we exercises our voting rights according to the following guiding principles:

Type	Description
Principally Support	(1) The Company supports proposals where board members aim for diversification, strengthen the function of independent directors, or increase the number of independent directors to at least one-third of the total board members. (2) The Company supports proposals from companies ranked in the top 50% in the latest corporate governance evaluation results published by the Taiwan Stock Exchange.
Principally Oppose	If the investee company fails to announce the annual financial report within the time limit prescribed by the law, or the accountant has a qualified opinion, the Company generally opposes the proposal to acknowledge the financial statements and business reports submitted by the investee company.
Principally Abstain	(1) If there is a re-election of Directors and Supervisors of the investee company and there is a dispute over the right to operate, the Company will generally abstain. (2) The Company exercises voting rights for stocks held by the managed funds using electronic voting, which is considered equivalent to attending the shareholder meeting in person. However, for ad-hoc motions and amendments to original proposals at that meeting, the Company will abstain from voting

● Voting Process



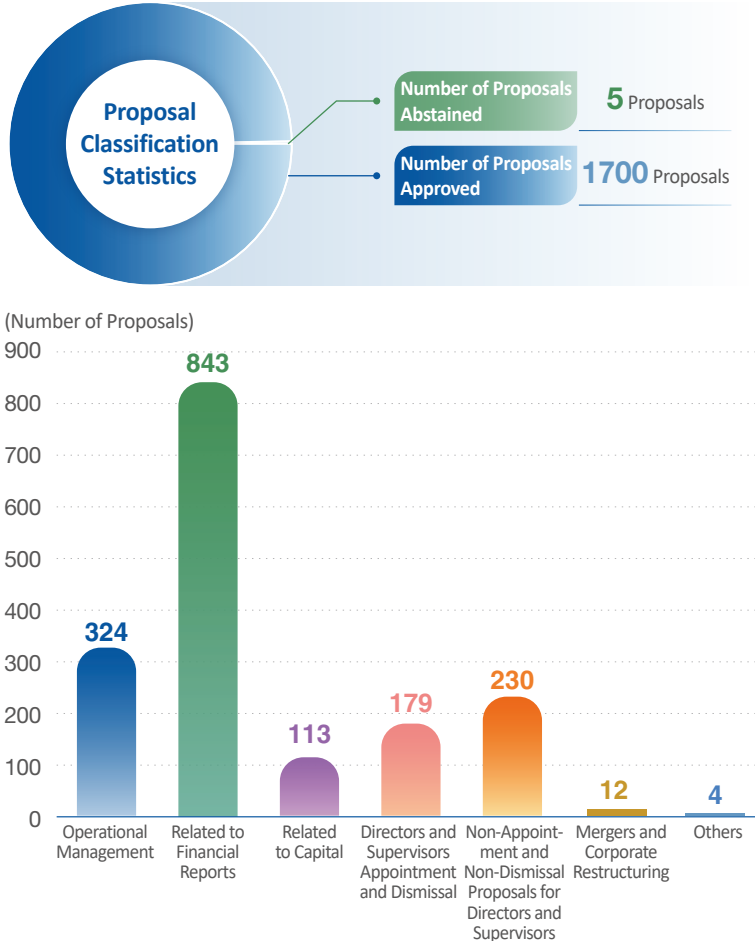
► Voting situation

In 2024, the issuers of domestic stocks held by the Company's funds convened a total of 433 shareholders' meetings, with a total of 1,705 proposals to exercise voting rights, of which 1,700 were supported, 5 abstained, and no opposition was expressed. According to the voting policy of the Company, the forms of participation are categorized into not attending in person, designating external representatives to attend, and attending in person. In order to fulfill the principles of responsible investment and stewardship , even if the companies are in line with the requirements of non-attendance, the Company also adopts electronic voting or personal attendance to exercise voting rights, so the annual attendance rate of the shareholders' meeting is 100%. The Company will continue to strengthen the transparency of shareholders' participation in meetings and the exercise of voting rights to ensure that investment decisions are in line with the concept of environmental, social and corporate governance, and to promote the sustainable development of the Company.

● 2024 Annual Shareholders' Meeting (including Extraordinary General Meeting) Voting Statistics

Taiwan Stock Exchange (TWSE) Classification Items	Proposal	Total Number of Proposals	Total Voting Rights	Agree		opposite		Abstain	
				Number of Proposals	Number of Voting Rights	Number of Proposals	Number of Voting Rights	Number of Proposals	Number of Voting Rights
1	Approval of Business Report and Financial Statements	421	8,356,518,614	421	8,356,518,614				
2	Profit Distribution or Loss Appropriation	422	7,865,695,208	422	7,865,695,208				
3	Amendments to Articles or Operating Procedures	324	7,739,997,941	323	7,687,896,073			1	52,101,868
4	Election of Directors and Supervisors	179	3,263,958,702	176	3,224,285,791			3	39,672,911
5	Dismissal of Directors and Supervisors	0	0						
6	Waiver of Non-Compete Restrictions for Directors	230	4,340,805,003	230	4,340,805,003				
7	Issuance of Restricted Employee Stock Awards	24	1,446,632,146	24	1,446,632,146				
8	Issuance of Employee Stock Options at Below Market Price	4	7,928,891	4	7,928,891				
9	Transfer of Treasury Stock to Employees at Prices Below the Actual Average Buyback Price	0	0						
10	Company Dissolution, Merger, Acquisition, Share Exchange, or Division	12	227,742,869	11	208,356,844			1	19,386,025
11	Capital Increase (Conversion of Earnings/Capital Reserves/Dividend Distribution to Capital or Cash Capital Increase through Issuance of New Shares)	61	2,531,000,590	61	2,531,000,590				
12	Private Placement of Securities	20	143,535,546	20	143,535,546				
13	Capital Reduction/Cash Capital Reduction (to Cover Losses or Refund Cash)	4	35,612,907	4	35,612,907				
14	Exercise Clawback Rights	0	0		0				
15	Others	4	159,384,765	4	159,384,765				
Total		1,705	36,118,813,182	1,700	36,007,652,378	-	-	5	111,160,804

● Classification Statistics of the Proposals of the Shareholders' Meeting (including the Extraordinary General Meeting) in 2024



Engagement Action

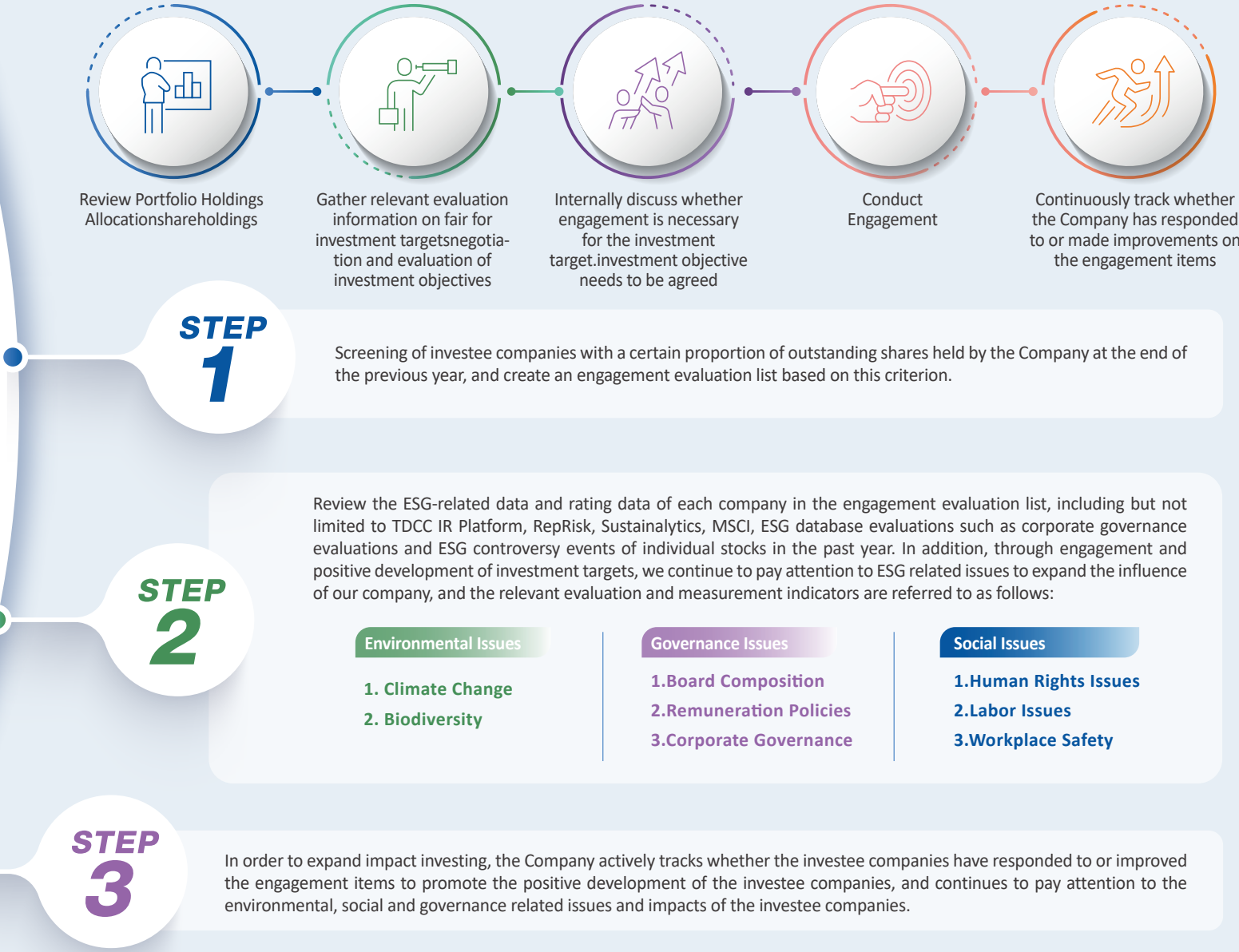
Engagement action plays a key role in corporate sustainability planning. Through a wide range of channels, Yuanta Funds broadly collects the focal points of interest from various stakeholders, not only assesses indicators related to climate change and sustainability issues, but also strengthens the Company's risk management and future operational strategies through the material issues identified by the Company.

As extreme weather events increase around the world, so does corporate awareness of climate risks. In the context of promoting the transition of sustainable finance, the Company is committed to understanding the measures taken by the investee companies in terms of low-carbon transition and mitigating climate change risks, and actively innovates, develops and promotes sustainable financial products. The Company adopts a multi-channel communication method to understand how stakeholders practice corporate sustainability. The opinions of stakeholders on the disclosure of stewardship reports and ESG-related information can also be used as a positive influence on the continuous promotion, implementation and improvement of the Company's sustainable finance.

Utilize various channels to understand how companies implement corporate sustainability



Engagement Procedures



► Corporate Engagement

The Company conducts phone or video conferences, e-mails, questionnaires, on-site visits, and participation in meetings (such as shareholders' meetings or corporate information meetings) through a variety of channels. These actions include but are not limited to analyzing financial statements, reviewing operating status, setting energy reduction targets, strengthening corporate governance policies, promoting environmental protection, and assessing the financial impact of climate change and how to deal with the challenges and constraints in the process of carbon reduction. In the process of engagement and communication, the Company clearly states that ESG-related indicators have been incorporated into the Company's investment decision-making and risk assessment process, and encourage the investee companies to develop sustainable transformation plans and concrete action proposals. The Company expects to work with the investee company to protect the rights and interests of clients or beneficiaries, and jointly become an enterprise that promotes social sustainability.

● 2024 Corporate Engagement Statistics

Number of Engagements in 2024	Number of Engagement Cases	Number of Shareholder Meetings Attended	Number of On-Site Visits (Including Advisory Meetings)	Number of Email Discussions	Number of Phone (or Video) Conferences
13	443	430	3	9	1

Through active engagement with investee companies, the Company not only provides assistance to the companies and proposes improvement suggestions for sustainability-related gaps, but also hopes to achieve more responsible environmental management and innovation in the cooperation. In 2024, the topics discussed with investee companies involve:



● Engagement Cases

Type	Overseas Engagement	Domestic Engagement	Group Engagement
Engagement Topic	Product Responsibility	Nature conservation and biodiversity, financial risks of production disruption due to climate change, and the Sustainable Economic Activity Identification Criteria according to the Reference Guidelines for Sustainable Economic Activities.	The proportion of female directors, renewable energy, and the impact of carbon emissions on carbon footprint.
The Content of the Engagement	In response to the risks posed by new AI technologies, such as hackers using tools like ChatGPT to optimize data theft software, it is crucial for the company to strengthen its existing software development and information security training for employees.	- We understand that the company's new development area has carried out ecological environmental assessment, including ecological data collection, environmental investigation, ecological risk assessment, ecological protection measures and supervision and tracking. - In response to the financial risks of production disruption due to the physical risks of climate change, the company has conducted impact assessments and implemented relevant strategies for impacts with high risk levels. - We understand that the company's products and services have not yet applied the economic activities identified in the "Reference Guidelines for Sustainable Economic Activity Identification" (First Edition).	- Impact of carbon emissions on carbon footprint: At present, most of the alternative fuels used by the company are industrial waste and biomass fuels, and the combustion part is based on the Taiwan Carbon Footprint Information Platform, the China Cement Industry Carbon Verification and Calculation Guidelines and international databases such as Ecoinvent, etc. The carbon emissions generated after combustion are counted and managed internally to make an estimate of emissions. - Renewable energy: In the past three years, the degree and proportion of renewable energy use have increased year by year, and solar power generation systems have been erected on the rooftops and idle areas of all operating bases. At present, the company is still evaluating and setting renewable energy targets, and actively fulfilling its obligations as a major electricity consumer. - The proportion of female directors will gradually increase to 30%.
Impact on the Engagement Target	The company stated that it will ensure information privacy security by working with an ISO-certified external cybersecurity organization. This engagement will also be used to simultaneously enhance the training of relevant cybersecurity employees.	- In response to the maintenance of biodiversity, the company strengthens the control of sewage and waste treatment and plans related strategies. - In order to stabilize the risk of operational disruption due to climate change, the company optimizes the power supply facilities and conducts impact assessments. - The company will follow the policies of the regulatory authorities to evaluate whether the company's products and services are in line with the forward-looking activities or projects identified in the "Reference Guidelines for Sustainable Economic Activity Identification".	- In 2023, the company proactively aligned with the International Sustainability Standards Board (ISSB), adopting IFRS Sustainability Disclosure Standards S1, "General Requirements for Disclosure of Sustainability-related Financial Information," and S2, "Climate-related Disclosures." - The company analyzes a series of opportunities and challenges in the transformation of Taiwan's power supply and demand. - In the future, the company will gradually increase the number and proportion of female directors.
Follow-up	There are no other improvement plans yet, and follow-up monitoring will continue.	Continuously track changes in internal or external costs due to climate change.	- Continuously monitor the supply-demand imbalance issues of the North-East power grid and the progress of the power flow plans for electricity transmission from central to northern regions. - In response to the difficulties in connecting old and new power generation units, the company will continue to track and accelerate the development of alternative and renewable energy development.

Note: For the full list of 2024 engagement cases, please refer to the Stewardship for Institutional Investors Disclosure section on the official website of Yuanta Funds.

3-3 Regulatory Compliance

3-3-1 Compliance Organization and Policy

In accordance with the "Guidelines for Establishing Internal Control Systems for Various Service Enterprises in the Securities and Futures Markets," the Company has established the "Yuanta Securities Investment Trust Co., Ltd. Compliance System". The Department of Regulatory Compliance, under the jurisdiction of the General Manager, has been set up, and a senior executive appointed by the Board of Directors serves as the Chief Compliance Officer. This officer is responsible for overseeing the planning, management, and implementation of the compliance system, ensuring that related business management policies and procedures comply with laws, regulations, and supervisory requirements. Reports are submitted to the Board of Directors and supervisors at least semi-annually.

● The Department of Regulatory Compliance handles the following matters:

- 01

Establish a clear and appropriate system for the communication, consultation and coordination of laws and regulations.
- 02

Confirm that all operations and management regulations are updated in a timely manner in accordance with relevant laws and regulations, so that all business activities comply with laws and regulations.
- 03

Formulate the content and procedures for the evaluation of regulatory compliance, and supervise each unit to regularly assess the implementation of the law.
- 04

Provide appropriate legal training to the personnel of each unit.
- 05

Supervise domestic and foreign branches to comply with the laws and regulations of the country where they are located.
- 06

Other matters that should be handled by the competent authority.

3-3-2 Regulatory Compliance Status

► Status of Penalties

In 2024, the Company did not have any incidents that were deemed as significant penalty cases by regulatory authorities. Other penalties and corrective actions as follows:

Reference Number	Description	Details of Disciplinary Actions	Improvement Measures
"FSC Securities Investment Letter No. 11303409521" and "FSC Securities Investment Penalty Ruling No. 1130340952"	The company violated relevant regulatory provisions for securities investment trust businesses due to the following advertising and marketing activities: - The wording or messages used in promotional materials, on the official website, social media posts, and influencer videos contained implications that could mislead people into believing that the principal is guaranteed safe or that profits are assured, which is non-compliant - Promotional materials, the official website, social media posts, and influencer videos primarily advertised or promoted equity ETFs (Exchange-Traded Funds) with a focus on monthly dividends, which is against the regulations.	A corrective action and a fine of \$900,000 were imposed	The internal control system has been amended to deal with advertising and marketing operations and the "Key Points for Managing Influencer Collaborative Advertisements" has been updated to clarify the management mechanism for before, during and after the event.
"Financial Supervisory Commission Securities Investment Letter No. 1130386264"	From January 8 to 17, 2024 and from April 16 to 25, 2024, the FSC inspected the investment risk management and information disclosure items of ETFs of the Company, and corrected the following deficiencies: - For paid product placement marketing activities related to the fund, the Department of Regulatory Compliance was only reviewing the media advertisements (marketing documents) or press releases provided and did not review the completed videos or news content. Additionally, the promotional content was not reported to relevant associations, and there were instances of using dividend payout ratios or amounts as the main headline in collaboration with media for paid marketing reports. These advertisements did not prominently disclose or state warnings within the content. - The advertisements failed to clearly display warnings, or the font of the warnings was not bolded and prominently highlighted.	Correction by the nuclear department	- The internal control system has been amended to deal with advertising and marketing operations and the " Guidelines for Managing Influencer Collaborative Advertisements " has been updated to clarify the management mechanism for before, during and after the event. - The self-assessment form for advertising has been amended to include the content and method of disclosing or reading out relevant warnings into the review items.

Note: The company defines significant penalty cases in accordance with Article 2 of the "Guidelines for Public Disclosure of Significant Penalty Measures for Violations of Financial Regulations" issued by the Financial Supervisory Commission.

► Litigation or Non-litigation Events

On July 15, 2022, the Company filed a civil lawsuit for damages in the amount of NTD\$97,273,224 against former Polaris Investment Trust discretionary investment manager Qu OO for violating Articles 7, 59 and 77 of the Securities Investment Trust and Consulting Act. During the litigation process, Qu OO paid the Company NTD\$11,568,403 and established a partial settlement accordingly, and the remaining unsettled part was continued by the court. On March 22, 2024, the court ruled that Qu OO should pay the Company an additional NTD\$14,130,120 and dismissed the remaining claims. The Company appealed against the disadvantageous part of the first-instance judgment, and this lawsuit does not affect the rights and interests of the beneficiaries.

The Futures Trust Fund managed by the Company was delisted in 2020 and the four investors filed a civil damages lawsuit against the Company in July 2022 for a total of NTD\$7,939,814. In this lawsuit, the first-instance court dismissed the plaintiff's claims. On March 19, 2024, the Company received an appeal document from one of the investors regarding a portion of their claims from the first instance. This lawsuit does not affect the rights and interests of the beneficiaries.

► Events of Disputes Between the Company and Customers

In 2024, the Financial Ombudsman Institution accepted a total of 24 financial consumer cases from the Company, including 19 complaints (all have been replied to) and 5 evaluations (all were rejected by the Financial Ombudsman Institution). Upon reviewing the details of these cases, most were due to inconsistencies between investors' application processes and regulations. From the perspective of protecting investors' rights, after reaching a consensus with investors, their concerns have been effectively addressed, and assistance was provided to the customers in completing their business applications.

Upon receiving a customer complaint, the Company immediately notifies the relevant departments to handle and respond to the investor, keeping track of the case status and progress throughout the process. Following the Company's Fair Customer Treatment Task Force mechanism, case summaries are submitted to the Board quarterly, implementing a three-line defense strategy. Complaints are handled and addressed properly through a rigorous complaint procedure, ensuring all complaints are resolved effectively. The Company also strengthens employee training and enhances professional capabilities, striving to assist customers with their demands to prevent repeated complaints.

Furthermore, in 2024, the Company had no violations related to product and service information and labeling regulations, and there were no incidents involving fraud, insider trading, anti-competitive behavior, antitrust, or monopolistic activities. There were no legal proceedings arising from marketing and transmission of financial product information; nor were any employees involved in investment-related investigations, consumer complaints, private civil lawsuits, or other legal proceedings.

3-3-3 Whistleblower Protection System and Reporting Channels

Yuanta Funds follows and handles whistleblowing cases in accordance with the "Whistleblowing System and Implementation Measures", and has set up a whistleblowing section on the Company's official website to provide a whistleblowing hotline and e-mail address to facilitate employees, investors and other stakeholders to submit whistleblowing events, suggestions that are contribute to business development, or reactions to concerns about unconventional matters in operations.

Internal Regulation Name for Whistleblowing Policy	Whistleblowing System and Implementation Measures
Whistleblower Case Handling Unit	Yuanta Funds Department of Regulatory Compliance

Whistleblowing Case Handling Process

1

Whistleblowers can submit reports through the following channels:
1. Send a written letter to the company's mailing address
2. Call the whistleblower hotline
3. Send an email via the whistleblower email address on the whistleblower system page of the official website

2

Acceptance Unit: Compliance Department
1. Register the case according to the "Implementation Measures for the Whistleblower System" and its "Internal Control System."
2. Verify the case details to determine acceptance and notify the whistleblower.
3. Transfer accepted cases to the investigation unit and, once the investigation results are obtained, inform the whistleblower.

3

Investigation Unit: Audit Department
1. Complete the investigation within three months from the day following the transfer of the case.
2. Prepare a written report with the investigation results and handling recommendations.
3. Submit the report to the appropriate superior based on the position of the person being reported, and notify the acceptance unit.

Whistleblower Case Investigation Unit	Yuanta Funds Department of Internal Audit
Whistleblowing Channels	1. Whistleblower Case Recipient and Address: 5F., No. 66, Section 1, Dunhua South Road, Songshan District, Taipei 105,Yuanta Securities Investment Trust Co., Ltd., Whistleblower System Handling Unit 2. Whistleblower Hotline: +886-2-7707-6344 3. Whistleblower Email: Accessible via the whistleblower system page on the Yuanta Funds official website (https://www.yuantafunds.com/srz#repor)
Promotion of Whistleblowing Channels	1. Review the relevant contents of the implementation regulations of the whistleblower system from time to time, and send any amendments to all employees by e-mail. 2. Regularly conduct education and training courses for all employees at least once a year, and advocate the relevant content of the implementation measures of the whistleblower system.
Whistleblowing Incentives	1. The personnel of the Company who handle the whistleblowing cases shall keep the identity of the whistleblower and the content of the report confidential in a written statement. 2. If the personnel of the Company who handle the whistleblowing cases find that the reported matter has their own interests, they shall immediately explain their own interests in writing and sign a request for recusal. 3. The Company is committed to protecting the whistleblower from improper disposition or other adverse punishment as a result of the report, and shall assist the whistleblower in reporting to the police if the whistleblower is threatened, intimidated or otherwise unfavorable by others.
Related Improvement and Preventive Measures	1. If it is found to be true after the investigation, the Company shall immediately require the reported person to stop the relevant behavior, and take necessary preventive or emergency response measures in advance, and require the responsible unit involved in the case to submit a written review of the improvement measures. 2. In the case of major incidents or illegal cases, the Company shall provide the accused with an opportunity to present his or her opinions and appeal before imposing punishment or denunciation, and shall take the initiative to report or denounce to the relevant authorities, and if necessary, will seek compensation through legal procedures.

Protection Measures for Whistleblowers

- Ensure that whistleblowers are not subject to termination, dismissal, demotion, salary reduction, harm to legal, contractual, or customary rights, or other adverse actions as a result of whistleblowing.
- If the whistleblowers are threatened, intimidated or otherwise disadvantaged by others, he or she should be assisted in reporting to the police.
- The relevant personnel of the Company who handle the report shall keep the identity of the whistleblowers and the content of the report confidential in a written statement.



In 2024

there was 0 case in which the Company initiated investigations due to the receipt of reports.

3-3-4 Anti-Money Laundering and Combating the Financing of Terrorism

The head of the Department of Regulatory Compliance is in charge of anti-money laundering and combating the financing of terrorism, and appropriate dedicated personnel are appointed. In addition, there is a person in charge of anti-money laundering supervision in the relevant business units to supervise and regulate the anti-money laundering and counter-Terrorism financing operations.

The Company has an adequate staffing for anti-money laundering operations, and has established organizational policies and procedures for anti-money laundering and counter-terrorist financing operations and ensured the implementation. In addition, the Company regularly reviews the relevant practical operation procedures and updates them in real time according to the recommendations of the competent authorities after review, so that the Company can comply with the anti-money laundering and counter-terrorism financing regulations within the Company.

The personnel of the Company's anti-money laundering unit are qualified as domestic anti-money laundering personnel and have obtained the qualification of international anti-money laundering specialists. Personnel and the supervisor of the dedicated anti-money laundering unit shall regularly visit the competent authority or relevant units for 12 hours of follow-up training every year, or participate in training or seminars organized by various institutions from time to time, including the laws and regulations on money laundering control, enforcement practices and disciplinary cases cases. In 2024, a total of 19 personnel, dedicated supervisors and anti-money laundering supervisory officer will complete the return training, with a completion rate of 100%.



3-4 Risk Management

3-4-1 Risk Management Framework and Policy

➤ Risk Management Framework

In order to manage the risks faced by the Company, the Company has established a complete risk management organizational structure, including the Board of Directors, the Risk Management Committee, senior management, various business units, Department of Regulatory Compliance, Department of Risk Management, and Department of Internal Audit.

Units	Responsibilities
Board of Directors	The highest decision-making body for risk management within the company, the main responsibilities include approving risk management policies and significant risk management systems, approving annual risk limits and monitoring indicator thresholds, and overseeing the implementation of risk management systems.
Risk Management Committee	Assist the Board of Directors in overseeing the implementation of risk management systems. Regularly report and discuss topics such as the status of risk management execution, cross-departmental discussions and coordination on risk management-related issues, communication and dissemination of important risk management matters, and sharing and exchanging risk management development trends. Effectively integrate the execution of risk management.
Senior Management	Review the risks involved in various company operations to ensure that the company's risk management systems can fully and effectively control these risks.
Various Business Units	Identify and manage risks arising from their respective responsibilities or business scope, design and implement effective internal control procedures tailored to those risk characteristics, and comprehensively cover risk management functions related to operational activities.
Compliance and Legal Units, Risk Management Unit	Establish management mechanisms for each major risk category, supervise overall risk-bearing capacity and current risk condition, and report on monitoring execution.
Audit Unit	With an independent and objective approach, audit and evaluate whether risk management and related internal control systems are continuously and effectively operating, and provide timely improvement suggestions.

➤ Risk Management Mechanisms

The Company continued to strengthen corporate governance and established a sound risk management mechanism, including risk identification, measurement, monitoring, reporting and management mechanisms. Through cross-departmental integrated operation, the Company has deeply rooted the risk management mechanism in operational and decision-making supervision, and established a sound "Three Lines of Defense for Risk Management" framework to effectively identify and assess the degree of risk and then monitor and manage it, so as to reduce the frequency and impact of risks. Under the premise of complying with regulations, the Company makes the interests of the fund beneficiaries as the primary consideration, fulfills the obligations of the fund as a good manager, and checks the rights and interests of the Company and the beneficiaries.



➤ Risk Management Policy

The Company has formulated a "Risk Management Policy" as the principle for risk management, and has formulated appropriate management systems according to various types of risks, including financial risks, operational risks, legal and compliance risks, ESG risks and climate change risks.

3-4-2 Risk Management Identification and Response

Risk Identification Process

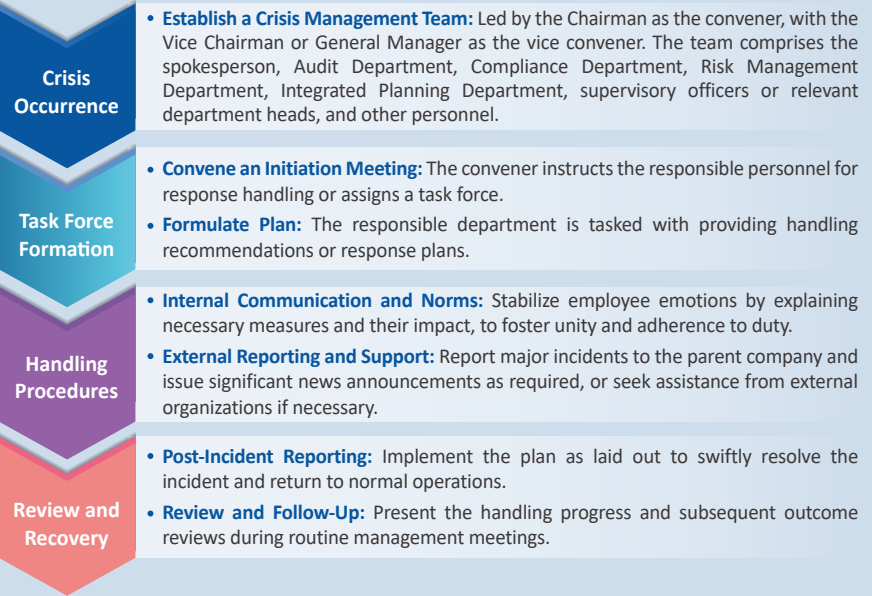


The classification and response measures of each type of risk are as follows:

Risk Category	Risk Description	Countermeasures
 Financial Risk	Refer to investment risks that may arise from changes in the financial markets, including but not limited to market risk, credit risk, market liquidity risk, funding liquidity risk, and large exposure risk. It also includes operational risk resulting from improper or erroneous internal operations, personnel, and systems, or direct or indirect losses caused by external events.	The company has established various risk management policies and mechanisms to address different types of risks. It manages financial risks faced by investments through limit controls and has set up operational risk management policies and reporting mechanisms to serve as relevant bases for managing operational risks.
 Operational Risk	Refer to risks the company may encounter at the operational level, including but not limited to information security risk, human resource risk, emerging risk, integrity management risk, reputational risk, and strategic risk.	The company has established management policies and mechanisms for operational risks, clearly defining the responsible units for various types of risks, and managing them through related risk monitoring indicators.
 Legal and Compliance Risk	Refer to risks arising from failing to comply with relevant legal regulations during business operations, or potential risks that may arise if a contract becomes invalid due to various factors. It also includes the risk of the company's business activities being misused for money laundering or terrorist financing.	The company has an internal Compliance Department and Legal Department and has established relevant regulations to manage potential risks.
 ESG Risk	Refer to potential risks that arise from negative impacts on investment positions due to underlying environmental protection, social responsibility, and corporate governance risks, potentially increasing the company's exposure to such risks.	The company has established ESG risk-related policies and management mechanisms, incorporated into the four major investment decision-making processes, to manage relevant risks faced by investment positions.
 Climate Change Risk	Refer to potential risks arising in response to or as a result of climate change mitigation efforts, including investment-related climate change risks and climate change risks associated with the company's own operations.	The company has established climate change-related policies and management mechanisms, and regularly reviews the impact of climate change on investment positions and the company's own operations.

➤ Crisis Management Procedures

The Company has established a "Crisis Management Policy and Procedure Rules" to ensure that the Company can respond in a timely and efficient manner to assess relevant scenarios, integrate personnel organization and resources in the face of business risks, so as to reduce damage and continue to operate normally. The Department of Risk Management regularly reviews and assesses the Company's potential operational risks, and will comply with the competent authorities and internal control regulations in accordance with the requirements, and fulfill its responsibilities as a good manager to ensure the Company's continuous and stable operation if there is any abnormality, delisting or major controversy of the Fund's investment objectives.



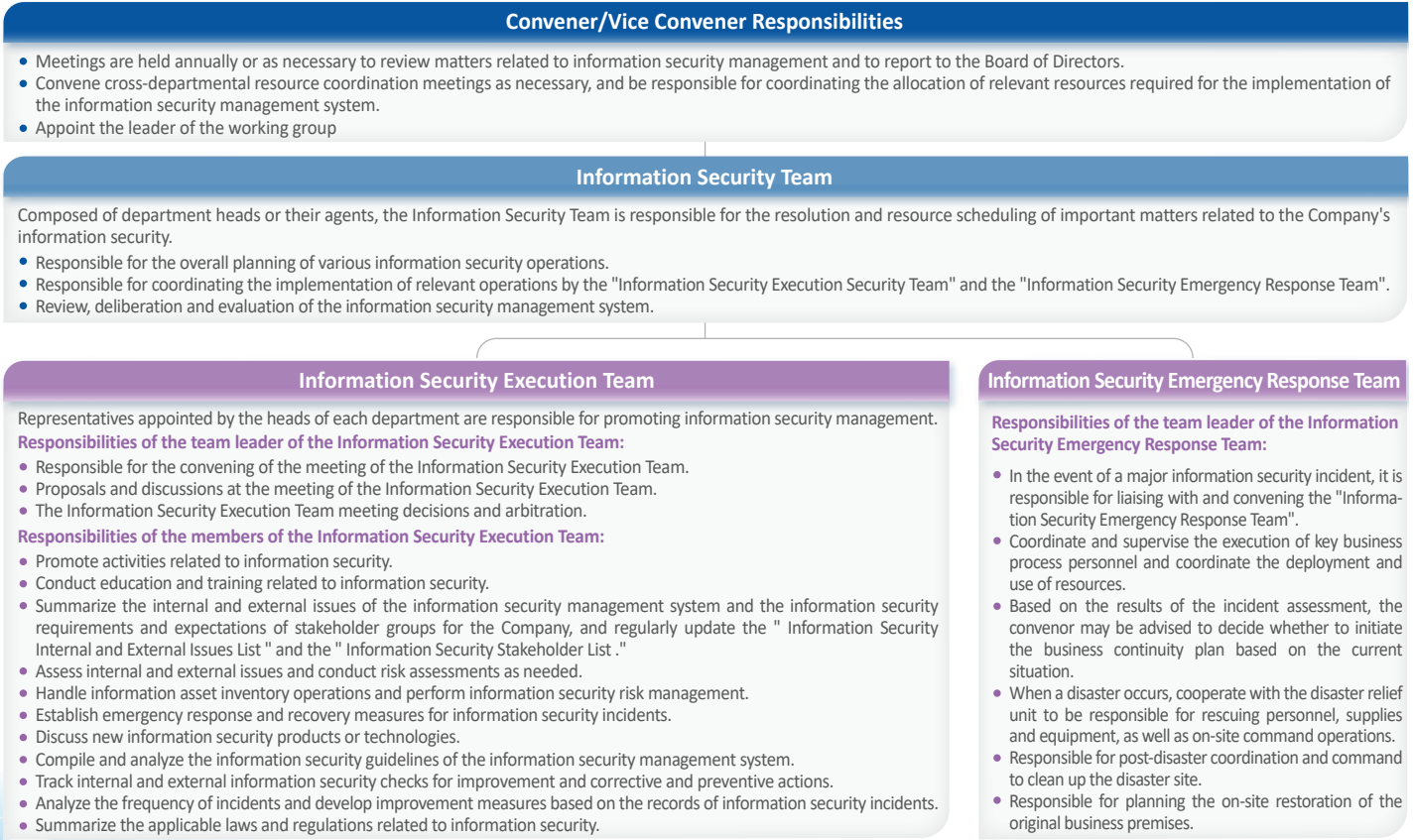
3-4-3 Risk Management Education and Training

In order to cultivate risk awareness and establish a risk management culture, the Company arranges for all employees to receive education and training on "Risk Management", "Internal Control System", "Business Continuity Management" and other related education and training every year, so as to enhance the ability of all employees and managers to identify, assess, respond to and control potential risks, ensure business continuity and reduce losses. In 2024, a total of 601 personnel participated in the course, with a total of 516 training hours, and the completion rate was 100%.

3-5 Information Security Management

3-5-1 Information Security Organizational Structure

In the era of advanced information, the Company has established an information security organizational structure in order to effectively respond to various potential information security threats. The information security organization shall be convened by the Chief Information Security Officer, if there is none, the person designated by the General Manager shall serve as the convener, the head of the information department or the deputy shall serve as the vice convener, and is supported by department heads or their deputies to form an "Information Security Team" to convene relevant colleagues to form a working group and assign work items. The Information Security Team has set up two working groups, namely the "Information Security Execution Team" and the "Information Security Emergency Response Team. " The "Information Security Execution Team" focuses on day-to-day information security monitoring, and is responsible for implementing established information security policies, promoting information security education and training, and ensuring the implementation of information security management. The Information Security Emergency Response Team ensures rapid response and resolution in the event of a major information security incident, so as to effectively restore business operations.



► Information Security Governance Process

The information security policy is formulated in accordance with the relevant laws and regulations of the competent authority and the goal of information security development, and taking into account the business needs of the Company. The main purpose is to strengthen the Company's information security management, establish a system for the protection of information assets and compliance with laws and regulations, and ensure that the confidentiality, integrity, and availability of the Company's information assets meet the requirements of relevant laws and regulations, so that the assets are protected from internal and external deliberate or accidental threats.

The Company's information security objectives are based on safeguarding the rights and interests of shareholders and maximizing synergies, and on the basis of protecting the rights and interests of shareholders with the goals of "protecting the security of information assets" and "maintaining business continuity to achieve corporate sustainability", so as to achieve the mission and vision of the Company.

According to the nature of the business, from the confidentiality, integrity, availability, privacy and legality considerations, with the approval of the general manager or the authorized personnel, formulate the Information Security Management Effectiveness Metrics Table, and use the management of quantitative indicators to implement the information security policy.

In order to effectively promote and handle the Company's internal information security management matters, and to establish an appropriate management structure accordingly, to review the information security management policy, assign security responsibilities, and coordinate the implementation of the Company's various information security measures, so as to facilitate the continuous and stable operation of the information security management system, the key points of the information security organization have been formulated. The following requirements for the implementation of information security control objectives are set out in the key points of information security management:

Information Security Policy Control Requirements.	Operational security control requirements.
Information Security Organizational Control Requirements.	Communication security control requirements.
HR security control requirements.	System acquisition, development and maintenance control requirements.
Information asset management control requirements.	Supplier Relationship Control Requirements.
Access control requirements.	Information security incident management control requirements.
Cryptography control requirements.	Information security control requirements for business continuity management.
Physical and environmental security control requirements.	Compliance requirements.

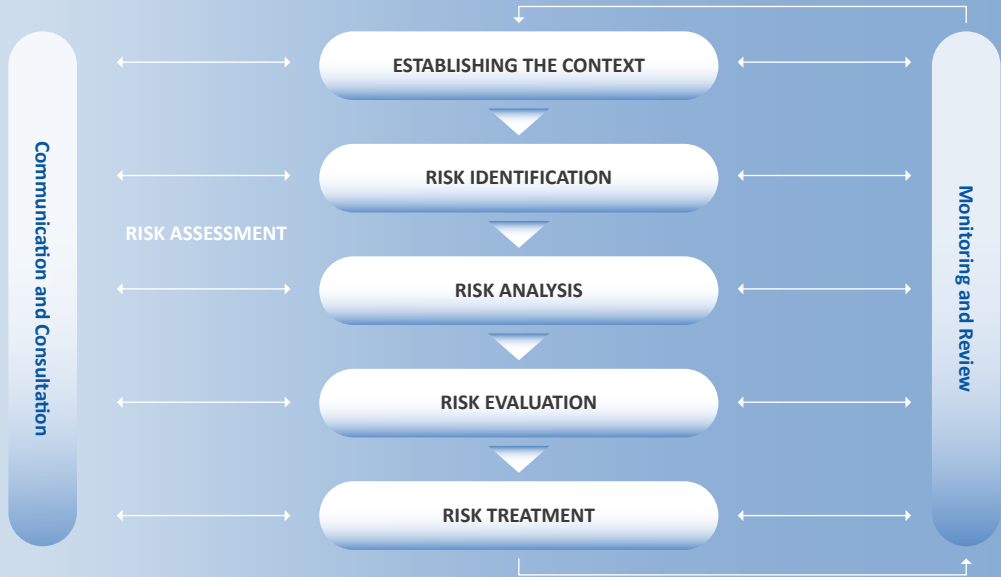
3-5-2 Information Security Risk Identification

In order to accelerate the identification of information security risks, the Company regularly engages external information security consultants to conduct information asset classification and risk assessment on a regular basis every year.

► Risk Assessment Method

The risk assessment framework identifies potential risks from an organizational perspective., and considers and evaluates the risks that may be faced by the Company through factors such as internal and external issues of the organization and feedback from stakeholder groups. With reference to the ISO 31000 Risk Management Standard, the Company has adjusted the ISMS risk assessment methodology to comprehensively identify risks from an organizational perspective., while improving the efficiency of risk assessment, and responding to the suggestions of third-party verification units in recent years, so that relevant issues can be more effectively included in the risk assessment process.

● Risk Management Framework



● Risk Assessment Evaluation

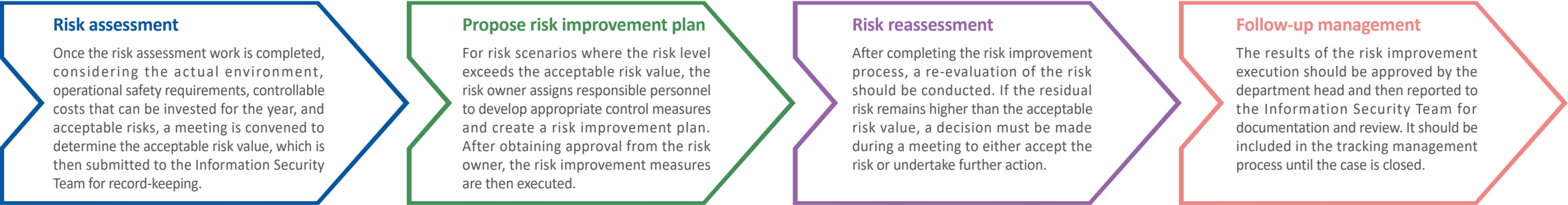
The risk assessment results may have a multi-faceted impact on the Company based on the set risk scenarios, including property loss, reputation loss, negative regulatory impact, personal information privacy impact and the extent of the impact. Scenario analysis is used to translate these factors into quantifiable impact levels for more accurate identification and management of risk management. The results of the analysis and evaluation criteria are as follows:

Risk Scenario	Target Asset	Affected Asset / Resource	Risk Analysis			
			Damage Value Assessment	Reputation Damage	Negative Regulatory Impact	Privacy Impact on Data Subjects
Due to a lack of oversight and audit mechanisms, unauthorized modifications or malicious software implantation occurred, as well as attacks exploiting known vulnerabilities.	Software	Business Unit	4	4	4	4
Sensitive data was leaked because users lacked security awareness and there was no notification mechanism for severe errors, resulting in access to unauthorized data.	Data	Business Unit	4	4	4	4
Improper access control, due to a lack of oversight and audit mechanisms, resulted in users accessing unauthorized data.	Data	Business Unit	4	4	3	4
Due to human error (misuse or social engineering), unauthorized users accessed the data.	Data	Business Unit	4	4	3	4
Improper configuration led to hardware, software, services, and networks not operating under secure settings.	Software	Business Unit	4	3	3	4
Failure to ensure that all information systems and databases have properly established password policies resulted in non-compliance with relevant configurations and standards.	Information System	Business Unit	3	3	3	3
Failure to properly execute account access audit operations for network equipment and information systems resulted in accounts not being minimized in permissions and unauthorized users accessing data.	Information System	Business Unit	3	4	3	4
Failure to adequately mask sensitive data while using it in the testing environment led to the leakage of sensitive information.	Information System	Business Unit	3	4	3	4

● Damage Level Assessment

Damage Value	Reputation Damage	Negative Regulatory Impact	Privacy Impact on Data Subjects	Impact	Level
Minimal Impact Impact The impact on the relevant information assets of non-core business is very low, and it does not affect the operation of the business (system or operation), or the loss of less than NTD\$100,000 (inclusive).	- Negative reports from a single local media - Complaints from a single client, group or NGO	There is no precedent for the competent authority to impose a sanction for this reason	The leakage of information has no impact on the parties involved	Extremely low	1
Minor Impact The impact on the relevant information assets of non-core business is very low, slightly affecting the operation of the business (system or operation), or the loss of less than 1 million and more than NTD\$100,000 (inclusive).	Multiple negative news reports. There has been a significant increase in complaints about single risk events	Issues that have been brought to the attention or concern of the competent authority and, in some cases, have taken regulatory action	The leakage of information has little impact on the parties involved	Low	2
Moderate Impact Leakage of core business data for internal use, tampering with non-core business systems or data, impact on business operations or reduction of system efficiency, and the business (system or operation) affecting the operation is non-material, or the amount is less than 10 million and 1 million yuan (inclusive). above the loss.	Negative reports in the national media, complaints from numerous customers, groups or NGOs	The competent authority strengthens supervision or control of actions	Leakage of information that has an impact on the parties involved	Moderate	3
Severe Impact Restrict the use of data leakage, core business operations are affected or system is suspended, important business (system or operation) operations are affected, or losses of less than 100 million and more than 10 million (inclusive).	Negative news reports that persist for a period of time, and large-scale customer complaints	The competent authority issues a private warning or directive, requiring a certain period of time to take countermeasures or additional management	The leakage of information has a significant impact on the parties involved	height	4
Extremely Severe Impact Leakage of confidential data, serious tampering of the core business systems or data of important infrastructure or core business, with a serious impact, affecting the reputation of the organization or the operation of multiple businesses (systems or operations), or losses of more than 100 million (inclusive).	Negative reports from the international media, which have developed into serious social issues, and misconduct that has been publicly announced by the competent authorities	Revocation of licence or restriction of strategically important expansion of existing business	Leakage of information may cause harm to the lives and property of the parties involved	Extremely high	5

● Risk Management Procedures



3-5-3 Core Operating System Assessment

The Company has formulated the " Information-Based Business Continuity Management Operations Manual " to ensure the effectiveness of operational impact analysis, operational continuity planning management and exercise effectiveness, so as to provide customers with continuous and high-quality financial services for the Company's key businesses and reduce the impact of major failures or disasters.

The Company has built an off-site backupdata center, and the current core system has established an Active-Active (AA) mode in the same place and an Active-Standby (AS) mode in an off-site location, hoping to be able to recover and maintain the service level online in real time when the service is interrupted due to external forces. In order to ensure operational continuity and operational resilience, and reduce the RPO (Recovery Point Objective, the amount of data lost during system interruption to restart) of data backup and restoration loss time ()of the investment and research risk control system, the remote data backup mechanism of SQL Database was improved, and the network bandwidth of the remote data center was expanded. The Recovery Point Objective (RPO) has been aligned for the three major core operating systems.

3-5-4 Information Security Certifications and Practices

► Information Security and Personal Data Protection Certification

The Company has introduced the ISO 27001 Information Security Management System (ISMS) standard since 2020 and successfully passed the certification of the British Standards Institution (BSI), and then continues to conduct annual reviews and re-audits every three years to ensure the validity of the certificate, and apply the PDCA (Plan-Do-Check-Act) cyclical quality management framework to continuously strengthens the monitoring and management of information security to cope with the growth and evolution of corporate organizations and emerging information security threats, so as to better ensure information security.

In the wave of global sustainable development and transformation, the Company continues to improve the standards of information security and personal data protection. In February 2024, the Company successfully passed the certification of "BS 10012:2017 Personal Information Management System (PIMS)", and obtained the "ISO 27001:2022 Information Security Management" version transition certification in November of the same year and expanded the scope of certification.In addition, in order to enhance financial digital services, protect the Company's R&D achievements and reduce the risk of infringement, the Company has also continuously strengthened the intellectual property management system, which has passed the certification of "Taiwan Intellectual Property Management Standards (TIPS) 2016 Edition Grade A".

► Implement ISO 22301 Business Continuity Management System

The Company introduced the "ISO22301 Operational Continuity Management System (BCMS) " in 2023 and was certified by the British Standards Institution (BSI) to strengthen operational resilience, create a safer and more secure financial service environment and implement international standards, and the "ISO 22301:2019 Business Continuity Management System" certification was reviewed and passed in September 2024.

► Information Security Personnel Certification

By the end of 2024, the Company has obtained a total of 14 professional licenses for information security.

Certification	Total Number of Certifications Obtained
ISO27001 Information Security Management - Lead Auditor	5
ISO22301 Business Continuity Management - Lead Auditor	1
ISO27701 Privacy Information Management - Lead Auditor	1
CISSP Information Security System Specialist	2
CISM International Information Security Manager	2
CEH Hacking Technology Specialist	1
CISA International Computer Auditing	1
CND Network Defense Specialist	1
Total Number of Certifications Obtained	14

3-5-5 Information Security Education and Training

► Employees of the Company

The employees of the Company receive at least 3 hours of information security courses every year (e.g., information security policies, information security laws and regulations, information security operating procedures and how to use information technology facilities correctly, etc.), and in order to confirm the effectiveness of the classes, the participating colleagues are arranged to take tests after class, and relevant education and training records are kept.

► Information Security Supervisors and Personnel

Information security supervisors and personnel shall receive at least 15 hours of professional training or functional training in information security every year, and shall conduct information security education and training on the use of IoT equipments and management personnel at least once a year.

► Social Engineering Exercise Mechanism and Effectiveness

In order to enhance the awareness of the Company's employees against social engineering attacks, the Company conducts regular social engineering drills on a quarterly basis to test the effectiveness of the Company's defenses against social engineering.. Through follow-up continuous improvement (e.g., education and training or information security advocacy, content filtering and monitoring, malware prevention and other protection mechanisms...). etc.), the Company reduce the risk of sensitive information being stolen, damaged or leaked.

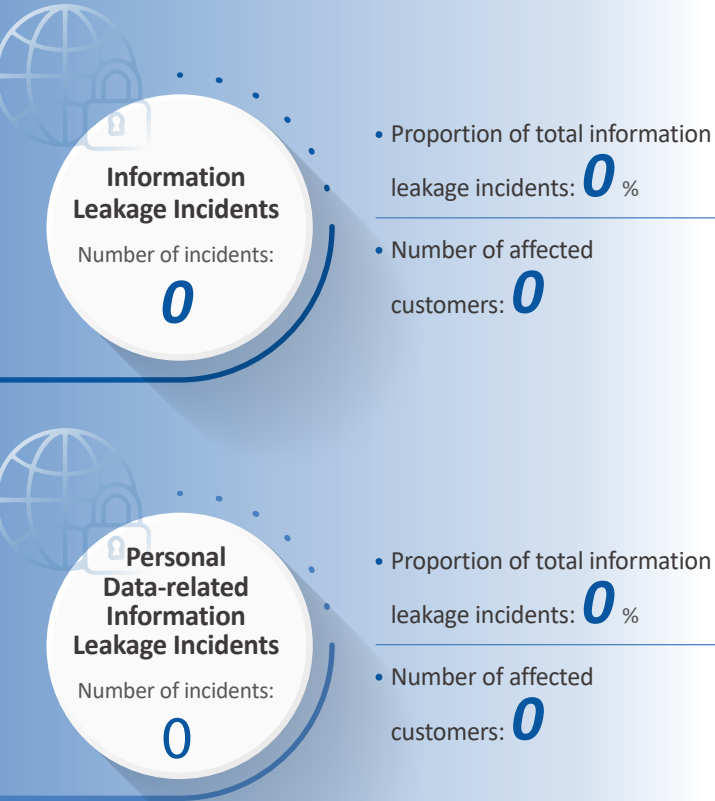
In accordance with regulations, the Company conducts information security education and training for all personnel, information security personnel, IoT device administrators and personnel who have not passed social engineering drills every year to strengthen information security awareness and enhance information security professional functions. The Company also provides education and training on issues related to personal data protection to strengthen employees' information protection capabilities.

Course Topics	Session	Number of Trainees ¹	Total Training Hours ²	Completion Rate
Information Security	2	586	879	100%
Social Engineering Exercises	4	61	20.1	100%
Personal Data Protection	8	312	331.7	100%

Note¹: The number of trainees is the total number of participants in each session.
Note²: The total number of training hours is the total number of training sessions multiplied by the number of training hours per session.

3-5-6 Information Security Execution Effectiveness

In 2024, the Company did not have any data leakage (including personal data leakage) incidents. The proportion of information leaks related to personal information is 0% compared to all information leaks. The number of customers affected by an information leakage incidents is 0.



04

Sustainable Finance and Customer Rights

4-1 Sustainable Finance	57
4-2 Financial Inclusion	63
4-3 Financial Technology and Innovation	68
4-4 Customer Rights	69



4-1 Sustainable Finance

4-1-1 ESG products

► **Yuanta FTSE4Good TIP Taiwan ESG ETF (The source of the Fund's dividend may be income equalization).**

On August 15, 2019, the Company issued the first Taiwan’s ETF in Taiwan to implement ESG investment strategy : Yuanta FTSE4Good TIP Taiwan ESG ETF (hereinafter referred to as "The 00850 fund"), which is used to track the " FTSE4Good TIP Taiwan ESG Index " co-edited by FTSE International Limited and Taiwan Index Plus Corporation. The 00850 fund adopted the ESG evaluation model based on 3 major selection aspects: environmental, social, and governance, and contains 14 themes (5 types of environmental topics, 5 types of social topics, and 4 types of governance topics) and more than 300 options, where each topic is composed of a different number of options. First, the options are scored individually, and then the scores are consolidated into a score for the topic. After selecting companies with high ESG ratings in various industries of Taiwan stocks, and excluding companies that have not prepared sustainability reports or negative return on equity (ROE), the constituent weights of the FTSE4Good TIP Taiwan ESG Index will be determined by market weighting.

The 00850 fund aims to manage its investment portfolio by tracking the performance of the " FTSE4Good TIP Taiwan ESG Index". Through the selection of index components and weight allocation, the fund not only adheres to established compilation rules and component stock selection mechanisms but also regularly reviews component stock performance and adjusts its holdings accordingly. The fund's portfolio is transparent, with at least 80% of the fund's net asset value (inclusive) invested in securities from the target index components (specifically, those aligned with ESG-related investment priorities). The index provider periodically or occasionally publishes updates on the latest composition of the target index and any related changes, allowing investors to access detailed index data through various public channels to gauge investment effectiveness. All component stocks of the " FTSE4Good TIP Taiwan ESG Index " adhere to ESG investment strategies and screening criteria.

On January 23, 2024, the Company also established a feeder fund linked to the 00850 fund, with investments in beneficiary certificates of the master fund (the 00850 fund) accounting for 90% or more (inclusive) of the fund's net asset value. By the end of 2024, the size of the 00850 fund reached NT\$19.5 billion, while the 00850 feeder fund reached NT\$400 million, with a total of 92,200 beneficiaries, combining to a total of NT\$19.9 billion. It has become one of the most popular regular savings sustainable funds, with both its size and number of beneficiaries continuing to grow, garnering significant attention and favor from investors.

Fund Category	By the End of 2024	
	Number of Funds	Scale (NT\$ 100 million)
ESG-themed funds	2	199
Mutual funds ¹	97	21,964

Note¹: The data report of mutual funds includes ESG-themed funds.
Data source of scale and number of beneficiaries: Summary table of SITE by the SITCA.

► **ESG Fund Disclosure**

The 00850 fund adjusted the fund's asset allocation and investment strategy in accordance with the "Supervision and Review Principles for Disclosure of Information Related to the Issuance of Environment, Social, and Governance (ESG) Themed Securities Investment Trust Funds by Securities Investment Trust Enterprises " (i.e., the ESG Fund Supervision Principles) issued by the FSC, and passed the review of ESG fund information disclosure of the FSC in February 2022. The 00850 fund was approved by the FSC as an ESG fund and disclosed in the Taiwan Depository & Clearing Corporation(TDCC) official website of Environmental, Social and Governance Funds Area (ESG Fund Area) of the Fund Information Observatory available for investors to access ESG fund information.

The ESG fund regularly discloses information in the sustainability area of the company's official website to improve the transparency of ESG fund information disclosure. The 00850 fund conforms to the sustainability connotation recognized by the FSC, and follows the "Guidelines for Anti-Greenwashing of Financial Institutions" for disclosure, without any information asymmetry or greenwashing.

In order to achieve the sustainable investment goals and influence, the 00850 fund engaged with 1 company in 2024, and held due diligence meetings with 20 constituent companies over the years.

● **2024/8/14 Taiwan Cement Corporation - Video Conference**



4-1-2 ESG Risk Management

ESG risk management mechanism

The Company has formulated the "ESG and Climate Change Transition Risk Management Regulations", which not only controls ESG risk management indicators, but also incorporates the climate change risk management mechanism into the measures as the standard and basis for managing ESG risks and climate change transition risks in the operation of the fund. In addition, the Department of Risk Management formulates relevant ESG risk monitoring indicators based on the Company's operating objectives and risk tolerance every year and submits them to the Board of Directors for deliberation.

The Company integrates information from internationally renowned ESG rating databases, establishes an ESG risk management mechanism for investable objects, evaluates whether the investee companies in the fund portfolio continue to develop towards sustainable operation based on the team's fundamental analysis, regularly reviews the ESG risks of the fund's holdings, and issues an ESG assessment report if the ESG risk level of the investee company rises. We develop appropriate treatment principles to ensure that the product has the meaning of sustainable development, and provide customers with the option to invest in sustainable value.

ESG risk management indicators

The Company's current ESG risk monitoring indicators are determined based on the data of an externally sourced impartial third-party database, and are managed in four zones according to the ESG risk level of the investment objectives, and the risk level and management mechanism of each zone are detailed in the following figure:

Risk areas	Risk levels	Management mechanism
 Zone 1	Low risk	Investable
 Zone 2	Medium risk	A valid ESG assessment report is required to make an investment
 Zone 3	High risk	No Investment
 Zone 4	Non-Rated	Only hold a certain percentage of the investment position

ESG risk monitoring report

In addition to monitoring ESG risks by the system on a daily basis, the Company also pays attention to the negative ESG events that occur in the market, check the exposure status of funds, and remind relevant managers to pay attention to market changes and make position adjustments in a timely manner. Each ESG risk monitoring indicator will be reviewed and reported to the Risk Management Committee on a monthly basis, and the implementation of relevant risk management will also be reported to the Sustainable Development Committee and the Board of Directors on a regular basis.

4-1-3 Integrating ESG into the Investment Process

The ESG investment policy follows the UN Principles for Responsible Investment (PRI)

In line with the UN Sustainable Development Goals (SDGs), the Group has integrated environmental, social and governance (ESG) concepts into its corporate culture and operational strategy, and has formulated the "2021-2025 Group Sustainable Development Strategy Roadmap", which covers sustainability vision, commitment and ESG Performance indicators (KPIs) for each aspect. Among them, "Voluntary Compliance with International Green Investment and Financing Standards (PRB, PRI, and PSI)" has been included in the key projects to be promoted.

In response to the UN Principles for Responsible Investment (PRI), the Group has formulated the "Sustainable Finance Standards" in 2019 to establish a green policy for investment and financing at the financial holding control level, and to integrate ESG factors into daily operations and decision-making through principled frameworks and guidelines, so as to establish an industry that actively supports it. In addition, it regulates the list of enterprises to avoid undertaking enterprises, enhanced due diligence and review and assessment of ESG risk objects, and guides enterprises to pay attention to ESG risks in environmental, social and governance, and fulfill their responsibilities as global citizens.

The Company voluntarily complies with the UN Principles for Responsible Investment (PRI) and signed the "Stewardship Principles for Institutional Investors " in 2016. In order to strengthen the compliance mechanism, it has successively formulated the "Stewardship Policy", "ESG and Climate Change Risk Management Regulations", "Procedures Governing Shareholder Meeting Attendance and Exercise of Voting Rights ", "Engagement Operation Procedure", etc., to strengthen investment business executives to understand the investee's environmental, social and governance actions, review its potential ESG risks and its ability to adapt to environmental and social risks, ensure the risk controllability of the investment, and encourage the investee to improve its environmental and social impact through engagement and voting activities. Since 2020, the " Stewardship Report" of the previous year has been released annually to explain the implementation status of the previous year.

➤ ESG Investment Decision-Making and Management Measures

● Responsible Investment Process

The Company has taken into account the identified ESG factors when formulating its investment policy, risk appetite, strategy and operating plan, and has established a governance mechanism for integrating ESG factors into investment and risk management. The Company's investment research team has formulated the "Investment Analysis, Decision and Implementation Operating Procedures for Funds and Dedicated Accounts" and the "Key Points for Operation of the Investment Decision-making Team", integrating ESG factors into the investment decision-making process, and according to the ESG scoring results, they are divided into low, medium, high-risk and non-rated for level management, among which the objectives at high risk are listed as prohibited investments (i.e., the list of enterprises to avoid undertaking). The objectives of the remaining districts are included in the scope of investable objectives to ensure that risks can be effectively managed, and to enhance the positive impact of society or the environment.

Factors such as the whether the investee company's fulfills its social responsibility, environmental protection, climate change adaptation actions, and corporate governance status are the focus of the Company's ESG ratings and scores, which are designed to measure the investee company's resilience to potentially significant long-term, industry-specific environmental, social and governance (ESG) risks, and focus on the company's core business model that is most relevant ESG topics to support managers effectively manage potentially significant financial risks while maximizing ESG investment opportunities. Among them, environmental topics include climate change, natural capital, pollution and waste, and potential business opportunities for the environment. Social topics include human capital, product liability, stakeholder disputes, and potential business opportunities in society, and compare the Company's disclosure data and policy measures with those of peer companies to understand their risk management strategies.



ESG Risk Scoring Model and Management Approach

In order to obtain real-time ESG information and assist in ESG investment decision-making evaluation through professional ESG rating data, the Company has integrated the international ESG rating database to screen investment objectives in line with ESG with objective data, and established the Company's own ESG risk area management measures.

In order to evaluate the resilience of companies to environmental, social and governance (ESG) risks in their industries, the ESG rating database focuses on the most relevant ESG issues of the company's core business. In addition to adding more key information and perspectives, the database uses models to analyze unstructured data such as corporate governance, goals and commitments, controversial events, business and geographic data, labor and biodiversity data, etc., lwhich can be transformed into meaningful metrics to assistt the Company effectively prevent and manage potentially significant financial risks, and explore ESG investment opportunities.

ESG Factor Assessment

Note: Corporate governance is a general key issue applicable to all industries.

ESG Classification	Classification of Key Issues	Areas of Discussion
 Environmental	Climate Change	Greenhouse Gas Emissions
		Product Carbon Footprint
		Financing Environmental Impact
		Climate Change Vulnerability
	Natural Capital	Water Resources
		Biodiversity and Land Use
		Raw Material Sourcing
	Pollution and Waste	Toxic Emissions and Waste
		Packaging Material and Waste Management
		E-Waste
	Environmental Potential Operational Opportunities	Clean Energy Technology
		Green Building
		Renewable Energy

ESG Classification	Classification of Key Issues	Areas of Discussion
 Social	Human Capital	Labor Management
		Health and Safety
		Human Capital Development
		Supply Chain Labor Standards
	Product Responsibility	Product Safety and Quality
		Consumer Financial Protection
		Privacy and Data Security
		Responsible Investment
		Health Security and Demographic Risk
		Chemical Safety
	Stakeholder Controversies	Controversial Sourcing
		Community Relations
	Social Potential Operational Opportunities	Communication Channels
		Financing Channels
		Healthcare Service Channels
		Opportunities in Nutrition and Health
ESG Classification	Classification of Key Issues	Areas of Discussion
 Governance ^(Note)	Corporate Governance	Board of Directors
		Compensation
		Ownership
		Accounting
	Corporate Behavior	Business Ethics
		Tax Transparency

4-1-4 Responsible Investment Achievement

➤ The ESG risk control of the Fund's investment portfolio has been remarkable

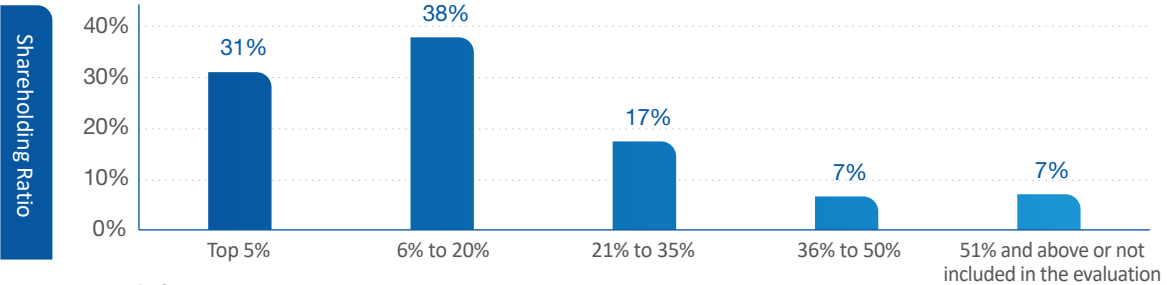
As of the end of 2024, based on the Company's ESG risk zone analysis of the stock and corporate bond holdings in the 26 actively managed funds, 99.13% of investments were in Zone 1 (low risk), 0.55% were in Zone 2 (medium risk), and there were no holdings in Zone 3 (high risk). In comparison, at the end of 2023, 97.76% of investments were in Zone 1, 1.28% were in Zone 2, and there were likewise no holdings in Zone 3. This shows that over 95% of the overall portfolio was consistently situated in Zone 1, with the proportion of investments in Zone 1 increasing by 1.37% compared to 2023. This indicates an enhanced emphasis on ESG issues by the company and demonstrates excellent ESG risk management effectiveness.

Proportion of investment in risk zone	Zone 1(Low risk).	Zone 2(Medium Risk).	Zone 3(High Risk).	Non-Rated
End of 2023	97.76%	1.28%	0%	0.95%
End of 2024	99.13%	0.55%	0%	0.32%

➤ Investing in Companies with Excellent Corporate Governance Evaluation

According to the results of the corporate governance evaluation of the TWSE, nearly 70% of the Company's domestic active investment fund portfolio was assessed to be in the top 20% of the corporate governance evaluation by the end of 2024, and only about 7% of the invested companies were listed as more than 51% or not included in the evaluation, which shows that the Company attaches great importance to investment performance and corporate governance, and implements its commitment to responsible investment.

● 2024 Year-End Distribution of Corporate Governance Evaluations for Companies Invested by Yuanta Funds



➤ Yuanta FTSE4Good TIP Taiwan ESG ETF maintains its position in the top 10 rankings of the Regular Saving Plan

"Yuanta FTSE4Good TIP Taiwan ESG ETF" is Taiwan's first sustainable ETF, and with the Company's continued efforts, it has become one of the top 10 most popular regular investment targets. By the end of 2024, there were approximately 27,000 accounts engaged in regular trading with the fund, reaching a scale of NT\$19.5 billion, and benefiting over 89,000 people.

● December 2024 Monthly Report on the Ranking of Regular Investment Account Statistics

ETF		
Code	Name	Number of Trading Accounts
00878	Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF	307,920
0050	Yuanta/P-shares Taiwan Top 50 ETF	276,844
0056	Yuanta/P-shares Taiwan Dividend Plus ETF	270,078
006208	Fubon FTSE TWSE Taiwan 50 ETF	267,038
00919	Capital Tip Customized Taiwan Select High Dividend ETF	122,386
00713	Yuanta Taiwan High Dividend Low Volatility ETF	102,187
00929	Fuh Hwa Taiwan Technology Dividend Highlight ETF	61,030
00692	Fubon TWSE Corporate Governance 100 ETF	36,161
00881	Cathay Taiwan 5G Plus ETF	32,542
00850	Yuanta FTSE4Good TIP Taiwan ESG ETF	26,849

Information Observatory, 2025/03/31.

Yuanta FTSE4Good TIP Taiwan ESG ETF Asset Allocation

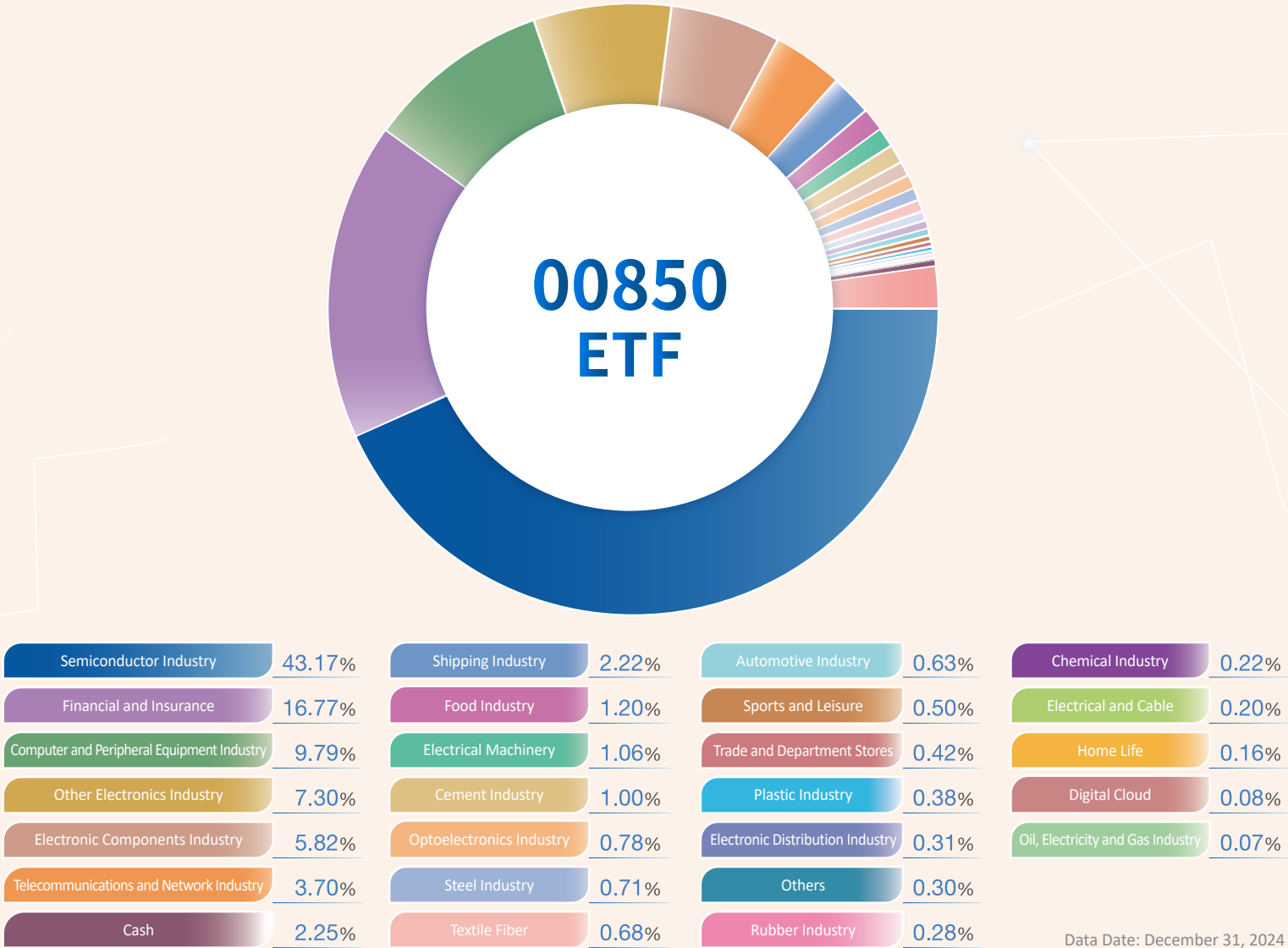
As of the end of 2024, the total proportion of the 00850 fund invested in the constituent stocks of the "FTSE4Good TIP Taiwan ESG Index" was 97.62%, , which means that approximately 97.62% of the investment positions of this fund and approximately 92.44% of the feeder funds meet the ESG investment strategy and screening criteria of the FTSE4Good TIP Taiwan ESG Index. This fund is an index stock fund that mainly invests in the constituent stocks of the " FTSE4Good TIP Taiwan ESG Index ". It belongs to a single country type Taiwan stock investment and is distributed among companies with better ESG ratings in various industries. The industrial allocation of investment positions is shown in the figure on the right.

Exclusion Policy

The 00850 fund tracks the FTSE4Good TIP Taiwan ESG Index and is screened by stocks listed on the TWSE in the constituent stocks of the FTSE4Good Emerging Index, if the company is included in the FTSE4Good Emerging Index begins to engage in the manufacture or production of the following products,it will be considered and excluded during the next FTSE4Good Emerging Index review:

- 1 Tobacco, cigarettes
- 2 Controversial military weapons
- 3 Coal mines: companies classified in the coal mining industry
- 4 Investment trusts: including open-ended investment trust fund, closed-end investment trust fund, and special purpose acquisition companies(SPACs)

Investment Sector Allocation



4-2 Financial Inclusion

4-2-1 Friendly financial Products and Services

Financial products issued in 2024	Friendly Finance/Financial Inclusion
Yuanta Taiwan High Dividend Low Volatility ETF Fund (The source of dividends for this fund may include an equalization reserve, and there is no guarantee of income or dividends.). Yuanta FTSE4Good TIP Taiwan ESG ETF Feeder Fund (The source of dividends for this fund may include an equalization reserve, and there is no guarantee of income or dividends.).	In order to benefit the diverse ETF customer base, Yuanta Taiwan High Dividend Low Volatility ETF (00713) and Yuanta FTSE4Good TIP Taiwan ESG ETF (00850) were selected to issue "Yuanta Taiwan High Dividend Low Volatility ETF Fund" and "Yuanta FTSE4Good TIP Taiwan ESG ETF Feeder Fund". Investors can subscribe through our company, securities, banks, fund platforms and other channels, which greatly expands the ETF investors and is not limited to securities customers. In addition, in response to the demand for reinvestment of existing ETF dividends, a non-dividend level is designed for investors to choose from.
Yuanta Taiwan Value High Dividend ETF (The source of dividends for this fund may include an equalization reserve, and there is no guarantee of income or dividends.).	In order to allow investors to join the ETF at a low threshold, the Company launched the Yuanta Taiwan Value High Dividend ETF (00940), which is the first high-dividend ETF in Taiwan that combines Warren Buffett's value investment strategy, and designs a people-friendly issue price of NT\$ 10 par value and a monthly dividend distribution design, which requires low prices to be bought and easily saved, guiding petty bourgeoisie and novice customers to start personal investment as soon as possible, which is conducive to long-term financial planning.
Yuanta U.S. Treasury 10+ Yr Enhanced Yield and Cpn Select ETF (The source of dividends for this fund may include an equalization reserve, and there is no guarantee of income or dividends.).	In response to the investment boom of domestic bond ETFs, the first domestic monthly interest distribution design US bond ETF- Yuanta U.S. Treasury 10+ Yr Enhanced Yield and Cpn Select ETF (00967B) was launched. By virtue of the fixed income characteristics of bonds, investors can be matched with monthly high dividend ETFs to diversify the sources of monthly cash flow and achieve the effect of stock bond allocation. At the same time, Yuanta U.S. Strips 25+ Year Select ETF (00969B) is launched, which provides different choices for investors who want to pursue the potential capital gains of bonds, but do not meet the investment qualification of leveraged ETF. As a whole, it meets the bond investment needs of investors with different risk preferences, such as conservative, stable and active, from interest to spread.
Yuanta U.S. Strips 25+ Year Select ETF	The continued demand for maintaining regional security has led to an increase in defense budgets, which in turn has created a unique niche for the aerospace defense industry, which can not only innovate technological characteristics, but also transcend the impact of the economic climate, and has a different return risk performance from pure technology. In the past, this theme was mostly covered by U.S. stocks or technology funds, accounting for only a partial proportion, and Yuanta Global Aerospace and Defense Technology ETF (00965) is the only global aerospace defense theme ETF in Taiwan, which highly reflects the performance of related industries and provides investors with different blue ocean investment opportunities.

➤ **Friendly service**

In accordance with the "Operational Guidelines for the Fair Customer Treatment Task Force", "Implementation of Fair Customer Treatment Strategy" and "Fair Customer Treatment Policy", the Company implements relevant friendly financial customer services such as fair customer treatment. The Company will fully understand the relevant information of the customer before entering into the contract, and will not take the initiative to introduce high-risk fund products to investors who are already in a significantly disadvantaged group, including those who are over 65 years old, have an education level below a junior high school graduate, or have a certificate of serious injury or illness under national health insurance. When accepting account opening and trading, we will prudently evaluate the customer's investment knowledge, investment experience, financial situation and risk tolerance, and check the completeness of the information provided by the customer, and whether there is any contradiction between the assessment results and the content filled in by the customer. Under the principle of treating all customers fairly, the company has launched services suitable for different groups, including elderly customers, providing them with customer transaction care and return visits, fraud prevention care, etc., and promoting small investment for petty bourgeoisie to implement inclusive finance.

Target	Purpose	Execution Method	Track Performance
Elderly customers	Implement measures for the protection of the elderly	1. Transaction monitoring and return visits: Transaction care and return visits for elderly customers, including huge transactions, abnormal asset transfers, transaction frequency, etc., to remind them of the risk of transaction fraud. 2. When conducting a Customer Due Diligence before entering into a contract with a customer, it is necessary to ascertain whether the customer is over 65 years old.	2024 Annual follow-up care for transactions by elderly clients: Weekly care reports sent: 1,541 clients. Monthly care reports sent: 120 clients.
Disadvantaged groups	Protect disadvantaged investors	1. When conducting customer review operations before entering into a contract with a customer, it is necessary to understand whether the customer is an investor from a disadvantaged group, including an investor with an education level below a junior high school graduation or a certificate of serious injury or illness under national health insurance. 2. Investors from disadvantaged groups should check the statement of fully understanding the commodity in the fund account opening form, if they do not agree to the statement, the company will take the initiative to adjust the investment risk attribute as [Conservative and Low Volatility Tolerance], and those who agree to the statement can subscribe to the high-risk fund, and the subscription of the futures fund should additionally fill in the "Declaration of Voluntary Subscription for Financial Products", and the subscription can only be subscribed after review and approval.	In 2024, a total of 3,268 people from disadvantaged groups completed the declaration forms.
Budget-conscious individuals	Promote small investments and implement financial inclusion	1. Clients can enjoy a zero handling fee discount when they execute the Regular Saving Plan transactions and subscribe to a designated fund through the Company's Fund Management Network and Yuanta Fund APP. 2. Open an account online with the company and subscribe to designated funds (minimum NT\$ 1,000) with icash Pay or PXPAY Plus deposit account deduction to enjoy zero handling fee discount, providing investors with multiple payment channels.	In 2024, the annual growth rate of the electronic regular saving plan amount increase by 23%.

4-2-2 Age-friendly

➤ Mechanisms for the Protection of the Elderly

In the face of the demographic change of the aging population, customer needs are also different from the past, in addition to maintaining the quality of daily life, the demand for wealth management and financial products also needs to be adjusted. In response to the principle of fair customer treatment, the company's product line is complete and diversified, including active and passive equity funds, bond funds, index funds, etc., so that elderly customers have a variety of choices, and customers can choose and match suitable products by themselves, so as to avoid the probability of insufficient product lines and limited asset layout of elderly customers.

The Company has formulated the "Suitability Assessment of Financial Products or Services for Elderly Financial Consumers", introducing systematic control for elderly financial consumers over 65 years old, assessing and confirming whether they have elderly vulnerable indicators before trading, and conducting customer return visits after transactions to confirm whether the risk level of elderly customers is consistent with the corresponding products or services, and ensure the rights of financial consumers of the elderly.

In addition, the Company has specially planned printed materials such as "LOHAS Edition" fund DMs and sales brochures suitable for elderly customers, which are easier for elderly financial consumers to read in terms of design, layout and font size.

➤ Elderly Customer Care

Project	Frequency	Accumulated frequency/ count for the year 2024
Disadvantaged elderly customers ¹ subscribe or switch to high-risk funds; add or change fixed-amount contracts to high-risk funds, increase the amount or frequency	weekly	0
Elderly customers ² have reached a huge amount transaction threshold for subscription transactions	weekly	32
Elderly customers have reached a huge amount transaction threshold for Redemption transactions	weekly	1,509
Elderly customers hold high-risk funds accounting for 80% of the total amount; Those who newly subscribe to high-risk funds in the current month	monthly	6
Elderly customers who apply redemption transactions within one month and reach the threshold for large transactions	monthly	114
Elderly customers change their KYC rating to active, and subscribe or switch to high-risk funds within 5 business days	monthly	0

Note¹: Vulnerable Elderly Customers: Elderly customers who meet the vulnerability indicators set by the Company

Note²: Elderly customers: 65 years old or above

4-2-3 Anti-Fraud Campaign

In June 2024, the Company completed the formulation of the "Operating Procedures for the Prevention of Financial Investment Fraud of Yuanta Securities Investment Trust Co., Ltd.", and in conjunction with the third reading of the " Fraud Crime Hazard Prevention Act " passed by the Legislative Yuan, the first revision of the operating procedures was completed in November 2024 to strengthen the Company's prevention of financial investment fraud.

In order to strengthen the public's awareness of fraud prevention, the company promotethe following channels to the public:



Official website

Set up an "Anti-fraud area" on the official website to provide the latest anti-fraud information and cases from time to time, and cooperate with the competent authorities and surrounding units to place anti-fraud videos or information in the company's anti-fraud area or official social networking sites.



Official social media account

Promote common criminal methods and tactics on the company's social media account or fan page.



Investment Briefings

When the Company conducts investment briefings for the general public, we promote common anti-fraud methods to assist customers in identifying financial investment fraud information.



Customer Service Hotline

The Company records anti-investment fraud reminders and broadcasts them on the customer service hotline to remind people who call to inquire about business to pay attention to financial investment fraud.



Important Notifications Revealed Through Documents such as Fund Statements

The Company has placed anti-fraud phrases in important notification documents such as paper fund statements and electronic statements to remind investors to be aware of common fraud methods.



Anti-fraud posters and videos

Anti-fraud posters are displayed in the company's business hall, anti-fraud videos are regularly broadcast, and police units are invited to promote anti-fraud information to the general public at the site of the company's blood donation activities.

64

Event Name	Event Content	Effectiveness of Implementation
Regular anti-fraud campaign	Provide warning reminders and anti-fraud Awareness messages in monthly statements, daily transaction confirmations (Subscribe & Redeem), monthly and quarterly beneficiary distribution notices.	16.12 million copies were sent
	The customer service system adds an anti-fraud promotional voice.	30,000 voice messages were played at least
	Set up an anti-fraud banner on the homepage of the official website and direct you to the anti-fraud area.	3,000 views at least
	Blood donation activities set up anti-fraud posters and active anti-fraud campaign	More than 50 people joined.
	Anti-fraud campaign in student courses, public financial seminars and other activities	More than 270 people joined.

● Blood Donation Activities of Anti-Fraud Campaign



4-2-4 Financial Education and Public Welfare Advocacy

➤ Industry-Academia Collaboration

In order to diversify the source of talents, deepen the willingness of the new generation to engage in the financial industry, establish a good employer image of Yuanta Investment Trust and enhance brand recognition, we will continue to actively cooperate with various colleges and universities in 2024, including providing internship opportunities for a total of 12 students from National Taiwan University, National Tsing Hua University, National Chengchi University, National Central University, University of Hong Kong and other universities to conduct on-the-spot internships in the investment research team, business team and operation team. A total of 5 people have been evaluated and turned into regular employees after internship over the years, which shows that the in-depth campus operation and the recruitment of potential talents in advance have achieved excellent results.

Description of the Event	Results	Photos
Industry-academia cooperation between the "Intelligent and Indexed Investment Research Center" of National Taiwan Normal University	Four research reports are produced annually, including mid-term and end-of-term research results reports, etc.	
National Yang Ming Chiao Tung University Co-creation Sustainability Course: From trends, theories and practices to practice, the spirit and core of sustainability will become the basic knowledge and skills of students, sowing seeds and irrigating ESG talent cultivation, and playing the role of the key infrastructure and talent cradle of Taiwan's ESG development path. 1. Department of Information Management and Finance: "Sustainable Finance and Asset Management" course 2. Institute of Business and Management " : ESG Business Management Practice" course	1. A total of 7 staff members participated in the course. 2. A total of 59 students participated in the course. 3. Students had produced 8 sustainability-related research reports.	
National Chengchi University Mutual Fund Club	1. Staff members served as the keynote speakers for 10 courses/lectures, with about 670 participants. 2. Provide internship vacancies for 3 students.	
The Company cooperates with colleges and universities to offer a series of semester courses, including National Tsing Hua University, National Yang Ming Chiao Tung University, National Central University, Feng Chia University and Ajou University.	1. A total of 10 classes, 9 fund managers and professional managers, with teaching hours reaching 27 hours, and a total of 522 students benefited. 2. The course topics covered include asset allocation, digital finance, and talent development.	



In 2024, the Company received a total of 104 students from four tertiary institutions, including National Taiwan University, National Normal University, National Chengchi University, and Fu Jen University, to visit the company and learn about the financial workplace. In addition, the Company cooperated with 16 tertiary institutions to organize financial education seminars (including credit courses, financial seminars and club sponsorship activities, etc.), in which senior executives and senior professional colleagues were assigned by the Company to teach topics such as asset management practices and sustainable financial development

164

hours

a total of teaching hours

2,315

students

participating in the lecture



2024/1/25 Corporate Visit-National Taiwan University "National Financial Leadership Forum"

The current status of product innovation and sustainable development was introduced by senior executives of our company, followed by career experience sharing from fund managers and reserve officers. This event aimed to provide college and graduate students interested in the finance field with an initial understanding of the financial industry and help them better prepare for their careers with a more comprehensive perspectiveunderstanding of the financial industry and can also have a more comprehensive career path of preparation.



2024/10/19 Asia University

Sustainable Development Management and Investment Legal Risk Seminar



2024/9/19 Summer Internship Results Presentation - National Taiwan University Mentor Program

Our company participated for the first time in the 'Taiwan Pathfinder Program - Interdisciplinary Internship Project' organized by National Taiwan University. By offering internship positions open to all fields of study and providing a corporate mentorship system, we aimed to provide students with a more comprehensive internship program.



2024/11/29 Graduate Institute of Human Resource Management, National Central UniversityAng University

Yuanta HR Workshop: Corporate Talent Development and Leadership Succession Management Practices



2024/10/12 National Kinmen Senior High School

Youth Investment and Financial Management Seminar: Financial Skills That Both Introverts and Extroverts Can Master.



2024/12/2 Internship General Education Course

Invited Zhou Xinwei, Fund Manager of Global Market Investment Department, to share "Understanding the Investment Logic of Financial Market from the Perspective of General Manager"

Financial Literacy Promotion Activities

The Company has long-term integrated financial expertise with internal and external resources to promote financial education and emphasize customer rights to the general public. By organizing online and offline information sessions, seminars, forums, and producing digital broadcast videos, we aim to bridge the digital divide. We maintain positive interactions with our clients in a diverse and borderless manner, continuously conveying the latest financial trends. By increasing information transparency, we help various groups understand financial products, protect consumer rights, and provide quality financial services. We strive to build a sound social and financial ecosystem, actively implementing inclusive financial education.

Event Name	Target	Number of Sessions/Posts	2024 Achievements
Briefings	Customers of ales Agencies	831 Sessions	27,608 People
Lectures/Forums	The General Public	24 Sessions	5,328 People
Digital Broadcast Video ¹	The General Public	25 Posts	497,372 Views

Note¹: The Company participates in the production and broadcast of relevant videos.

2024.11.1 FinTech Taipei 2024



2024.8.21_2024 Unlimited Potential of Market Cap-Based Investing Forum



2024.9.4_ Asset Allocation Strategy Forum in an Era of Interest Rate Changes



2024.10.03_Taiwan High Dividend Investment Strategy Forum



2024.6.27_ Crazy for Japan: A Complete Guide to Investing in Japan Seminar



2024.9.14_Building a Foundation for Your Children's Future with ETF Stock Saving Seminar



4-3 Financial Technology and Innovation

► Diverse Digital Services

Multiple electronic payments integrations – PX Pay Plus



● Service Content

In 2023, the Company became the first investment trust provider in Taiwan to purchase funds by combining electronic payment accounts, and cooperated with icash Pay to promote electronic payment account opening and transactions. In 2024, the Company expanded our reach to include PX Pay Plus with 4.6 million members. Customers are able to open accounts and link their payments online through PX Pay Plus. By expanding the account opening channels, we aim to make it easier for customers to purchase funds and manage their finances conveniently.

The company is actively advocating for regulatory changes to allow the subscribe of funds through electronic payments. In February 2024, we completed the necessary legislative revisions, and by June of the same year, we officially launched the electronic payment fund subscribe service. This service enables customers to conduct full transactions, including debits and repurchases, directly from their online electronic payment accounts, offering a more comprehensive and convenient fund trading experience.

● Service Achievements

In 2024, the total subscription amount of electronic payment reached 54.07 million, an increase of 517% compared with the previous year.

SurveyCake Cloud Questionnaire



● Service Content

In order to improve the registration experience and efficiency of physical events, the Company introduced the SurveyCake cloud questionnaire service in 2024 to provide a more convenient way for the public to participate in the investment and financial management seminars organized by Yuanta Funds.

● Service Achievements

In 2024, to enhance the registration experience for in-person events and improve event hosting efficiency, our company implemented the SurveyCake cloud questionnaire service. This provides the public with a more convenient way to participate in investment and financial management seminars hosted by the Company. The adoption of this service not only offers more flexible questionnaire design options but also allows us to use the responses as a basis for organizing future events. This aims to provide the public with financial knowledge and planning that are more closely aligned with their individual lifestyle and consumption habits.

Digital Statement Optimization Project - Yuanta Securities Data Sharing



● Service Content

In July 2024, the Company partnered with Yuanta Securities' "Mr. Investment" app to provide ETF beneficiaries with a faster way to apply for ETF digital statements through a data sharing mechanism, and work with beneficiaries to protect the earth's resources and reduce paper waste.

● Service Achievements

By the end of 2024, more than 8,000 Yuanta Securities "Mr. Investment" users applied for the service, which can help the Company reduce printing and delivery costs and achieve environmental protection and carbon reduction.

LINE Official Account Transaction Notifications



● Service Content

In order to integrate into the daily life of investors, the Company provided investors with a service for checking accounts and transaction information through the LINE official account, and further launched a transaction notification service in 2024, where investors only need to complete the LINE official account binding and open the subscription service, and then receive the transaction notification service in real time through LINE to keep track of the transaction status at any time.

● Service Achievements

1. About 32% of people use the subscription service after connecting to their LINE Official Account.
2. The LINE blocking rate after subscribing to transaction notifications has been reduced by 64%.

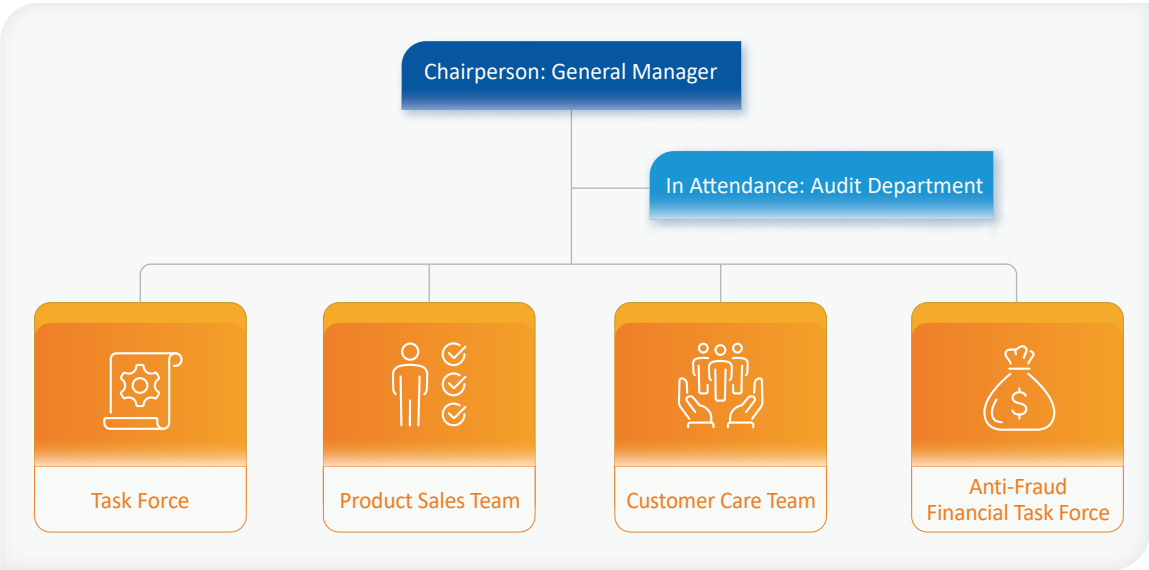
4-4 Customer Rights

4-4-1 Fair Customer Treatment

The Company is committed to embedding the spirit of fair customer treatment at the core of its corporate culture, and ensuring that every customer is treated fairly in the process of service transactions by promoting the implementation and implementation of its core values. In order to achieve the core objectives, the Company has established a "Fair Customer Treatment Task Force" with the General Manager as the convener, which holds regular meetings to plan the principles of fair customer treatment and product deliberation and other related matters, promote the review and improvement plan of fair customer treatment, and regularly report to the Board of Directors on the implementation status , so as to implement and strengthen the spirit of fair customer treatment from top to bottom.

At the same time, in order to effectively integrate the Company's fair customer treatment operation, each group proposes the promotion and implementation of fair customer treatment in regular meetings, and also incorporates the internal compliance rules and codes of conduct of fair customer treatment into education and training courses to enhance employees' awareness of fair customer treatment and incorporate it into internal control and audit projects. From the formulation of the system, the strengthening of employee education and training to the actual implementation and follow-up audit, the company has fully implemented the concept of fair customer treatment with practical actions.

Organizational Chart of the Fair Customer Treatment Task Force



Fair Customer Treatment Policy

The Company is committed to protecting the rights and interests of financial consumers, enhancing the confidence of financial consumers in the market in a fair, reasonable and effective manner, and promoting the sound development of the financial market. The Company not only emphasizes improving employees' awareness of financial consumer protection, ensuring that employees comply with relevant financial consumer protection regulations, establishing and implementing a corporate culture with the "Principle of Fair Customer Treatment in the Financial Services Industry" as the core, and strictly following internal and external norms and codes of conduct

- | | |
|--|--|
| 1. Principle of Fairness and Good Faith in Contracting | 6. Principle of Equitable Compensation and Performance |
| 2. Principle of Care and Fiduciary Duty | 7. Principle of Complaints Protection |
| 3. Principle of Truthfulness in Advertising and Solicitation | 8. Principle of Professionalism of Personnel |
| 4. Principle of Suitability of Products or Services | 9. Principle of Friendly Service |
| 5. Principle of Information Disclosure and Notification | 10. Principle of Integrity in Business Operations |

The Company ensures the implementation and effective implementation of the fair customer treatment policy through rigorous supervision and management measures, so as to promote the steady development and long-term prosperity of the financial market, and has established a complete supervision mechanism as follows:

- The oversight responsibility is designated to a manager at the vice president level or above, with a dedicated department responsible for planning and implementation. The policy will be reviewed in senior management meetings and regularly reported to the Board of Directors to ensure that the fair treatment policy aligns with corporate governance principles.
- The fair customer treatment policy and strategy, along with internal regulations and codes of conduct, should be integrated into the company's overall workforce. This integration will be promoted through the addition of educational training courses (at least 3 hours annually). Additionally, the company should establish a robust customer service system and process, reviewing the provision of flexible and appropriate customer service methods to enhance customer satisfaction.
- The fair customer treatment policy and strategy should be incorporated into the company's internal control and audit systems to ensure that the execution of policies meets financial regulatory standards. Continuous improvements should be made to internal management mechanisms to protect consumer rights.
- In the event of customer complaints or financial consumer disputes, the Company should handle them promptly and appropriately according to the "Customer Dispute Resolution Procedures." There should be an evaluation for any breaches of the fair treatment principles or financial consumer protection regulations. If necessary, policy amendments should be undertaken to ensure the effective implementation of the fair customer treatment strategy.

Fair Customer Treatment of Specific Measures

The Company not only enhances financial friendliness and fair customer treatment education and training, pays attention to the investment needs and rights of the disadvantaged, but also takes a number of measures to safeguard and protect the interests of the disadvantaged. In addition, the Company has set up a rigorous advertising and marketing review mechanism to strengthen the truthfulness of advertising content and fairness and reasonableness to customers, and fully disclose product risks.

Aspect of Mechanism



Product sales

Before accepting a customer's subscription application, the Company or sales institution should gather relevant information about the customer. When the customer is considered a financial consumer as defined by the Financial Consumer Protection Act, the information should at least include the customer's identity, financial background, income and source of funds, risk preferences, past investment experience, and investment objectives and needs. The results of risk tolerance analysis should be confirmed by the customer through signature, seal with the original retained seal, or other mutually agreed methods, and the same applies when amendments are made. Furthermore, customers should invest in fund products that match their risk tolerance level and are required to thoroughly read the prospectus and understand information related



Strengthen the advertising and marketing review mechanism

The Company and fund sales institutions, when engaging in advertising, seminars, and other business activities that involve creating promotional materials, must complete an "Advertising Compliance Self-Assessment Form" (reviewing aspects such as greenwashing prevention) before external use. The form should be confirmed by the head of the department responsible for creating the promotional materials and submitted to the "Advertising and Marketing Review Committee" for deliberation. Upon approval by the committee, the department responsible for creating the materials attaches the attendance sheet and meeting minutes, fills out the advertising review form, and undergoes further vetting by the compliance department, agreement from the supervising manager, and final approval by the general manager before such promotional materials can be used externally. In 2024, promotional materials submitted in compliance with regulatory requirements included 57 press releases and 562 advertisements, totaling 619 cases



Financial Friendly Education and Training

Employee education and training - enhance the awareness of employees to protect the rights and interests of customers, treat customers fairly, and other issues

In order to enhance employees' professional awareness and practical application ability of fair treatment of customers and personal data protection, the Company will hold a total of 8 educational training sessions in 2024, covering the "Principles of Fair Customer Treatment in the Financial Services Industry", the "Financial Consumer Protection Act" and other laws and case sharing, so as to strengthen employees' ability to respond to customer complaints and protect information. To further promote the "Financial Friendly Concept", the Company has designed financial service scenario courses for the elderly, people with disabilities, and disadvantaged groups. These courses incorporate ESG principles and empathy training to enhance the frontline staff's sensitivity and inclusiveness in meeting diverse needs, thereby creating a more friendly and barrier-free financial service environment. Throughout the year, we also conduct internal training courses related to fair customer treatment for more than 5 hours, ensuring the implementation of financial education and the spirit of sustainable service. The company also conducts internal audits to ensure that customer protection mechanisms, as well as fair customer treatment strategies and measures, meet market demands and customer expectations.

Item	Course Topics	Number of training participants	Training hours	Completion rate(%)
Internal financial friendly education and training	Educational training on the principles of fair customer treatment and financially fiendly service guidelines in the financial services industry (including regulatory standards, practical case studies, and communication skills)	592	1,484	100%
	Other courses related to fair customer treatment course	11	6.6	100%
External financial friendly education and training	Corporate Governance Seminar - Financial Consumer Protection Act and principles of fair customer treatment (including financial friendly and convention on the rights of people with disabilities).	6	18	100%
	Practical case sharing of ESG, ethical management and principles of fair customer treatment in the financial industry	91	273	100%
	Financial Friendly Service Series - Dementia-Friendly Seminar	34	34	100%
Total		734	1,815.6	100%

Note: The division of internal and external training is based on the company's internal/external instructors.

Information Transparency - Accurate Disclosure of Product, Service, and Risk Information

Disclosure of information about goods or services

Risk Warning Disclosure

1 The Company's official website has set up a specific area for fund products to provide customers with access to the fund profile, investment area, industry allocation, top 10 and quarterly shareholding details of the full range of funds, etc.

2 The Company discloses the prospectus for each fund and the monthly fund reports on our official website, providing clients with comprehensive information about the funds.

1 The Company discloses the main risks of each fund in the prospectus and short form prospectus of each fund, and places them on the Company's official website for investors' reference.

2 The Company's "Account Opening Agreement" and "Fund Beneficiary Unit Subscription/Redeem/Transfer Subscription Application" and other forms have disclosed the "Securities Investment Trust Fund Risk Disclosure Statement" to clearly inform the fund of investment risks.

3 The Company discloses relevant product/investment information, and discloses relevant warnings to remind investors to pay attention.

Customer Care - Elderly and disabled protection measures, transaction monitoring and follow-up visits to alert you to the risk of fraud

Elderly and Disability Protection Measures

Transaction Monitoring and Follow-Up

Investors from disadvantaged groups such as the elderly and those with disabilities should check the statement of fully understanding the product in the fund account opening form. If they do not agree to the declaration, our company will proactively adjust their investment risk profile to be classified as [Conservative Low Volatility Tolerant] and the subscription of futures funds should additionally fill in the "Declaration of Voluntary Subscription of Financial Products", and only after review and approval can they subscribe; In 2024, a total of 3,268 disadvantaged people filled out the declaration form.

Transaction care follow-up for elderly customers include confirmation of large transactions, abnormal asset transfers, transaction frequencies and other matters to remind them of the risk of transaction fraud, and a total of 1,541 weekly reports and 120 monthly reports were issued in 2024.

Implementation Results of Fair Customer Treatment



To address the needs and protect the rights of disadvantaged groups, older adults, and individuals with physical and mental disabilities, the company has established a financial-friendly service area referencing Taiwan's Easy Reading Guidelines for disclosure. This initiative aims to ensure these groups can easily access information, safeguard their right to information accessibility, and bridge the digital divide.

Description of Results:

The Company has adjusted the content of the Financial Friendly Service Area with reference to the Taiwan's Easy Reading Guidelines, including font size, uniform font type, avoiding the use of fonts with special effects, using clear and easy-to-read fonts, and avoiding the italic characters.

Financial Friendly Service Area:

元大投信 Yuanta Funds

【元大投信金融友善服務】

我們積極落實金融友善環境，歡迎利用下列金融友善服務：

1. 無障礙環境設施

- ◆ 大樓 1 樓設有服務鈴、保全人員。
- ◆ 樓梯扶手。
- ◆ 無障礙電梯有扶手。
- ◆ 接待大廳大門無門檻。
- ◆ 洗手間有感應式水龍頭。
- ◆ 窗戶樓台有止滑座椅、老花眼鏡、色盲眼鏡、放大鏡。

2. 身心障礙者輔助服務

- ◆ 本公司可預約專人協助辦理開戶及簽約作業。
- ◆ 與「台灣手語翻譯協會」合作提供手語翻譯服務。

3. 電話服務

- ◆ 上班時間：上午 9 點到下午 5 點 30 分。
- ◆ 可撥打客戶專線 0800-009-968 或 (02)8770-7703 聯繫客服專線。

4. 申請專線

- ◆ 客服專線 0800-009-968 或 (02)8770-7703 聯繫客服專線。
- ◆ 客服信箱：cs@yuanta.com

5. 電子郵件服務

- ◆ 可以寄電子郵件問題或留言。
- ◆ 電子郵件信箱：cs@yuanta.com

6. 網路交易服務

- ◆ 想開通網路交易功能，請點選：我要開戶。
- ◆ 24 小時網路交易專區，請點選：我要登入。

元大投信 Yuanta Funds

7. 元大投信 APP

- 查詢 ETF 服務及投資基金：
- ◆ 手機 QR Code 下載：元大基金先生 APP。

8. 基金常見問題

- 查詢基金問題：
- ◆ 請點選：常見問題。

9. 基金資料下載

- 下載基金申請表單：
- ◆ 請點選：表單下載。

10. 投信投顧公會金融友善服務專區

- <https://www.sifca.org.tw/ROC/UserFriendly/main.aspx>

Highlight 2

In response to the increasing number of people with dementia nationwide, the Company is offering a Dementia-Friendly Financial Communication Skills course to enhance employees' understanding and practical skills regarding dementia issues. Employees are encouraged to participate in the course to learn how to accurately identify symptoms of dementia and effectively communicate with individuals with dementia or their families to provide appropriate financial services

● Description of Results:

To implement financial-friendly services and create a supportive financial environment for investors with disabilities, the Company held the "Financial-Friendly Service Series - Dementia-Friendly Seminar" in 2024. A total of 34 employees participated, with each team having 2 to 10 certified Dementia-Friendly Angels. The course focused on learning how to identify symptoms of dementia clearly and how to communicate effectively with affected individuals and their families to provide supportive financial services.



Highlight 3

To emphasize the implementation of the principle of fair customer treatment, the company continues to incorporate the Financial Consumer Protection Act and the principles of fair customer treatment into the training courses for all employees. The mandatory instructional hours for this course were originally set at 3 hours but have been voluntarily increased to 5 hours to strengthen employees' awareness and understanding of fair treatment practices.

● Description of Results:

In 2024, the Company conducted two training sessions focused on the principles of fair customer treatment in the financial services industry and guidelines for financial-friendly services, including regulations, practical cases, and response skills. The total training duration was 5 hours, with 592 participants in total:

- 1 In June 2024, a 2-hour training session on the principles of fair treatment and guidelines for financial-friendly services was held, with 292 participants and a completion rate of 100%.
- 2 In October 2024, a 3-hour training session covering the principles of fair treatment, guidelines for financial-friendly services, including regulations, practical cases, and response skills, was conducted, with 300 participants and a completion rate of 100%.

Highlight 4

The company conducts operations related to transactions for elderly financial consumers, which include age review for elderly customers, vulnerability assessment for elderly customers, pre-control before fund subscriptions, transaction monitoring and follow-up, control of transactions not conducted by the account holder, and the development of an elderly-friendly (LOHAS) version of advertisements and promotional materials with enlarged font sizes.

● Description of Results:

- 1 In 2024, new products were launched, such as the Yuanta Global Aerospace and Defense Technology ETF (00965) and the Yuanta Premium Bond ETF Umbrella Fund. Each of these products offers elderly-friendly (LOHAS) versions of promotional materials, making it easier for elderly customers to read and understand the products.
- 2 A total of 3,268 disadvantaged groups filled in the "Declaration for Voluntary Application for Financial Products".
- 3 Transaction monitoring and follow-up for elderly financial consumers: A total of 1,541 weekly and 120 monthly care reports was issued in 2024.



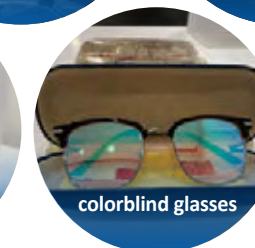
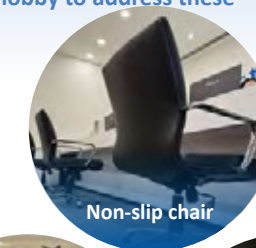
Highlight 5

The Company continues to enhance financially friendly services and implement the spirit of the Convention on the Rights of Persons with Disabilities (CRPD), while also considering the needs of disadvantaged groups, the active generation, and the elderly. Customer care measures and services are set up in our company's business lobby to address these needs.

● Description of Results:

Promote customer care measures and services:

- A doorbell is installed on the first floor to assist clients with mobility difficulties in notifying customer service or front desk staff. An elevator is also available, and staff members guide clients in using it.
- The business lobby is equipped with non-slip chairs and waiting areas.
- The business lobby is equipped with magnifying glasses, reading glasses, and colorblind glasses.
- The service counter is equipped with computers that have dual screens to assist disadvantaged groups and the elderly in on-counter services.



4-4-2 Customer Relationship Maintenance

Customer Care Measures

Yuanta Taiwan Value High Dividend ETF (00940) was raised from March 11, 2024 to March 15, 2024, with a fundraising scale of NT\$ 175.2 billion.

Capacity Enhancement

- Full mobilization: Initiate the cross-departmental manpower support, coordinate the division of labor on weekdays and holidays, and increase the capacity of account opening processing under the condition of regulatory compliance, so that customers can successfully complete the account opening and subscription operations.
- System optimization: Optimize the system review function, increase the efficiency of account opening review, and effectively increase the number of account opening completed by customers.
- Expand IT equipment: Increase external service information equipment to avoid service load and affect system processing efficiency.

Full range of customer service

- Increase the number of customer service calls: Initiate the cross-departmental staff to assist the customer dedicated line service, effectively reduce the waiting time of customers, and improve the line entry rate.
- Rolling adjustment of on-site service personnel: In addition to maintaining the service personnel arrangement in the business hall, the purpose of customer counter diversion (account opening, redemption transaction or inheritance and other business), and adjust the service manpower according to the number of visitors, so as to reduce the on-site waiting time of customers.
- Risk Alert and Investor Education: Remind investors to pay attention to investment risks and subscription period through press releases and other information to help investors effectively plan their asset allocation.

Expand communication channels

- Make use of various communication channels to efficiently deliver information on fund subscriptions to customers. These channels include SMS notifications, special announcements on the company website, important notices via the company app, customer hotline explanations, responses through a dedicated customer service email, and press releases. This ensures that clients receive fund-related information promptly and can further verify the status of their account opening and subscription processes.

Customer Satisfaction

The Company values customer response and feedback, and customer satisfaction surveys served as an important basis for the company to continuously improve its financial products and services. In 2024, the overall service satisfaction rate reached 98.84%, surpassing the annual target of 95.3%, especially in the customer service staff explanation and customer service quality projects, the customer satisfaction rate is 100%.

Customer Complaint Handling Process

The Company has set up public complaint channels such as the official website, customer service hotline, and e-mail address to provide customers with relevant opinions and suggestions, so customers can appeal for consumer disputes by telephone, letter, fax, e-mail, or in person with the Company, or through mediation by a third-party external organization, such as the Financial Ombudsman Institution(FOI). In addition, the internal control system and the operating procedures for the settlement of customer consumer disputes have been formulated to efficiently track cases and improve problems, and provide customers with the best service and protection of their rights and interests.

Customer Complaint Handling Process:



05

Employee Care and Excellent Workplace

5-1 Employee Attraction and Retention	75
5-2 Talent Cultivation and Development	82
5-3 Friendly and Excellent Working Environment	87



5-1 Employee Attraction and Retention

Talent Cultivation Policies and Goals

The Company adheres to the business philosophy of "stability, integrity, service and innovation", and develops diversified fields of investment and financial management. The Company regards employees as the key capital for sustainable development, actively establishes various recruitment channels to attract outstanding asset management talents, and continues to engage in industry-university cooperation to develop a good employer branding. Additionally, the recruitment process is based on professional ability and qualifications, without discrimination on the basis of race, gender, religious beliefs and age. Adopting a diversified development training and rotation system, The Company creates a diverse and inclusive workplace environment with a variety of benefits, physical and mental health care systems, and competitive compensation and reward systems that meet the needs of employees.

5-1-1 Employee Composition, Diversity and Inclusion

The Company is committed to providing a diverse, equitable and inclusive (DEI) workplace environment for all employees, and to integrating the DEI spirit into the Company's sustainable development goals. The Company established a Sustainability Task Force in June 2021, which was elevated to the "Sustainable Development Committee" under the Board of Directors in 2024, with an "Employee Care Team" under the Committee to help promote and safeguard employees' rights and interests, gender equality in the workplace, and DEI-related group policies. The team also conducts human rights due diligence, workplace education and training, and various employee care initiatives, so that employees with different backgrounds, characteristics and perspectives can feel valued and supported by the Company, enabling them to give full play to their strengths and practice self-worth.

DEI Workplace Environment

Diversity

The Company adheres to the spirit of meritocracy in recruitment and compensation, ensuring that conditions for hiring and remuneration do not vary based on nationality, ethnicity, professional background and gender, etc..The Company also employ talents in investment research, risk management and financial technology through multiple recruitment channels. By the end of 2024, there were a total of 303 full-time employees; new employees accounted for 11.22% of the total workforce, including 12 male employees and 22 female employees. The turnover rate is 5.6%, comprising 8 male and 9 female employees. Additionally, the employment of 4 employees with disabilities is in line with and exceeding the employment standards set by the People with Disabilities Rights Protection Act by hiring 1 extra, demonstrating that the Company provides equal competition and development opportunities for both genders, supports the employment rights and interests of persons with disabilities, and continues to create a multicultural workplace.

Statistics on the total number of employees and gender ratio

Year	2022	2023	2024
Number of employees	285 people	286 people	303 people
Ratio of males to females (%)	Male: 43.5% (124 people) Female: 56.5% (161 people)	Male: 41.96% (120 people) Female: 58.04% (166 people)	Male: 40.92% (124 people) Female: 59.08% (179 people)
Ratio of males to females in senior management (%)	Male: 52% (13 people) Female: 48% (12 people)	Male: 50% (13 people) Female: 50% (13 people)	Male: 57.69% (15 people) Female: 42.31% (11 people)
Avearge age (years old)	41.2	41.6	41.5
Average years of experience (years)	8.9	9.4	9.5

Equity

The Company is committed to promoting gender equality in the workplace and complies with the "Human Rights Policy" formulated by Yuanta Financial Holdings, which regulates the protection of human rights in the workplace, the implementation of equal pay for equal work, the provision of a healthy and safe workplace, the support of freedom of association, the promotion of labor-management harmony, the protection of personal data, and the promotion of human rights policies. In addition to conducting annual training on the prevention of sexual harassment in the workplace and education on human rights, labor rights and diversity and equality. In 2024, the Company revised the " Workplace Sexual Harassment Prevention Measures, Complaint, and Disciplinary Management Guidelines" in accordance with the "Act of Gender Equality in Employment" and the " Prevention of Sexual Harassment Policy" to create a more effective, friendly and reliable sexual harassment prevention and control system. At the same time, in order to take care of the health and well-being of all employees, the Company launched the "Yuanta Pregnancy Mommy Gift Voucher" program, which provides each pregnant woman with a heart and blessing, family-friendly leave that exceeds legal requirements, high-quality maternity subsidies, comprehensive employee health check-ups, employee assistance programs and psychological counseling, and provides diversified and pragmatic employee care measures. In 2024, the Company was certified as a "Childcare and Parenting Support Network and Measures" projected by the "Taipei City Government Labor Bureau 2024 Child-Friendly Business Award".

Inclusion

The Company fosters a positive culture of respect and acceptance among employees, as well as mutual support and full expression of opinions, and has set up multiple and accessible communication channels to listen to the feedback and voices of each employee through the "Labor-Management Meeting", "Sexual Harassment Prevention and Control Hotline", "Suggestion and Complaint Mailbox", "Performance Interview" and "Employee Opinion Surveys", and launched the "Employee Assistance Program (EAPs)". To help employees maintain work-life balance, they can consult on a wide range of topics, including interpersonal interactions, work stress, emotional management, family and other related issues, and provide a free consultation hotline and one-on-one counseling resources from psychologists. The Company also organizes a variety of club activities and health promotion activities to improve the physical and mental health of employees, so as to achieve the win-win goal of improving the workplace environment and work efficiency.

➤ Current Situation of Human Resources

Gender distribution of all employees

In terms of the gender ratio of employees, about 40% of employees are males and about 60% are females.

Employee category	Gender				Number of employees
	Male		Female		
	Number	Percentage	Number	Percentage	
Full-time employees	124	40.92%	179	59.08%	303
Part-time employees	1	33.33%	2	66.67%	3
Total	125	40.85%	181	59.15%	306

The geographical distribution of all employees

Employee category	Head Office	Taichung Branch	Total
Full-time employees	291	12	303
Part-time employees	3	-	3
Total	294	12	306

Description of Employee Category Definition:
Full-time employees: Employees whose weekly, monthly or annual working hours are defined in accordance with the laws and practices of the country.
Part-time employee: An employee who works fewer hours per week, month or year than a full-time employee.



Non-employee workers

In addition to full-time and part-time employees, the Company also provides non-employee type job opportunities, such as dispatched personnel who are employed through non-typical employment methods, and by the end of 2024 , the Company hired a total of 2 male non-employee workers.

Full-time employees diversity statistics - by rank, gender and age group

Employee category	< 30 years old (excluding 30 years old)		30~50 years old		> 50 years old (excluding 50 years old)		Total
	Male	Female	Male	Female	Male	Female	
Senior management	-	-	5	7	10	4	26
Junior and mid-level managers	-	-	13	10	5	3	31
All other employees	17	23	66	113	8	19	246
Total	17	23	84	130	23	26	303
Percentage (by gender)	5.61%	7.59%	27.72%	42.91%	7.59%	8.58%	
Percentage (by age)	13.20%		70.63%		16.17%		

Description of Employee Category Definition:
1.Senior management : Department head or above
2.Junior and middle managers : Deputy department heads/group heads
3.All other employees: Full-time employees other than those listed in the preceding two items

Full-time employees diversity statistics - by education and rank

Employee category	Doctor	Master	Bachelor	Junior college	High school (inclusive) or below	Total
Senior management	1	18	6	1	-	26
Junior and mid-level managers	-	15	13	3	-	31
All other employees	2	109	118	12	5	246
total	3	142	137	16	5	303
Percentage	0.99%	46.87%	45.21%	5.28%	1.65%	

Source Date: 2024/12/31

● Full-time employees diversity statistics - by rank, gender and ethnicity

As of the end of 2024, the Company hired 1 aboriginal employee, 4 employees with disabilities and 2 foreign employees, and will continue to increase the employment ratio in the future to protect the employment rights and interests of all ethnic groups.

Employee category	Nationality (excluding aborigines)	Foreign nationality	Taiwanese aborigines	Vulnerable groups ¹
Senior management	96%	-	4%	-
Junior and mid-level managers	100%	-	-	-
All other employees	98%	0.8%	-	1.2%

Note¹: Full-time employees from disadvantaged ethnic groups who have received a certificate of disability from the Republic of China.

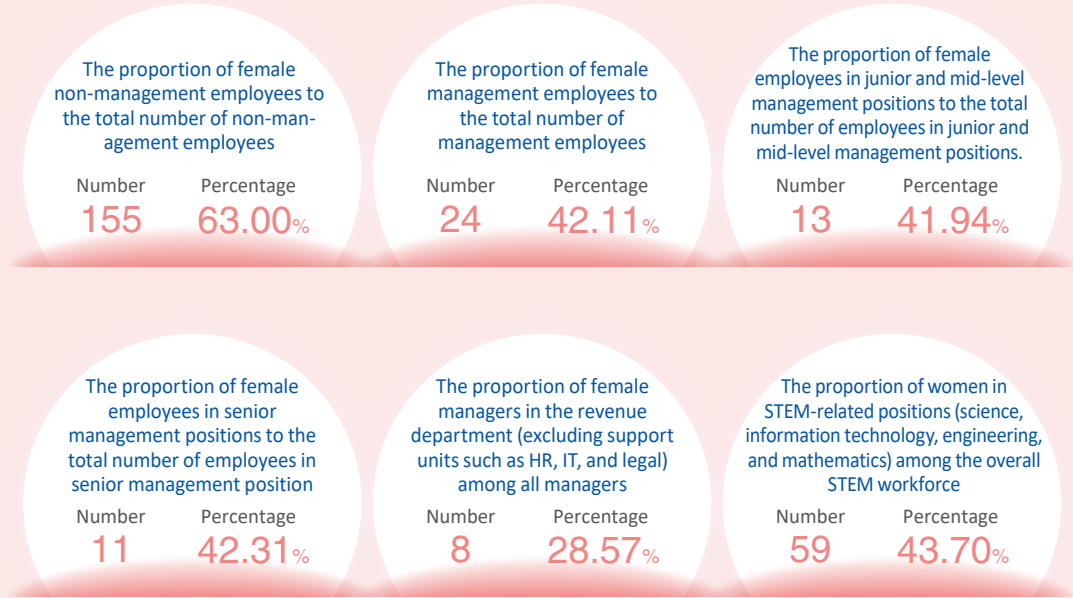
● Statistics on new hire/ departing employees

As of 2024, the number of new hires and departing employees at different levels and by gender within the company falls within a reasonable range. The proportion of voluntary resignations and internal transfers within the Group is also considered reasonable, indicating healthy employee mobility and the effectiveness of policies promoting diverse development in human resources.

		Male			Female			Total number of new hires /departing employees
		Under 30 years old	30-50 years old	Over 50 years old	Under 30 years old	30-50 years old	Over 50 years old	
New hires	Management	-	-	2	-	1	-	34
	General staff	7	3	-	12	8	1	
Departing employees	Management	-	1	1	-	1	2	171
	General staff	3	2	1	1	4	1	

Note¹: The total number of employees who left the company includes 3 who have been transferred to the group.

● Statistics on the composition of female employees



Source Date: 2024/12/31

➤ Employee Equality and Diversity Policy

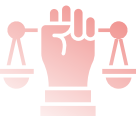
The Company is committed to creating a harmonious and inclusive working environment and has developed a comprehensive employee equality and diversity policy. The Company ensures that every employee works in an environment that is respectful and free from any factors, and that there is no unequal treatment or discrimination of any kind. These policies are designed to ensure that every employee can reach their full potential and maximize their contribution in their respective roles.

● Code of Conducts

Principle of Equal Employment and Non-Discrimination: The Company respects a pluralistic society and gives its managers and employees equal opportunities to appoint and develop their careers, and does not discriminate on the basis of gender, race, religious beliefs, political party, sexual orientation, rank, nationality and age, or any form of discrimination.

● Workplace Sexual Harassment Prevention Measures, Complaint, and Disciplinary Management Guidelines

- (1) Clearly define the identification of sexual harassment behavior, sexual harassment prevention measures, corrective and remedial measures.
- (2) Set up a complaint hotline and e-mail address for handling workplace sexual harassment incidents
 - Grievance Handling Department: Human Resources Department
 - Grievance Hotline: (02) 7707-6544
 - Grievance Email Address: hr-care.funds@yuanta.com
- (3) In order to handle sexual harassment complaints, the Company has established the "Sexual Harassment Complaint Handling Committee" as the unit responsible for addressing such issues, and does so in a closed manner.
- (4) In order to handle complaints of sexual harassment, the Chairman of the Board of Directors shall appoint personnel for the complaints, including gender-conscious external professionals, to form a sexual harassment complaint investigation team to conduct an investigation based on the principles of objectivity, impartiality and professionalism, and to protect the privacy and other personality interests of the parties concerned during the investigation process.



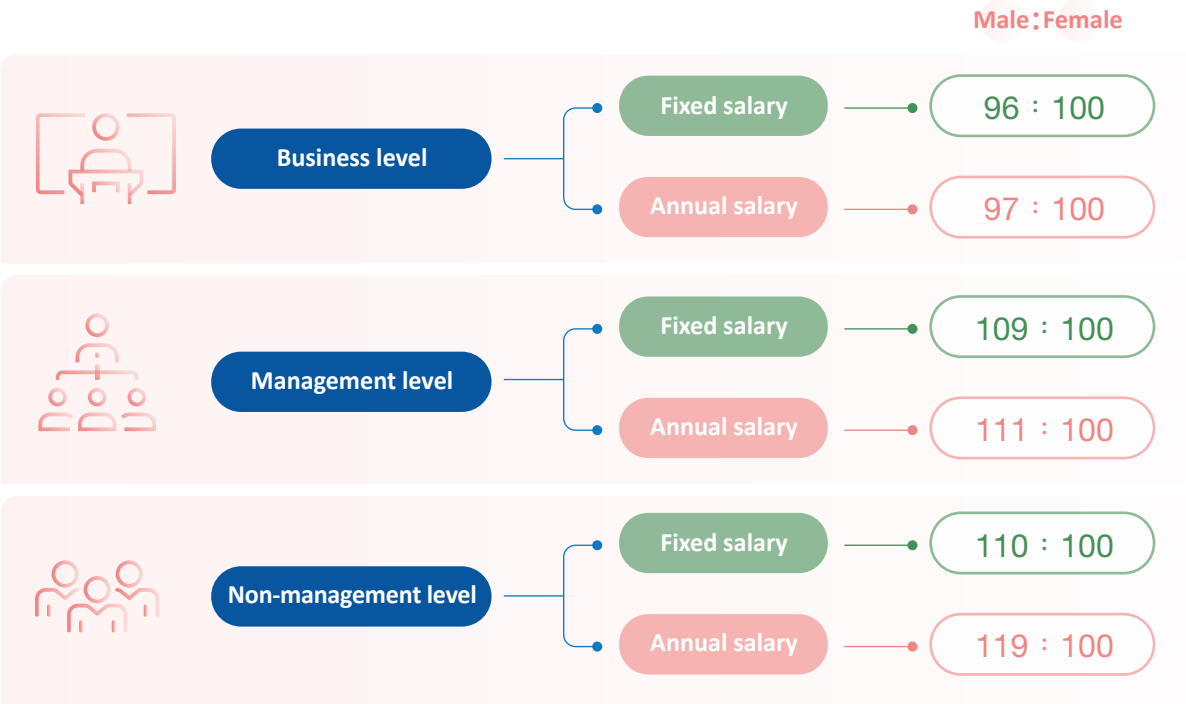
In 2024, the Company will not report any illegal infringement incidents, and will continue to prevent related incidents in the future, so that employees will not be subjected to illegal infringement incidents.

5-1-2 Talent Retention

➤ Salary, Rewards and Benefits

The Company continues to attract and retain key talents through a market-competitive salary and reward system. It designs a fair and reasonable remuneration plan according to the nature of the position, and conduct regular reviews to ensure that the rewards are incentivizing and fair, while also taking into account employee welfare, organizational development and sustainable value.

● 2024 Pay Ratio (Male/Female)



Note: The business level is the supervisor or above; The management level is the management personnel outside the business level (including department heads, department deputy heads and team leaders); The non-management level is for all personnel other than management.



Employee Protection

- Group insurance

Term life insurance, accident insurance, critical illness insurance, accidental medical payment, medical insurance, cancer prevention insurance, maternity insurance, etc
- Group insurance for business travel

Accidental Death / Dismemberment Benefit, Accidental Injury Medical Insurance Benefit, Overseas Travel Comprehensive Insurance Insurance's Travel Inconvenience Insurance



Diverse Employee Benefits

- Further education

E-learning / International Financial Certification Incentives / English Certification Incentives / External Education and Training Subsidies
- Home care

Marriage subsidy / maternity subsidy / childcare leave without pay / employee's children's education scholarship / pregnant mommy gift certificate
- Physical and mental care

Health check-ups / on-site health consultations / group insurance for employees / inpatient medical subsidies / emergency assistance / funeral subsidies / health promotion activities / Employee Assistance Programs (EAPs): Psychological Counseling Hotline and Face-to-face Interview / Stress Massage Service / Diversified Clubs (Badminton Club, Mountaineering Club, Yoga Club, Yueyi Club, etc.)
- Savings and financial management

Preferential handling fee for employee stock ownership trust / employee preferential loan interest rate / employee subscription of wealth management products
- Friendly workplace

Flexible working hours / three-day gifts / birthday gifts / special holiday gifts

Friendly Leave Policy

Types of Leave		Number of Paid Leave Days Provided by the Company	Statutory Paid Leave Days	Explanation of Exceeding Legal Requirements
Family care leave		7 days	14 days	Unlike the law, which combines the two types of leave into a maximum of 14 days a year, the number of family care leave and personal leave is calculated separately to meet the needs of employees to take care of family members.
Personal leave		14 days		
Paternity check-ups and paternity leave		10 days	7 days	Employees are entitled to 10 days of paid paternity check-up and paternity leave, which is 3 days better than the statutory leave, so that employees have more time to accompany their spouses during their childbirth journey. In addition, the paternity leave period is a total of 20 days on and before and after the date of the spouse's delivery, which is more flexible than the statutory 15 days.
Maternity leave	Miscarriage for more than 2 months but less than 3 months of pregnancy	9 days (wages are paid as usual).	7 days (no payroll).	The number of days of payment and the payment of wages are better than those stipulated by law.
	Miscarriage before 2 months of pregnancy	7 days (wages are paid as usual).	5 days (no payroll).	
Marriage leave		8 days	8 days	The regulations are completed from 10 days to 3 months before the marriage (which can be extended for one year with the consent of the employer); Compared with the fact that employees of the Company can apply for marriage leave in installments within 3 months from the first day of applying for marriage leave, the use of leave is more flexible.
Public holidays				All employees are encouraged to participate in various volunteer service activities organized by the Yuanta Cultural and Educational Foundation, and if the activities are held on weekdays, they can apply for volunteer service leave with the consent of their supervisors.

Note: All undisclosed leaves are in accordance with laws and regulations.

Statistics related to parental leave

Items	Female	Male
(A) The total number of employees who are eligible to apply for parental leave	9	13
(b) The total number of employees who actually used parental leave in 2024	0	0
(C-1) The total number of employees due to return to work in 2024 after taking parental leave	0	0
(C-2) The total number of employees who actually returned to work in 2024 after taking parental leave	0	0
Reinstatement rate (C-2/C-1).	0%	0%
(D-1) The total number of employees who actually returned to work after taking parental leave in 2023	0	0
(D-2) The total number of employees remained in employment 12 months after returning from parental leave in 2023	0	0
Retention rate (D-2/D-1).	0%	0%

Note:

1. Reinstatement rate = (actual number of reinstated employees in the current year / number of employees who should be reinstated in the current year) x 100%.

2. Retention rate = (number of employees who remained in employment 12 months after reinstatement in the previous year / number of employees who actually reinstated in the previous year) x 100%.

► Family-friendly Workplace Program

● Flexible workplace-friendly family policies and measures

► Top-Down Promotion of Employee Health Care - Leadership Support from Senior Executives

Since 2017, the Company has been supported and led by senior executives to sign the "Healthy Workplace Declaration", and regularly allocate funds to promote various projects every year Health promotion activities, and senior executives go to the Company's family day and various health activities to exercise and cheer with colleagues!

► Set up a dedicated unit

The Sustainable Development Committee of the Company has set up functional groups, among which the Employee Care Team aims to provide a healthy and safe workplace, create friendly employee relations, and promote employee health activities and well-being.

► Provide flexible work arrangements for parenting-friendly support

The Company provides employees with shifts due to childcare needs, and provides family care leave that is superior to the law to meet the needs of employees to take care of family members.

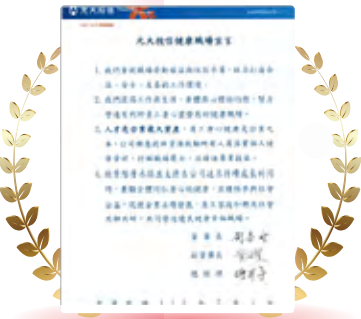
► Other specific measures to balance work and family life

(1) Annual health promotion activities

In order to encourage employees to balance work and family life, the Human Resources Department plans various health activities (including family day events) based on the results of the health promotion activity surveys and labor health reports of the previous year. In addition to receiving general praise in the Company, since 2019, it has been continuously recognized by government agencies for a number of health, sports, and family-friendly enterprise certifications, including the extension of "Sports Company Certification", "CHR Healthy Corporate Citizenship Pledge Company Logo", and "Healthy Workplace Certification - Health Promotion Label".

(2) Club and recreation subsidies

At present, the Company and the Group have their own permanent clubs, which regularly engage in legitimate leisure club activities on a weekly, monthly or quarterly basis, so as to relieve work pressure, promote a sports atmosphere and strengthen interpersonal and emotional exchanges.



● Financial support policies and measures

► Provide maternity and child allowances

In response to the aging population and declining birthrate in Taiwan, the Company promoted the well-being of its employees by increasing the birth subsidy to NT\$15,000 per child in 2024 (including the birth of the employee's spouse), plus the employee group insurance premium of NT\$ 5,000, and the total subsidy amount of NT\$20,000 per child for female employees.

► Provide educational scholarships for employees' children

To demonstrate the Company's concept of caring for employees' families and supporting the education and development of employees' children, the Company has long promoted children's scholarships and bursaries, covering students from primary school to tertiary institutions, and provides scholarships and grants ranging from NT\$1,000 to NT\$3,000 per child per semester according to their study stage, encouraging students to study and strengthen the cohesion and sense of belonging between the Company and employees.

● Parental Support Leave Policies and Measures

► Provide work-family-friendly leave

The Company provides friendly leave that balances work and family life, including family care leave, childcare leave without pay, etc., among which the period of marriage leave is more relaxed than that of laws and regulations, making marriage leave arrangements more flexible. The 14 days of personal leave and the 7 days of family care leave are calculated separately, which is better than the current law of combining the two days of leave for a whole year of 14 days, and better meets the needs of colleagues to take care of their families.

► Provide friendly pregnancy leave

The Company provides friendly maternity leave, including six types of leave such as maternity leave, prenatal check-up leave, paternity leave for accompanying prenatal check-ups and childbirth, among which the number of paternity check-up leave and paternity leave is better than the legal norm and salary, so that employees have more time to accompany their spouses during the birth process. Among them, two categories of maternity leave, such as miscarriage before two months of pregnancy and miscarriage of more than two months and less than three months of pregnancy, are better than laws and regulations, and pay salaries, so that colleagues can rest and recuperate with more peace of mind.

► Provide parental leave and return-to-work assistance

The Company offers colleagues in need the opportunity to apply for parental leave without pay. Additionally, for employees returning after such leave, assistance is provided mainly by relevant departments which help with hazard identification, demand, and suitability assessments. Meetings with occupational health service medical staff are arranged to provide health guidance and management tracking as needed. If there is a change in working conditions or operating procedures, health abnormalities or unwellness, and the doctor diagnoses that it is not suitable for work, the Company will re-evaluate the needs and suitability, and provide relevant assistance.

► Promote a safe and friendly workplace and sexual harassment prevention measures

Every year, the Company regularly conducts education and training related to "gender equality awareness and rights" for all employees, and the proportion of employees who complete the training is 100%, leading all employees to understand the concept of gender equality, how to prevent discrimination, respect gender diversity, and ensure personal occupational safety. In addition, the Company will send business-related personnel to study seminars related to the friendly workplace and other seminars to keep pace with the times and review relevant internal measures.

● Parental and Childcare Support Measures Love and Pregnancy

► Scheduled consultations with professional medical staff

The Company collaborates with doctors and nurses from partner hospitals to conduct health interviews and care on the spot, video or telephone, etc., to assist colleagues who continue to breastfeed during pregnancy, childbirth and childbirth for one year to provide workplace care, medical care information and health consulting services.

► Provide Well-Equipped Breastfeeding (Pumping) Room Facilities

In order to create a high-quality breastfeeding (pumping) environment, the Company has set up nursing room equipment in accordance with the "Standards for the Establishment of Nursing Room and Nursery Facilities and Financial Subsidy Measures", including chairs, tables, power sockets, special refrigerators for breast milk storage, telephones, covered trash cans and other public items, which are available for employees to apply for use. In October 2024, the Company's office was relocated to the Yuanta Financial Holding Building, with a total of two breastfeeding rooms on the office floor, and the Company has obtained the "Superior Rating" of Taipei Excellent Lactation Room Certification, which will be valid until August 2026.

► Provide Guidebooks for Expectant Mothers

The "Guidebooks for Expectant Mothers" provides accurate knowledge and suggestions for pregnant women during pregnancy, postpartum period, common childhood diseases and treatment, infant nutrition and diet, etc., so as to help expectant mothers reduce anxiety during pregnancy and follow important precautions in childbirth.

► Friendly Workplace Forums / Courses and Related Consultation Information

The Human Resources Department regularly publishes "Friendly Workplace Forums or Courses" internally, providing course information from external relevant institutions and units to create a child-friendly workplace environment.

► Provide Free Consultation Services through Employee Assistance Program (EAP) with Professional Psychological Institutions

The Company regularly provides employees with the latest workplace health information and Employee Assistance Program (EAP) consulting services through various e-newsletters.





5-2 Talent Cultivation and Development

5-2-1 Talent Development Policies and Objectives

The Company adheres to the concept of people-oriented, regard talents as the key capital for sustainable development, and is committed to creating a safe and friendly workplace experience for every employee. As the core business philosophy, combined with the Company's development strategy extended to talent cultivation policies and goals, it is developed in four aspects, including "continuous innovation, performance improvement, sustainable development and talent cultivation", and is divided into three major academies according to their functions and attributes: Management Academy, Finance Academy, and General Studies Academy, so as to continue to work hard and grow together for the inheritance of sustainable models of talents. In addition to complying with the FSC's "Incentive Plan for the Advancement of Securities Investment Trust Companies " for many times and receiving preferential treatments, the Company has become a "Talent Sustainability Action Initiative Partner" since 2023 in accordance with Yuanta Financial Holding's response to the "Talent Sustainability Action Alliance", promising to promote the six aspects and actions of talent sustainability, and maintain the competitiveness of talent sustainability in the midst of the changing industrial waves.

The Company continues to nurture future financial talents, enhances the willingness of the new generation to invest in the financial industry, cooperates with various universities, actively cultivate the new generation of financial technology talents and recruits future talents needed for key business development through course lectures, company visits, internship opportunities, etc., with a total of more than 2,200 students benefiting in 2024, and 5 former internship students have been selected to be transferred to full-time staff in investment research and business teams through evaluation.

5-2-2 Achievements in Human Resource Development

The Company formulates the "Annual Talent Development and Cultivation Plan" every year according to the strategic development and the talent needs of each unit's business development, and regularly submits the annual talent training and development plan to the Board of Directors, including the implementation of education and training in the previous year and the training and development plan of the current year, organizes management, professional and compliance courses, provides diversified learning resources, encourages employees to continue their studies, absorbs industry trends and emerging technology knowledge, and encourages colleagues to participate in professional courses organized by external organizations. In addition, the Company cultivates management and professional talents by means of job rotation and group transfer, and continues to accumulate sustainable development energy. At the same time, it also continues to cultivate the campus and a new generation of outstanding asset management talents, including providing internship opportunities, sponsorship funds for club activities, participating in credit courses and financial lecture courses, organizing campus talent recruitment activities and corporate visits, etc.

- **Draw up an education and training plan:** In 2024, the education and training coverage rate will reach 100%, with a total of 14,820 cumulative training hours and a total training cost of NT\$2,079,372, an increase of 4 hours per person over the previous year, with an average training cost of NT\$6,863 per person. Among them, the total number of training hours and training fees of green finance education and training was 5,659 hours and the training fee was NT\$674,730, which are detailed in the following table.
- **Continue to deepen the development of the campus:** In 2024, the school had 164 hours of teaching and 2,315 teachers and students participating; 23 hours of campus recruitment and 2,276 teachers and students participated. 5 campus visits were arranged, with 9.5 hours of visits, 104 students participating, and 12 internship opportunities were provided. A total of 5 people were evaluated and regularized after internship evaluation over the years.
- **Promote workplace health promotion:** In 2024, a total of 6 health promotion activities and seminars were held, with a total of 507 participants (including family members) to improve employee health, safety and welfare.

Hours of education and training	Employee education and training implementation results
Total number of courses	733 sessions
Training hours	14,820 hours
Number of trainees	12,581 people
Training costs	\$2,079,372
Number of employees	303 (full-time employees).
The average number of training hours per person	49 hours
The average cost of training per person	\$6,863

Note:

1. The number of employees used in the average number of training per person is based on the number of employees as of December 31, 2024.

2. The currency of education and training expenses is NT\$.

Talent training and development highlight 1: Successor Cultivation

Incubation programs	Target	Content	2024 Training Performance
Yuanta MBA Reserve Departmental/Group Supervisor Training Course	Reserve cadres in charge at the ministerial/group level	In order to accelerate the cultivation of reserve cadres of the Company's ministerial-level leaders, a half-year Yuanta MBA program will be offered multi-professional learning. The training covers political and economic trends, financial profession, regulatory compliance, financial management, strategic management and team leadership, etc., through both course teaching and case teaching, cultivating cross-team thinking with group resources, and verifying learning results through special reports.	By the end of 2024, the cumulative number of trainees was 11, of which 5 were promoted to department heads or deputy heads, with a promotion rate of 45%.
		In order to accelerate the cultivation of reserve cadres of the Company's group leaders, a four-month Yuanta MBA program will be offered multi-professional learning. The training covers the aspects of group strategy, compliance audit, financial innovation, operational analysis and leadership management, etc., through both course lectures and case teaching, cultivating cross-team thinking with group resources, and verifying learning results through thematic reports.	By the end of 2024, the cumulative number of trainees was 12, of which 8 were promoted to department heads, deputy directors or team leaders, with a promotion rate of 67%.
Yuanta MA Program	New reserve cadres	In order to nurture high-level talents in the capital market, actively seek financial elites with market and financial sensitivity, good at logical thinking and problem analysis and solving, and have high learning ability, through the 2.5-year Yuanta MA program, the Group will cultivate Group Reserve Cadres (MA) with cross-field integration expertise, and invite the general managers and department heads of the Group's subsidiaries to serve as mentors. Conduct intensive training and rotational apprenticeships, and build a solid professional foundation and accumulate practical experience through cross-departmental experience and project execution.	As of the end of 2024, the Company's MA talent pool had a total of 13 people, of which 3 were promoted to management positions, with a promotion rate of 23%.
Training in leadership and management functions	Current management staff	In order to continuously strengthen the leadership and management functions of supervisors, two management function courses will be launched in 2024, including "Strategic Execution" and "Workflow Innovation and Improvement Skills", and an action plan will be launched after the training to share learning experience with the department, so as to ensure that trainees can fully apply what they have learned in the workplace and achieve the effect of knowledge diffusion.	- Number of trainees: 40 - Training hours: 160 hours

Talent training and development highlight 2: Financial Professional Training and Compliance Ethics

Incubation programs	Target	Content	2024 Training Performance
Training of financial professionals	crew	In order to keep our colleagues in line with the current financial trends and sustainable development, the Company actively encourages them to participate in various seminars and forums held by internal and external institutions, covering topics such as ETFs, REITs, financial technology, sustainable finance, money laundering control, artificial intelligence, etc., so as to enhance the opportunities for interaction and exchange with competent authorities, experts and scholars, and strengthen the basic knowledge of financial profession.	- Number of trainees: 86 - Training hours: 266 hours
Cultivation of law-abiding and moral literacy	crew	In order to deepen the spirit of integrity and compliance and the awareness of ethical conduct, we jointly organized the "Compliance Series" with external professional organizations, and invited external industry, government and scholars to give lectures on topics such as "Ethics for Financial Practitioners", "International Trends and Patterns of Anti-Money Laundering", "ESG, Ethical Management and Fair Treatment", "Code of Ethics", etc., and continued to advocate internally and ensure that all operations comply with relevant regulations through legal norms and case analysis. Exercise due diligence and fidelity to good stewards.	- Number of trainees: 674 - Training hours: 1,823 hours
International talent training	Potential talents	In order to promote the integration of Taiwan's financial market with international standards, promote the development of asset management business and improve the investment environment of the capital market, the Company send potential talents to participate in the "GoProS Training Program" and "Asset Management Alpha+ Training Program" organized by the Securities and Exchange Foundation every year, focusing on practical case sharing and cultivating all-round international professionals through the latest government policies, international financial technology development and practical application, key industry development business opportunities and risk assessment.	- Number of participants: 4 - Training hours: 252 hours

Talent training and development highlight 3: Sustainable Financial Talent Development

Incubation programs	Target	Content	2024 Training Performance
Refresher course training for directors and supervisors	Directors, supervisors and senior managers	Arrange various refresher courses for directors and supervisors related to topics such as sustainability and international development trends, including money laundering prevention and anti-terrorist financing practices, insider trading prevention and directors' legal obligations and responsibilities, financial consumer protection law, fair treatment and financial friendliness, Convention on the Rights of Persons with Disabilities, information security threat trends and crisis management, and sustainable finance development trends, etc., to encourage the Company's new, new or renewed directors and supervisors to continue to enrich their knowledge.	- Number of trainees: 7 - Training hours: 76 hours
ESG professional skills training	crew	Provide training courses on ESG professional skills, information security, financial technology and corporate governance, with topics such as ESG in the financial industry, practical case sharing on the principle of ethical management and fair treatment, sustainable development talent development, financial friendly services, fintech construction and digital transformation, climate change risk and biodiversity risk, information security incident response, etc., to deepen sustainability-related functions.	- Number of trainees: 3,387 - Training hours: 5,659 hours

● 2024/8/13 Yuanta MBA Department-level and Group-level Leadership Training Program Kick-off Meeting

The Company selects management succession candidates based on key talents' professional qualifications, job performance, development potential, core values, and personal career development willingness. Each department manager reserves 1 to 2 deputy successors. In addition to the daily duties of the Company, the Company will participate in important projects and meetings, and serve as work instructors for new or junior personnel. In 2024, 4 potential management talents were selected to participate in the Yuanta MBA departmental and group-level reserve cadre training programs of the Group, and all of them successfully completed the training. In order to enable the trainees to better understand the purpose and method of the course before the class, the seniors in the early stage were specially arranged to share their learning experience, and the general manager was also invited to give guidance and encouragement in person.



● 2024/8/23 Yuanta Funds and SITCA Conduct Tailored Courses on "Responsible Investment Practices and Trends in the Financial Industry from an ESG Risk Perspective"

Vice General Manager Hsieh Meng-Che from KPMG was invited to share topics related to ESG risk and responsible investment, including global emerging ESG risks, the definition and trend of responsible investment, and the seven strategies of responsible investment and their implementation.



● 2024/11/20 Introduction to New Trends and Patterns in International Anti-Money Laundering & Ethics Awareness Course for Financial Industry Professionals on 2024/11/28

The Company cooperates with external professional organizations to organize the "Compliance Series", and invites external industry, government and scholars to give lectures on topics such as "ESG, Ethical Management and Fair Treatment", "International Anti-Money Laundering Trends and Patterns", "Ethics of Financial Practitioners", "Advertising Standards", etc., through legal norms and case analysis, and continues to advocate internally to ensure that all operations comply with relevant regulations, and fulfill the duty of care and loyalty of good managers.



● 2024/7/4 The General Manager engages in experience sharing and exchanges with Yuanta's MA

In order to cultivate the succession of the Group, the Company and its subsidiaries jointly implemented the "2024 Yuanda management associate (MA) Program", recruiting and training a total of 17 MAs, and another 4 MAs were transferred to the Company for training, with a total of 12 MAs in Yuanta Funds. From July to August every year, each subsidiary arranges a period of 1-2 weeks of intensive education and training, and invites the general manager to share and exchange experiences with the current reserve cadres.

● 2024/9/27 Leadership and Management Competency Training - "Work Process Innovation and Improvement Techniques" Course

In 2024, the management function course "Workflow Innovation and Improvement Skills" was launched, supplemented by the Kirkpatrick Model, and an action plan will be launched after the training to share learning experience with the department, so as to ensure that trainees can fully apply what they have learned to the workplace and achieve the effect of knowledge diffusion.

Diverse Development Programme

In order to foster colleagues to develop multiple functions, encourage employees to apply for internal transfers, and at the same time make good use of the advantages of financial groups, the Company carry out planned cross-job or cross-company transfers according to the needs of the organization, and integrate the cultivation of existing professional and diverse talents across fields. In 2024, a total of 13 employees from Yuanta Funds implemented the intra-group transfer plan . In addition, in order to encourage employees to actively participate in various studies and trainings, the Company assigns them to participate in courses or studies, and the training expenses are fully covered by the Company. The Company has also issued an incentive system to encourage employees to innovate, develop and obtain patents, financial professional licenses or English certifications, strengthen professional capabilities, and accumulate sustainable development energy for the Company.

Item	Description	2024 Results
Internal Promotion	Managers at all levels of the Company discover and reserve management and professional talents through talent identification, promote employees with excellent performance, and cultivate talents through multiple methods such as course training, project task assignment, and meeting participation.	Internal promotion: 79 people, accounting for 26% of the workforce
Internal Transfer	The Company encourages employees to make good use of the Group's financial services business to apply for internal transfers, enhance their interest and enthusiasm in work, stimulate their work potential, familiarize themselves with business content in different fields, and become professional and diversified talents.	- Job rotation: 11 people, accounting for 3.6% of the - number of employees - Group transfer: 13 people

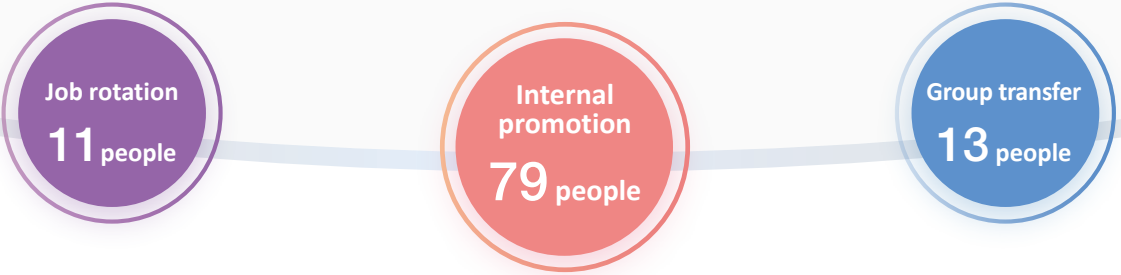
Patent holdings

As of the end of 2024, the Company obtained a total of 27 patent approvals, including 7 invention patents, 14 new patents and 6 design patents, including "Fund Consumption Method and System", "Smart Scheduling Equipment and Method for Net Value Settlement of Investment Funds", "Forecasting Method and System for Financial Commodity Price Trends" and "Stock-Debt Ratio Trend Forecasting System and Method", and is the first investment trust company to obtain "invention patents". The number of patents obtained is also the highest in the industry, and the Company can be called "Intellectual Leader" in the asset management industry.

Incentive Program for Financial Certifications and English Language Certifications

In response to the internationalization trend of the financial industry and the needs of sustainable operation, the Company promotes a reward system for obtaining professional licenses, encourages employees to learn independently and grow for life, and cultivates talents with diversified financial management expertise and sustainable finance concepts, so as to enhance the quality of employees, market competitiveness and corporate ESG sustainable value. In 2024, the Company actively promoted the sustainable talent cultivation program, subsidizing each employee to apply for a basic certificate in sustainable finance with a subsidy of NT\$1,300 per person, so as to continue to deepen the sustainable DNA and cultivate cross-field sustainable talents.

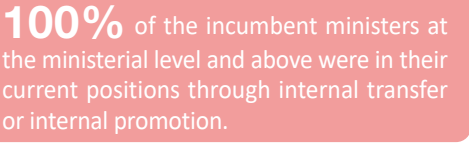
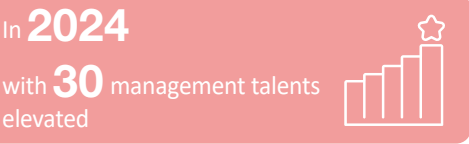
Type of license	Reward description	Reward amount
English Certification Awards	During the period of in-service and the implementation of the award points, employees who take the "Listening and Reading Test" or "Speaking and Writing Test" of the National English Test (GEPT), or the TOEIC English Test (TOEIC) (excluding the TOEIC Speaking and Writing Test) and obtain the certificate, can apply for the certification award according to the English certification level.	Ranging from NT\$3,000 to NT\$5,000
International Financial License Awards	Those who have obtained the following international licenses during their employment period can apply for incentive subsidies: 1.CFA Chartered Financial Analyst 2.CFP Certified Financial Planning Advisor 3.FRM Financial Risk Management Analyst 4.CAMS Recognized Anti-Money Laundering Specialist 5.Other projects that have been approved by the project	Ranging from NT\$20,000 to NT\$100,000
Incentives for sustainable financial licenses	Colleagues who take the "Basic Competency Test for Sustainable Development" and obtain a certificate during their employment can apply for certification incentives.	NT\$1,300





5-2-3 Internal Promotion Mechanism

Department managers identify and reserve the management and professional talent needed by the Company. Employees with outstanding performance are promoted, with 30 management talents elevated to junior and mid-level positions in 2024. These individuals undergo leadership and management competency training courses to enhance their situational leadership skills. As of the end of 2024, 100% of the incumbent ministers at the ministerial level and above were in their current positions through internal transfer or internal promotion.



5-2-4 Performance Evaluation

The Company's performance management system is based on the PDCA management cycle as the framework, and the "performance management measures" are formulated, according to the current year's personal key work, sustainable development matters, internal control and regulatory compliance, learning and development and other items, colleagues set personal work goals at the beginning of the period, track improvement in the mid-term, and review the performance management mechanism at the end of the period to implement the annual work objectives and review the actual implementation results. At the same time, the supervisor and colleagues continue to focus on work expectations and performance through continuous communication and discussion. It helps to improve personal ability development and performance consensus.

Semi-annual performance evaluation is conducted for all supervisors and colleagues, and the evaluation results are used as an important reference for human resources decisions such as performance bonuses, promotion and salary adjustments, and talent cultivation. For those who are relatively lagging behind in performance, through the performance interview and communication mechanism and the "Performance Coaching Improvement Plan", the project of performance gap problem is clarified, and the performance coaching improvement action plan is jointly formulated, and the department head tracks and reviews the improvement effect on a quarterly basis to assist colleagues to further improve their work functions. In addition, if colleagues have any doubts about the performance evaluation results, they can fully express them through the "Employee Performance Feedback Opinion Mechanism" and "Employee Opinion Survey" and other opinion channels, so as to achieve the purpose of two-way communication and consensus building.

5-2-5 Employee Retirement Plan

The Company is committed to enhancing employees' sense of belonging and long-term financial security, and has set up an employee stock ownership club. The plan provides employees with a fixed amount of funds to be deposited every month, and the Company allocates the same amount of subsidies to encourage employees to invest in the long term, which not only improves the living security of employees after retirement or resignation, but also strengthens employees' centripetal force and self-worth recognition of the Company, and achieves the goal of sharing business results with the Company. At present, more than 90% of employees have actively participated in this program, showing a high degree of support and recognition from employees.



5-3 Friendly and Excellent Working Environment

5-3-1 Employee Care

Employee support measures

Yuanta Taiwan Value High Dividend ETF (00940) was raised from March 11 to March 15, 2024. During the public offering period to investors at this stage, the Company mobilized all in order to provide the best service quality, and also launched the employee support mechanism at the same time, and thanked all colleagues for their full support and dedication in the fundraising.

ETF
00940

Before the fundraising period

For fund account opening and stock affairs, the Company will quickly dispatch necessary manpower and material resources to support and assist to ensure that the optimal allocation is achieved.

During the fundraising period

In terms of the upsurge of subscription in Taiwan, the Company continued to care for the service situation of front-line colleagues, and prepared loving meals to comfort hard-working colleagues in various positions. At the same time, the Chairman, Vice Chairman and general manager jointly sent a letter of thanks to all employees, sincerely thanking their colleagues for their unity, dedication to complete the fundraising work, and providing "exclusive massage days" and "project incentives" for colleagues with relevant responsibilities, which are substantial for their hard work and continue to care for employees and spare no effort.

 In response to the subscription boom in Taiwan, all employees showed a high degree of momentum and workplace resilience, quickly responded to the front-line subscription operation, and demonstrated the spirit of teamwork and rapid completion of tasks.

Employee care measures

The Company places a high priority on the physical and mental health of its employees, and has formulated a maternal health protection plan, a human cause hazard prevention plan, a disease prevention plan for abnormal workload, and a plan for the prevention of illegal infringement in the performance of duties. The risk issues caused by negative shocks are commuting traffic accidents, infectious diseases, work stress, metabolic syndrome, musculoskeletal pain, and maternity protection, and the Company attaches great importance to the personal health and health education of employees, especially adding health care issues. Based on the above-mentioned risk issues, the Company has formulated a series of protection plans and health risk mitigation measures to ensure the safety, health and well-being of employees in the workplace. Through these efforts, the Company believe that it can effectively reduce workplace risks and improve the safety of the overall work environment.

Health risk issues	Risk mitigation measures	2024 results	Target	Achievement of goals
 Commuting traffic accidents	- New and in-service occupational safety and health education and training courses. - In conjunction with Traffic Safety Month, the Company launched an e-newsletter for Traffic Safety Month.	- A total of 1 new occupational safety and health education and training course was held, reaching 21 people. - The number of traffic accidents was 0.	100% participation rate in occupational safety and health education and training courses.	100% participation rate in occupational safety and health education and training courses.
 Infectious diseases	- It is implemented in accordance with the "Workplace Care Plan for Infected Workers and Recovered Workers". - Pay attention to the issue of epidemic diseases and infections at home and abroad, and issue epidemic prevention notices to all personnel from time to time. - Advocacy for the prevention and control of infectious diseases (dengue fever, pneumonia, mold). - Irregular environmental disinfection.	- Released 10 health knowledge supplements, reaching about 300 people each time. - A total of 13 epidemic prevention notices and reminders were issued, reaching a total of about 3,900 people. - Launched an e-newsletter on the topic of infectious diseases (dengue fever prevention) once, reaching about 300 people.	- Number of business sites that have been suspended due to infectious diseases < 1. - Regular health consultation services. - Regularly track information on major infectious diseases.	- There are no business bases that have been interrupted due to the epidemic. - Regular health consultation services were held every month, serving a total of 124 people and 42 sessions, and there were no cases that needed to be tracked due to infectious diseases. - A total of 13 notices such as the Group's epidemic prevention notices and epidemic prevention reminders were issued.
 Work pressure	- The Chinese Psychotherapy Foundation has set up an external "Employee Assistance Program" unit, and internally hired staff to assist professionals in problem identification, case referral and activity promotion. - The "Key Points for the Prevention and Control of Sexual Harassment in the Workplace, Grievances and Disciplinary Management" was formulated. - In accordance with the "Prevention Plan for Illegal Infringement in the Performance of Duties", it has a regular employee complaint mailbox and internal communication channels for employees.	- The Company used the employee assistance program for about 7 people. The Group publishes quarterly employee care reports (EAPs) on a quarterly basis, reaching 1,200 people. - There were no cases of unlawful infringement. - There were 5 clubs, including the Badminton Club, the Mountaineering Club, the Baking Club, the Yoga Club and the Yueyi Club, which hold various club activities from time to time every quarter to encourage colleagues to participate in leisure activities in their spare time, and pay attention to physical health and balance of body and mind. - A total of 69 people participated in the "Walking on the Island" city guided tour, inviting colleagues to take a walk and listen to stories, gain an in-depth understanding of the land in their lives, and promote the cultivation of knowledge and culture. - A total of 145 participants participated in the "Yuanta 188 Sustainability Relay Program and Health Promotion Activity" to enhance the environmental education literacy of employees through biodiversity tours, adventure activities, potted plant DIY and anti-fraud advocacy. - A total of 104 people (including family members) participated in the "Healthy Art Up ~ 2024 Yuanta INVESTMENT Credit Painting Competition", inviting the Company's employees and their children and their dependents to create drawings, and encouraging the integration of environmental protection creation concepts to jointly respond to sustainable environmental issues, and the winning works were also selected as the cover of the company's new year's birthday card. - In each health interview, we added stress relief methods and advocate for illegal infringement. - A total of 16 colleagues were interviewed to remind them to track abnormal items in health examinations and pay attention to their physical and mental health, emphasizing the appropriateness of self-health management and physical and mental health measures. - Complete the self-inspection form of illegal infringement by all department heads and above management personnel.	- Grievance Cases $\leq$ 2 Cases . - The completion rate of complaint cases in the Illegal Infringement Prevention Program is more than 100%. - Conduct more than 1 lecture and advocacy on work-life balance or illegal infringement issues. - For colleagues with moderate and severe fatigue in the overload questionnaire, individual health interviews were arranged to provide soothing physical and mental health education.	- There are no complaints of sexual harassment and no complaints of the Illegal Assault Prevention Program. - Conducted a physical lecture on the overview of illegal infringement of the Occupational Safety and Health Law, with a total of 32 participants, and representatives of personnel were appointed by various departments to participate, with a coverage rate of 100%. - A total of 16 colleagues were interviewed for moderate and severe fatigue in the overload questionnaire, and individual health interviews were arranged to provide soothing and physical health education.

Health risk issues	Risk mitigation measures	2024 results	Target	Achievement of goals
 Metabolic syndrome	- Implemented in accordance with the "Abnormal Workload-Induced Disease Prevention Plan". - Plan and conduct annual health promotion activities. - Regular announcements of health knowledge information.	- A total of 145 people participated in the "Healthy Meals" healthy meal activity to encourage colleagues to maintain a balance of vegetables and fruits and reduce the intake of added foods, with a total of 145 participants, each of whom completed at least 6 healthy meal challenges within a month. - Organized a health seminar on "Eat Smart, Care for Health", with a total of 27 participants. - A total of 17 participants participated in the "SITE Investment Advisory Cup Badminton Friendship Tournament" organized by the SITE Investment Advisory Association, advocating legitimate leisure sports, enhancing peer interaction and establishing friendship. - Published an e-newsletter on the theme of metabolic syndrome, reaching about 300 people.	Conduct more than 1 lecture/course/activity related to the prevention of diseases caused by abnormal workload per quarter.	- Completed 3 health promotion activities (Healthy Meal, Yuanta 188 Sustainability Relay Program & Health Promotion Activity, and Walk on the Island). - Completed 1 physical seminar on "Eat Smart, Protect Health" and shared the presentation of the lecture with the whole company, reaching about 300 people.
 Musculoskeletal soreness	- Implement and conduct annual health promotion activities in accordance with the "Human Causes Hazard Prevention Plan". - Regularly organize new and on-the-job occupational safety and health education and training courses, teach and advocate the prevention of workplace sexual hazards, and design advocacy related to the prevention of workplace soreness. - Through on-site services, medical staff and occupational safety personnel are arranged to review and assess the on-site risks of the working environment of public institutions, and help improve the office environment and posture.	A total of 45 colleagues were served by the staff in the occupational medical and nursing visits to help improve the musculoskeletal pain caused by the office posture and environment.	Employees with a soreness index of 3 or more on the musculoskeletal scale of the employee health check-up and a score of more than 3 months $\leq$ 1%.	1% of employees who achieved a soreness index of 3 or more in the musculoskeletal scale survey of employee health examination and lasted for more than 3 months.
 Maternity protection	- According to the implementation of the "Maternal Health Protection Plan", plan and provide software and hardware care resources for maternal health protection colleagues. - There is a nursing room where nurses provide breastfeeding consultations. - Regularly organize new and on-the-job occupational safety and health education and training, and advocate awareness and rights and interests of gender equality in the workplace.	- Provide Yuanta Pregnant Mommy Good Gift Voucher (a benefit instant coupon with a face value of \$2,000 per voucher) to each pregnant mother in the Company, a total of 5 times to use, so that female colleagues can flexibly purchase the items they need. - The Company set up two breastfeeding rooms on the office floor, and all the facilities of the lactation room comply with laws and regulations, and have obtained the "Superior Grade" of Taipei Excellent Lactation Room Certification. - Among the projects of the 2024 maternity protection plan, 1 case was closed, 4 have completed maternity protection interviews, and 3 were pregnant.	100% of maternity protection case interviews (health consultations).	100% completion rate of health counseling for maternity protection cases. (The number of people is counted from the date on which they are notified of the object of protection). 100% participation rate in workplace gender equality awareness and rights advocacy.

5-3-2 Healthy Workplaces

Employee Safety and Workplace Environmental Protection Measures

In order to effectively manage the occupational safety and health issues in the activities and services of the securities asset management industry, the securities investment advisory industry and the futures trust business, the Company has established an Occupational Safety and Health Management System based on the ISO 45001 international standard to facilitate the continuous improvement of the Company's occupational safety and health performance. The Company regards employees as important assets, and has formulated a sound occupational safety and health management policy to ensure that employees can enjoy a safe, healthy and friendly working environment, so that employees can complete their responsibilities without worries, thereby improving work efficiency and generating positive benefits on employees' human rights.

Since 2021, the Company has introduced the ISO 45001 Occupational Safety and Health Management System, and has accepted qualified external verification units for verification every year, and the Company has a total of 20 occupational safety and health-related certificates (such as: Class A occupational safety and health business supervisors, fire prevention managers and first aid personnel, etc.). Colleagues regularly participate in refresher training courses to help improve the occupational safety and health management system and strengthen the Company's compliance with domestic occupational safety related laws and regulations.

The Company participates in the Group's monthly occupational safety and health meetings to brief and discuss various occupational, safety and health related issues, and conducts relevant activities, deficiencies and corrections based on the results of the meeting minutes to ensure the proper and continuous operation of the system. The Company also conducts external ISO 45001 Occupational Safety and Health Management System audits, as well as occupational safety and health system audits conducted by the labor inspection bureau of the respective jurisdiction from time to time to ensure the proper and continuous operation of the occupational safety and health system.

In order to maintain a healthy and safe working environment, the Company regularly conducts hazard identification and prevention of workplace risks, protects employees and reduces the possibility of occupational diseases and accidents, and exceeds the regulations, in addition to the annual health examination of department heads and colleagues over 65 years old, the health examination of all employees is carried out every 2 years (from 2025 onwards, it will be adjusted to once a year). It also appoints external vendors to conduct "office air quality testing operations", "drinking water quality testing operations" and "office disinfection and pest control operations" to enhance the health care of employees and take into account corporate social responsibility.



Annual

health examination of department heads and colleagues over 65 years old



the health examination of all employees is carried out every 2 years

(from 2025 onwards, it will be adjusted to once a year)

Occupational Safety Hazard Risk Assessment Process and Accident Investigation

In order to quickly and sequentially deal with relevant matters in the event of major occupational accidents, reduce the frequency and severity of such accidents, and strengthen the tracking of the improvement and preventive measures for employees, including disabling injuries, minor injuries, false alarm incidents, and incidents affecting the physical and mental health of employees, the Company introduced the ISO45001 Occupational Safety and Health Management System in 2020, passed the verification in the first year of 2021, and renewed the examination year by year to maintain the validity of the certificate. In the event of an occupational safety incident, it will be handled in accordance with the ISO 45001 Occupational Health and Safety Management System SP-15 Incident Notification, Handling and Investigation Procedures:



Employee Health Programs

The Company is committed to providing comprehensive care and support to employees, actively encourages employees to pursue a healthy lifestyle, and plans and organizes a number of health promotion activities in the spirit of the Healthy Workplace Declaration signed by senior executives, including various club activities, massage and stress relief, hiking activities and dietary health programs. It is designed to help employees achieve a balance between work and physical and mental well-being, which in turn improves overall productivity and life satisfaction. Through health promotion activities, the Company can not only enhance communication and teamwork among employees, but also continue to create a good working environment with vitality and health.

Employee Health Program Description	Number of employees participating
Yuanta's 188 Sustainability Relay Program and Health Promotion Activities	145 people (including dependents).
"Eat more vegetables and fruits, healthy and always come" healthy meal activity	105 people
Colleagues are encouraged to participate in the " Who Competes in Badminton?-SITE Investment Advisory Cup Badminton Friendship Tournament".	17 people
"Walking around the island" city guided tour	69 people (including dependents).
Sustainable Art Together ~ 2024 Yuanta Investment Trust Painting Competition	104 people (including dependents).
"Eat Smart, Protect Your Health" Health Talk	27 people
Massage and stress relief activities	837 people

Employee health care programs	Employees involved
Blood donation events	Full
Contracted medical and nursing services	Full
Health checks	Full
Equipped with a scale and blood pressure monitor, at any time through the company's colleagues independent health management	Full



© " Sustainable Art Together " 2024 Yuanta
SITE Painting Competition



- "Clash of the Badminton Champions"
SITE and SICE Cup Badminton Friendship
Tournament



● "Walking around the island" city guided tour



- "More Fruits and Vegetables in Every Meal, Health All Around" healthy eating event



● Company club activities - Baking club



● Company club activities - Badminton club



● Company club activities – Art Club



- Company club activities – Mountain climbing club



● Company club activities - Yoga Club

► Occupational Safety and Health Education and Training

In order to promote occupational safety and health awareness to employees and effectively prevent the occurrence of occupational disasters, the Company arranges all new employees to undergo orientation training, and all safety education and training are carried out for relevant initial training and retraining within the prescribed years in accordance with the law. In addition, the rest of the in-service staff will be tested after the completion of various training courses (including initial training and refresher training) and will be sent a certificate of completion with an expiration date after passing the course. The statistics of relevant training courses in 2024 are as follows:



2024 Course topics related to occupational safety and health

06

Sustainable Environment and Social Welfare

6-1 Climate Change Management 94

6-2 Social Welfare 108



▲ Sending charity supplies to children in remote areas

6-1 Climate Change Management

Green Action Milestones



6-1-1 Climate Governance

As a member of the Sustainable Finance Movers and Shakers Alliance, Yuanta Financial Holdings follows regulatory policies of the competent authorities, supports the international sustainability initiatives, and actively participates in external collaborations to address climate change. By staying current with the international sustainability trends, adopting updated international methodology, and making good use of industry experts to align the Group's climate strategy and implementation align with the international frameworks. These efforts enhance the Group's ability to manage climate-related issues, and achieve its goals in sustainable finance.

1

Science Based Targets initiative (SBTi).

The Group is the first integrated finance company in Taiwan to sign the "Science-Based Targets Initiative" and completed the review and declaration of the SBT targets in 2022. It signed the SBTi net-zero emission commitment in 2023.

2

Carbon Disclosure Project (CDP).

Since 2015, the Group has joined the International Carbon Disclosure Project, participated in the climate change questionnaire evaluation, and signed a contract to support the "CDP Climate Change, Water and Forests Project" in 2016, which has been the highest recognition of "A" for 5 consecutive years and has been ranked in the "Leadership Level" for 7 consecutive years.

3

Partnership for Carbon Accounting Financials (PCAF).

In May 2023, the Group officially signed a membership in the Partnership for Carbon Accounting Financials, introducing international investment and financing carbon emission management standards and checking the carbon emissions of investment and financing segments.

4

Sustainable Finance Pioneer Alliance

The FSC invited the Group and its financial counterparts to jointly organize six working groups, namely the "Sustainable Finance Pioneer Alliance" and the "Net Zero Promotion Working Platform", to jointly promote the development of sustainable finance in Taiwan.

5

RE10x10 Climate Declaration

The Group actively responds to Greenpeace's RE10x10 Climate Declaration initiative to increase the use of renewable energy within the Group, and to take practical actions to mitigate climate change and fulfill its environmental protection responsibilities.

6

The Taskforce on Nature-related Financial Disclosures (TNFD).

In 2024, the Group joined the Taskforce on Nature-related Financial Disclosure (TNFD) as one of the first batch early adopters in the world.

7

Partnership for Biodiversity Accounting Financials (PBAF).

In 2024, the Group signed a membership in the Partnership for Biodiversity Accounting Financials, contributing to the global natural environment and biodiversity.



In response to international energy shortages and climate change issues, the Company has incorporated environmental sustainability into the Company's management and operations in accordance with the "Yuanta Financial Holdings and Subsidiaries Environmental, Energy, and Climate Change Management Policy", actively carried out emission reduction related actions in terms of low-carbon operations, sustainable finance, and low-carbon supply chains, and annually reviewed the greenhouse gas emissions of its own operations, investment and financing assets, and incorporated the concept of net-zero transformation into daily operations and business decision-making to practice sustainable development.

The Company is committed to upholding the Group's core values and advancing corporate sustainability by strengthening corporate governance operations to achieve "Total Shareholder Return" (TSR). The Company actively promotes environmental and energy management, with a string focus on energy efficiency and greenhouse gas emission reduction, in support of global environmental protection. Yuanta Funds' commitments include:

- Comply with environmental protection and energy-related laws and regulations, and promote the awareness of sustainable development of employees and partners.
- Formulate climate change response strategies in accordance with domestic and foreign standards, aiming to reduce resource consumption and improve reuse efficiency.
- Establish a corporate green culture, promote green procurement, and reduce the impact of climate change on business activities.
- Commit to providing adequate resources to continuously improve energy performance and actively pursue Green Mark certification in new construction projects.
- Commit to developing innovative services for the green economy, promoting green finance through the responsible investment system, and ensuring that the use of funds has a positive impact on the environment and society.

To continuously enhance the Company's resilience to climate change, the Sustainability Committee of the Company has established an Environmental Sustainability Team and a Corporate Governance and Risk Response Team. These teams are tasked with key initiatives, which include climate change risk management, energy conservation and carbon reduction, green procurement and other climate change mitigation related issues.



Environmental Sustainability Team

- Green Procurement**
Product Procurement Labeling and Supplier Management
- Energy Conservation and Carbon Reduction**
Digital Service Enhancement, Waste Management, Greenhouse Gas Inventory, Renewable Energy Usage, Internal Carbon Pricing, and Water Resource Management
- ISO System Verification Related to Environmental Management**

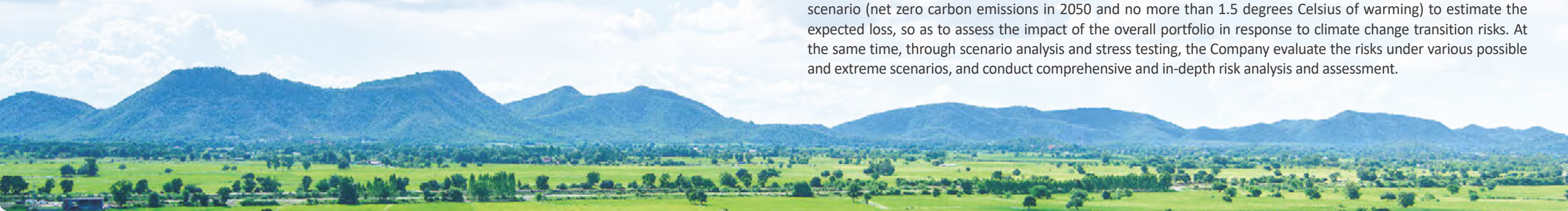


Corporate Governance and Risk Management Team

Regular Review of Climate Change-Related Risks

- Financial Impact of Physical Risks on the Company and Response Measures**
- Financial Impact of Transition Risks on the Company and Response Measures**
- Review of Climate Change Risk Management Indicators**

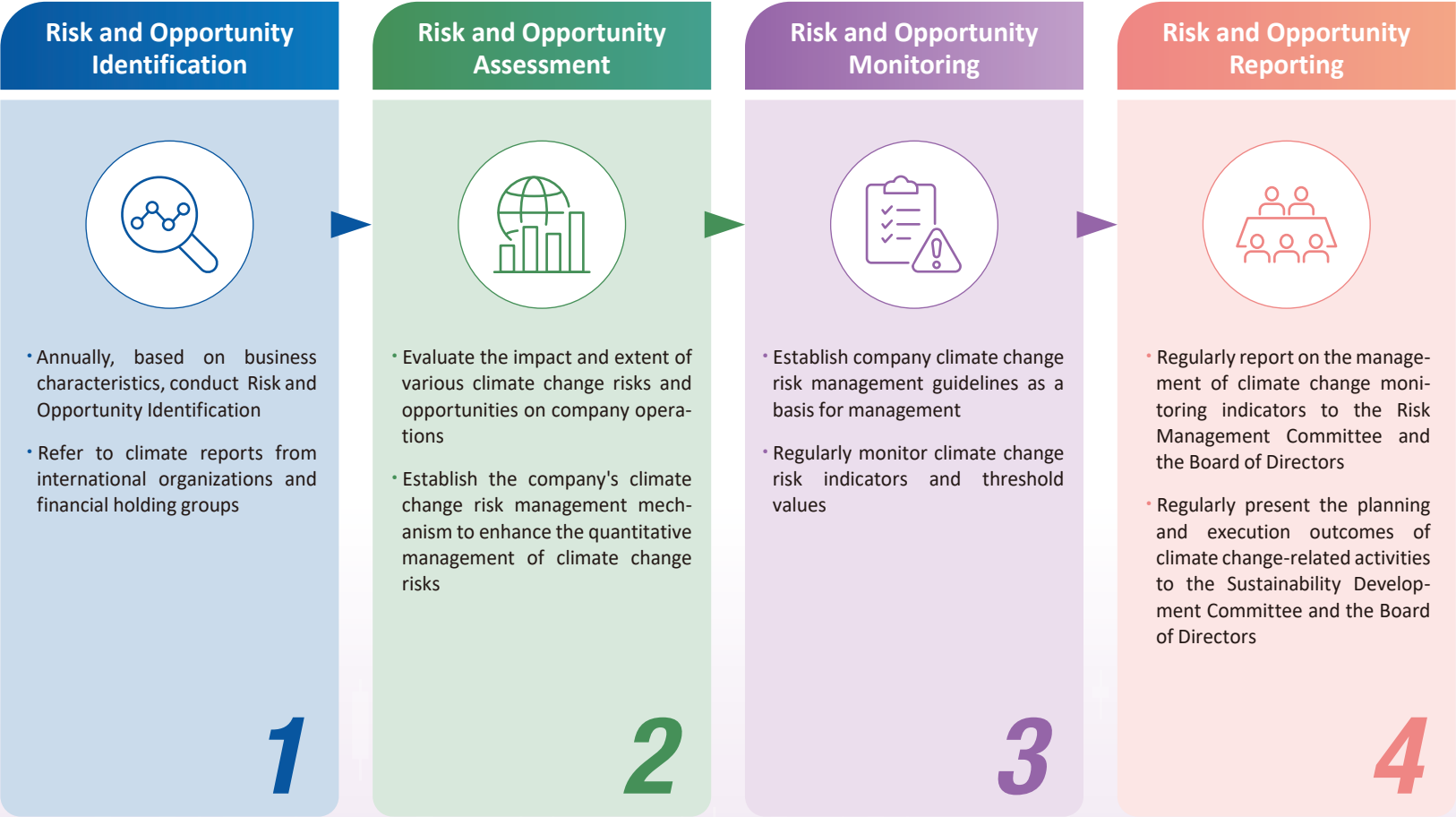
In addition, to effectively manage and reduce the impact of climate change, the Company has established the "ESG and Climate Change Transition Risk Management Measures", which has been reviewed and approved by the Board of Directors. These measures serve as the foundation for controlling climate-related risks within the Company's fund operations. The mechanism incorporates carbon emission shock management indicators and utilizes a bottom-up calculation method, which calculates the impact of carbon fees on investment targets under the most stringent scenario (net zero carbon emissions in 2050 and no more than 1.5 degrees Celsius of warming) to estimate the expected loss, so as to assess the impact of the overall portfolio in response to climate change transition risks. At the same time, through scenario analysis and stress testing, the Company evaluate the risks under various possible and extreme scenarios, and conduct comprehensive and in-depth risk analysis and assessment.



6-1-2 Execution Strategy

► Climate Change Risks and Opportunities

In order to understand the impact of climate change on the Company, a structured assessment process is carried out to identify the risks and opportunities. This helps strengthen the Company's business resilience and ensures that the Company's development direction considers climate-related issues. The Company's climate risk and opportunity management process can be divided into four main steps, from risk and opportunity identification, measurement, monitoring and reporting, as shown in the figure below.



Through the assessment and analysis of relevant risks and opportunities , the Company will screen out the physical risks and transition risk factors that have a greater impact on the Company's operations and finances, as well as the relevant climate change opportunities; According to the impact duration of these factors and the magnitude of the impact, a set of climate change risk and opportunity matrices is constructed to more effectively respond to the impact and plan relevant climate change response measures .

Magnitude of Impact	Time Horizon of Impact				
	Short-term		Medium-term		Long-term
			Physical Risk: Loss of operational sites due to seawater intrusion		Physical Risk: Loss of operational sites due to rising sea levels
			Transition Risk: Costs associated with carbon reduction policies and regulations (Asset Management Sector)		
			Transition Risk: Costs associated with carbon reduction policies and regulations (Company Itself)		
			Transition Risk: Reputational impact on the company from investing in high-pollution industries		
			Transition Risk: Investors redeem funds associated with high-pollution industries	Physical Risk: Operational disruption of investment targets due to extreme weather events	

Category of risk	Risk factor	Financial impact	Response measures
 Transition risk	Investing in highly polluting industries causes reputational impact to the company.	The scale of the funds issued by the company has an impact.	Strengthen the review, control, and negotiation regarding investments in highly polluting companies.
	Investors redeem holdings in highly polluting industries.	The scale of the funds issued by the company has an impact.	Integrate sustainable financial management practices into the asset management process, and strengthen the review of investments in high-pollution, high-emission targets to meet investor expectations.
	Costs in response to carbon reduction policies and regulations (Asset Management Division)	The net asset value return of the funds issued by the company has an impact.	Continue to monitor trends in international carbon taxes and related regulations, reduce investment positions, or strengthen engagement actions to assist in their transition to low-carbon operations.
	Costs in response to carbon reduction policies and regulations (Company itself)	Increase in the company's operational costs.	Continue to monitor and participate in the renewable energy market, and take proactive measures to improve the energy efficiency of operational sites, reducing the use of non-renewable energy.
 Physical risk	Extreme weather causes operational disruptions to investment targets.	The net asset value return of the funds issued by the company has an impact.	Integrate sustainable financial management practices into the asset management process and avoid excessive concentration of investment targets in specific regions and industries.
	Sea level rise causes damage to operational sites.	Increase in the company's operational costs.	Consider factors related to sea level rise caused by climate change in the operation sites and owned real estate investments.
	Flooding causes damage to operational sites.	Increase in the company's operational costs.	Incorporate factors related to flooding caused by climate change into the considerations for operational sites and owned real estate investments.



Opportunity	Financial impact	Response measures
 Measures to improve energy efficiency at operation sites	By replacing energy-saving equipment and introducing energy management systems, improve energy usage efficiency and reduce operational costs	Adopt energy-saving lighting and water-saving equipment to improve energy usage efficiency and reduce company operational costs
 Through the development and promotion of low-carbon products and services	Development and promotion of low-carbon products and services to meet investor needs and increase business income	Introduce sustainable concepts to existing financial products and promote sustainable finance to investors to expand the scale of asset management
 Engage with clients on the concepts of sustainability and green consumption	Utilize financial products and service platforms to promote sustainable concepts to customers in a diversified manner, increasing business income	Annually review the ESG ratings of high-shareholding companies and assess potential collaboration with companies
 Sustainable investment	Guide capital flow into sustainable enterprises through the formulation of relevant investment guidelines to increase revenue	Introduce ESG concepts into the investment process to ensure the investment targets meet sustainable business principles
 Natural disaster crisis management and early warning measures	Establish and ensure the effectiveness of adaptation measures to provide stable services across various businesses, increase customer trust, and reduce business losses	Prepare uninterrupted power supplies, backup servers, and off-site backup mechanisms, conduct regular disaster emergency drills to ensure equipment operates normally. Continuously validate the ISO 22301 Business Continuity Management System, establish standard processes to reduce operational interruption risks, and ensure recovery

6-1-3 Risk Management

The Department of Risk Management establishes appropriate and reasonable climate change and transition risk monitoring indicators based on the Company's operating goals and risk tolerance, considers the measurement methods of climate change and transition risks, and submits them to the Board of Directors for review and approval. In the middle of the year, if it is necessary to adjust the monitoring indicators or limits of climate change and transition risks for any reason, it must also be deliberated and approved by the Board of Directors before it can take effect. Additionally, the risk management department regularly reviews the impact of climate change and transition risks on the fund's net asset value. If the climate change and transition risks reach the monitoring thresholds, the investment research team is required to assess the severity of climate change and transition risks, state the reasons and propose response measures, and report to the Chairman for approval. The implementation of important climate change risk management is also regularly reported to the Board of Directors and the Risk Management Committee.

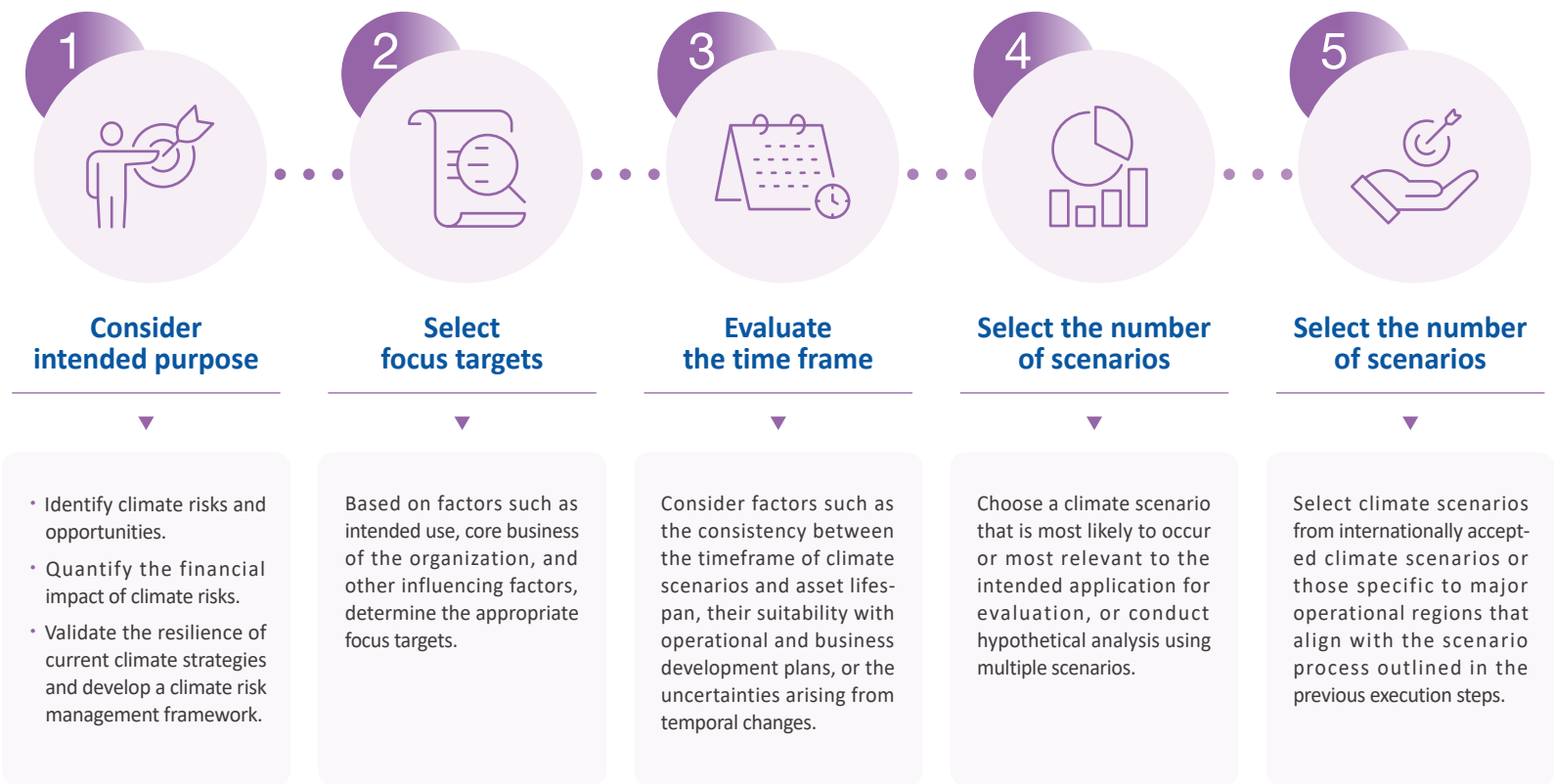
In order to effectively manage climate change risks, the Company has integrated them into the Company's existing Three Lines of Defense Mechanism for Risk Management. Each line of defense has a clear organizational structure, responsibilities and functions to ensure the efficient operation of the overall risk management mechanism. (For the mechanism diagram of the Three Lines of Defense Mechanism for Risk Management, please refer to 3-4-1 Risk Management Framework and Policy).

► Transformation Risk Mitigation Strategies

In accordance with the TCFD goal of quantifying climate risk, the Company has developed a quantitative assessment model for transition risks, and through different scenario analysis and testing, it hopes to use more objective data to calculate the impact of climate change transition risks on the net value of the fund, and formulate corresponding risk management actions based on the quantitative results. The Company has formulated the "ESG and Climate Change Transition Risk Management Measures", and has set up relevant climate change and transition risk management indicators to measure the degree and impact of climate change and transition risks that the Fund's operations may face in the future.

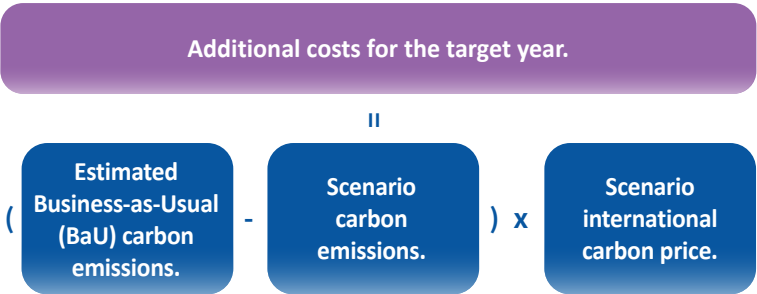
► Transformation Risk Assessment Process

In response to the extensive impact of climate change on the Company's operations and finances, the Company has set specific targets before conducting a climate change risk assessment. First, the purpose of the assessment should be clarified, and the scenarios and assumptions selected will vary depending on the calculation purpose and climate risk factors. The second step is to select the target areas to focus on, and the assessment targets may be all investment segments, high-risk industries for climate change, or specific investment sectors for trial calculation, and the breadth of the calculation scope will affect the requirements for data integrity. The third step is to determine the time frame of the assessment, depending on the impact of climate change risks, whether long-term observation or short-term changes need to be adopted. The fourth step is to select the number of assessment scenarios, which can select one or more possible scenarios, or conduct trial calculations and simulated assessments according to the norms of the competent authority. The final step is to determine the source of the scenario and select the climate scenario that meets the needs from the internationally accepted simulation scenarios for quantitative assessment. In summary, the Company's climate risk assessment process consists of five steps, as detailed in the flow chart below.



► Quantitative Analysis of Financial Impact

For the assessment method of climate change and transition risk, the Company uses individual companies (Bottom Up) as the calculation basis to analyze the climate-related financial impact under different scenarios. Since the target company of the fund needs to bear the additional cost of carbon fees in order to comply with the requirements of the regulations, the increase in the additional cost will affect the change of its net value, which in turn will cause the stock price to fall, which can be used as the basis for estimating the expected loss of the investment position. The calculation formula is as follows.



In the calculation formula, for the estimated future growth of industrial carbon emissions and the scenario international carbon price, the Company refers to the data provided by the International Energy Agency (IEA) and the Green Financial System Network (NGFS) of the Central Bank and Supervisory Authority, and the scenario carbon emissions are reduced according to the target pathway of the SBTi. Under the two scenarios of no more than 2°C and 1.5°C, the annual carbon emission reduction target is calculated.

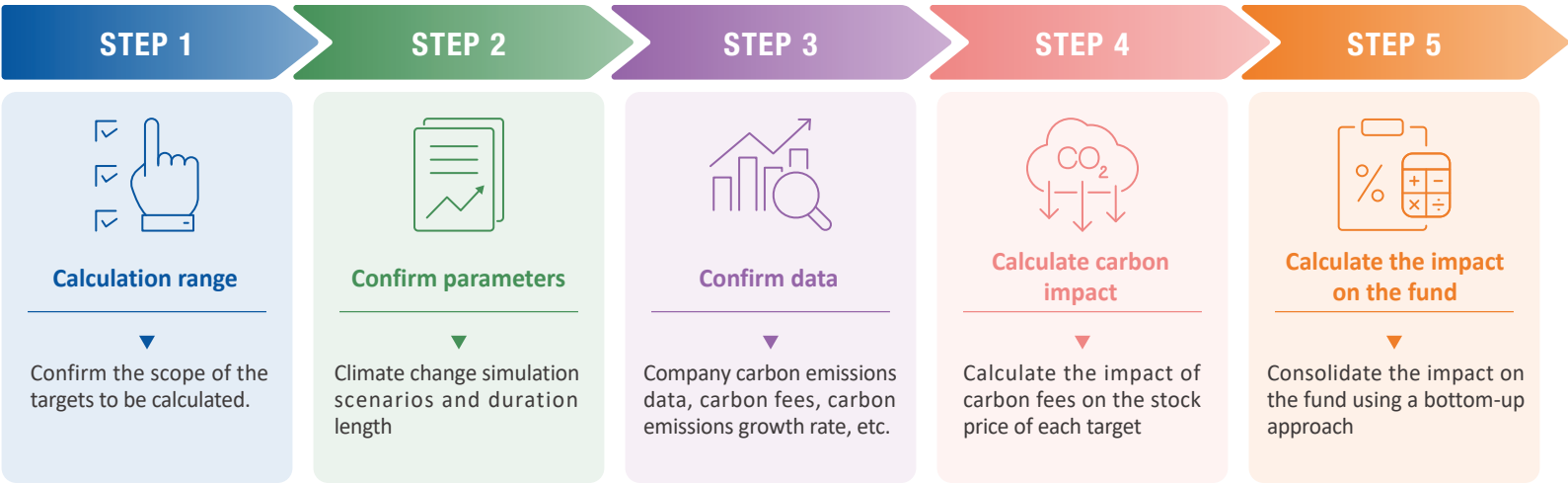
After calculating the additional carbon emission cost of the target company in the target year, based on the calculation of the PB ratio, assuming that the net value loss rate of PB and the number of outstanding shares remains the same, the net value loss rate is equal to the stock price loss rate, so that we can know how much stock price impact the target company may have on the basis of the carbon fee, and then calculate the extent to which the net value of the overall fund will be affected. It can also formulate a corresponding risk management mechanism to reduce the impact of the investment position on climate change and transition risks in the future.

$$PB = \frac{P}{E / \text{Shares outstanding}}$$

→

$$\Delta P = PB * \frac{\Delta E}{\text{Shares outstanding}}$$

The overall climate change and transition risk financial impact assessment process is shown in the figure below.



In addition, if the audit results show that the impact of the fund's climate change and transition risk exceeds the climate change risk standard, the investment research team will be asked to review and provide relevant explanations, which will be submitted to the Chairman for approval.

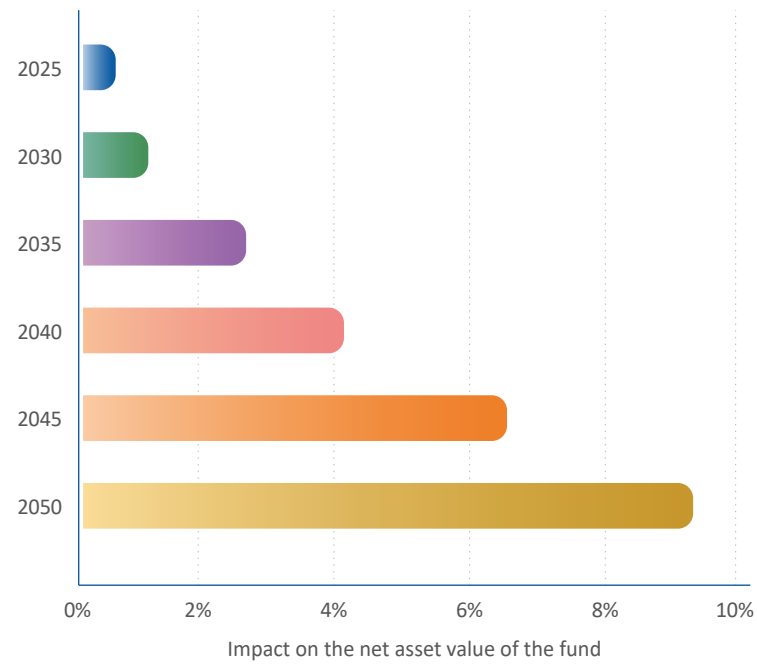
► The Impact of Global Warming on Asset Management Portfolio (Funds) Net Value and Corporate Financials

● The Impact of Global Warming on Asset Management Portfolio (Funds) Net Value

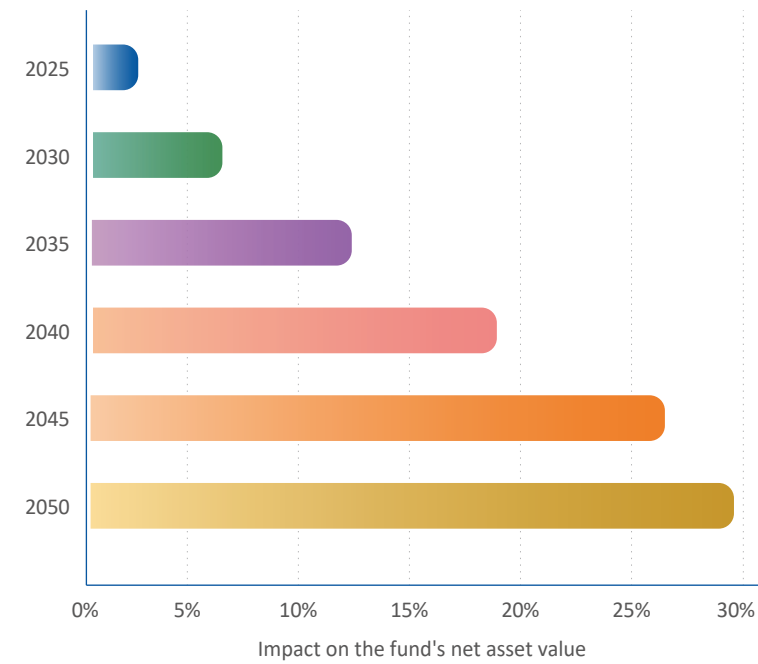
In order to conform to the current international trend and trend of carbon reduction, the Company chooses two scenarios, "temperature rise not exceeding 1.5°C" and "temperature rise not exceeding 2°C", as the hypothetical scenarios for climate change transition risks.

Based on the above scenarios and in conjunction with the above-mentioned transition risk reduction impact calculation methodology, the investment position of the Company's fund at the end of 2024 was introduced, and the impact on the net value of the fund from 2025 to 2050 is calculated as shown in the figure below. According to the data trend, it is found that in the more stringent scenario, the higher the transformation risk faced by the Company, and the greater the impact on the net value of the fund. As of the end of 2024, for some high-carbon emission companies held by the fund, it is found that the relevant companies have made emission reduction commitments, and from their carbon emission data in recent years, it can be found that the Company's carbon emissions have indeed gradually declined.

● Limit global warming to no more than 2 degrees by the end of the century

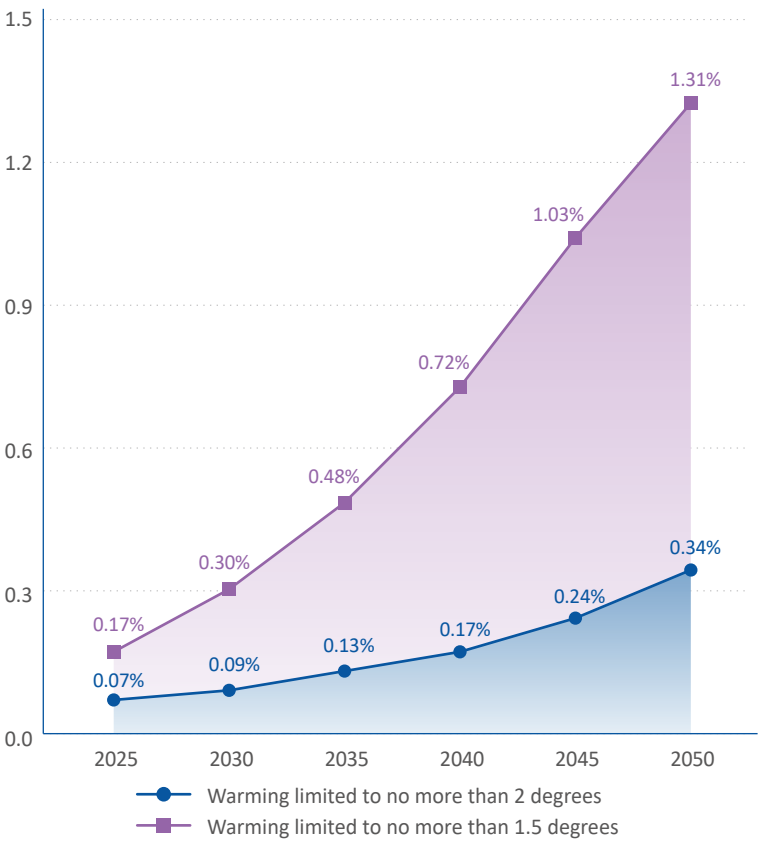


● Limit global warming to no more than 1.5 degrees by the end of the century



● The Impact of Global Warming on Corporate Financials

Based on the results calculated under the above different scenarios, assuming that the number of funds issued by the Company remains unchanged, the net value of the fund will decrease due to the risk of climate change and transition, and the proportion of the impact on the Company's income in the range from 2025 to 2050 is assessed as follows.



● Impact and Implications of Taiwan Government's Carbon Fees on Fund Net Asset Value

In response to the carbon fee to be levied by the Taiwan government, the Company also assessed the impact of the carbon fee on the net value of the fund, and estimated the annual carbon emissions of individual companies under three scenarios that meet the SBTi industry designated reduction rate, the designated reduction rate of the technical benchmark and the failure to propose a voluntary reduction plan according to the three sub-methods of carbon fee announced by the Ministry of Environment. The impact of the carbon fees imposed by the Taiwan government on the net value of the fund in 2025 is shown in the table below, which shows that the higher the carbon fees levied, the higher the transition risk faced by the Company, and the greater the impact on the net value of the fund.

Scenario	Reach the designated reduction rate for the SBTi sector	Reach the technical benchmark specified reduction rate	No carbon reduction
Carbon fees	Carbon fee at NT\$50	Carbon fee at NT\$100	Carbon fee at NT\$300
Active funds	<0.01%	<0.02%	<0.05%
Passive funds	<0.02%	<0.03%	<0.10%



► Physical Risk Mitigation Strategies

● The physical risks faced by the company's operations, along with their financial impacts and response measures, are as follows:

Risk factor	Climate scenario	Evaluation period	Financial impact	Response measures
Flooding causes damage to operational sites	RCP 2.6 RCP 8.5	2036-2065	Extreme weather causes flooding, resulting in operational disruptions at the company's sites and consequently affecting the company's profits and losses.	Equip with uninterruptible power supply systems, backup servers, and remote backup mechanisms. Conduct regular disaster emergency drills to ensure that equipment and mechanisms function properly during a crisis. After implementing the ISO 22301 Business Continuity Management System, continuously optimize standard procedures to reduce the risk of operational disruptions and ensure recovery mechanisms from physical disasters at the sites.

● Physical Risks Faced by the Company's Actively Managed Taiwan Equity Funds

As of the end of 2024, each fund held a total of more than 30 targets in the top 10 positions, and the relevant entity risk distribution and the definitions of each score are evaluated, as shown in the following table: (Data source: TEJ).

Score	Flood risk level (base period)	Flood risk level (future projections)	Hillside risk level (base period)	Hillside risk level (future projections)	Score	Definition explanation
0	0	0	16	15	0	Not included in statistical analysis
1	3	1	11	3	1	First-level risk rating does not imply the absence of disaster risk or that disaster events will not occur; rather, it indicates that the disaster risk is relatively the lowest
2	3	1	2	5	2	Second-level risk rating indicates relatively low risk
3	13	3	6	5	3	Third-level risk rating indicates a relatively moderate risk level
4	16	16	1	5	4	Fourth-level risk rating indicates relatively high risk
5	3	18	3	6	5	Fifth-level risk rating indicates the highest relative risk

6-1-4 Metrics and Targets

In response to the international net-zero trend and Taiwan's 2050 net-zero emissions goal, the "Guidelines for Financial Industry Carbon Reduction Target Setting and Strategy Planning" issued by the Financial Supervisory Commission, the Letter No. 1130050050 dated January 12, 2024, from the Securities Investment Trust and Consulting Association of the R.O.C., as well as the science-based carbon reduction targets (SBT) set by our group, our company has established carbon reduction targets and strategies for climate change transition:

➤ Scope 1 and Scope 2 short-, medium- and long-term carbon reduction targets



➤ Carbon Reduction Strategy Planning

Create a green and sustainable office

- 100% adoption of LED lighting across all operational locations.
- Transition to green buildings or low-carbon buildings
- Prioritize the procurement of equipment with environmental or energy-saving certifications
- Encourage employees to use reusable cups and utensils, and provide recyclable bottled water for visitors

Low-Carbon Operations Management

- Prioritize the procurement of hybrid vehicles.
- Encourage carpooling among employees.
- Utilize usage rights in the business model (e.g., leasing office equipment instead of purchasing).
- Control office lighting during non-working hours.
- Adjust air conditioning temperatures according to climate conditions as needed.
- Promote initiatives for employees to turn off office lights, air conditioning, etc., during lunch breaks and after work hours.

Renewable Energy Procurement and Use

- Purchase renewable energy.
- Use renewable energy across all operational locations.
- Set renewable energy usage targets in accordance with group goals.

Circular Economy Management

- Implement waste sorting and processing at all operational locations.
- Engage qualified vendors to perform eco-friendly watermark disposal of waste paper, achieving resource recycling and reuse.
- Use external contractors with waste removal permits from the Environmental Protection Bureau to remove waste.

Environmental Verification Management

- Annually audit and verify Scope 1 and Scope 2 carbon emission data from the previous year.
- Continue pursuing various environmental-related certifications.
- Implement internal carbon pricing mechanisms.

Amplifying Influence

- Host environmentally related activities such as energy conservation, carbon reduction, or ecological conservation events, inviting suppliers or employees' families to participate.
- Company vehicles are available not only to internal staff but also to group employees for use.
- Encourage investee companies to pursue sustainable transformation through collaborative efforts, such as setting carbon reduction targets and strategies, biodiversity conservation plans, or climate change mitigation actions.
- Promote digital statements and electronic transactions.
- Establish supplier sustainable procurement terms to jointly promote sustainable development.

● Greenhouse Gas Inventory

Greenhouse gas emissions (metric tons CO ₂ e)	2020	2021	2022	2023	2024
Category 1 ^(Notes 3 and 4)	29.61	25.98	19.48	23.34	24.08
Category 2 ^(Notes 3 and 5)	399.55	290.60	280.49	273.61	151.89
Carbon intensity(metric tons CO ₂ e/million revenues)	0.121	0.085	0.075	0.057	0.024
Data coverage ^(Note 6)	100%	100%	100%	100%	100%
Category 3 ~ 6 ^(Note 7)	121.28	57.63	50.55	64.44	37.03

- Note:
- Category 1 to 6 inventory checks are conducted in accordance with ISO 14064-1, and the operational control method is used to set the inventory boundary.
 - Calculated according to the emission factor method, emissions = activity data × emission factor × global warming potential (GWP), GWP refers to IPCC 2021 AR6 version.
 - Category 1 and 2 GHG emissions include carbon dioxide, methane, nitrous oxide and hydrofluorocarbons.
 - Category 1 emissions are mainly gasoline and refrigerants, and their emission factors are calculated based on the "Greenhouse Gas Emission Factor Management Table 6.0.4 of the Environmental Protection Administration, Executive Yuan".
 - Category 2 emissions are purchased electricity, and the emission factor is calculated based on the carbon emission coefficient of electricity for calendar years as announced by the Energy Bureau of the Ministry of Economic Affairs in 2024.
 - The data coverage rate is the proportion of the sites included in categories 1 and 2 in the current year.
 - Categories 3~6 do not include carbon emissions from investment and financing; Significant sources of Scope 3 emissions are business travel, while Category 4 is waste disposal and purchased electricity (upstream emissions).
 - Assurance organization: SGS Taiwan Ltd.

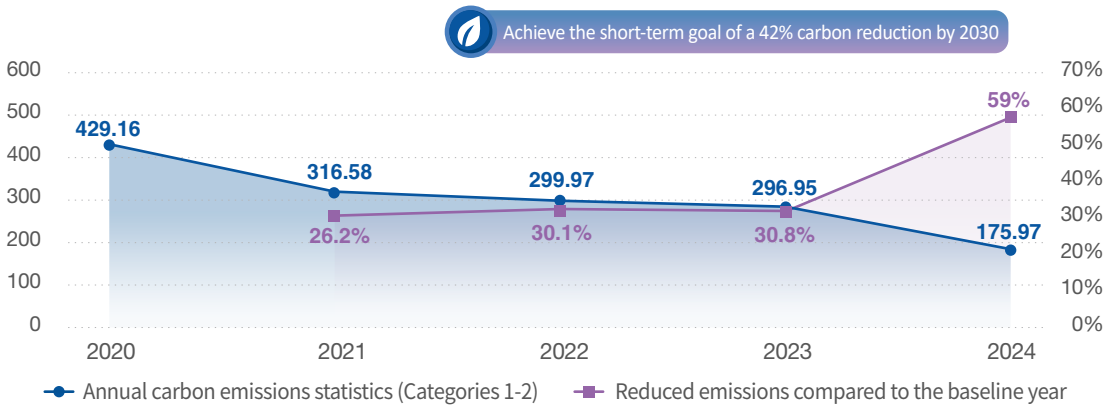
● Carbon Reduction Actions

Since 2018, the Group has conducted a comprehensive inventory of greenhouse gases (excluding financed emissions) and obtained third-party verification, and passed the Science Based Targets (SBT) review in 2022. Monitor electricity usage and carbon emissions through the energy and environmental management system The Company is also actively procuring renewable energy, achieving the short-term target of purchasing 150,000 kWh of green electricity per year for the next five years from 2022 onwards, and 240,000 kWh of green electricity per year for the next five years from 2024. In response to the government's energy transition goals and the "RE10x10 Climate Declaration" initiative, the Company will also lead the industry to conduct carbon footprint inventory and apply for the EPA's carbon label in 2023 to strengthen operational resilience, and will continue to exert its sustainable influence to promote the low-carbon transformation of the entire industry, strengthen climate management to achieve the goal of sustainable finance.

The Company actively aligns with the Group's carbon reduction policy, and has set short-, medium- and long-term targets for energy consumption reduction and carbon reduction in Scope 1 and 2 in accordance with the "Guidelines for Carbon Reduction Target Setting and Strategic Planning for the Financial Industry" of the FSC, with the ultimate carbon reduction goal of achieving net zero emissions.

The following line chart shows that the Company is committed to low-carbon transformation and has achieved remarkable results in carbon reduction. In 2024, the carbon emissions of Scope 1 and 2 reduced by 40.74% compared with 2023; Compared with the baseline year (2020), and by 59% compared to the base year (2020), which has reached the expected short-term (2030) carbon reduction. The Company will continue to actively implement and track the carbon emissions of its operations to reduce the impact of its operations on climate change, with a view to achieving the long-term goal of net-zero emissions.

● Carbon Emission



● Financial Carbon Emissions

In July 2022, Yuanta Financial Holdings obtained the approval of the Science-Based Carbon Reduction Target (SBT), further signed the SBTi net-zero commitment in 2023, and signed the Carbon Accounting Financial Alliance in May 2023 Partnership for Carbon Accounting Financials (PCAF), which introduces international carbon emission management standards for investment and financing, examines the carbon emissions of investment and financing, and takes practical actions to move towards the goal of net zero emissions by 2050.

In order to understand the impact of investments on climate change, the Company follows the PCAF methodology and the Task Force on Climate-related Financial Disclosures (TCFD) to calculate the carbon emissions of its own funds and assets under management, which is used as the basis for investment climate risk management and disclose the results of the inventory.

Proprietary Funds

Asset type (Year of inventory: 2024)	Scope 1 and 2 Greenhouse gas emissions(metric tons CO ₂ e)	Inventory coverage (%)	Weighted data quality	Greenhouse gas emissions intensity (metric tons CO ₂ e/NT\$ million)
Unlisted OTC equity	10.47	100%	1.04	0.03

Note:

1. Greenhouse gas emissions are calculated in accordance with the Greenhouse Gas Protocol for Business Accounting, using the recommended methodology of the Global Greenhouse Gas Inventory and Reporting Standard for the Financial Sector announced by the Carbon Accounting Finance Partnership (PCAF) in December 2022. The relevant GHG emissions data used are external databases, self-collected and estimated.

2. GHG Intensity is the methodology recommended by the TCFD Guidelines to calculate the GHG intensity of financial assets. Calculation formula: Total GHG emissions borne by financial assets (metric tons CO₂e) / Inventory of financial assets (NT\$ million) = Greenhouse gas intensity of financial assets (metric tons CO₂e / NT\$ million).

Asset Management Positions

In order to grasp the impact of investment on climate change, the Company adopted the PCAF methodology to calculate financial carbon emissions of the asset management positions, which was used as the basis for investment climate risk management and disclosed the results of the inventory. The Company's assets under management (AUM) include investments in equity, corporate bonds and sovereign bonds, totaling NTD\$1,906.1 billion as of the end of 2024.

Asset type (Year of inventory: 2024)	Scope 1 and 2 Greenhouse gas emissions (metric tons CO ₂ e)	Inventory coverage (%)	Weighted data quality		Greenhouse gas emissions intensity (metric tons CO ₂ e/NT\$ million)
			Scope 1	Scope 2	
Listed stock equity	2,700,310	99.9%	2.45	2.26	2.16
Corporate bond investment	480,358	98.1%	2.08	2.15	1.53
Sovereign debt	2,052,908	100.0%	4.00	4.00	6.13

Concentrate:

1. Data source: S&P database.

2. Calculated using the recommended methodology of the Global Greenhouse Gas Inventory and Reporting Standard for the Financial Sector announced by the Carbon Accounting Finance Partnership (PCAF) in December 2022.

3. GHG Intensity is the methodology recommended by the TCFD Guidelines to calculate the GHG intensity of financial assets. Calculation formula: Total greenhouse gas emissions borne by financial assets (metric tons CO₂e) / Inventory of financial assets (NT\$ million) = Greenhouse gas intensity of financial assets (metric tons CO₂e / NT\$ million).

Use of Renewable Energy

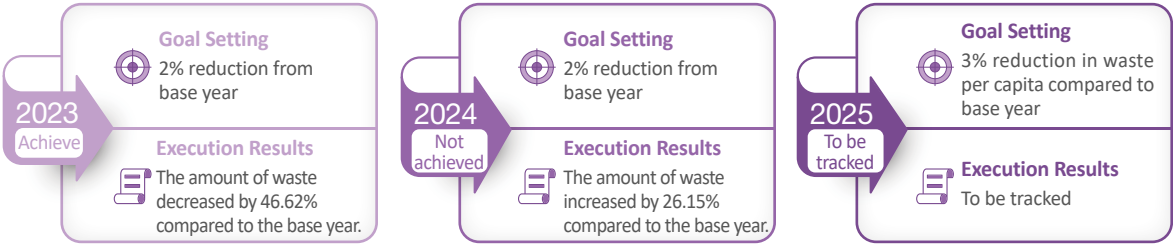
The Company continues to pay attention to the impact of climate change on the environment, from reducing greenhouse gas emissions, to the use of intelligent energy management systems, and reducing carbon emissions from daily operations through the use of renewable energy electricity. In accordance with the Group's policy and actively responding to the reform of Taiwan's renewable energy regulations, the Group completed the signing of the "Renewable Energy Electricity Sales and Sales Certificate Contract" in 2022 and began to switch to renewable energy in December of the same year. Starting from 2024, an additional 240,000 kWh of renewable energy will be purchased annually in the next five years. In 2024, the ISO 14064-1 verified green energy generation capacity was 248,256 kWh, resulting in a reduction of about 123 tons of carbon emissions, and a total cumulative reduction of about 223 tons of carbon emissions.

Waste Management

Our company is committed to implementing sustainable environmental development. In office areas, we install water dispensers, rice steamers, and microwaves, and we actively encourage employees to use their own utensils and cups to minimize the provision of cups of water or bottled water during meetings. We launch the "Green Living, Eco-Friendly Purchasing" initiative, prioritizing the procurement of equipment with energy-saving and eco-friendly certifications. Additionally, we engage qualified external contractors to manage waste disposal in order to mitigate environmental impact.

Waste reduction targets (including general household waste, recyclable waste, paper and food waste)

Base year: 2021



Analysis of reasons for not achieving the target in 2024: The head office relocated in October 2024, resulting in a large amount of cardboard boxes and recyclable items.

Waste reduction programs

- Waste removal: The Company's waste is mainly general domestic waste, and no hazardous waste is generated during the operation process, and the waste is entrusted by the building management center to an external contractor with a waste removal permit from the Environmental Protection Bureau to ensure that the waste disposal does not cause secondary impact on the environment.
- Resource recycling: The use of paper is a part of the Company's business process, and confidential documents are destroyed in accordance with the relevant regulations of the Personal Information Protection Act to ensure that information does not leak out, and qualified manufacturers are entrusted to use safe and environmentally friendly water sales treatment, and at the same time keep the destruction certificate, and let the waste paper be remade into recycled paper, so as to achieve the effect of resource recycling and waste reduction.

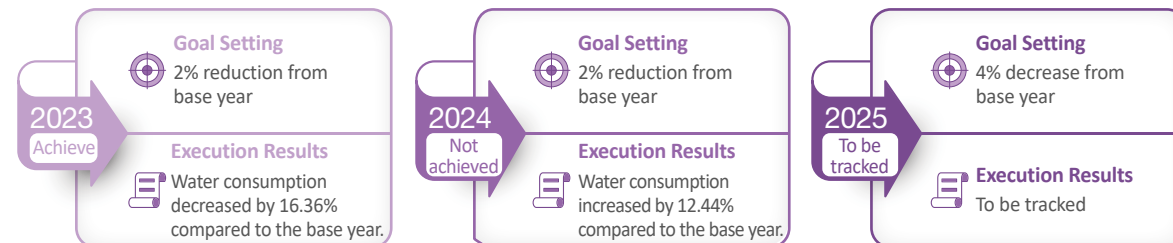
Water Management

The Company uses 100% tap water and does not use any groundwater or other water supply. The water is used only by the employees and customers of the office buildings and business offices, and is mainly used for cleaning, drinking, and air conditioning cooling systems, so there is no significant negative impact caused by the water source. The sewage generated after use shall comply with local laws and regulations, and it shall be legally discharged into the sewage sewer or designated drainage system to meet the standards of discharge water.

The Company introduced the ISO 14046:2014 Water Footprint standard in 2020, and has been verified by a third party each year since 2021, so as to understand the use of water resources in the process of operation. By measuring water resource usage, the Company aims to establish water footprint inventory management capabilities, procedures, and systems. This will lay the foundation for future water resource usage and discharge management and assist organizational management units in understanding the environmental impact of the organization's water use. It will also serve as a reference for setting organizational water resource management strategies and goals.

Water management objectives

Base year: 2022



Reason analysis: The head office moved to a new location in October 2024, and the use area was wide, resulting in an increase in water consumption.

In order to effectively implement the water conservation effect, the relevant action measures include:

Promote the concept of water conservation internally on a regular basis.

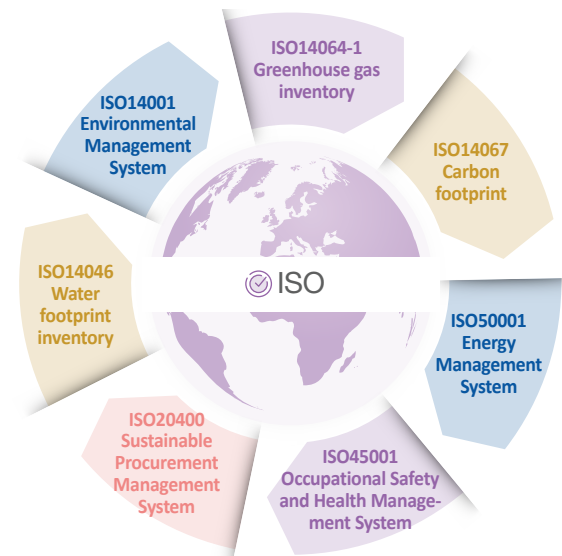
6-1-5 Domestic and International Environmental Verification

Since 2015, the Company has established an environmental management framework with reference to the ISO 14001 Environment Management System, and has formulated the "Environmental Management Policy" of the Group to plan environmental improvement goals and objectives, and propose continuous management improvement plans. Since 2016, the Company has successively launched international certifications such as ISO14064-1 Greenhouse Gases, ISO 50001 Energy Management System and ISO 14046 Water Footprint, and continues to expand the scope of certification items to effectively implement carbon reduction and energy conservation, water conservation and management of industrial waste, and comprehensively improve the efficiency of environmental management.

Carbon Footprint Label by the Ministry of Environment

In 2023, our company leveraged its longstanding strengths in innovation and digital capabilities to become a pioneer in the asset management industry by obtaining the ISO 14067 Carbon Footprint certification from the British Standards Institution (BSI). Additionally, we passed the review by the Ministry of Environment in the same year, becoming the first asset management company in Taiwan to receive a Carbon Footprint Label. Statistics show that in 2022, the carbon emissions for each digital inquiry, application, and transaction service used by our investors were approximately 20 grams of CO₂ equivalent.

As Taiwan's ETF market continues to grow rapidly, our company has long been committed to the ETF sector, playing a leading role in trends, particularly in mainstream products like Taiwan stocks and bond ETFs, which have been favored by a large number of investors. We plan to continue integrating digital services into ETF investment behavior, which is expected to yield significant carbon reduction benefits. The Carbon Footprint Label enhances transparency regarding corporate carbon emissions, reflecting our continuous improvement in sustainable financial services and sustainable operations. It also marks an important milestone in our pursuit of sustainable goals.



6-2 Social Welfare

In response to the United Nations Sustainable Development Goals, the Company actively participated in social welfare, and completed the short, medium and long-term goals in 2022 in the direction of public welfare care, community common good, and education and talent education, and regularly reviewed the results of public welfare actions and the achievement of goals, including holding financial management forums, supporting project donations for disadvantaged groups, implementing inclusive finance, organizing campus lectures and providing corporate internship opportunities, etc., and continued to pay attention to issues such as environmental friendliness, care for disadvantaged groups, and educational equality, and strive to use financial services to combine public welfare cooperate with suppliers or public welfare organizations to expand influence.

Public Welfare Care

4 QUALITY EDUCATION

10 REDUCED INEQUALITIES

Key Performance

- Support for the "Taiwan Humanitarian Assistance for SMEs Association" Activities: 2 events
- Sponsorship Amount: NT\$62,000
- Beneficiaries: 43 children in special circumstances or with rare diseases

Future Plan

- Cooperate with other non-profit organizations to expand the beneficiaries and the scale of activities

Human Love for Children Literature Award

Supported the "Taiwan Humanity and Love Association of SMEs Support " to organize the "16th Human Love for Children Literature Award", helping 31 children with special circumstances to devote themselves to literary creation, and find self-worth and achievement through creative sharing.



Literary Award for Loving Life Fighters in the World

Supported the "Taiwan Humanity and Love Association of SMEs Support " to organize the "19th Literary Award for Loving Life Fighters in the World" to help 12 patients with rare diseases share their self-worth in life through literary creation.



Care for Disadvantaged Groups

1 NO POVERTY

2 ZERO HUNGER

10 REDUCED INEQUALITIES

Key Performance

- Second-hand material donations: 2,190 pieces of clothes and bags, 139 pairs of shoes and 187 pieces of toys.
- Shoebox Charity: 486
- Beneficiaries: 800 disadvantaged elderly and 486 rural children (45 schools).
- Volunteer number of hours: 221 volunteers and 110.5 hours in total.

Future Plan

- The Company continues to call on our colleagues and suppliers to raise and support various types of disadvantaged groups with substantial materials:
 - ⇒ Collect second-hand material donations.
 - ⇒ Care for the disadvantaged elderly
 - ⇒ Donated materials to students in rural areas.

Donation of second-hand supplies

In 2024, in order to expand the second-hand material donation project, the Company donated 2,190 pieces of used clothes and bags, 139 pairs of used shoes, and 187 pieces of second-hand toys. The Company partnered with the Taiwan Toy Library Association to increase the collection of second-hand toys, so that the available resources can be recycled and the educational value of toys can be continued. The Taiwan Toy Library Association has set up 233 toy libraries in Taiwan to establish shared toy resources by recycling second-hand toys and replacing books displayed on bookcases with toys. These toys are also shared with elderly care facilities to help them activate cognition and stimulate their senses, they also shared with institutions serving people with disabilities, toys can be used to stabilize emotions and be used as learning aids; The association also operates in the countryside in the form of a mobile vehicle to help bridge the resource gap and implement the benefits of toy recycling! In addition, it can also repair and reuse micro-damaged toys or create art, etc., and connect more diversified volunteer services, resource sharing in rural areas, and cross-industry cooperation.



Silver Gate Elderly Welfare Association' s Senior-Friendly Nourishment Plan

Donated to the Silver Gate Elderly Welfare Association to run a one-month "Silver Friendly Food and Clothing Program" from 9/17 to 10/18 (during the Mid-Autumn Festival and Double Ninth Festival), including home delivery and vegetable food subscription, so as to provide case care and support for the disadvantaged, benefiting a total of 800 disadvantaged elderly people.



Shoebox Charity

In order to care for students with special circumstances such as rural, disadvantaged, cold, intergenerational upbringing, adoption, foster families, etc., from 2017 to 2024, seven love shoebox activities had been held, mainly through the assistance of the education departments of county and municipal governments, setting the gift objects in advance and asking teachers to help investigate the needs of students (Christmas gift wishes). At the same time, the Company called on its colleagues and suppliers to voluntarily subscribe and purchase the materials needed by the schoolchildren, load them in boxes the size of shoeboxes, and give them to the schoolchildren before Christmas after packaging, hoping to reduce the resource gap caused by the original family environment, hoping to bring a trace of warmth and help the disadvantaged students continue to study or flip the future. In 2024, a total of 45 schools were donated, benefiting 486 children. A total of 3,165 students benefited from the program, reaching 183 schools.





Environmental Conservation and Healthcare



Key Performance

- Marine debris removal: 686 kg; A total of 9,282 kg has been removed over the past 13 years.
- Carbon reduction effect: 180 tons of carbon dioxide, from 2022 to 2024, the action reduced carbon emissions by about 44,100 metric tons.
- Donation amount: NTD\$50,000.
- Number of participants: 398 employees, family members and suppliers.

Future Plan

- Continue to respond to social organizations to hold energy conservation and carbon reduction activities, and call on the Company's colleagues and suppliers to protect natural ecology and participate in health promotion activities.



Taiwan Good Air Promoting Fallow Fields Initiative

Since 2022, the Company has responded to the "Taiwan Good Air Promoting Fallow Fields Action - Stop Burning Rice Straw Project" organized by the Chinese International Native Species Reintroduction Association. The content involves using rapid decomposing bacteria for rice straw to replace traditional burning methods. This helps reduce the release of large amounts of carbon dioxide from burning rice straw, which accelerates global warming. Moreover, high temperatures can affect soil health and fertility, disrupt the balance of soil systems, and negatively impact biodiversity. The air pollution caused by this further directly affects the air quality and the respiratory health of nearby residents. However, relying solely on natural decomposition takes a longer time and can lead to crop smothering issues, which can cause difficulties for farmers in cultivation. Using rapid decomposing bacteria for rice straw can break down the straw within a week, offering an innovative solution to the aforementioned problems. This approach not only reduces carbon emissions and increases soil organic matter but also boosts crop yields and provides positive benefits for biodiversity conservation.

The Company pledged a 20-hectare plan to reduce CO₂ by 180 tons in the amount of NTD\$50,000. Between 2022 and 2024, a total of 4,900 hectares of farmland were planted in this activity, which is equivalent to a reduction of about 44,100 tons of carbon emissions.



Yuanta 188 Sustainability Relay Program and Health Promotion Activity (Zhishan Cultural and Ecological Green Park)

Combining ESG and employee care, the Company organized the Yuanta 188 Sustainability Relay Program and Health Promotion Activity, with a total of 145 employees and their families participating, including trail hiking, biodiversity tours, adventure activities, potted plant DIY and anti-fraud advocacy, etc., and all participants worked together to remove invasive species and pests to achieve the goal of common good in the community. In addition, the Company purchased a small lunch box from the Victory Kitchen to help the disabled and disadvantaged find employment in the local area as a snack for the participants, and actually supported the surrounding organizations of public welfare.



Sustainable Development Action and Beach Cleanup Initiative

For 13 years, the beach protection activities were held, and a total of 253 employees, family members and suppliers of the Company were invited to participate. A total of 686 kg of waste was removed. Combined with the visit to the Taipower Exhibition Hall and a guided tour, this event strengthened the importance of energy conservation and carbon reduction, and also handled the advocacy and answers on nature and biodiversity issues, energy conservation and carbon reduction issues, and economic cycle issues, so as to deepen the understanding of sustainable development.





Community Well-Being

3 GOOD HEALTH AND WELL-BEING

11 SUSTAINABLE CITIES AND COMMUNITIES

Key Performance

Future Plan

- Garbage removal in the community: Carry more than 3 garbage trucks.
- Number of blood donation bags: 1,995 bags of blood.
- Number of volunteers: 1,611 volunteers.
- Volunteer hours: 18 hours.



Blood Donation Charity Event

Adhering to the belief of "The Power of Change Starts with Care", the Group has mobilized its strength since 2011 to hold blood donation activities every year, inviting company colleagues, Group employees, suppliers, and community members to roll up their sleeves and help the public, and held 3 activities in 2024. In 2024, the Company partnered with the Taipei City Government Police Department to set up an anti-fraud promotion booth on the day of the event, advocating the correct concept of fraud prevention, and assisting the whole people to recognize and fight fraud.





Yian Neighborhood Cleanup Day in Taipei

In order to maintain the cleanliness of the community and beautify the cityscape, Taipei Yian Neighborhood Cleanup Day Event was held, and Yian Neighborhood was assisted in conducting disaster response drills to jointly promote the sustainable development of the community.



Charitable Donations

Our company upholds the philosophy of "giving back to the society from which we benefit" by actively participating in various cultural and social welfare activities. We have a long-standing commitment to supporting disadvantaged groups and extend our care to those affected by major disasters, using our corporate influence to help them overcome economic challenges. In 2024, our total charitable donations exceeded NT\$2.6 million. This concrete action reflects our dedication to fulfilling our corporate social responsibility.

- Earthquake Donation
- Financial Services Education Public Welfare Fund Donation

On April 3, 2024, a magnitude 7.2 earthquake struck, and Yuanta Financial Holdings, along with its subsidiaries, made donations to the "Ministry of Health and Welfare Disaster Relief Account" to contribute to the reconstruction efforts in the disaster-stricken Hualien area. These contributions aim to assist in the resettlement and rebuilding of affected communities, helping them return to their normal lives swiftly.

To support the Financial Supervisory Commission's goal of promoting inclusive finance, we have consistently donated to the "Financial Services Education Public Welfare Fund" managed by the Taiwan Financial Services Roundtable over the years. Our contributions support the provision of scholarships to disadvantaged students and the organization of financial education courses for students, women, the elderly, indigenous people, and new residents. These efforts enhance educational equity for disadvantaged students, promote financial literacy, and amplify our collective impact on societal contributions.

Group Micro-Insurance

In response to the government's push for micro-insurance policies to support economically disadvantaged groups, we have donated to the "Chiayi County Charity Organizations Union Association" for group micro-insurance premiums for the third consecutive year. In 2024, a total of 1,178 individuals benefited from this initiative.

From 2021 to date, the accumulated premiums have reached nearly NT\$1 million, benefiting a total of 5,391 individuals.

Golden Diamond Award Community Feedback Initiatives

We participate in the Outstanding Fund Golden Diamond Award's social welfare activities by sponsoring the Taipei Foundation of Finance to implement its "Local Empowerment and Regeneration Project" each year. This initiative focuses on six aspects: telemedicine, mobile long-term care, tribal revitalization, community care, spreading love on campuses, and food banks. By maximizing resources and deeply embedding them in local communities, the effort aims to reduce urban-rural disparities, address healthcare resource inequality, and create sustainable change.

Welfare Committee Public Welfare Gift Box Procurement

Our Welfare Committee prioritizes purchasing gift boxes from charitable organizations for annual festive celebrations. This not only enhances employee welfare but also considers social good. In 2024, we procured 305 Christmas gift boxes from the Children Are Us Foundation, demonstrating our support for disadvantaged groups through tangible actions.

Appendix: Index for Rules Governing the Preparation and Filing of Sustainability Reports by Securities Investment Trust Enterprises

Contents disclosed in the ESG report of SITEs	Corresponding international sustainability disclosure standards	Pages	Whether third-party assurance was obtained
GRI Standards, General Disclosures			
Article 3, Paragraph 2			
(1) Company organisation and report preparation	GRI 2-1 ~ GRI 2-3	P3	—
(2) Business activities and employees and Table 1	GRI 2-6 ~ GRI 2-7 SASB FN-AC-330a.1	P13-17 P75	Article 3 - Table 1 ✔ Yes
(3) Governance of sustainable development matters	GRI 2-9 ~ GRI 2-18	P22-P23	—
	GRI 2-25 ~ GRI 2-26	P30-P35	
	SASB FN-AC-510a.2	P46-P47	
(4) Policies and specific measures	GRI 2-22 ~ GRI 2-24	P19-P21	—
(5) Describe engagement with stakeholders (such as: business partners and trading counterparts) regarding sustainable development matters	GRI 2-29	P24-P25	—
Material topics			
Article 4 Information on incorporating ESG into investment process	SASB FN-AC-410a.2	P58-P60	✔ Yes
Article 5 Stewardship	SASB FN-AC-410a.3	P40-P44	—

Contents disclosed in the ESG report of SITEs	Corresponding international sustainability disclosure standards	Pages	Whether third-party assurance was obtained
Article 6 Information security	GRI 418	P50-P55	—
Article 7 Friendly financial	GRI 406	P63-P68、P70	—
Article 8 Climate-related information	GRI 305	P94-P103、P105	Article 8, Paragraph 1, Subparagraph 2 – Table 2 ✔ Yes
Enhanced disclosure items			
Article 9 Table 3-1	GRI 2-27 SASB FN-AC-270a.1 SASB FN-AC-270a.2 SASB FN-AC-510a.1	P45-P46	Article 9 – Table 3-1 (1)、(2) ✔ Yes
Table 3-2	GRI 418-1	P55、P67、P70	Article 9 – Table 3-2 (1) ✔ Yes
Table 3-3	SASB FN-AC-410a.1 SASB FN-AC-000.A	P57	✔ Yes
Article 11	GRI 2-5	P54	—

Appendix: Index for GRI Standards

GRI 2: General Disclosures

Disclosure Item	Corresponding Chapter	Pages	Description
GRI 2: General Disclosures			
The organization and its reporting practices			
2-1 Organizational details	1-1 Brand Profile	P13	
2-2 Entities included in the organization’s sustainability reporting	About this Report	P3	
2-3 Reporting period, frequency and contact point	About this Report	P3	
2-4 Restatements of information	-	-	Not applicable.
2-5 External assurance	About this Report	P3	
Activities and workers			
2-6 Activities, value chain and other business relationships	1-1 Brand Profile	P13	
	1-5 Supply Chain/Partners	P17	
2-7 Employees	5-1 Employee Attraction and Retention	P75	
2-8 Workers who are not employees	5-1 Employee Attraction and Retention	P76	
Governance			
2-9 Governance structure and composition	2-2 Sustainable Governance	P22 P30	
2-10 Nomination and selection of the highest governance body	3-1 Corporate Governance and Ethical Management	P30	
2-11 Chair of the highest governance body	3-1 Corporate Governance and Ethical Management	P30	
2-12 Role of the highest governance body in overseeing the management of impacts	3-1 Corporate Governance and Ethical Management	P22 P30	
2-13 Delegation of responsibility for managing impacts	2-2 Sustainable Governance	P22 P31	
2-14 Role of the highest governance body in sustainability reporting	3-1 Corporate Governance and Ethical Management	P22	

Disclosure Item	Corresponding Chapter	Pages	Description
2-15 Conflicts of interest	3-1 Corporate Governance and Ethical Management	P33	
2-16 Communication of critical concerns	3-1 Corporate Governance and Ethical Management	P34	
2-17 Collective knowledge of the highest governance body	3-1 Corporate Governance and Ethical Management	P35	
2-18 Evaluation of the performance of the highest governance body		-	Not applicable.
2-19 Remuneration policies	3-1 Corporate Governance and Ethical Management	P36	
2-20 Process to determine remuneration	3-1 Corporate Governance and Ethical Management	P36	
2-21 Annual total compensation ratio		-	The salary information was not disclosed due to its confidentiality
Strategy, policies and practices			
2-22 Statement on sustainable development strategy	Chairman’s Message	P5	
	2-1 Sustainability Strategies	P19	
2-23 Policy commitmentsQ	2-2 Sustainable Governance	P22	
	3-1 Corporate Governance and Ethical Management	P39	
	3-2 Stewardship	P40	
	5-1 Employee Attraction and Retention	P75	
2-24 Embedding policy commitments	2-2 Sustainable Governance	P22	
	3-1 Corporate Governance and Ethical Management	P39	
	3-2 Stewardship	P40	
	5-1 Employee Attraction and Retention	P75	
2-25 Processes to remediate negative impacts	3-3 Regulatory Compliance	P46	
	3-4 Risk Management	P49	
	3-5 Information Security Management	P51	
	4-4 Customer Rights	P73	
	5-1 Employee Attraction and Retention	P78	

Disclosure Item	Corresponding Chapter	Pages	Description
2-26 Mechanisms for seeking advice and raising concerns	3-3 Regulatory Compliance	P46	
2-27 Compliance with laws and regulations	3-3 Regulatory Compliance	P45	
2-28 Membership associations	1-4 Participation in Public Associations	P17	
Stakeholder engagement			
2-29 Approach to stakeholder engagement	2-3 Stakeholder Engagement	P24	
2-30 Collective bargaining agreements	-	-	Not applicable. The Company did not sign any collective bargaining agreement with employees in 2024

➤ GRI 3: Material Topics

Disclosure Item	Corresponding Chapter	Pages	Description
Material Topics			
GRI 3: Material Topics			
3-1 Process to determine material topics	2-4 Materiality Analysis and Management	P26	
3-2 List of material topics	2-4 Materiality Analysis and Management	P27	
3-3 Management of material topics	2-4 Materiality Analysis and Management	P27	
Corporate Governance			
GRI 3: Material Topics			
3-3 Management of material topics	2-4 Materiality Analysis and Management	P27	
Ethical Management			
GRI 3: Material Topics			
3-3 Management of material topics	2-4 Materiality Analysis and Management	P27	

Disclosure Item	Corresponding Chapter	Pages	Description
GRI 205: Anti-corruption			
205-1 Operations assessed for risks related to corruption	3-1 Corporate Governance and Ethical Management	P38	
205-2 Communication and training about anti-corruption policies and pro-cedures	3-1 Corporate Governance and Ethical Management	P38	
205-3 Confirmed incidents of corruption and actions taken	3-1 Corporate Governance and Ethical Management	P38	
Risk Management			
GRI 3: Material Topics			
3-3 Management of material topics	2-4 Materiality Analysis and Management	P27	
Regulatory Compliance			
GRI 3: Material Topics			
3-3 Management of material topics	2-4 Materiality Analysis and Management	P27	
GRI 206: Anti-competitive Behavior			
206-1 Legal actions for anti-competitive behavior, antitrust,and monopoly practices	3-1 Corporate Governance and Ethical Management 3-3 Regulatory Compliance	P38 P46	
GRI 417: Marketing and Labeling			
417-2 Incidents of non-compliance concerning product and service information and labeling	3-3 Regulatory Compliance	P46	
417-3 Incidents of non-compliance concerning marketing com-munications	3-3 Regulatory Compliance	P46	
Information Security Management			
GRI 3: Material Topics			
3-3 Management of material topics	2-4 Materiality Analysis and Management	P27	

Disclosure Item	Corresponding Chapter	Pages	Description
GRI 418: Customer Privacy			
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	3-5 Information Security Management	P55	
Customer Rights			
GRI 3: Material Topics			
3-3 Management of material topics	2-4 Materiality Analysis and Management	P27	
Employee Attraction and Retention			
GRI 3: Material Topics			
3-3 Management of material topics	2-4 Materiality Analysis and Management	P27	
GRI 201: Economic Performance			
201-3 Defined benefit plan obligations and other retirement plans	5-1 Employee Attraction and Retention	P80	
GRI 401: Employment			
401-1 New employee hires and employee turnover	5-1 Employee Attraction and Retention	P77	
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	5-1 Employee Attraction and Retention	P78	
401-3 Parental leave	5-1 Employee Attraction and Retention	P79	
GRI 403: Occupational Health and Safety			
403-1 Occupational health and safety management system	5-3 Friendly and Excellent Working Environment	P90	
403-2 Hazard identification, risk assessment, and incident investigation	5-3 Friendly and Excellent Working Environment	P90	
403-3 Occupational health services	5-1 Employee Attraction and Retention 5-3 Friendly and Excellent Working Environment	P79 P91	

Disclosure Item	Corresponding Chapter	Pages	Description
403-4 Worker participation, consultation, and communication on occupational health and safety	5-3 Friendly and Excellent Working Environment	P90	
403-5 Worker training on occupational health and safety	5-3 Friendly and Excellent Working Environment	P92	
403-6 Promotion of worker health	5-1 Employee Attraction and Retention 5-3 Friendly and Excellent Working Environment	P79 P91	
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5-3 Friendly and Excellent Working Environment	P90	
403-8 Workers covered by an occupational health and safety management system	5-3 Friendly and Excellent Working Environment	P90	
GRI 404: Training and Education			
404-1 Average hours of training per year per employee	5-2 Talent Cultivation and Development	P82	
404-2 Programs for upgrading employee skills and transition assistance programs	5-2 Talent Cultivation and Development	P82	
404-3 Percentage of employees receiving regular performance and career development reviews	5-2 Talent Cultivation and Development	P86	
GRI 405: Diversity and Equal Opportunity			
405-1 Diversity of governance bodies and employees	5-1 Employee Attraction and Retention	P75	
405-2 Ratio of basic salary and remuneration of women to men	5-1 Employee Attraction and Retention	P78	
Innovation and Services of Financial Product			
GRI 3: Material Topics			
3-3 Management of material topics	2-4 Materiality Analysis and Management	P27	

Appendix: Index for SASB - Asset Management & Custody Activities Standards

SASB Standard Topic	Code	Accounting Metric	Corresponding Chapter	Pages	Description
Transparent Information & Fair Advice for Customers	FN-AC-270a.1	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	3-3 Regulatory Compliance	P46	
	FN-AC-270a.2	Total amount of monetary losses as a result of legal proceedings associated with marketing and communication of financial product related information to new and returning customers	3-3 Regulatory Compliance	P46	
	FN-AC-270a.3	Description of approach to informing customers about products and services	4-4 Customer Rights	P70	
Employee Diversity & Inclusion	FN-AC-330a.1	Percentage of gender and diversity group representation for ① executive management, ② non-executive management, ③ professionals, and ④ all other employees	5-1 Employee Attraction and Retention	P76	
Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory	FN-AC-410a.1	Amount of assets under management, by asset class, that employ ① integration of environmental, social, and governance (ESG) issues, ② sustainability themed investing and ③ screening	4-1 Sustainable Finance	P62	
	FN-AC-410a.2	Description of approach to incorporation of environmental, social and governance (ESG) factors in investment or wealth management processes and strategies	4-1 Sustainable Finance	P59	
	FN-AC-410a.3	Description of proxy voting and investee engagement policies and procedures	3-2 Stewardship	P41	
Financed Emissions	FN-AC-410b.1	Absolute gross financed emissions, disaggregated by ① Scope 1, ② Scope 2 and ③ Scope 3	6-1 Climate Change Management	P105	
	FN-AC-410b.2	Total amount of assets under management (AUM) included in the financed emissions disclosure	6-1 Climate Change Management	P106	
	FN-AC-410b.3	Percentage of total assets under management (AUM) included in the financed emissions calculation	6-1 Climate Change Management	P106	
	FN-AC-410b.4	Description of the methodology used to calculate financed emissions	6-1 Climate Change Management	P105	
Business Ethics	FN-AC-510a.1	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behaviour, market manipulation, malpractice, or other related financial industry laws or regulations	3-1 Corporate Governance and Ethical Management 3-3 Regulatory Compliance	P38 P46	
	FN-AC-510a.2	Description of whistleblower policies and procedures	3-3 Regulatory Compliance	P46	
Activity Metrics	FN-AC-000.A	Total assets under management (AUM)	1-3 Products and Services 4-1 Sustainable Finance	P15 P57	
	FN-AC-000.B	Total assets under custody and supervision	1-3 Products and Services 4-1 Sustainable Finance	P15 P57	

Appendix: Reference Table of the United Nations Sustainable Development Goals (SDGs)

SDGs	Sustainability Topics	Corresponding GRI Standard	Corresponding Chapter	Pages
 1 No Poverty	Financial Inclusion	-	4-2 Financial Inclusion	P63-P67
 3 Good Health and Well-Being	Occupational Health and Safety	403-1	5-3 Friendly and Excellent Working Environment	P87-P92
		403-2		
		403-3		
		403-4		
		403-5		
		403-6		
		403-7		
 4 Quality Education	Investment in and Development of Social Welfare	-	6-2 Social Welfare	P108-P110
 5 Gender Equality	Corporate Governance 、 Employee Attraction and Retention	405-1	3-1 Corporate Governance and Ethical Management	P30-P39
	Employee Attraction and Retention	405-2	5-1 Employee Attraction and Retention	P75-P81
 8 Decent Work and Economic Growth	Occupational Health and Safety	403-1	5-3 Friendly and Excellent Working Environment	P87-P92
		403-2		
		403-3		
		403-4		
		403-5		
		403-6		
		403-7		
	Employee Attraction and Retention	401-1	5-1 Employee Attraction and Retention	P75-P81
		401-2		
		401-3		

SDGs	Sustainability Topics	Corresponding GRI Standard	Corresponding Chapter	Pages
 8 Decent Work and Economic Growth	Talent Cultivation and Development	404-1	5-2 Talent Cultivation and Development	P82-P86
		404-2		
		404-3		
 9 Industry, Innovation and Infrastructure	Sustainable Finance	-	4-1 Sustainable Finance	P57-P62
	Innovation and Services of Financial Product	-	4-3 Financial Technology and Innovation	P68
 10 Reduced Inequalities	Information Security Management	418-1	3-5 Information Security Management	P50-P55
 12 Responsible Consumption and Production	Supply Chain Management	308-1	1-5 Supply Chain/Partners	P17
		414-1		
 13 Climate Action	Climate Action	305-1	6-1 Climate Change Management	P104-P106
		305-2		
		305-3		
		305-4		
		305-5		
 16 Peace, Justice and Strong Institutions	Regulatory Compliance	206-1	3-3 Regulatory Compliance	P45-P47
	Risk Management	2-27	3-4 Risk Management	P48-P50
	Information Security Management	-	3-5 Information Security Management	P50-P55
 17 Partnerships for the Goals	Financial Inclusion	418-1	4-2 Financial Inclusion	P63-P67
	Supply Chain Management	308-1	1-5 Supply Chain/Partners	P17
		414-1		
	Investment in and Development of Social Welfare	-	6-2 Social Welfare	P108-P110

Appendix: Summary of Subject Matter Information Assured

編號	確信標的資訊				頁碼	適用基準
1	年度	員工人數	男女比例 (%)	高階管理階層男女比例 (%)	75	統計元大投信 2024 年 12 月 31 日正職員工人數、男性員工總數除以公司員工總數、女性員工總數除以公司員工總數、男性主管職總數除以主管職總數及女性主管職總數除以主管職總數。 註：高階管理階層為公司內部自行定義，即為部門主管以上管理人員，不包含副主管及小組長。
	2024 年	303 人	男：40.92%(124 人) 女：59.08%(179 人)	男：57.69%(15 人) 女：42.31%(11 人)		
2	2024 年度元大投信無發生遭主管機關裁定為重大裁罰之事件，其他裁罰及糾正案件請參詳永續報告書第 45 頁。				45	統計元大投信 2024 年度受金融監督管理委員會裁定為重大裁罰之事件、其他裁罰及糾正之情形。 註：重大裁罰案件之定義係參照「金融監督管理委員會處理違反金融法令重大裁罰措施之對外公布說明辦法」第2條之規定辦理。
3	❶元大投信就前寶來投信全權委託投資經理人瞿 OO 違反證券投資信託及顧問法第 7 條、第 59 條及第 77 條等相關規定，於 2022 年 7 月 15 日對瞿 OO 提出民事損害賠償訴訟 97,273,224 元。訴訟程序中瞿 OO 支付本公司 11,568,403 元並據此成立部分和解，其餘未和解部分由法院續行審理。2024 年 3 月 22 日法院判決瞿 OO 應再給付本公司 14,130,120 元，並駁回其餘請求。 ❷元大投信經理之期貨信託基金於 2020 年下市，為此四位投資人於 2022 年 7 月對本公司提起民事損害賠償訴訟，共計 7,939,814 元。				46	參考 SASB 資產管理及信託活動之永續會計準則之 FN-AC-270a.2 指標技術指導第一點，2024 年度元大投信尚在繫屬中之重大訴訟、非訟或行政爭訟事件及訴訟相關影響金額。
4	元大投信 2024 年度未發生資料外洩 (包含個人資料外洩) 事件；與個資相關的資訊外洩事件占有所有資訊外洩事件比例為 0%；因資訊外洩事件而受影響的客戶數為 0。				55	依據「證券期貨市場資通安全事件通報應變作業注意事項」使用證券期貨市場資通安全通報系統，通報主管機關事件記錄，並確認通報事件紀錄是否有包含資料洩漏事件，統計於 2024 年度元大投信之資料洩露件數、因公司資料洩漏被影響之客戶數及與個資相關的資訊外洩事件占比。資料外洩係以是否外洩至投信以外為基準，且該資料外洩行為違反投信對保密及資訊安全管理相關規範。 註：「個人資料」依個人資料管理作業要點定義，係指自然人之姓名、出生年月日、國民身分證統一編號、護照號碼、特徵、指紋、婚姻、家庭、教育、職業、聯絡方式、財務情況、社會活動、特種個人資料及其他得以直接或間接方式識別該個人之資料。
5	基金類別		2024 年底		57	參考 SASB 資產管理及信託活動之永續會計準則之 FN-AC-410a.1 指標技術指導第一點，統計元大投信截至 2024 年底發行之 ESG 主題及公募基金總檔數及其資產管理規模。 註：ESG 相關主題之基金係依 110 年 7 月 2 日金管證投字第 1100362463 號函所規定環境、社會與治理（ESG）相關主題審查監理原則所發行之基金。
		檔數	規模 (億元)			
	ESG 主題基金	2	199			
	公募基金	97	21,964			
6	元大投信於制定投資方針、風險胃納、策略及營運計畫時，已將所辨認之 ESG 因子納入考量，並訂定將 ESG 因子納入投資與風險管理之治理機制。				59	參考 SASB 資產管理及信託活動之永續會計準則之 FN-AC-410a.2 指標技術指導第一點，檢視元大投信於投資流程及策略納入環境、社會及治理 (ESG) 因素之方法，其餘請參詳永續報告書第 59 頁。
7	元大投信於 2024 年末發生任何貪腐事件、及未涉及任何與詐欺、內線交易、反壟斷、反競爭行為、操縱市場、瀆職或反公平交易法等相關案件，未有上述情節而經法律訴訟產生之財務損失。				38	參考 SASB 資產管理及信託活動之永續會計準則之 FN-AC-510a.1 指標技術指導第一點，統計元大投信 2024 年因發生貪腐事件或涉及詐欺、操縱市場、內線交易、貪腐、反公平交易法等相關案件，經法律訴訟而產生之財務損失金額。 註：此損失金額係指公司因違反上述法律或法規而造成訴訟，依金融監督管理委員會認可之國際財務報導準則、國際會計準則、解釋及解釋公告之規定，於 2024 年入帳之訴訟損失（不包含為抗辯而產生之法律費用和其他費用）。
8	經 ISO 14064-1 查驗之 2024 年度使用綠能發電量為 248,256kWh。				106	元大投信於 2024 年取得 SGS ISO 14064-1 查驗證書所載之購入綠能發電量。

Appendix: Accountant’s Limited Assurance Report

 資誠 會計師有限確信報告 元大證券投資信託股份有限公司 公鑒： 本會計師受元大證券投資信託股份有限公司（以下簡稱「貴公司」）之委任，對 貴公司選定西元 2024 年度永續報告書所載等之關鍵績效指標（以下簡稱「所選定之關鍵績效指標」）執行確信程序。本會計師業已確信此事，並依據結果出具有限確信報告。 標的資訊與適用基準 本確信案件之標的資訊係 貴公司上開所選定之關鍵績效指標，有關所選定之關鍵績效指標及其適用基準詳列於 貴公司西元 2024 年度年度永續報告書附錄五之「確信項目彙總表」。前述所選定之關鍵績效指標之報導範圍實於永續報告書之「報告書範疇與邊界」段落說明。 上開適用基準係為中華民國證券投資信託暨顧問商業同業公會「中華民國證券投資信託暨顧問商業同業公會證券投資信託事業編製與申報永續報告書作業辦法」與相關附表、永續會計準則委員會(Sustainability Accounting Standards Board)發布之資產管理及信託活動永續會計準則、全球永續性報告協會(Global Reporting Initiatives, GRI)發布之最新版 GRI 準則(GRI Standards)，以及 貴公司依行業特性與其所選定之關鍵績效指標參採或自行設計其他基準。 管理階層之責任 貴公司管理階層之責任係依照適用基準編製永續報告書所選定之關鍵績效指標，並設計、付諸實行及維持與所選定之關鍵績效指標編製有關之內部控制，以確保所選定之關鍵績效指標未存有導引於舞弊或錯誤之重大不實表達。 先天限制 本業務多確信項目涉及非財務資訊，相較於財務資訊之確信受有更多先天性之限制。對於資料之相關性、重大性及正確性等之資訊解釋，則更取決於個別之假設與判斷。 會計師之獨立性及品質管理 本會計師及本事務所已遵循會計師職業道德規範有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。 本事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含對選編職業道德規範、專業準則及所適用法令有關之政策或程序。 會計師之責任 本會計師之責任係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述 貴 資誠聯合會計師事務所 PricewaterhouseCoopers, Taiwan 110208 臺北市信義區基隆路一段 333 號 27 樓 27F, No. 333, Sec. 1, Keelung Rd., Xinyi Dist., Taipei 110208, Taiwan T: +886 (2) 2729 6666, F: +886 (2) 2729 6686, www.pwc.tw	 資誠 公司所選定之關鍵績效指標是否未存有重大不實表達取得有限確信，並作成有限確信之結論。 根據信準則 3000 號之規定，本有限確信案件工作包括評估 貴公司採用適用基準編製永續報告書所選定之關鍵績效指標之妥適性、評估所選定之關鍵績效指標導引於舞弊或錯誤之重大不實表達風險、依情況對所評估風險作出必要之因應，以及評估所選定之關鍵績效指標之整體表達、有關風險評估程序（包括對內部控制之瞭解）及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。 本會計師對第一段所述 貴公司所選定之關鍵績效指標所執行之程序係基於專業判斷，該等程序包括查詢、對流程之觀察、文件之檢查是否適當之評估，以及與相關紀錄之核對或調降。 基於本案件情況，本會計師於執行上述程序時： - 已對參與編製所選定之關鍵績效指標之相關人員進行訪談，以瞭解編製前述資訊之流程，以及相關之內部控制，以辨認重大不實表達之領域。 - 基於對上述事項之瞭解及所辨認之領域，已對所選定之關鍵績效指標選取樣本進行包括查詢、觀察、檢查等測試，以取得有限確信之證據。 相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。因此，本會計師不對 貴公司所選定之關鍵績效指標在所有重大方面，是否依照適用基準編製，表示合理確信之意見。 此報告不對西元 2024 年度永續報告書整體及其相關內部控制設計或執行之有效性提供任何確信。 有限確信之結論 依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述 貴公司所選定之關鍵績效指標在所有重大方面有未依照適用基準編製之情形。 其它事項 貴公司網站之維護係 貴公司管理階層之責任，對於確信報告於 貴公司網站公布後任何所選定之關鍵績效指標或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。 資誠聯合會計師事務所 會計師 羅萬森 鄧維 鄧維 林 西元 2025 年 6 月 26 日
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Appendix: External Assurance Statement

ISO 14064-1:2018 Greenhouse Gases Verification

Opinion TW25/00136GG

SGS

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2024 of
Yuanta Securities Investment Trust Co., Ltd.

2F-1., No. 68 & 1F., 4F., 5F., No. 66, Sec. 1, Dunhua S. Rd., Songshan Dist.,
Taipei City 105408, Taiwan

has been verified in accordance with ISO 14064-3:2019 as meeting the requirements of
ISO 14064-1:2018
Opinion Type: Modified

Direct emissions
24.0776 tonnes of CO₂e
Indirect emissions
188.9204 tonnes of CO₂e
Direct emissions and indirect emissions
212.998 tonnes of CO₂e

Authorized by



Stephen Pao
Business Assurance Director
Date: 18 April 2025
Version 1

TGP56B-15-1 2501
SGS Taiwan Ltd.
No. 136-1, Wu Kung Road, New Taipei Industrial Park,
Wu Ku District, New Taipei City 248016, Taiwan
t (02) 22993279 f (02)22999453 www.sgs.com



This Opinion is not valid without the full verification scope, objectives, criteria and findings available on the Opinion.

Page 1 of 7

ISO 14046:2014 Water Footprint Verification

Opinion TW25/00167WFP

SGS

Water Footprint Verification Statement

The Inventory of Water Footprint of
Organizational Level
which is calculated by
Yuanta Securities Investment Trust Co., Ltd.

2F-1., No. 68 & 1F., 4F., 5F., No. 66, Sec. 1, Dunhua S. Rd., Songshan Dist.,
Taipei City 105408, Taiwan

Based on life cycle assessment verified
as meeting the requirements of
ISO 14046:2014
Basis of Assessment
Cradle-to-Gate
Authorized by



Stephen Pao
Business Assurance Director
Version 1
Issue Date: 29 April 2025
Valid Date: 28 April 2027

TGP58-15-3 2501
SGS Taiwan Ltd.
No. 136-1, Wu Kung Road, New Taipei Industrial Park, Wu Ku District,
New Taipei City 248016, Taiwan
t (02) 22993279 f (02)22999453 www.sgs.com.tw



This Statement is not valid without the full verification scope, objectives, criteria and findings available on the Statement.

Page 1 of 6

ISO 45001:2018 Occupational Health and Safety Management System Verification



Certificate of Registration

OCCUPATIONAL HEALTH & SAFETY MANAGEMENT SYSTEM - ISO 45001:2018

This is to certify that:

Yuanta Securities Investment Trust Co., Ltd.
2F-1, No. 68 & 1F, 4-5 F., No. 66 Sec. 1, Dunhua S. Rd.
Da'an Dist.
Taipei City
105408
Taiwan

元大證券投資信託股份有限公司
臺灣
台北市
大安區
敦化南路一段
66號1、4、5樓及68號2樓之1
105408

Holds Certificate No:

OHS 742735

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

The provision of the securities investment trust services.

提供證券投資信託服務

For and on behalf of BSI:



Michael Lam, Senior Vice President, APAC Assurance

Original Registration Date: 2021-04-23

Latest Revision Date: 2025-01-20

Effective Date: 2024-04-23

Expiry Date: 2027-04-22



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

ISO 14001:2015 Environmental Management System Verification



Certificate of Registration

ENVIRONMENTAL MANAGEMENT SYSTEM - ISO 14001:2015

This is to certify that:

Yuanta Financial Holding Co., Ltd.
5F, 6F, 10F, 13F, 16F- 20F.
No. 157, Sec. 3, Ren' ai Rd.
Da' an Dist.
Taipei City
106085
Taiwan

元大金控股股份有限公司
臺灣
台北市
大安區
仁愛路三段157號
5樓、6樓、10樓、13樓、16樓至20樓
106085

Holds Certificate No:

EMS 649092

and operates an Environmental Management System which complies with the requirements of ISO 14001:2015 for the following scope:

The provision of financial services management of banking, securities, life insurance, futures, funds, securities investment consulting, venture capital, and international asset management. 提供銀行、證券、人壽保險、期貨、證券投資信託、證券投資顧問、創業投資及國際資產管理等金融服務管理

For and on behalf of BSI:



Michael Lam, Senior Vice President, APAC Assurance

Original Registration Date: 2016-03-22

Latest Revision Date: 2025-01-21

Effective Date: 2025-03-22

Expiry Date: 2028-03-21



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A Member of the BSI Group of Companies.

ISO 50001:2018 Energy Management System Verification



Certificate of Registration

ENERGY MANAGEMENT SYSTEM - ISO 50001:2018

This is to certify that:

Yuanta Financial Holding Co., Ltd.
No. 157, Sec. 3, Ren' ai Rd.
Da' an Dist.
Taipei City
106060
Taiwan

元大金廣場
元大金控股股份有限公司
臺灣
台北市
大安區
仁愛路三段157號
106060

Holds Certificate No:

ENMS 691676

and operates an Energy Management System which complies with the requirements of ISO 50001:2018 for the following scope:

The provision of financial services, including Stock Trading Services, Banking Services, Life Insurance Services, Futures Brokerage Business, Fund Investments, Securities Financing Services, Venture Capital Business and Assets Management. The main energy uses include:
- electricity for lighting, office activities and air conditioning
- diesel for emergency generator.
提供金融服務，包含：證券交易服務、銀行服務、人壽保險服務、期貨交易、基金信託、證券金融服務、創業投資業務服務與資產管理

For and on behalf of BSI:



Michael Lam, Senior Vice President, APAC Assurance

Original Registration Date: 2018-05-28

Latest Revision Date: 2025-05-21

Effective Date: 2024-05-28

Expiry Date: 2027-05-27



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ISO 20400:2017 Sustainable Procurement Verification

ISO 27001:2022 Information Security Management System Verification

ISO 22301:2019 Business Continuity Management System Verification



Conformity Statement

Sustainable procurement - ISO 20400:2017

This is to conform that

Yuanta Financial Holdings Co., Ltd. and its Subsidiaries
No. 157, Sec. 3, Ren' ai Rd.
Da' an Dist.
Taipei City
106085
Taiwan

元大金控股股份有限公司暨子公司
臺灣
台北市
大安區
仁愛路三段 157 號
106085

Holds Statement Number

<SPM 802858>

Yuanta Financial Holdings Co., Ltd. and its Subsidiaries has followed ISO 20400:2017 guideline to implement sustainable procurement. Based on sustainable procurement management manual, sustainable procurement policy, sustainable procurement risk and opportunity assessment and supply chain management process, the sustainable procurement process of Yuanta Financial Holdings Co., Ltd. and its Subsidiaries has been checked with the requirements of ISO 20400: 2017.

For and on behalf of BSI


Managing Director BSI Taiwan, Peter Pu

Latest issue

<2025-04-09>

Expiry date

<2026-04-08>

Page 1 of 3

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4 B, 5F,
No. 66, Sec. 1, Dunhua S. Rd.
Songshan Dist.
Taipei City
105408
Taiwan

Holds Certificate No:

IS 737107

and operates an Information Security Management System which complies with the requirements of ISO/IEC 27001:2022 for the following scope:

The provision of development, operation and maintenance of information systems, and management of network, server room and related supporting security activities within Information System Department and Digital Technology Department.
This is in accordance with the Statement of Applicability, IS-L3-003-F03, version 3.0 dated 12 July 2024.

For and on behalf of BSI:


Michael Lam, Senior Vice President, APAC Assurance

Original Registration Date: 2020-12-03

Latest Revision Date: 2024-11-21

Effective Date: 2023-12-03

Expiry Date: 2026-12-02

Page: 1 of 2

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Printed copies can be validated at www.bsi-global.com/ClientDirectory or telephone +886 (02)2656-0333.

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



Certificate of Registration

BUSINESS CONTINUITY MANAGEMENT SYSTEM - ISO 22301:2019

This is to certify that:

Yuanta Securities Investment Trust Co., Ltd.
B1
No. 67, Sec. 2, Dunhua S. Rd.
Da' an Dist.
Taipei City
106045
Taiwan

Holds Certificate No:

BCMS 796081

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

The business continuity management system in relation to the provision of:
1. investment, transaction, net asset value (NAV) calculation, apply and redeem of exchange traded funds (ETFs) within Index and Quantitative Investment Business Department, Trading Department, Funds Administration Department, Settlement Department, and Financial Department;
2. related supporting activities within Information System Department and Administration Department.

For and on behalf of BSI:


Michael Lam - Managing Director Assurance, APAC

Original Registration Date: 2023-12-21

Latest Revision Date: 2023-12-21

Effective Date: 2023-12-21

Expiry Date: 2026-12-20

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A Member of the BSI Group of Companies.

ISO 10002:2018 Complaint Handling Management System Verification

bsi.

By Royal Charter

Certificate of Registration

CUSTOMER SATISFACTION MANAGEMENT SYSTEM - ISO 10002:2018

This is to certify that:

Yuanta Securities Investment Trust Co., Ltd.
2F-1
No. 68, Sec. 1, Dunhua S. Rd.
Songshan Dist.
Taipei City
105
Taiwan

元大證券投資信託股份有限公司
臺灣
台北市
大安區
敦化南路一段68號
2樓之1
105

Holds Certificate No:

CMS 782516

and operates a Customer Satisfaction Management System that is aligned with ISO 10002:2018

The provision of customer complaints handling service of Customer Service Center.
客服中心之客戶處理服務

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

Original Registration Date: 2023-02-02

Effective Date: 2025-02-02

Latest Revision Date: 2024-11-29

Expiry Date: 2026-02-01

Page: 1 of 2

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

BS 10012 : 2017 Personal Information Management System Verification

bsi.

By Royal Charter

Certificate of Registration

Personal Information Management System - BS 10012:2017

This is to certify that:

Yuanta Securities Investment Trust Co., Ltd.
2F-1, No. 68, and 1F, 4F, No. 66
Sec. 1, Dunhua S. Rd.
Songshan Dist.
Taipei City
105408
Taiwan

元大證券投資信託股份有限公司
2F-1, No. 68, and 1F, 4F, No. 66
Sec. 1, Dunhua S. Rd.
Songshan Dist.
Taipei City
105408
Taiwan

Holds Certificate No:

PIMS 768034

and meets the criteria of BS 10012:2017. Specification for Personal Information Management System for the following scope:

The provision of customer personal information collection, processing, and using of 1) counter account opening service within Funds Administration Department and Tai-Chung Branch; 2) related IT supporting activities, including system development, operation, maintenance, and client PC management within Information System Department.

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

Original Registration Date: 2022-04-29

Effective Date: 2025-04-29

Latest Revision Date: 2025-02-25

Expiry Date: 2028-04-28

Page: 1 of 2

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A Member of the BSI Group of Companies.

ISO 14067:2018 Carbon Footprint Verification

bsi.

By Royal Charter

Opinion Statement

Product Carbon Footprint Verification Opinion Statement

This is to verify that:

Yuanta Securities Investment Trust Co., Ltd.
B1F., No. 67, 18F., No. 69
Sec. 2, Dunhua S. Rd.
Da'an Dist., Taipei City 106045
Taiwan

元大證券投資信託股份有限公司
臺灣
臺北市
大安區
敦化南路二段 69 號 18 樓
及 67 號地下 1 層
106045

Holds Statement No:

PCFV 794718

As a result of carrying out the verification of product life cycle greenhouse gas emissions, it is the opinion of BSI with reasonable assurance that:

- The product carbon footprint with the functional unit of One Yuanta Securities Investment Trust Online Service is 19.05 grams of CO₂ equivalent.
- No material misstatements in this product life cycle greenhouse gas emission statement were revealed.

The product life cycle GHG data quality was verified to be acceptable against the requirements of ISO 14067:2018 and Taiwan EPA CFP promotion management guidelines (including Annex III-CFP data qualification and verification specification).

This statement shall be valid for a maximum period of two years after the latest issue date on this certificate. Should there be a change in the life cycle of the product whose GHG emissions are being assessed, the validity of this opinion statement will cease.

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

Originally Registration Date: 2023-09-28

Effective Date: 2023-09-28

Latest Revision Date: 2023-09-28

Expiry Date: 2025-09-27

Page: 1 of 2

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The British Standards Institution is independent of the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purpose of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards Institution will not, in providing the 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 Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. 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 Opinion Statement or matters relating to it should be addressed to the above named client only.
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● Taiwan Intellectual Property Management System (TIPS) 2016 A-level verification



● Carbon Footprint Label





元大投信
Yuanta Funds