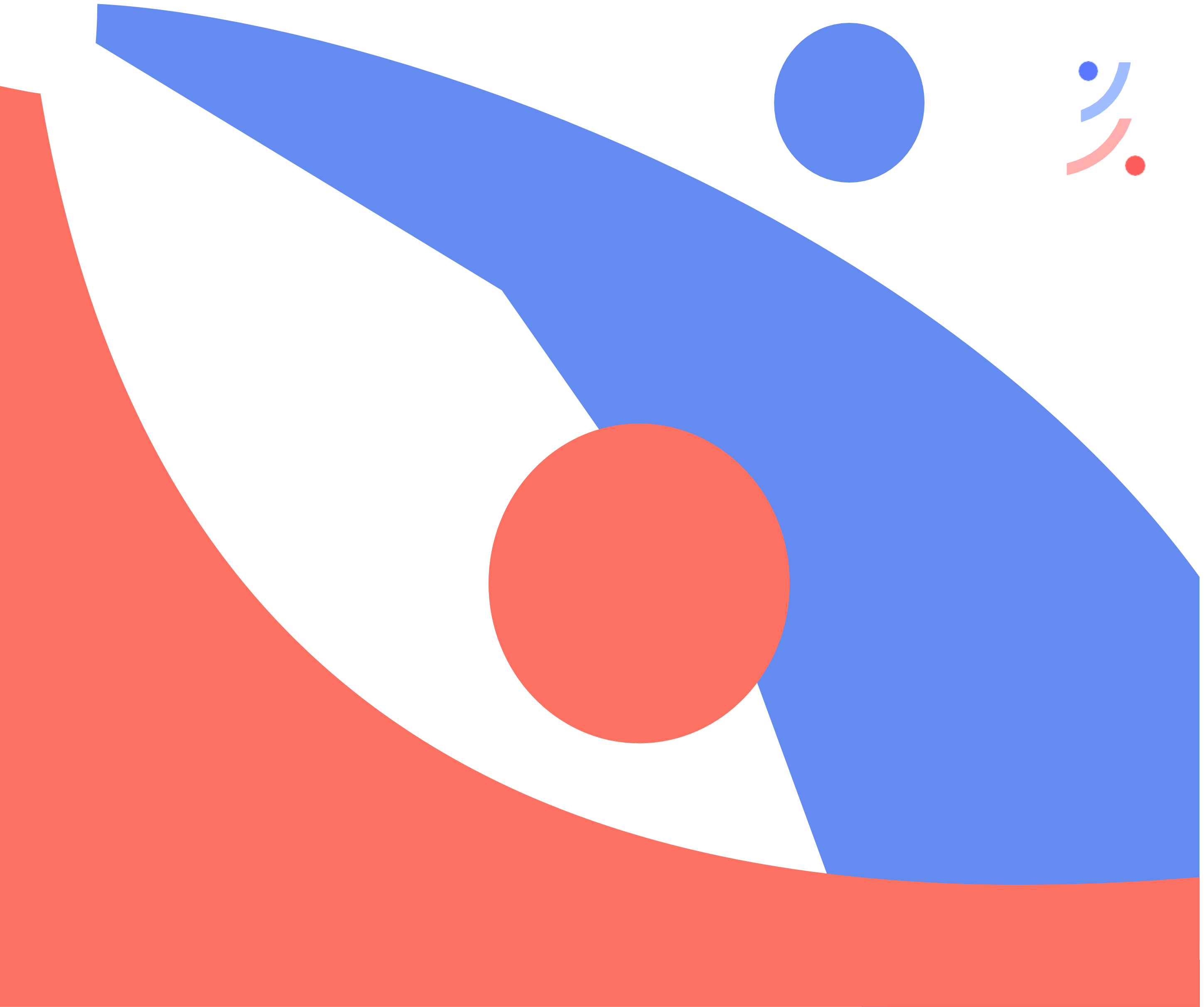


2025 GOOD FINANCE SUSTAINABILITY REPORT

目錄
CONTENTS

美好金融
Good Finance

About This Report

Basic Information

Company Name: Good Finance Securities Co., Ltd.
Date of Establishment: July 7, 1988 (ROC Year 77)
Capital: NT$3.23 billion
Headquarters Address: 4F, No. 176, Sec. 2, Minsheng E. Rd., Taipei City
Chairman: Ku-Han Huang
President: Da-Hsiu Chuang
Total Employees Including Subsidiaries: 398
Operating Locations: 12
Industry: Securities

Report Boundary and Scope

Good Finance Securities Co., Ltd. (“the Company”) publishes its Sustainability Report annually, disclosing economic, environmental, and social information regarding its sustainable development performance for the previous year (January 1, 2025 to December 31, 2025). The report boundary covers the Company's headquarters and 12 operating locations, as well as its subsidiaries, Good Finance Securities Investment Consulting Co., Ltd. and Good Finance Private Equity Co., Ltd., encompassing all of the Company's operating activities. This report has been prepared in accordance with the “Core” option of the GRI Standards. All data and statistics are based on the Company's own compilation and surveys, and financial figures are based on information publicly disclosed after being certified by accountants; all financial figures are denominated in New Taiwan Dollars.

Reporting Principles

This report has been prepared in accordance with the GRI Standards (2021 edition) issued by the Global Reporting Initiative (GRI), and aligned with the Corporate Governance Practice Principles for Sustainable Development, the Regulations Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies, and the Regulations Governing the Preparation and Filing of Sustainability Reports by Securities Firms.

Report Verification

This report strives for accurate information disclosure, reasonable and appropriate presentation, and compliance with the international principles disclosed by the GRI Standards. The sustainability indicators disclosed in this report have received limited assurance from KPMG.

Restatement of Information

Impact and reasons for any restatement of information provided in previous reports: No restatement.

August 2025
Previous Edition Published

Regularly Updated Annually
Dynamic Performance Tracking

August 2027
Next Edition Scheduled for Publication

Communication Channels and Contact Information

Company Website: https://www.goodfinance.com/
Tel: +886-2-25084888
E-mail: csr@goodfinance.com
Spokesperson: Yi-Bai Chen, Deputy General Manager

This report is also published on the Company's website at https://goodfinance.com/about/esg for reference, and is updated regularly each year.

Good Finance

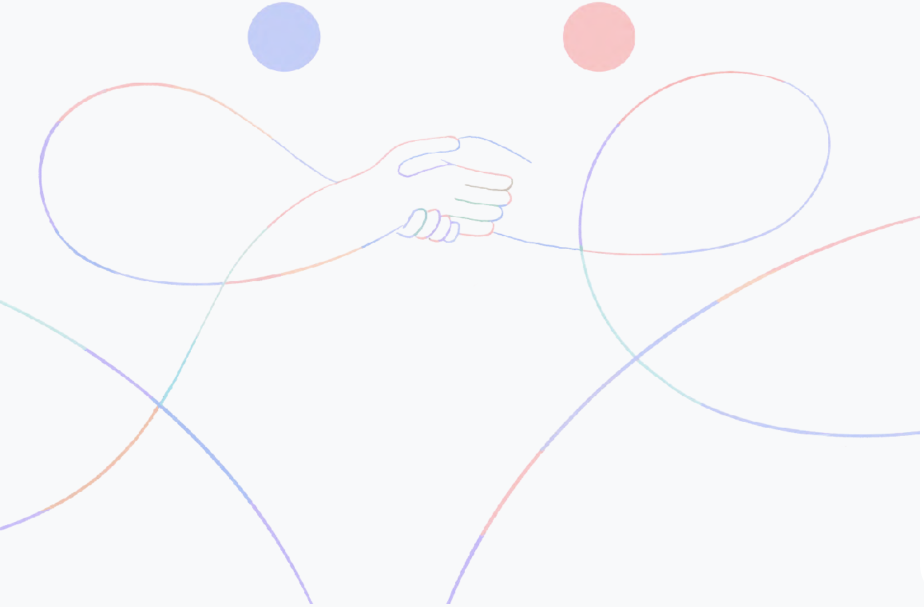
Good Finance

G O O D F I N A N C E

Good Finance is our most important promise to customers and our most rigorous reminder to ourselves.
It is the goal we strive for and the name we have chosen to embody the power
of supporting people in putting their dreams into practice.

美好金融
Good Finance

About Good Finance



Good Finance is the ideal life everyone pursues.

Starting from life itself, we re-explore the essence of finance, gathering new perspectives and knowledge to build steady steps and accompany people on their journey toward a better life.

Good: Not just good, but kind and considerate — always thinking of you;
Finance: Finance is the engineering discipline for achieving goals and dreams — allocating limited resources for the most effective use and creating greater value.

Through innovative insight in finance, software, data, service, and education, we help entrepreneurs, business owners, and dreamers overcome investment and financing challenges, becoming their long-term partner — supporting better innovation, achieving greater prosperity, and building a better life and society.

Good Finance is the most important promise we make to our customers, and the strictest reminder we give ourselves — always striving to live up to our name, so that "**Good Finance**" becomes a force that supports people in realizing their dreams.

MISSION

Mission

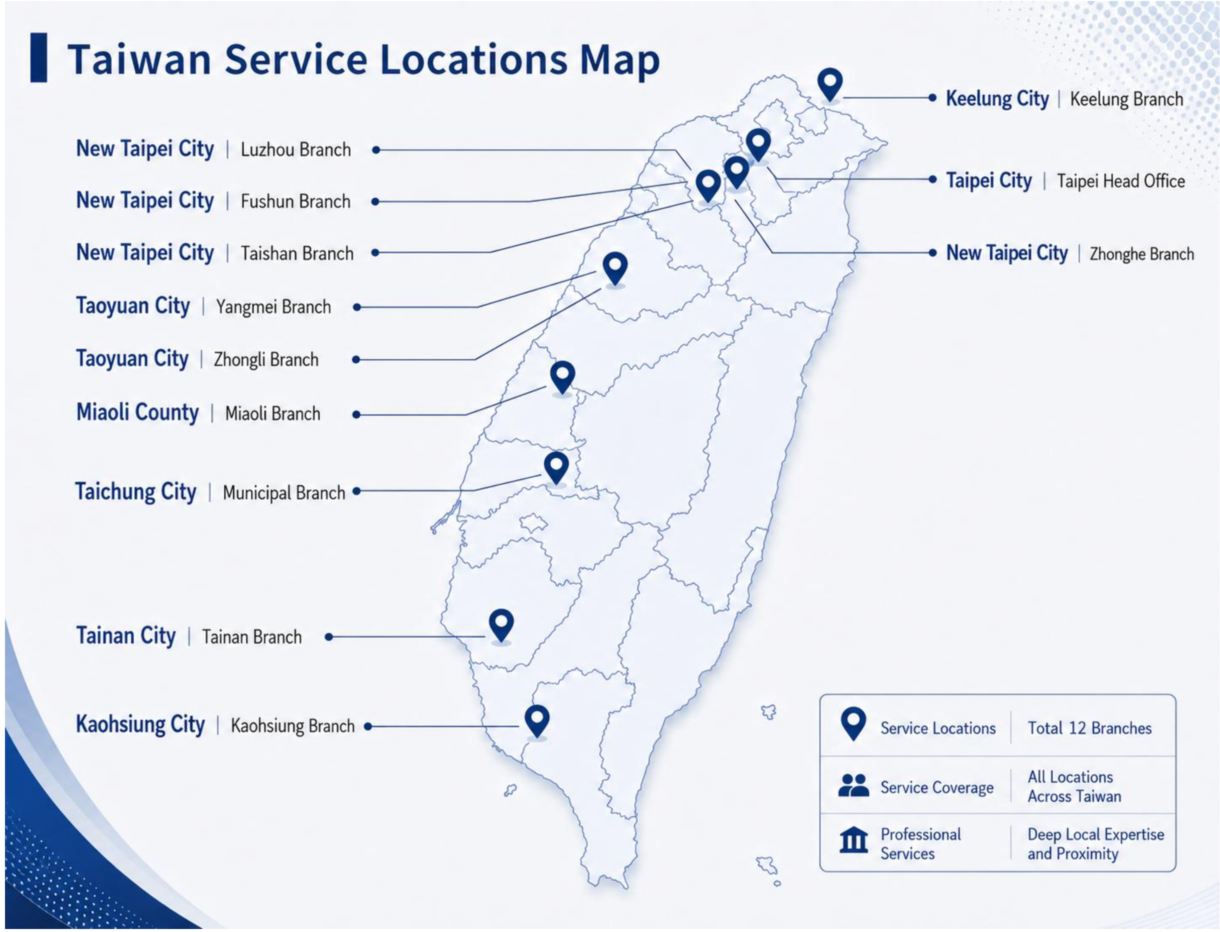
Through innovative insights and the power of finance, technology, data, services and education, we empower entrepreneurs, businesses and dreamers to overcome the challenges of investing and financing. As a long-term partner, we support greater innovation, create better prosperity, and build a better life and society.

VALUE

Guiding Principles

- Customer Trust
- Integrity
- Excellence
- Commitment
- Empathy
- Innovation
- Collaboration
- Global Perspective
- Entrepreneurship
- Diversity and Inclusion

Operating Locations and Service Channels



In addition to the metropolitan areas ofTaipei, Taichung, Tainan, and Kaohsiung, the Company has also placed some locations in second-tier cities such as Taishan, Chungli, Yangmei, and Miaoli, ensuring that local customers enjoy the same quality financial services as those in metropolitan areas. The Company treats its operating locations as community service centers, effectively promoting local financial development and expanding the reach of financial services, while positioning itself as a friendly neighbor within the local community, with no actual or potential negative impact on the local area. In addition to its 12 physical branches, the Company also operates an online customer service team providing real-time, dedicated assistance. Service is no longer limited to physical locations — customers can access the Company's financial services anytime via the internet or phone to meet their various service needs.

The Company continues to uphold "financial inclusion" as its core philosophy, striving to narrow the gap in financial services between urban and rural areas. Through a dual-track strategy combining physical and digital channels, the Company not only enables residents of remote or smaller cities to enjoy the same financial experience as those in metropolitan areas, but also strengthens accessible channels for elderly and disadvantaged customer groups. Going forward, the Company will continue to monitor regional customer needs and social development trends, optimizing both physical and online channel functions to enhance service accessibility and community connection, in fulfillment of its corporate responsibility of "local operations, sustainable co-prosperity." "Local Operations, Sustainable Co-Prosperity"

ABOUT US

A financial technology-enabled service company.

Customer trust is the center of everything.

A Taiwan-based serves worldwide company.

A financial service company.

A Taiwan-based global company.

A risk management system for human community.

A data-based financial technology-enabled service company.

CHAPTER 01

Stakeholder Engagement

1.1 Stakeholder Identification and Communication

To advance corporate social responsibility and sustainability goals, the Company has established a "Sustainability Development Task Force." The Company's President serves as convener of the task force, with members comprising the heads of the Human Resources, Legal, Risk Management, and Finance departments, among others. Through in-depth discussion, and considering stakeholders' importance, dependency, and level of responsibility relative to the Company, the task force identified investors, employees, customers, government and regulatory authorities, suppliers, and community and NPOs/NGOs as six major stakeholder groups.

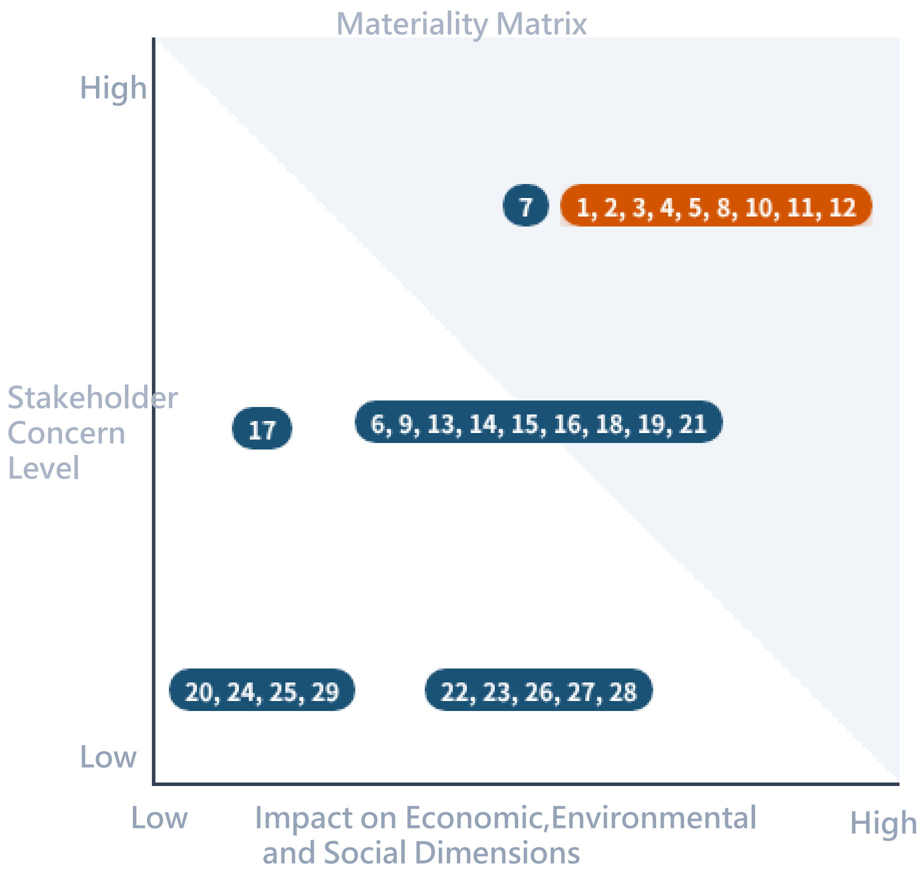
The Company maintains open, multi-channel communication with stakeholders to understand the material issues of concern to them. Based on this, the Company formulates response strategies and incorporates them into its day-to-day corporate social responsibility practices, meeting stakeholder expectations and aspiring to take on greater social responsibility, thereby building a sustainable corporate culture.

The Company's main communication channels with stakeholders are listed in the table to the right:

Stakeholder	Communication Channel and Method	Frequency	Key Issues
Investors	Shareholders' meeting	Annually	Corporate governance mechanisms Profitability and operating performance Stakeholder engagement
	TWSE Market Observation Post System	Ad hoc	
	Announcement of financial statements/annual report	Regularly	
	Dedicated contact point and email mailbox	Ad hoc	
	Investor relations section of company website	Ad hoc	
	Institutional investor conferences	Annually	
Employees	Brokerage business meetings	Monthly	Stakeholder engagement Compensation and benefits Labor relations
	Performance evaluation	Annually	
	Employee-management communication meetings	Ad hoc	
	Establishment ofemployee grievancemailbox	Ad hoc	
	Labor-management meetings	Quarterly	
	Physical bulletin boards	Ad hoc	
Customers	Customer service hotline and service mailbox Seminars and workshops Customer appreciation events	Ad hoc Ad hoc Ad hoc	Service quality and customer satisfaction; protection of customer rights Financial education promotion
Government and regulatory authorities	Cooperation with regulatory inspections Ongoing engagement with regulators	Ad hoc	Corporate governance mechanisms
Suppliers	Proactive procurement of environmentally and socially friendly products	Ad hoc	Environmental response
Community and NPOs / NGOs	Charitable donations Participation in charitable activities; participation in securities association environmental initiatives	Ad hoc Ad hoc	Charitable care; corporate volunteering

1.2 Identification of Material Topics

The disclosure period of this report is the same as the financial reporting period. Drawing on stakeholder concerns and the assessment of the Sustainability Development Task Force, this report primarily presents the Company's focus on core sustainability topics such as "business integrity," "risk management," and "regulatory compliance" for the period January 1 to December 31, 2025, and, based on the identification results, presents concrete practices and performance data across five key dimensions: "corporate governance," "customer care," "employee care," "environmental protection," and "social engagement." For the sake of completeness of project and activity performance, some content may cover periods before January 1, 2025, and after December 31, 2025.
The identification results for each topic are shown in the chart below:



公司治理

1. Business integrity
2. Environmental and social regulations
3. Corporate governance mechanisms
4. Risk management
5. Profitability and operating performance
6. Information disclosure
7. Stakeholder engagement
8. Regulatory compliance

客戶關懷

9. Digital services
10. Service quality and customer satisfaction
11. Protection of customer rights
12. Customer data confidentiality
13. Service locations and channels

員工照顧

14. Compensation and benefits
15. Employee training and development
16. Employee health promotion
17. Employee communication
18. Respect for human rights
19. Care for female employees
20. Employment and diversity
21. Workplace safety

環境保護

22. Paperless initiatives
23. Energy use management
24. Water resource management

社會參與

25. Charitable care
26. Environmental response
27. Corporate volunteering
28. Financial education promotion

1.3 GRI Material Topics

The correspondence between the identified material topics and the GRI material topics is shown in the table below:

Corresponding Material Topics	GRI Material Topics	Topic Boundary
Profitability and operating performance / Risk management / Stakeholder engagement	201 Economic Performance	Good Finance Securities headquarters and branches Good Finance Securities Investment Consulting Co., Ltd. Good Finance Private Equity Co., Ltd.
Compensation and benefits	202 Market Presence	
Corporate governance mechanisms / Business integrity / Anti-Money Laundering and Countering Terrorism Financing	205 Anti-corruption	
Environmental and social regulations	419 Socioeconomic Compliance	
Service quality and customer satisfaction / Protection of customer rights	416 Customer Health and Safety	
Digital services	417 Marketing and Labeling	
Customer data confidentiality	418 Customer Privacy	
Compensation and benefits / Employee health promotion / Care for female employees	401 Employment	
Employee communication	402 Labor/Management Relations	
Employee training and development	404 Training and Education	
Employment and diversity	405 Diversity and Equal Opportunity	
Respect for human rights	406 Non-discrimination	
Energy use management / Paperless initiatives	302 Energy	

Note: Compared to the previous reporting period, there has been no significant change in the Company's organization or supply chain, no restatement of information, and no significant change in the scope or topic boundaries.

1.4 Sustainability Strategy Statement

Looking back at 2025, the world continued to seek balance amid turbulence. Global geopolitical risks intensified rather than eased — from the protracted Russia-Ukraine conflict and the spreading Middle East conflict, to escalating US-China trade friction — as global supply chain restructuring and capital market volatility became intertwined. At the same time, the pace of monetary policy adjustments by major central banks also posed comprehensive challenges to the market. In an era full of uncertainty, only by strengthening its own fundamentals, maintaining a forward-looking perspective, and responding steadily can an enterprise forge ahead through the waves.

To build a more resilient corporate foundation, Good Finance Securities dedicated itself in 2025 to institutional optimization and governance refinement, continuously strengthening internal control and audit mechanisms. At the same time, we have embedded sustainability deeply into our management philosophy — from accelerating greenhouse gas inventories and implementing environmental information disclosure, to deepening industry-academia collaboration — responding with concrete actions to the challenges of climate change and societal expectations, and fully performing the key role of a financial institution within the value chain.

We firmly believe that the essence of financial services is to be "designed for people." Good Finance Securities is committed to breaking the traditional impression of finance as complex, difficult, and impersonal, and to redefining the relationship between people and finance. Using digital technology as the foundation for transformation, we make finance simpler, more convenient, and more human, enabling more people to enjoy high-caliber wealth management services and experience a new generation of digital financial services built around customer needs. By expanding digital services, local connections, and educational outreach, we are reshaping our customer-centric service processes, helping diverse customer groups — regardless of age or background — build sound concepts of financial planning and risk, and truly realizing the vision of inclusive finance where "knowledge is accessible and risk is manageable."

A good reputation is built on daily perseverance, and a better society takes time to build. 2025 was a year that tested corporate resilience, and also a year in which Good Finance Securities put down deeper roots. Looking ahead, we will continue to uphold the principles of professionalism, integrity, and responsibility, so that sustainability is not just a set of indicators and figures in a report, but a genuinely positive experience felt by every customer. We look forward to working hand in hand with all shareholders, employees, and stakeholders — using finance as our pen — to continue writing a new chapter of shared social good on this land of Taiwan.

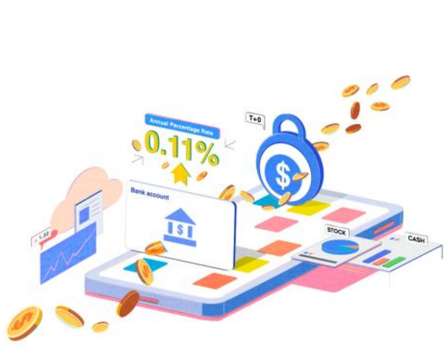
Sustainability Governance Structure: A "Sustainability Development Task Force" has been established, convened by the **President**, with overall coordination handled by the **Legal Department**. After the annual report is prepared, it is submitted to the **Board of Directors** for review and approval, fulfilling the highest governance body's oversight responsibility.

CHAPTER 02

Corporate Governance

2.1 Business Development Plan

Short-Term Development Plan:
Digital Infrastructure and Transformation Foundation



Digitalization of Brokerage Business

Good Finance Wallet App: Launched in early 2023, allow customers to purchase Bond+ Series products online, with improved experience for account opening, subscription, rene and account management — making it easier to enjoy a g financial life.

Core Functions Launched: In early 2024, launched "online acco opening and sub-account management," while progressively upgrading the Company's overall IT infrastructure and information security standards.

Transformation of Physical Locations: Began renovating select branch offices, striving to create a brand-new fintech channel experience for customers.

Breakthroughs in Proprietary Trading and Underwriting Transformation

Proprietary Trading: Continuing to expand the professional investment team and complete internal research system. After substantially improving capital allocation efficiency, long-term holdings of quality stocks are expected to generate approximately NT$200-300 million in stable annual dividend income and net worth growth for the Company.

Underwriting Business: The Company's Underwriting Department has fully and formally transformed into the "Investment Banking Department," providing optimal asset-liability management services to financial institutions, corporate clients, and individuals.

Long-Term Development Plan: Diversified Growth and Sustainable Operations

Strategic Core: Dual Focus on Brokerage and Asset Management

To solidify the market position of the brokerage business and accelerate technology infrastructure and digital transformation, the Company will focus fully on growth-oriented asset management demand. The operating model of "dual emphasis on brokerage and asset management" builds a corporate structure with long-term stable profitability, positioning the Company as a financial institution centered on customers' long-term interests.

Developing Asset Management and Investment Technology

Asset Management (Stock) Business: Currently holds NT$180 billion in existing customer assets, 220,000 account holders, and 67,000 annually active customers — a key foundation and entry point for the Company's development of recurring business and diversified transformation.

Investment Technology: Using technology to enhance brokerage customer satisfaction and reach younger demographics. The traditional brokerage segment offers a convenient, real-time order execution experience, while the asset management segment offers customized advisory recommendations.

Recruiting Cross-Disciplinary Senior Talent: Continuously recruiting diverse, cross-disciplinary talent in fintech and product innovation to accelerate business transformation and enhance competitiveness in line with global trends.

Exploring Future Branch Models

Flagship Branch Performance: In 2023, established a flagship branch in Taichung — the "City Government Branch" — featuring a spacious layout designed to meet the Company's multi-purpose space needs for future securities trading, financial education, and community activities. The Company will continue to advance branch renovation and upgrades, exploring the potential for comprehensive financial advisory services and brand experiences.

Key factors in driving the Company toward becoming a sustainable enterprise include: understanding international and industry trends, leveraging core business expertise, upholding integrity as a foundation, and taking responsible and innovative action that benefits the stakeholders affected by its operations. The Company strives to advance sustainable development across three dimensions — corporate governance, environmental protection, and social inclusion — with all employees implementing these principles in both work and daily life. The Company also continuously monitors changes in domestic and international sustainability standards and the corporate environment, using this information to review, improve, and adjust its sustainability systems to enhance overall effectiveness.

2.2 Corporate Governance System

(1)Board of Directors System

The Company has established a sound corporate governance structure. The shareholders' meeting is responsible for reviewing major matters such as amendments to the Articles of Incorporation and the election of directors. The Board of Directors, established under the shareholders' meeting, is the Company's highest governance body, with the Chairman serving as its presiding officer.

The Board of Directors guides corporate strategy, oversees management, and is accountable to the Company and its shareholders. Its corporate governance arrangements ensure that the Board exercises its authority in accordance with applicable laws, the Articles of Incorporation, or resolutions of the shareholders' meeting.

(2)Board Diversity

The Company's Board of Directors currently comprises **11 members, including 3 independent directors**, with expertise spanning finance, financial accounting, marketing, investment, law, and information technology. The Board currently includes **2 female directors, accounting for 18%** of the Board; the Company will continue to increase female participation in decision-making in line with the principle of board diversity.

(3)Director Independence and Conflict-of-Interest Management

Independence: Independent directors may not serve more than three consecutive terms. Currently, the average tenure of the three independent directors is less than three years, with none exceeding nine years. The Chairman and President are not the same person, and there is no spousal or first-degree relative relationship between them; nor are there any spousal or second-degree relative relationships among directors. All independent directors meet the independence requirements set by the competent authority, and none serves as an independent director of more than one other public company.

Conflict-of-Interest Management: For any Board resolution in which a director has a personal interest, the director must recuse themselves regardless of whether the interest is detrimental to the Company. Where a legal entity represented by a director has an interest, the director must recuse themselves in accordance with the Company Act, may not participate in discussion or voting, and may not vote by proxy on behalf of other directors. Directors are also expected to exercise self-discipline and refrain from improperly assisting one another.

(4)Board Effectiveness

85%
Average Attendance Rate
(including by proxy: 99%)
10 meetings held in 2025

6 hours
Average Training Hours
(meets regulatory recommendations)

In 2025, a total of 2 training sessions were held for directors, including "Fair Customer Treatment, Analysis of Irregular Transactions by Directors and Supervisors, and Case Studies" and "Corporate Integrity, Fraud Pattern Analysis, and Money Laundering Regulation Case Studies (including insider trading awareness)," totaling 6 hours of continuing education.

(5)Functional Committees

To effectively fulfill the Board's functions and enhance the quality of Board decision-making, the Audit Committee, Remuneration Committee, and Risk Management Committee have been established under the Board according to their respective authorities and functions, responsible for discussing important matters. All functional committees are composed of or include independent directors, ensuring greater objectivity and comprehensiveness in committee decisions and recommendations.

Audit Committee: Composed entirely of independent directors, with no fewer than three members, at least one of whom must have accounting or financial expertise.

Remuneration Committee: Responsible for establishing and periodically reviewing the performance evaluation standards for directors and managers, annual and long-term performance goals, and remuneration policies, systems, standards and structures, as well as periodically evaluating whether directors and managers have achieved their performance goals, and determining individual remuneration based on the results of such evaluations. The Remuneration Committee consists of three members, at least one of whom must be an independent director, and all members jointly elect an independent director to serve as convener and chair of meetings.

Risk Management Committee: Primarily responsible for establishing risk management policies and frameworks, setting risk measurement standards, and managing the Company's overall risk limits and the risk limits of each unit. The Risk Management Committee has no fewer than three members, appointed by Board resolution from among Board members, with at least one independent director having expertise in securities and derivatives, accounting, or finance serving as a member and convener.

(6)Board and Functional Committee Performance Evaluation

The 2025 performance evaluation results below show that the operations of the Company's Board of Directors and functional committees have fully demonstrated the effectiveness expected of them:

Evaluation Subject	Evaluation Scope and Method	2025 Evaluation Results
Board of Directors	Includes performance evaluation of the Board as a whole, individual directors, and functional committees. Methods include internal self-assessment by the Board and functional committees, self-assessment by individual directors, or other appropriate evaluation methods.	(1) Director self-assessment: 10 directors participated,25 total evaluation items,achieving over 90%. (2) Board self-assessment: 46 total evaluation items, achieving over 90%.
Audit Committee		17 total evaluation items, achieving over 90%.
Remuneration Committee		14 total evaluation items, achieving over 90%.
Risk Management Committee		17 total evaluation items, achieving over 90%.

Conclusion: Based on the evaluation results above, the operations of the Company's Board of Directors, Audit Committee, Remuneration Committee, and Risk Management Committee have all fully demonstrated the effectiveness expected of them.

2.3 Business Overview

The business scope of the Company's main departments is shown in the table below:

Department	Business Scope	Department	Business Scope
Chairman's Office	Responsible for the annual business plan and performance evaluation, and for formulating mid- to long-term development strategies and plans based on insights into the market, competition, and operating results.	**Technology Products Department**	Responsible for planning the Company's technology product development strategy and overall product experience strategy, driving user research, experience design, development, and execution for various products; also responsible for planning and executing the digitalization of financial products, computerization of operating processes, and information security matters, covering hardware/software system operation and maintenance, data analysis and monitoring, technology architecture and data center planning and management, and other IT-related business.
President's Office	Responsible for subsidiary management and oversight, and for the planning and management of headquarters and branch office space.	**Financial Products Department**	Plans the Company's overall product development strategy and is responsible for the development and advancement of financial products and other related business.
Audit Department	Reviews and evaluates the adequacy of internal control systems, ensures that company operations comply with policies, laws and regulations and align with the company mission while supporting innovation, regularly executes audit plans, proposes improvement recommendations, and handles other related business.	**Media Department**	Committed to brand management for the Company, communicating information about Good Finance to the public in order to enhance brand and product goodwill and advance the core values driving the Company's growth.
Risk Management Department	Monitors the Company's overall risk exposure and that of each business unit, confirms risk controls of business units within the Company's approved authorization limits, and handles other related business.	**Client Partners Department**	Accepts orders for brokered trading of securities, accepts futures traders' orders for futures trading, and handles related business involving derivative financial products.
Legal Department	Responsible for oversight, planning, execution, and management related to regulatory compliance and anti-money laundering/counter-terrorism financing systems, as well as legal consultation, contract review, handling of litigation and non-litigation legal matters, corporate governance, sustainable development, and other related business.	**Operations Department**	Responsible for account settlement of various financial products at headquarters and branches, and all back-office related business including integrated planning of operating processes and systems, formulation of operating regulations, standardization of operating processes, futures risk control, settlement and delivery, and other related business.
Investment Department	Responsible for proprietary trading of securities on the centralized exchange market and over-the-counter market, proprietary trading of foreign securities, related foreign derivatives hedging transactions, bond outright and repo trading, and trading of bonds approved by the competent authority, and other related business.	**Finance Department**	Prepares and controls the Company's budget, manages funding utilization and allocation, accounting and tax matters, receipts and disbursements, and other related business.
Investment Banking Department	Advises publicly-offered companies on the issuance and listing of various securities, underwrites stocks, corporate bonds, and other securities, and provides financial advisory services and other related business.	**Human Resources Department**	Supports the achievement of the Company's core business objectives. Through recruitment, training, compensation and bonus policies, and performance evaluation, continuously practices and deepens the Company's culture and values.

2.3 Business Overview - Subsidiaries

Subsidiary (1): Good Finance Securities Investment Consulting Co., Ltd.

Main Business Activities:

- Providing research, analysis, opinions, or recommendations on securities investment matters upon engagement.
- Publishing publications related to securities investment.
- Holding seminars related to securities investment.
- Discretionary investment management business.
- Other securities investment consulting business approved by the competent authority.

Subsidiary (2): Good Finance Private Equity Co., Ltd.

Main Business Activities:

In addition to responding to the competent authority's promotion of industrial upgrading and capital activation, Good Finance Securities established its private equity subsidiary leveraging its strength in value investing. The subsidiary focuses on discovering and creating value, investing in companies with long-term value to bring stable, long-term returns to investors, while also investing in the real economy to help raise capital and promote industrial transformation and upgrading — creating a win-win-win outcome for funds, investors, and industry, with the aim of bringing long-term, positive impact and change to our society.

2.4 Profitability and Operating Performance

A company's profitability and operating performance are important indicators of sustainable development and a material topic of concern to stakeholders such as shareholders and employees. For more than 30 years, the Company has relied on brokerage and margin financing/securities lending as its first profit engine, and through business transformation has progressively built additional engines: the "Proprietary Investment Engine," the "Financial Products Engine," and the "Technology Products Engine."

Each engine has developed at a different pace, but together they are gradually transforming the Company's fundamentals and establishing a more stable earnings capacity. For example, the proprietary investment engine has improved shareholders' capital efficiency, while the Company has launched its first self-originated, self-manufactured, and self-distributed asset management product for customers seeking fixed income. The Company hopes to lay the foundation for its next 30 years of development, addressing the inherent volatility of commission income and market fluctuations.
Good operating performance not only creates wealth for shareholders but also generates long-term value for society. The Company's business activities are planned and executed with customers' long-term interests at the center, adding value to the assets entrusted to the Company by customers, while also driving Company revenue and providing employees with greater benefits and care. The Company values the long term over short-term gains and believes that the fundamental measure of success is how much long-term, positive value the team can create for shareholders and society.

(1)Revenue Mix by Main Business Line

Revenue and revenue mix of main business lines over the past 2 years:

Item / Year	2025		2024	
	Amount	%	Amount	%
Brokerage	744,175	34.36	884,891	55.22
Proprietary Trading	1,352,123	62.44	638,460	39.85
Underwriting	10,820	0.50	10,701	0.67
Futures	22,020	1.02	25,194	1.57
Other Segments	36,321	1.68	43,083	2.69
Total	**2,165,459**	**100.00**	**1,602,329**	**100.00**

Unit: NT$thousand

(2)Revenue Mix by Main Business Line

Condensed statement of comprehensive income over the past 2 years (prepared under IFRS):

Item / Year	2025	2024
Revenue	2,129,138	1,559,246
Expenses	(1,110,748)	(1,173,164)
Non-operating gains/losses	129,315	90,581
Pre-tax net income	**1,147,705**	**476,663**
Net income for the period	**1,158,257**	**441,369**
Earnings per share (NT$)	3.76	1.44

Unit: NT$thousand

(3)Dividends and Related Information

If the Company generates a profit in a given year, no less than 1% shall be allocated as employee compensation, to be distributed in stock or cash as resolved by the Board of Directors; recipients may include employees of controlled or subordinate companies meeting certain conditions;
The Company may, from the aforementioned profit, allocate no more than 3% as director compensation by Board resolution, with such compensation determined in accordance with related measures established by the Board.
If the Company generates a profit in a given year, no less than 80% of the employee compensation allocated under the preceding provision shall be distributed to rank-and-file employees. The distribution of employee and director compensation shall be reported to the shareholders' meeting. However, if the Company has accumulated losses, an amount shall first be reserved to cover such losses before allocating employee and director compensation in accordance with the aforementioned ratios.

If the Company has a surplus at its semi-annual or year-end settlement, it shall first pay taxes and cover prior losses. It shall then set aside 10% as legal reserve, allocate special reserves at the ratio prescribed by the competent authority, and after further appropriating or reversing special reserves as required by law, any remaining surplus, together with accumulated undistributed earnings, shall be distributed to shareholders as follows:

1. Distribution by issuance of new shares shall be proposed by the Board of Directors and resolved by the shareholders' meeting.
2. Distribution in cash shall be authorized by a Board resolution with at least two-thirds of directors present and a majority vote of those present, and reported to the shareholders' meeting.

The Company's earnings and cash flow are primarily affected by fluctuations in the economic cycle. To pursue sustainable and stable operations, the Company adopts a balanced dividend policy, whereby cash dividends, if distributed, account for at least 10% of total dividends for the year. Earnings per share, dividends, and related data for the past 2 years are shown in the table below:

<table>
<tr><th colspan="3">Item</th><th>2025</th><th>2024</th></tr>
<tr><td rowspan="2">Earnings per Share</td><td colspan="2">Weighted average shares outstanding (thousand shares)</td><td>307,998</td><td>307,271</td></tr>
<tr><td colspan="2">Earnings per Share</td><td>3.76</td><td>1.44</td></tr>
<tr><td rowspan="4">Dividend per Share</td><td colspan="2">Cash dividend</td><td>2.00</td><td>2.44</td></tr>
<tr><td rowspan="2">Stock dividend (no cost)</td><td>Stock dividend from earnings</td><td rowspan="2">0.00</td><td rowspan="2">0.00</td></tr>
<tr><td>Stock dividend from capital surplus</td></tr>
<tr><td colspan="2">Accumulated unpaid dividends</td><td>0.00</td><td>0.00</td></tr>
<tr><td colspan="3">Director compensation (amount)</td><td>35,866,725</td><td>14,800,557</td></tr>
<tr><td colspan="3">Employee compensation (amount)</td><td>11,986,027</td><td>4,933,519</td></tr>
</table>

Unit: NT$

2.5 Business Integrity

Business Philosophy and Program Management

The Company upholds a business philosophy of "down-to-earth, prudent, and honest management," providing professional investment and wealth management services to the investing public, and building a strong corporate reputation and image through stable profitability. Any breach of integrity or corrupt or unlawful conduct by Company employees would harm customer interests and Company operations. In light of this, the Company places great importance on corporate ethics, conducting operations to the highest ethical standards, and has established the "Good Finance Securities Co., Ltd. Code of Business Integrity Operating Procedures" as its management policy. This code prohibits all personnel from directly or indirectly offering, promising, soliciting, or accepting any improper benefit, or engaging in any other dishonest, unlawful, or fiduciary-breaching conduct, in the course of business, in order to obtain or maintain benefits.

Awareness Education and Special Training

The Company periodically conducts awareness campaigns for employees, emphasizing ethics and integrity to help employees remain vigilant and avoid improper conduct. On December 12, 2025, the Company invited Mr. Cheng-Hsien Hu, formerly of the Criminal Investigation Division of the Criminal Investigation Bureau, National Police Agency, Ministry of the Interior, and currently with a Tether-related company, to conduct "Anti-Money Laundering and Integrity Case Studies" training for the Company, totaling 3 hours, attended by all Company employees.

Audit Monitoring and Response Mechanism

If Company personnel are found to be involved in dishonest conduct, in addition to directing the Audit Department to conduct an investigation, the responsible unit reports the misconduct, the handling method, and follow-up corrective measures to the Board of Directors. If the Company encounters dishonest conduct by others involving unlawful matters, the Audit Department must provide the relevant investigation results to the Legal Department, which will notify judicial authorities in accordance with its authority. No incidents in violation of the Business Integrity Operating Procedures occurred at the Company in 2025.

2.6 Risk Management

2.6.1 Strategy and Process

(1) Purpose of Risk Management

1. Based on factors such as the Company's corporate culture, business model, and risk exposure, the Company has established an independent and effective risk management framework and system to assess and oversee the Company's risk-bearing capacity and current risk status, determine risk response strategies, and monitor compliance with risk management procedures.
2. Establishes a sound risk management system to identify, analyze, measure, and address material risks that could have a negative impact on the Company, and to determine how to respond to such risks so that they remain within an acceptable range.

(3)Formulation and Approval Process for Risk Management Policy

The Risk Management Committee formulates "Risk Management Guidelines" based on the "Practice Principles for Risk Management of Securities Firms" and the Company's internal control system, which are approved by the Board of Directors as the policy guidance for the Company's risk management.

Decision Basis	Policy Guidance	Implementation Rules
Practice Principles / Internal Control System	Risk Management Guidelines	Risk Management Measures

* The Board of Directors authorizes the Risk Management Committee to formulate the "Risk Management Measures" based on the "Risk Management Guidelines."

(2) Principles of Risk Management

1. **Sound System Management**

Uses a sound risk management system to prudently and objectively analyze risk in order to achieve a reasonable return.

2. **Efficient Framework Execution**

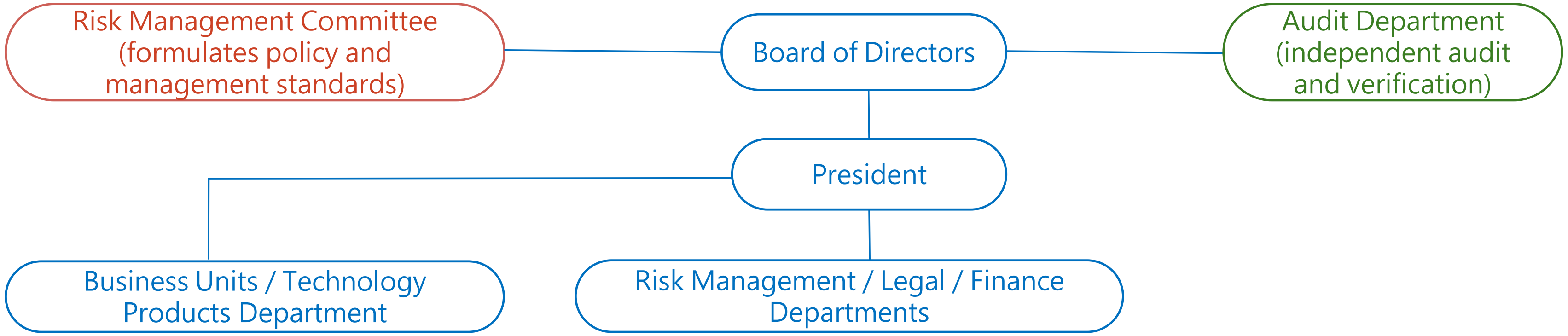
Day-to-day management operations are carried out by each unit, and a dedicated risk management unit reports periodically to the Risk Management Committee and the Board of Directors to enable timely and effective risk control. If a material risk exposure is identified that endangers the Company's financial or business condition or regulatory compliance, appropriate measures shall be taken immediately and reported to the Board.

3. **Comprehensive Monitoring Mechanism**

Monitors whether the Company's capital adequacy ratio is maintained at an appropriate level of risk appetite based on the Company's business scale, market risk, credit risk, operational risk, and future operating trends, and establishes monitoring mechanisms for overall risk exposure and own capital.

2.6.2 Organizational Structure of the Risk Management System

The Board of Directors is the highest decision-making body in the risk management mechanism,responsible for understanding the risks facing the Company's operations,approving risk management policies and major decisions, and bearing ultimate responsibility for risk management. The Company has established a Risk Management Committee to formulate management standards and establish qualitative and quantitative indicators, and to report on the implementation of risk management to the Board of Directors in a timely manner, proposing necessary improvement recommendations. The Risk Management Department reports to the Board of Directors, and assists in setting risk limits and allocation methods, ensures the implementation of risk management policies approved by the Board, provides timely and complete risk management reports, reviews business units' use of risk limits, and assesses the Company's risk exposure and concentration, conducts periodic stress testing and back-testing, and reviews the valuation models for financial products used by business units, among other duties.



First Line of Defense
Implementing Risk Control

Primarily responsible for identifying and managing risks related to its products, activities, processes, and systems **Business Units**and the**Technology Products Department** jointly carry out first-line risk prevention.

Business Units: Responsible for analyzing and monitoring risks relevant to their units, formulating risk management measures for each business unit, and ensuring that all business activities comply with risk management standards and applicable regulations.

Technology Products: Responsible for managing and maintaining self-developed or externally sourced systems, in compliance with IT-related regulations.

Second Line of Defense
Planning and Oversight

Primarily responsible for planning the risk management system and overseeing its execution. The **Risk Management, Legal, and Finance Departments**implement limit controls, regulatory compliance, and funding liquidity management.

Legal Department: Responsible for the Company's legal risk management and regulatory compliance.

Finance Department: Responsible for fund allocation and maintaining the Company's funding liquidity.

Third Line of Defense
Audit and Verification

The **Audit Department** is responsible for independently auditing and verifying the effectiveness of the risk management mechanism. The Audit Department reports to the Board of Directors as an independent unit, and periodically audits business operations in accordance with the internal control system.

2.6.3 Scope and Features of the Risk Reporting and Measurement System

Item	Description
(1) Capital Adequacy Ratio	The Company controls its capital adequacy ratio to maintain it at an appropriate level of risk appetite and to use capital effectively to create value for shareholders. As of December 31, 2025, the Company's capital adequacy ratio was **270%**, meeting the risk appetite approved by the Company's Board of Directors.
(2) Liquidity Risk	**1. Funding Liquidity** The Company's "Risk Management Measures" establish the "Liquidity Ratio" and "Liquid Reserve Position Ratio" as liquidity risk control indicators. To provide guidance for the Company's fund allocation decisions and cash operations and to control funding liquidity risk, the Company has established regulations such as the "Fund Management Guidelines," "Liquid Reserve and Fund Allocation Management Measures," and "Fund Allocation Operating Rules" for compliance purposes. The Company's top guiding principle for fund allocation is to effectively maintain liquidity, followed by ensuring the safety of liquid reserve positions, while also considering the profitability of overall fund allocation activities. The fund allocation unit shall establish a certain proportion of liquid reserve positions based on the Company's overall liability structure to address funding liquidity risk. Fund allocation personnel shall monitor the Company's liquid reserve position and funding gap on a daily basis and execute fund allocation transactions within authorized limits. The fund allocation unit shall conduct a fund flow scenario analysis on a quarterly basis and report the simulation results and proposed response measures to the most recent Risk Management Committee meeting. In the event of an emergency or sudden funding need, the Chairman shall convene a meeting with relevant departments to discuss whether to activate the quarterly fund flow scenario analysis. In emergencies, the Chairman shall activate the emergency response plans set forth in the "Fund Management Guidelines." **2. Market Liquidity** The Value at Risk (VaR) parameters used for the Company's market risk measurement indicators, taking into account potential deterioration in macroeconomic and financial conditions leading to insufficient market liquidity, are calculated at a 99% confidence level based on market price changes over 10 business days for existing trading positions. With regard to scenario settings for market risk stress testing, in order to account for market liquidity risk, the Risk Management Measures specify that stress test scenarios shall include situations of insufficient market liquidity (such as the historical scenario of the 2008 global financial crisis).

Derivatives Business: The "Structured Products Business Management Measures" govern hedging operations related to structured products business, which will primarily use the spot or futures markets, supplemented by OTC derivatives, to reduce liquidity risk.

(3) Market Risk Limits and Monitoring Mechanism

Setting Market Risk Limits

Authority and Frequency: The **Risk Management Department sets, once per year,** overall VaR limits, NT dollar and foreign currency position limits, and VaR limits for each business unit.

Reporting and Approval Process: Submitted to the Risk Management Committee for resolution, and **implemented after approval by the Board of Directors**.

Factors Considered in Setting Limits: Limits are set with reference to, but not limited to:

- the Company's potential risk tolerance based on net worth
- the Company's minimum capital adequacy requirements

These serve as the basis for daily monitoring of market risk limits for the Company as a whole, each business unit, and each product.

Limit Monitoring and Breach Handling Mechanism

Daily Monitoring: The Risk Management Department conducts routine daily reviews based on the VaR and stress testing control indicators set forth in the "Risk Management Measures."

Review and Reporting Flow: Strictly reviews whether market risk indicators for the Company as a whole, each business unit, and each product exceed limits, and **reports immediately to the Chairman and relevant unit heads**.

Alert Response Measures: The risk control unit promptly implements corresponding risk response measures each day based on indicator alerts.

MSCI Riskmanager Risk Management System: The Company has fully adopted the international-grade MSCI Riskmanager system to calculate Value at Risk (VaR), and regularly conducts rigorous stress testing and back-testing to ensure the safety of capital assets.

Value at Risk (VaR) Calculation Model: Uses the Monte Carlo Simulation method, calculated at a 99% confidence level based on market price changes over 10 business days for existing trading positions. The Company's VaR figures throughout 2025 **did not exceed risk limits**.

Stress Testing: Simulates the impact on existing positions using past major domestic and international events or custom extreme scenarios, to understand the Company's capacity to withstand market risk. The Company employs **historical scenario testing** (such as the 2001 dot-com bubble, the 2008 global financial crisis, and the 2020 COVID-19 pandemic), **sensitivity analysis testing** (such as changes in stock prices, interest rates, exchange rates, and volatility), and custom scenario testing to simulate potential losses on positions.

Back-Testing: Uses theoretical profit/loss back-testing to evaluate the effectiveness of VaR. As of December 31, 2025, over the past 250 business days, there were only 6 theoretical profit/loss exceptions, well within the excellent standard of fewer than 10 exceptions under BASEL international regulations.

1.627billion
Highest VaR in 2025

0.441billion
Lowest VaR in 2025

0.758billion
Average VaR in 2025

6exceptions
Theoretical P&L Exceptions

(4) Credit Risk

Indicators: Monitors the credit status of customers or counterparties and establishes credit risk measurement indicators to control the Company's related credit risk, enabling early warnings to achieve risk control objectives. Measurement indicators include:

- Overall large exposure limit for securities
- Country risk limits
- Average margin maintenance ratio
- Customer default as a percentage of net worth
- Customer default coverage ratio

When a warning appears, it is handled in accordance with the Company's "Risk Management Measures."

Control: Customer account opening credit checks, execution of general and margin trading account agreements, and approval of credit limits are handled in accordance with regulatory requirements and the internal control system; high-risk securities are subject to control measures, with concentration in individual stocks reviewed daily and placed under ongoing monitoring.

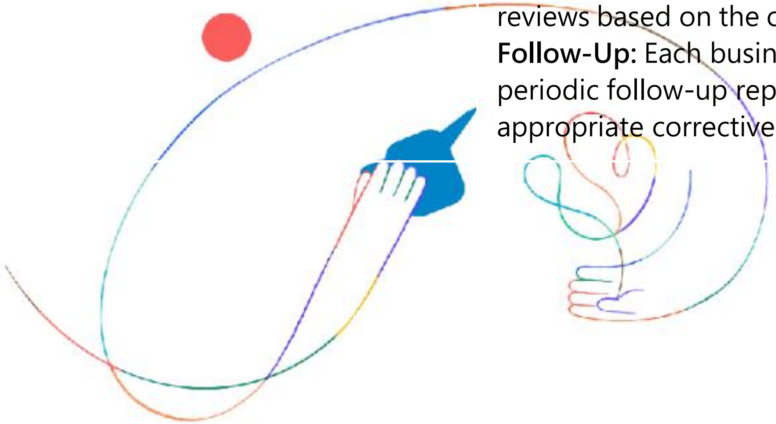
Handling: Margin trading accounts are managed in accordance with regulations for margin calls and disposal procedures.

(5) Operational Risk

Scope: Information security and maintenance, settlement and delivery, transaction confirmation, report preparation, retention of transaction records, division of personnel responsibilities, and internal control regulations.

Execution: Emphasizes the implementation of the internal control system and internal audit. Trading and related operations personnel must retain transaction records
and audit trails for review purposes in accordance with internal control procedures. In addition to periodic self-inspections by each unit, audit personnel conduct
reviews based on the operating procedures and control points of the internal control system.

Follow-Up: Each business unit shall implement improvements for audit deficiencies or irregularities identified; the Audit Department prepares periodic follow-up reports after review to confirm that
appropriate corrective measures have been taken.

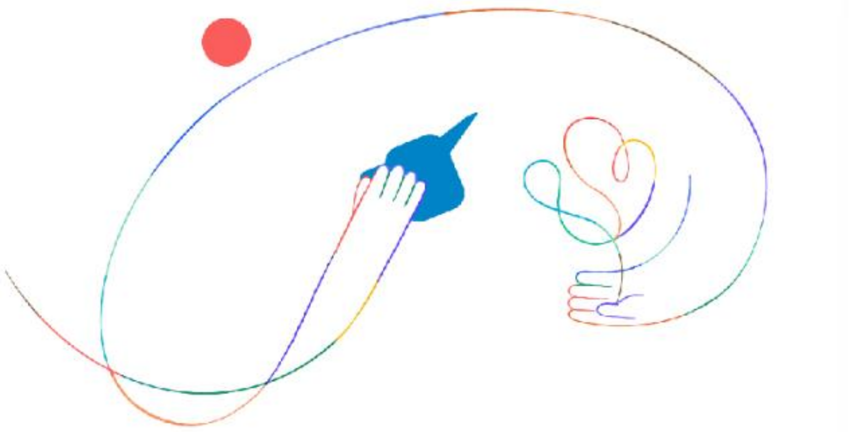


(6) Legal and Model Risk

Legal Risk: Handled by the Legal Department, which, apart from approved standard contracts, reviews the legality of all other contract documents,
and confirms the rights and obligations of both parties to protect the Company's interests. When the competent authority issues notice of new or amended regulations, the relevant business units
must fully understand the content of the applicable regulations.
Model Risk: Risk arising from the use of inappropriate models, parameters, or valuation assumptions. The Company has established the "Valuation Model Usage Management Measures,"
the "Financial Product Valuation Model Review Operating Rules," and "Principles for Calculating Key Parameters Used in Sensitivity Analysis," among other management regulations,
which are included within the scope of internal audit review to reduce model risk.

(7) Climate Risk

Transition Risk: Related to the low-carbon transition, which may affect the Company's finances, strategy, products, and reputation.
Physical Risk: Risk to finances and operations arising from extreme weather.
Management: Establishes climate risk assessment and management mechanisms appropriate to business scale to reduce risk.



Frequency and Process of Risk Reporting

Unit	Report Type	Frequency
Business Unit	Investment gain/loss / Risk daily report	Daily
Risk Management Dept.	Market risk management daily report	Daily
Risk Management Dept.	Risk management monthly report	Monthly

Process: Reported to the Chairman to provide an overview of position risk status, serving as a reference for decision-making.

2.7 Information Disclosure

The Company complies with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies," the "Procedures for Verification and Public Disclosure of Material Information of TPEx Listed Companies" issued by the Taipei Exchange, and related regulations, disclosing relevant information through the online filing system and the Market Observation Post System to disclose all statutory public disclosure matters, providing timely information on the Company's finances, business, operations, and important Board resolutions as a reference for investor decision-making. Through an annual shareholders' meeting and monthly announcements of revenue, the Company keeps investors informed of its operating status, andhonestly discloses any sanctions and deficiencies to enhance transparency.

2.8 Environmental and Social Regulations

2.8.1 Anti-Money Laundering and Countering Terrorism Financing

Policy Management Approach: Money laundering and terrorism financing are serious criminal offenses that endanger social order, national security, and even world peace, and are therefore a material topic of stakeholder concern. To fulfill its obligations and responsibilities as a financial institution in preventing money laundering and countering terrorism financing, the Company has established the "Money Laundering and Terrorism Financing Risk Assessment and Related Prevention Policy," the "Anti-Money Laundering and Countering Terrorism Financing Program," the "Anti-Money Laundering and Countering Terrorism Financing Guidelines," and the "Anti-Money Laundering and Countering Terrorism Financing Operating Procedures."

Three Lines of Defense in Internal Control: The Company has established a comprehensive anti-money laundering and counter-terrorism financing framework, with dedicated supervisors and personnel, supervisory managers at each business unit, and, together with the Audit Department, three lines of defense in internal control.

Culture Building: Anti-money laundering education and training is conducted annually. In addition to external and in-house training, in 2025 the Company specially invited a prosecutor from the Taipei District Prosecutors Office to give lectures to the Board of Directors and employees, enhancing employees' ability to identify money laundering and terrorism financing crimes and fostering an internal culture of anti-money laundering compliance. The management approach has been evaluated as effectively achieving its management objectives and is reviewed and improved on an ongoing basis.

2.8.2 Prevention of Insider Trading

To prevent insider trading, the Company has established "Internal Material Information Handling Procedures" to strengthen education and control over material internal information, and has also implemented controls over stock trading by the Company's directors, supervisors, and managers, to prevent insiders from violating the insider trading provisions of the Securities and Exchange Act.

2.8.3 Intellectual Property Protection

The Company respects intellectual property rights. All computer software, publications, and other materials used by the Company are legally licensed, genuine products. When using data belonging to others or other companies, the Company always ensures proper authorization has been obtained, in order to prevent any infringement of intellectual property rights.

2.8.4 Environmental Regulations

All of the Company's operating activities comply with environmental regulations, and the Company actively promotes energy conservation, carbon reduction, and environmental protection.

2.8.5 Labor Practices and Decent Work

The Company establishes employee policies in accordance with the Labor Standards Act and complies with all applicable labor laws and human rights standards.

2.8.6 Social Order

In conducting business activities, the Company acts with integrity and in compliance with the law, refraining from anti-competitive conduct that disrupts commercial order, antitrust violations, or monopolistic behavior for the sake of profit.

2.8.7 Active Ownership

The Company avoids investing in companies with a record of human rights violations or operating in unethical industries. The Company does not actively engage with investee companies on environmental and social issues. The Company's investment holdings are primarily financial in nature, and at present it has not established a voting policy or voting recommendations for exercising the voting rights arising from its shareholdings with respect to environmental and social issues. Regarding the Company's assets and its response to environmental and social risk, the Company has not yet implemented environmental and social screening of assets, but plans to develop this in the future.

2.9 Regulatory Compliance

Risk Control Principle: The Company has long monitored domestic and international industry development trends as well as changes in financial policies and regulations. While actively developing and expanding its business, it also strictly complies with relevant laws and regulations. The Company carries out its business activities on the premise of regulatory compliance, effectively managing and controlling various legal risks.

Self-Assessment: In addition to establishing, updating, and reviewing internal regulations in line with domestic and international laws, **the Company conducts an annual regulatory compliance self-assessment** to ensure compliance with applicable laws and regulations.

Education and Reporting: The compliance unit conducts training for each department annually, and promptly communicates and promotes any updates or amendments to regulations, so that all units stay abreast of the latest regulatory requirements, and **reports on compliance matters to the Board of Directors and the Audit Committee semi-annually**.

2.10 Internal Control and Audit System

In compliance with the "Regulations Governing Establishment of Internal Control Systems by Service Enterprises in the Securities and Futures Markets" and the "Standard Norms for Internal Control Systems of Securities Firms (Futures Commission Merchants)," the Company has established an internal control system and internal audit procedures, and has set up an internal audit unit reporting to the Board of Directors that conducts audit work independently and objectively, providing timely improvement recommendations to reasonably ensure the effectiveness of corporate governance, risk management, and internal control processes; this includes the establishment and promotion of sustainability practice principles within the Company, ensuring continued effective implementation and thereby promoting the Company's sustainable operations.

➢ 2025 Statistics on Internal Audit Plan Execution:

51times Securities/Futures weekly audits	12times Securities/Futures monthly audits	4times Securities/Futures quarterly audits
2times Securities/Futures semi-annual audits	1time Securities/Futures annual audit	248times Futures daily audits

➢ Statement on Material Violations: According to the 2025 audit results, the Company had no material regulatory violations.
(Note: Material violations are defined in accordance with Article 2 of the "Regulations Governing the Public Announcement of Material Sanctions for Violations of Financial Laws and Regulations Handled by the FSC.")

➢ In 2025, the Company was not subject to any sanctions or fines by the competent authority.

➢ Code of Business Integrity Compliance: In 2025, the Company**had no incidents** of employees violating the "Good Finance Securities Co., Ltd. Business Integrity Operating Procedures."

Branch Audits: The Audit Department, as required,**conducts a semi-annual audit at 11 branch offices** once each; additionally,Taishan branch had an additional audit due to change1 time, for a total of 23 branch audits completed.

Self-Assessment Mechanism: Each unit and branch**conducts a self-assessment at least once per year**. The Audit Department reviews the self-assessment reports, together with the status of corrective actions for internal control deficiencies and irregularities, as the main basis for the Board of Directors and President to evaluate the design and operating effectiveness of the internal control system and to issue the **"Statement on Internal Control System"**.

2.11 Interaction with Regulators and Peers

Regulatory Interaction: Fully cooperates with regular and ad hoc audits by the competent authority, strictly complying with all regulations governing securities and futures firms.

Association Participation: Actively engages with peers as a formal corporate member of the “**Taiwan Securities Association**” and the “**Taiwan Futures Association.**”

Senior Management's Public Contributions and Advocacy:

- President Da-Hsiu Chuang was elected in 2025 and serves as a Supervisor of the “Taiwan Securities Association”; Deputy General Manager Fu-Liang Wan was elected in 2025 and serves as a Supervisor of the “Taiwan Futures Association.” The Company has longparticipated in association affairs andactively stayed abreast of industry developments, providing regulatory recommendations to the competent authority to advance the development of the securities and futures industries.
- Several senior executives of the Company serve as committee members of the “Taiwan Securities Association,” working together with the association and peers to effectively advance industry initiatives.

CHAPTER 03

Customer Care

3.1 Digital Services, Service Quality, and Customer Satisfaction

3.2 Protecting Customer Rights and Fair Customer Treatment Principles

3.3 Information Security and Personal Data Protection

3.4 Inclusive Financial Services

3.1 Digital Services, Service Quality, and Customer Satisfaction

In 2025, the Company adjusted its branch network; its 12 existing branches provide various services, integrated with an electronic platform supporting multi-device trading (securities, futures, warrants, etc.) via mobile phones, computers, and other devices.

68.28% 2025 Electronic Order Ratio	**-37pages** Paper Printing Saved per Transaction
99.7% Online Account Opening for Derivatives	**70.99%** Online Account Opening for Securities Business

Digital account opening services significantly reduced account opening time (from 2 days on paper to 1 hour online).

The Company will continue to build out its digital service processes and integrate the digital services currently developed for different products or business lines, truly achieving a customer-centric model in which customers can conduct online trading of all products through a single integrated digital platform. Customers need only complete an online account opening process the first time they establish a relationship with the Company; thereafter, they simply need to complete the necessary transaction procedures for new products. The Company provides customers with simple, fast online services and, through long-term paperless operations, contributes to the social and natural environment.

3.2 Protecting Customer Rights and Fair Customer Treatment Principles

In compliance with the "Fair Customer Treatment Principles for the Financial Services Industry" promoted by the Financial Supervisory Commission,the Company has established "Policies and Strategies for Fair Customer Treatment Principles" and "Financial Consumer Dispute Resolution Procedures," implementing 10 principle indicators to protect consumer rights:

Fairness and good faith in contracting	Duty of care and loyalty
Truthfulness in advertising and solicitation	Suitability of products and services
Notification and disclosure	Balance between compensation and performance
Complaint protection	Professionalism of sales personnel
Friendly service	Implementation of business integrity

Key Risk Control Mechanism:

Before any financial product is launched,the product prospectus and all related transaction documents and forms undergo comprehensive review. From the investor's perspective, all document design, information disclosure, and explanations of risks and rights are reviewed to ensure the Company communicates information to investors clearly, fairly, and without misleading them.Before any transaction, a suitability matching mechanism combining KYC (customer risk tolerance) and KYP (product risk) is used to strictly protect investors' rights.

3.3 Information Security and Personal Data Protection

3.3.1 Information Security

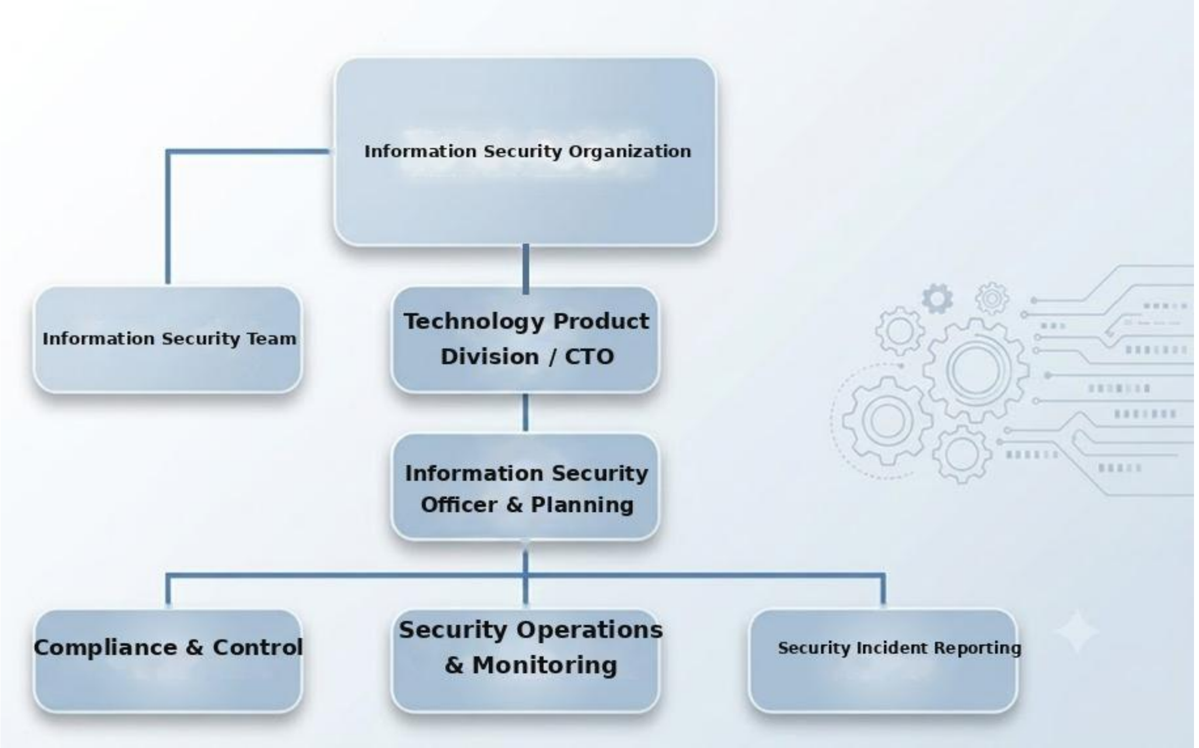
Governance and Organization

Information Security Objectives and Internal Policy

Upholding the responsibilities of "maintaining the security of the securities market," "protecting investors' rights," and "improving service quality," the Company commits to the following goal: "Fully leveraging information and communication security technology to support the effectiveness and completeness of the trading information system's security protection mechanisms, and protecting the confidentiality, accuracy, and availability of information assets related to securities trading and futures systems." This goal forms the basis of the Company's internal information security policy.

Information Security Task Force

Convened by a Deputy General Manager or above, with department heads or their designees serving as members, the task force is responsible for promoting, coordinating, supervising, and reviewing information and communication security management matters, and handling matters related to information security protection and crisis response, in order to prevent cybercrime, maintain information system security, and provide customers with a safe and reliable trading system. It is also responsible for rapidly implementing necessary response measures in the event of an emergency, restoring normal operations in the shortest possible time to minimize potential damage.



Information Security Organizational Structure

Information Security Technology and External Collaborative Defense

Information Security Protection

The Company has deployed a network firewall externally and antivirus software internally, and regularly conducts vulnerability scanning and patching. In addition, the Company has established DDoS protection, WAF services, and intrusion detection and prevention(IPS) services in cooperation with telecom operators to protect core information systems.

Information Security Testing

Annual vulnerability scans are conducted on core systems, and mobile applications are tested by a third-party laboratory certified by the(TAF) and have successfully passed information security testing.

Information Security Awareness

Social engineering drills are conducted annually to raise employees' awareness and vigilance regarding phishing websites. Regular information security training sessions are also held to raise employees' information security awareness and reduce the risk of hacking.

2025 Information Security Courses:

Course Name	Total Hours	Participants
General Information Security Training	3 hours	366 people

In terms of information risk management cooperation, the Company participates in the Financial Information Sharing and Analysis Center (F-ISAC), and assesses relevant information security risks and implements enhancement measures based on the threat alerts and major vulnerability notices issued by F-ISAC. In addition, the Company complies annually with the regulations on reporting and response to information security incidents, and cooperates with the Securities and Futures Market Computer Emergency Response Team (SF-CERT) to conduct social engineering drills, information security incident reporting, and response exercises.

3.3.2 Personal Data Protection

Personal data protection is directly related to customer safety. Improper management could not only harm customers' rights but also cause serious damage to the Company's reputation, and is therefore a material topic of stakeholder concern.

Management Approach and Maintenance Plan

Management Regulations

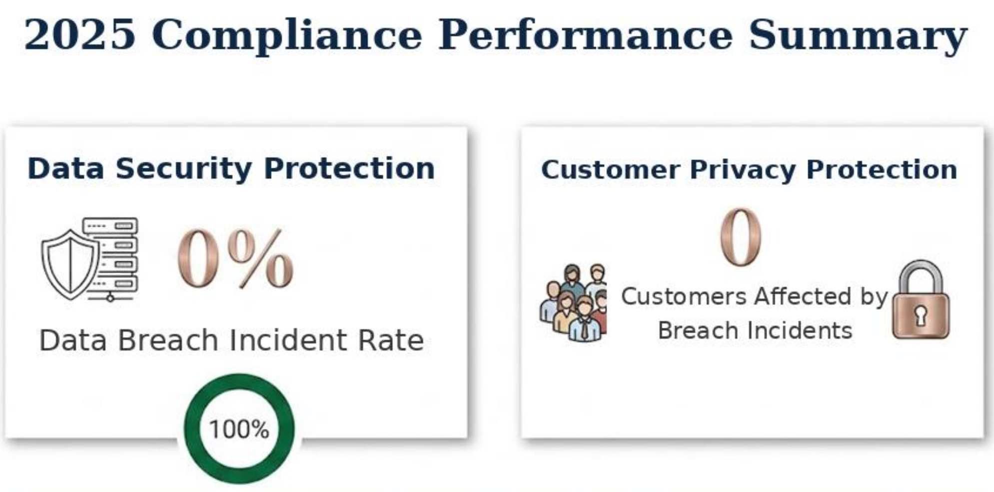
The Company has established a “Personal Data File Security Maintenance Plan” as the management policy for employees carrying out personal data protection duties. To safeguard the security of customer data and prevent data breaches, the Company has established regulations governing the collection, processing, and use of customer data by employees in the course of business, and controls access permissions for core equipment to prevent improper acquisition of data.

Regular Inventory

An annual inventory of personal data files is conducted, along with a risk assessment of file security.

Employee Awareness

New employees periodically receive personal data protection training on “compliance with personal data regulations,” “collection, processing, and use,” and “emergency response procedures for data breaches”; all employees receive annual information security and personal data protection training to improve their ability to respond to information security incidents.



* Note: In 2025, there were no complaints regarding customer privacy infringement, loss of customer data, or information breach incidents.

3.4 Inclusive Financial Services

Concrete Measures and Digital Accessibility

In response to the Financial Supervisory Commission's initiative, the Company fully implements the "Fair Customer Treatment Principles" and its newly added "Friendly Service Principle," and complies with the "Taiwan Securities Association Member Guidelines for Inclusive Financial Services," in pursuit of financial equality, ensuring that all customers receive appropriate service in a non-discriminatory, barrier-free environment. To this end, the Company continues to optimize its service processes, enhancing accessibility and convenience of financial services for people with disabilities, and is committed to building a financial environment that is safe, easy to use, and inclusive.

Inclusive Finance Zone	Appointment-based account opening/ Online order placement
Fair customer treatment mailbox	In-branch assistance for customers with disabilities Dedicated staff assistance

The Company has established an "Inclusive Financial Services Zone," offering online messaging, email, appointment-based account opening, and online order placement to meet the digital access needs of diverse groups. A fair customer treatment mailbox serves as a basis for continuously optimizing service processes. For customers with disabilities, the Company also provides dedicated staff assistance, help completing application forms, witness process guidance, and other flexible support based on individual needs, ensuring adequate information and decision-making autonomy while avoiding differential treatment arising from system design.

Local Culture and Elderly Protection

Language-Friendly Services

At branches in the Hsinchu-Miaoli region, where the proportion of Hakka speakers is relatively high, the Company has established "Hakka service counters" and planned basic Hakka language training courses to help front-line staff strengthen communication with local customers.

Elderly Protection

Given that the Company's customer base tends to skew older, the Company has also strengthened the identification of and education on investment risks related to virtual assets, posting enlarged-print notices at branches to remind customers to exercise caution, in order to enhance financial literacy and fraud prevention.

In-House Training

Regular in-house training courses on "inclusive financial services" are held to enhance all employees' sensitivity to serving elderly, disabled, and disadvantaged customer groups, deepening the Company's commitment to and practice of "inclusive finance" through both education and system design, and building an investment environment that everyone can access with confidence.

CHAPTER 04

Employee Care

4.1 Compensation and Benefits

Employees are a company's most important asset, and corporate development relies on employees' efforts, making employment relations a material topic. To promote harmonious labor relations, the Company provides employees with an ideal benefits system and reasonable compensation. By fully caring for employees and enabling them to develop their talents and realize their potential in a good working environment, the Company can continue to grow and develop sustainably. The Company's management policies regarding employment and labor relations primarily address compensation and benefits, employee training, employee health, employee communication, and gender equality, through statutory organizations and reasonable, compliant operating measures and benefit systems, achieving the management objective of caring for employees.

Compensation Policy and Committee Mechanism

The Remuneration Committee is established to periodically evaluate whether the Company's compensation measures and the compensation of directors and managerial officers are reasonable, and to make recommendations to the Board of Directors.

Director Compensation: Pursuant to Article 30 of the Company's Articles of Incorporation and the "Measures for Payment of Compensation to Directors and Functional Committee Members," if the Company generates a profit in a given year, the Remuneration Committee may, considering overall Board performance, operating performance, future operations, and risk appetite, allocate no more than 3% as director compensation by Board resolution.

Managers: The Company has established the "Good Finance Securities Compensation Policy, Standards, Structure, and Performance Evaluation" and "Manager and Employee Development and Performance Evaluation Guidelines," which include performance evaluation standards for managers, linking their performance to their compensation. Other matters are handled in accordance with related regulations.

* Salaries are determined by position, seniority, and education, with equal pay for equal work regardless of gender; bonuses are awarded based on monthly performance and results; annual performance bonuses are awarded based on the Company's profitability and individual performance contribution.
* Since 2020, approved by the shareholders' meeting, restricted employee stock has been issued to attract outstanding talent.

Employee Welfare Committee and Allowances

An Employee Welfare Committee has been established,responsible for planning and implementing various employee welfare matters, including subsidies for weddings, funerals, and other occasions, and holiday bonuses; various leave entitlements and working hours comply with or exceed the Labor Standards Act, with annual leave days provided according to employees' seniority.

Statutory Protections: Provides labor insurance, National Health Insurance, and pension contributions.

Retirement Planning: Establishes employee retirement measures and a Pension Supervisory Committee to look after employees' retirement.

Holiday Care: Provides a birthday gift voucher each month to employees celebrating their birthday. Holiday bonuses in both the first and second halves of the year.

Childcare Allowance: Establishes a childcare subsidy program to enhance employees' childcare benefits and reduce the burden of raising children.

Health Care and Retirement Protection

Health Screenings: Health check subsidy for new hires; health check subsidy for all employees every three years.

Workplace Stress Relief: Provides massage services by visually impaired therapists, supporting employees' physical and mental stress relief.

Social Insurance: Provides labor insurance, National Health Insurance, and pension contributions as required by law.

Retirement Protection: Establishes employee retirement measures and a Pension Supervisory Committee to look after employees' retirement.

Family-Friendly Leave and Regulatory Compliance

The Company is committed to protecting employees' living conditions, with salaries and benefits that comply with the law. Support is provided based on different life stages, including:

- 30 days of half-pay sick leave per year.
- Prenatal checkup leave, paternity checkup leave, and paternity leave.
- The Compensation and Benefits Committee oversees gender equality issues, implementing a family-friendly workplace.

4.2 New Hire and Turnover Statistics

2025 New Hire and Turnover Statistics								
Category	Female			Subtotal	Male			Subtotal
	Under 30	30–50	51 and above		Under 30	30–50	51 and above	
New Hires	31	14	4	49	40	12	3	55
Departures	25	19	17	61	20	13	3	36

Note: The Company had 104 new hires and 97 departures in 2025.

4.3 Employee Training and Development

Employee quality and professionalism affect the quality of customer service, making education and training a material topic. The Company has established "Training Management Measures" as its management policy. In addition to pre-service and in-service training required by the competent authority, the Company plans various professional and management training programs. Training methods include external assignments and in-house training, helping employees receive systematic, professional training. Through various learning resources, employees gain the attitude, knowledge, and skills needed to effectively carry out the Company's mission, enhancing their professional capabilities and the Company's operating performance. The effectiveness of the management policy can be evaluated based on whether employees' job performance improves as a result of training, providing a basis for adjusting the management policy.

The following are the results of various training programs:

Employee Continuing Education and Training

Category	Course Name	Sessions	Total Participants	Total Hours	Total Cost
Professional Training	Departmental operating regulations and business training	26	1,195	2,450.5	$89,573
Management Training	Senior management courses	3	94	297	$228,580
	Mid-level management courses				
External Training	Pre-service and in-service training for sales personnel	220	618	3,892	$638,900
	Various pre-service and in-service training for operations personnel				
	Corporate governance and risk management workshops				
	Accounting standards workshops				
	Other professional development training courses				
Total		229	1907	6639.5	$987,053

2025 Employee In-Service Training Statistics by Gender

Item	2025	
	Female	Male
Total Training Hours	2,628	2,856
Total Employees	252	148
Average Training Hours per Employee	10.43	19.3

2025 Employee In-Service Training Statistics byJob Category

Item	2025	
	Non-Managerial	Managerial
Total Training Hours	3,376	517
Total Employees	336	33
Average Training Hours per Employee	10.05	15.67

Note: Managerial refers to personnel at the manager level or above

4.4 Employee Health Promotion

Employees are an important asset of the Company, and healthy employees can contribute more to the Company. To safeguard employee health, the Company provides group insurance including labor insurance, National Health Insurance, life insurance, accident medical insurance, and occupational injury insurance, and actively promotes Four Major Workplace Health Programs:

Maternal Health Protection Program	Abnormal Workload Prevention
Ergonomic Hazard Prevention	Workplace Unlawful Infringement Prevention

- On-Site Professional Medical Services: 8 monthly consultation sessions (one-on-one, 30-minute sessions) conducted by contracted medical staff, providing timely care and health education;coordinated with regular online health seminars sharing the latest health knowledge, andcontracted physicians are engaged semi-annually to visit theCompany for health talks and to provide health promotion and consultation services, raising employees' awareness of self-managed health.
- Health Checks Exceeding Regulatory Requirements: Employee health checks are held every three years, offering examination items exceeding those required under the Labor Health Protection Regulations, andproviding **half a day of paid leave** to help employees schedule health checks, promoting personal health management.
- Workplace Safety Education: Conducts gender equality awareness and unlawful infringement prevention training to promote a safe and friendly workplace, and gathers unlawful infringement risk assessment reports from each department to understand internal and external potential risks, further enhancing workplace safety and employee wellbeing; grievance channels are also promoted so that employees can report their situation and receive a timely response.

4.5 Employee Communication

The Company holds regular and ad hoc meetings and initiatives to establish diverse communication channels, ensuring that employees' opinions and suggestions are fully reflected, and that communication with the Company flows smoothly, protecting and advancing their own rights. The main communication channels are as follows:

- **Labor-Management Meetings** Held quarterly for formal dialogue on working conditions.
- **All-Hands** Held quarterly, a company-wide gathering for all employees.
- **Performance Reviews** Conducted annually.
- **Institutional Investor Conferences** Held annually.
- **Electronic Bulletin System** An internal communication channel that delivers important information in real time.
- **Employee Grievance Mailbox** Ensures protection of employee rights and a direct channel for feedback.

4.6 Respect for Human Rights

All of the Company's operating activities are conducted in accordance with government laws and regulations and comply with applicable human rights laws. The Company supports and respects internationally recognized human rights and equality; recruitment, evaluation, and compensation are not differentiated based on**gender, race, or religion** or other such factors.

- Transparency of Rights and Obligations: Work rules are established in accordance with the Labor Standards Act. Overtime pay is provided in accordance with regulations for any overtime worked by employees, and no forced or compulsory labor occurs.
- Protection of Basic Rights: Employees deemed unsuitable are given full severance pay and advance notice.
- Sexual Harassment Prevention: Sexual harassment prevention measures and disciplinary procedures have been established, with dedicated personnel to handle complaints, in order to protect employees' basic rights.
- In 2025, the Company had no labor disputes or complaints related to human rights or indigenous rights.

4.7 Care for Female Employees

To care for female employees, the Company provides maternity leave and parental leave without pay in accordance with the Labor Standards Act, and male employees are also entitled to paternity (checkup) leave, encouraging employees to raise the next generation and easing the pressure of Taiwan's aging population. The Company has also established a friendly breastfeeding/pumping environment in the workplace, providing female employees with sufficient time to pump, meeting the needs of female colleagues raising infants.

2025 Reinstatement and Retention Rate After Parental Leave

Item	Female	Male	Total
Total employees due to return from parental leave in 2025 ((A)	6	1	7
Total employees who actually returned from parental leave in 2025 ((B)	3	1	4
Reinstatement Rate	50%	100%	75%
Total employees who actually returned from parental leave in 2025 ((C)	3	1	2
Total employees still employed 12 months after reinstatement in 2025 ((D)	2	1	2
Retention Rate	66.7%	100%	83.84%

Note: Reinstatement Rate = (B/A) x 100; Retention Rate = (D/C) x 100.

4.8 Employment and Diversity

Corporate development relies on employees' contributions and talent, and the quality of the workforce is an important factor in a company's competitiveness, making employment a material topic of stakeholder concern. The Company is committed to providing employees with a dignified, safe working environment, and to ensuring fairness in employment diversity, compensation, and promotion opportunities. The Company strictly complies with the Labor Standards Act, the Employment Service Act, the Act of Gender Equality in Employment, and related regulations, ensuring that employees are not subject to verbal, behavioral, or any other form of discrimination or differential treatment in recruitment, screening, hiring, assignment, placement, performance evaluation, or promotion based on gender, sexual orientation, race, language, appearance, astrological sign or blood type, physical or mental disability, socioeconomic status, family or marital status, religion, political views, or other personal characteristics or opinions.

The Company values employee diversity and is committed to gender equality and a friendly workplace, further implementing the principles of inclusion, equality, and diversity to create the best environment for retaining talent.

Year	2024	2025	Difference
Average Annual Employee Benefits Expense	$1,707,000	$1,420,000	$-287,000
Average Annual Benefits Expense for Non-Managerial Employees	$1,079,000	$1,150,000	$-71,000

Year	2024	2025	Difference
Number of Non-Managerial Employees	334	336	+2
Average Annual Salary of Non-Managerial Employees	$1,079,000	$1,114,000	$35,000
Weighted Number of Non-Managerial Employees	334	336	-2
Median	$918,000	$956,000	$38,000

Average Employee Benefits Statement (Upper)
Employee Payroll & Compensation Sheet (Lower)

2025 Breakdown of Full-Time Employees by Classification

Year		2024	2025
Number of Employees	Managers	33	33
	General Employees	334	336
	Total	367	369
Gender	Male	113	130
	Female	254	239
Average Age		46.81	46.64
Average Years of Service		15.48	14.88
Educational Attainment Distribution	Doctorate	0.00%	0.00%
	Master's	11.99%	12.23%
	College/University	74.66%	74.73%
	High School	13.08%	12.77%
	Below High School	0.27%	0.27%
	Total	100.00%	100.00%

	Female			Subtotal	Male			Subtotal
	Under 30	30–50	51 and above		Under 30	30–50	51 and above	
Managerial	0	3	10	13	0	8	12	20
Non-Managerial	18	103	105	226	30	44	36	110
Total	18	106	115	239	30	52	47	130

Note: Managerial refers to personnel at the manager level or above; the proportion of female managers among all managers is 40.63%

Proactive prevention, creating a low-dust, earthquake-resistant office environment

01 Regulatory Compliance and Fire Safety Inspections

Fully and strictly complies with local occupational health and safety regulations.

Regular fire safety inspections are conducted to eliminate potential risks, firmly protecting employees' workplace health and personal safety.

02 Lightweight Steel Partition Material Upgrade

Since 2001, the Company's partitions and ceilings have been fully converted to lightweight materials such as gypsum board and calcium silicate board, replacing traditional wood framing, effectively improving soundproofing and reducing dust pollution.

03 Reduction of Non-Eco-Friendly Office Equipment

Counters have been fully converted to OA office furniture; storage cabinets now use steel cabinets and fire-resistant composite panels, and through "direct and indirect wood-reduction" initiatives, the Company has improved the earthquake and fire resistance of its office spaces.

Achieving Zero Occupational Injuries, Steadily Advancing Safety Training

0%

Major Occupational Injury Incident Rate

In 2025, occupational injuries resulted in 0 deaths and 0 serious injuries

42hours

Total 2025 Occupational Safety Training Hours

Labor Safety Courses Offered

2025 Occupational Injury Sick Leave Statistics by Gender and Category (persons)

Gender	Occupational Injury Category (Number of People)			Total Occupational Injury Sick Leave
	Injured while on duty	Injured while on business travel	Injured during commute	
Female	1	0	1	2
Male	0	1	0	1
Total	1	1	1	3

CHAPTER 05

Environmental Protection

5.1 Climate Change Governance

Sustainability Governance Organization and Responsibilities

Since 2022, the Company has established a "Sustainability Development Task Force" convened by the President, which meets with relevant departments at least once per quarter and reports to the Board of Directors at least once per year, with the ability to convene ad hoc meetings and report to the Board as needed. The "Sustainability Development Task Force" engages in top-down discussions with each department annually regarding sustainability-related plans and identifies relevant climate risks and opportunities, with the aim of integrating sustainability into the Company's operations and reducing the environmental impact of its business activities.

Climate Change Response Strategy and Net-Zero Target

1.5℃

In response to the Paris Agreement's temperature control goal

By 2050

achievenet-zero greenhouse gas emissions

Proactive Regulatory Response: In line with the Financial Supervisory Commission's "Sustainable Development Roadmap for TWSE/TPEx Listed Companies," the Company has progressively adopted **ISO 14064-1 greenhouse gas inventories**, establishing a science-based data foundation.

Risk and Opportunity Identification: Conducts environmental impact assessments through the task force, planning short-, medium-, and long-term strategies to achieve substantive carbon reduction goals.

Core Emissions Source Management: As a financial services company, the Company's operations have relatively limited direct environmental impact; future environmental management will focus on**reducing and optimizing "workplace operational energy consumption."**

5.2 Climate Change Strategy

Climate Change Risks and Opportunities

Risk Dimension	Source	Core Risk/Opportunity Issue	Response Strategy
Physical Risk	Acute	Impact of Extreme Weather Events Increasing frequency and intensity of extreme rainfall (flooding) and drought (water shortages) causing impairment to asset and collateral value.	Inventory company operating locations in high-risk areas and formulate related preventive measures.
	Chronic	Sea level rise from sustained high temperatures, wildfires, and similar events	The Company's own operating locations face relatively limited physical risk; the Company will closely monitor potential negative impacts to mitigate climate change-related risk.
Transition Risk	Policy and Regulation	• The competent authority has incorporated climate change into corporate governance evaluations and expanded scope of public information disclosure • Amendments to the Renewable Energy Development Act and impacts such as carbon pricing • Financial impact on the Company and its investment/financing targets from carbon taxes or fees	As the competent authority gradually strengthens climate change-related requirements and management, the Company itself needs to understand its internal greenhouse gas emissions in order to formulate strategies and management policies and disclose relevant information. In addition, to mitigate the impact of climate transition risk, the Company will establish a climate risk assessment and management mechanism appropriate to its business scale.
	Market	• Changes in consumer behavior • Water, electricity, and raw material price increases raising costs	With the development of digital finance and the trend toward operational carbon reduction, energy-saving and low-carbon service models will become the future direction of operations and services.

As global warming intensifies, the major environmental impacts caused by climate change have become a challenge to corporate sustainability. However, climate change is both a risk and an opportunity. Reducing greenhouse gas emissions is a core issue the Company has identified in managing climate impacts, and it also affects economic performance and long-term sustainable development. To this end, the Company is committed to finding ways to reduce carbon emissions in its operations, adopting energy-saving thinking and improved practices across its services and operating processes, and actively promoting a green workplace to provide employees with a high-quality office environment — not only improving the Company's operating performance, but also providing customers with superior service quality.

Opportunity Source	Opportunity Issue	Response Strategy
Resilience	• Changes in the investment market driven by the ESG trend	Evaluates the ESG performance of the Company's investment positions to select positions with lower investment risk for the Company.
Products and Services	• Digitalization of Operations • Digital Services	Promotes the digitalization of the Company's various business lines, such as online account opening, which, in addition to improving customer experience, also enhances the Company's operating efficiency, reducing operating costs and increasing operating revenue.

5.3 Greenhouse Gas and Energy Management

Environmental Positioning of the Financial Services Industry

Low Direct Impact: No fuel combustion required as in manufacturing; no direct greenhouse gas emissions, ozone-depleting substances, NOx, SOx emissions, or other significant gas emissions.

Main Emission Sources: Concentrated in workplace operational energy use (electricity for office equipment, computers, lighting, and air conditioning), gasoline consumption of company vehicles, and diesel used for emergency generators.

To effectively manage and set carbon reduction targets, the Company has progressively adopted ISO 14064-1 greenhouse gas inventories since 2023, covering Scope 1 and Scope 2, effectively managing and setting carbon reduction targets. The Company will expand the inventory scope in the future to strengthen its management of greenhouse gas emissions information.

Promotion of Green Transportation

Location Advantage: A total of 12 operating locations nationwide, most located in metropolitan areas with convenient transportation.

Low-Carbon Commuting: Actively encourages employees to use public transportation for commuting, reducing the use of cars and motorcycles, thereby reducing CO_2 emissions from vehicles at the source.

Energy Conservation Measures at Business Locations

Lighting Equipment Replacement

Traditional T-BAR fixtures upgraded to T5, with progressive replacement by high-efficiency LED fixtures.

Air Conditioning and Energy Efficiency

Raises air conditioning set temperatures in line with policy, with annual budget allocated for replacement with Tier-1 energy-efficient equipment.

Digital Display Walls

Traditional CRT market quote display walls company-wide have been fully replaced with projection display walls.

Daily Energy Conservation and Procurement Standards

Behavioral Promotion: Continues to promote electricity conservation, raising air conditioning set temperatures in line with government recommendations, and encouraging habits such as turning off lights, using stairs, and unplugging unnecessary appliances.

Green Procurement: Equipment procurement standards comply with energy-saving product specifications as much as possible, prioritizing products with**Tier-1 energy** efficiency ratings when purchasing new appliances.

In 2023, the Company engaged Synpulse Management Consulting to assist in completing its 2022 greenhouse gas inventory, and independently completed its 2023 greenhouse gas inventory in 2024.

2-Year Data Comparison and the Seven Major Greenhouse Gas Emissions:

Greenhouse Gas Emissions by Scope							
Year	Scope 1 Emissions				Scope 2	Total Emissions	Carbon Intensity (tCO2e / person)
	Stationary Combustion	Process Emissions	Mobile Combustion	Fugitive Emissions	Indirect Energy Emissions		
2024	0.2163	0.0000	2.3816	63.6147	800.773	866.773	2.074
2025	0.4926	0.0000	2.0528	64.1753	752.9600	867.334	2.179

Greenhouse Gas Emissions by Type									
	CO2	CH4	N2O	HFCs	PFCs	SF6	NF3	Total Emissions	Biogenic Emissions
Emissions	755.4283	31.8925	0.0596	32.3003	0.0000	0.0000	0.0000	819.681	0.0000
Gas Proportion	92.16%	3.89%	0.01%	3.94%	0.00%	0.00%	0.00%	100.00%	-

Note: In accordance with Article 3, Paragraph 1 of the Regulations Governing Greenhouse Gas Emission Inventory Registration and Verification Management, greenhouse gas emissions are expressed in metric tons of CO2 equivalent (tCO2e), rounded to three decimal places.

5.4 Low-Carbon Operations and Sustainable Resource Management

(1)Core Initiative: Internal and Service Paperless Efforts

Goal : Promote paperless and electronic workflows, minimizing paper and toner usage.

Multiple Benefits : In addition to reducing consumption of forest paper resources, this also substantially saves postage and administrative labor costs.

Client-Side Digitalization
Switched to "electronic statements," promoted the "TDCC e-passbook," and fully implemented "online account opening" to replace paper signatures.

Daily Office Energy Conservation
Introduced electronic approval forms and electronic leave forms. Printing is done double-sided or using recycled paper, and toner density is reduced to prevent waste.

(2)Localization: Low-Carbon Procurement Practices

Industry Characteristics : As a financial services company, the Company has no need for physical goods manufacturing and no specific raw material supply chain vendors.

Procurement Principle : General office supplies are procured on a "localization" principle, sourced from local suppliers as much as possible.

Environmental Benefit : Proactively reduces the use of imported products, avoiding unnecessary energy consumption and excess carbon emissions from cross-border or long-distance transportation.

(3)Cherishing Resources: Water Resource Management

Water Usage Profile : As a non-manufacturing business, the Company does not face significant water consumption issues. All water use within the Company is for general daily purposes, sourced entirely from the municipal water utility.

Water Source Control : 100% of water is drawn from the municipal supply in full legal compliance; groundwater or other unknown water sources are never used.

Water Conservation Awareness : As Taiwan is a water-scarce region, used tap water is discharged directly into the sewer system (no recycling); the Company regularly conducts educational campaigns to build water-saving habits among employees.

(4)Waste Reduction: Waste Management

Policy Implementation : Actively implements "waste reduction" and "sorted recycling" policies for environmental protection.

Sorting Mechanism : Recycling bins are clearly placed in all office areas company-wide.

Recycled Items : Waste paper, metal cans, plastic bottles, and other recyclable materials are strictly sorted and recycled to improve resource circulation efficiency.

美好金融
Good Finance

5.5 Climate Information

Item	Regulatory Disclosure Requirement	Implementation Status
(1)	Describe the Chairman's and management's oversight and governance of climate-related risks and opportunities.	The Company's Board of Directors has authorized senior management to establish a Sustainability Development Task Force responsible for advancing the Company's sustainability efforts, with a scope covering climate-related risk management. The Sustainability Development Task Force reports periodically to the Board of Directors on the Company's sustainability performance. The Company's Risk Management Guidelines explicitly stipulate that the Company shall establish a climate risk assessment and management mechanism appropriate to its business scale in order to reduce climate risk.
(2)	Describe how identified climate risks and opportunities affect the enterprise's business, strategy, and finances (short-term, medium-term, long-term).	Given the Company's current business scale, it currently focuses primarily on strengthening market, credit, operational, and liquidity risk management techniques, and will begin planning a climate risk assessment and management mechanism. The Company conducts climate change scenario analysis in accordance with the guidelines and examples set by the securities association to assess its resilience to climate change risk, and describes the scenarios, parameters, assumptions, analytical factors, and major financial impacts used.
(3)	Describe the financial impact of extreme weather events and transition actions.	
(4)	Describe how the process of identifying, assessing, and managing climate risk is integrated into the overall risk management system.	
(5)	If scenario analysis is used to assess resilience to climate change risk, describe the scenarios, parameters, assumptions, analytical factors, and major financial impacts used.	
(6)	If there is a transition plan in response to managing climate-related risk, describe the content of the plan and the indicators and targets used to identify and manage physical and transition risk.	
(7)	If internal carbon pricing is used as a planning tool, describe the basis for setting the price.	
(8)	If climate-related targets have been set, describe the activities covered, the scope of greenhouse gas emissions, the planned timeline, and annual progress; if carbon offsets or renewable energy certificates (RECs) are used to achieve related targets, describe the source and quantity of offset carbon credits or the quantity of RECs used.	
(9)	Greenhouse gas inventory and assurance status, and reduction targets, strategy, and specific action plans.	See also item 2.

(1)Greenhouse Gas Inventory Information (emissions, intensity, and data coverage)

2025 Results — Latest Inventory

Greenhouse Gas Emissions	819.681 metric tons CO_2e
Carbon Intensity	38.50%
Data Coverage	Direct emissions, indirect energy emissions

2024 Results — Latest Inventory

Greenhouse Gas Emissions	866.773 metric tons CO_2e
Carbon Intensity	54.09%
Data Coverage	Direct emissions, indirect energy emissions

(2)Greenhouse Gas Assurance Information

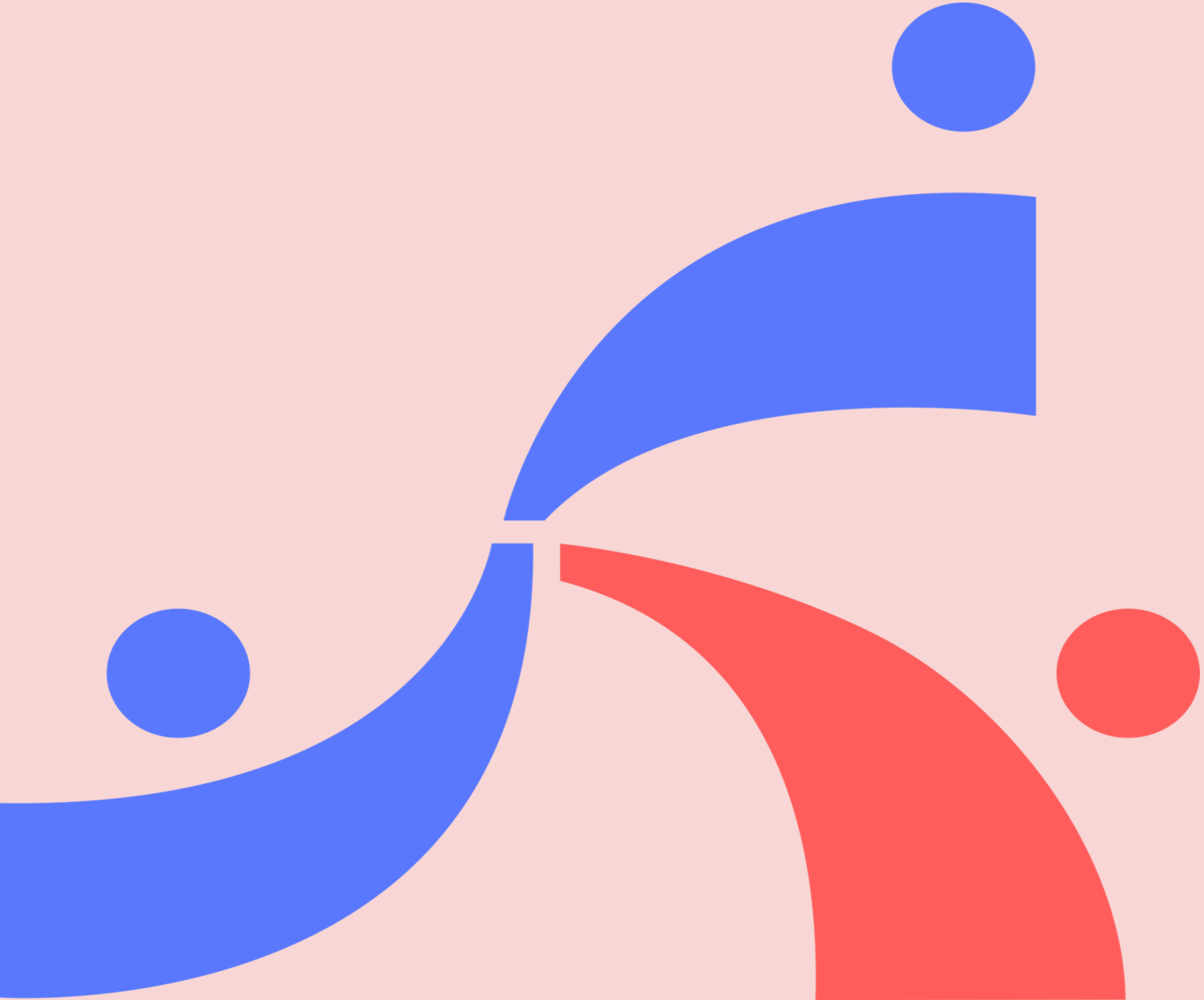
Describe the assurance status for the past two years, including assurance scope, assurance body, assurance criteria, and assurance opinion.

Implementation Status: Assurance will be conducted according to the statutory timeline.

(3)Greenhouse Gas Reduction Targets, Strategy, and Action Plan

Describe the greenhouse gas reduction baseline and related data, reduction targets, strategy, specific action plans, and progress toward reduction targets.

Implementation Status: The Company's reduction targets, strategy, and specific action plans will be disclosed according to the statutory timeline.



CHAPTER 06

Social Engagement

Building a Financial Knowledge Community Platform — Breaking Boundaries to Expand Social Influence

Explosive Growth in YouTube Subscribers

2025 marked the Company's first year in new media, with subscribers growing from 4,338 to over 32,000 — a growth rate exceeding 700%, placing it among the leaders in the financial industry.

Human-Centered Content Framework

Centered on "human-centered storytelling and value delivery," the Company produces diverse programs including "Good Investing," "Good Life," the "Good Finance" morning briefing, and "Lao Huang Talk."

Cross-Industry Interviews and Market Pulse

Short-video views surpassed 1.5 million; morning briefings help viewers stay on top of market trends and improve investment decision-making efficiency.

Exploring Limitless Possibilities Through Industry-Academia Collaboration

Redefining Accounting Talent with AI

Deepening Industry-Academia Collaboration

Good Finance Securities partnered with National Taiwan University's Department of Accounting, combining RPA and AI technology.

Demonstrating how technology can solve the financial industry's most tedious yet fundamental challenge: “integrating the physical and the digital.”

From “Digital Breakpoint” to “Decision Starting Point”

Redefining “future talent”: not just learning in the classroom, but applying tools in real business environments.

Only with the ability to apply emerging technology tools can one meet the challenges of the future workplace.

for

you.

us.

everyone.

better life.

good finance.

CHAPTER 07

Appendix

7.1 Independent Limited Assurance Report

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

會計師有限確信報告

美好證券股份有限公司　公鑒：

本會計師接受美好證券股份有限公司（以下簡稱「美好證」）之委託，對美好證民國一一四年度（2025年度）永續報告書（以下簡稱「報告書」）中所揭露之特定績效指標（以下簡稱「確信標的資訊」）執行有限確信程序並出具報告。

確信標的資訊與適用基準

美好證依據「上櫃公司編製與申報永續報告書作業辦法」第四條所規定之金融業應加強揭露永續指標（以下簡稱「金融業永續接露指標」）及「證券商編製與申報永續報告書作業辦法」第二條所規定證券商應加強揭露之永續指標（以下簡稱「證券商永續接露指標」）所揭露之確信標的資訊及其適用基準詳列於附件一。

管理階層之責任

美好證應設定其永續績效和報導目標，包括辨識利害關係人及重大性議題，並依前述適用基準編製及允當表達民國一一四年度（2025年度）報告書內所涵蓋之確信標的資訊，且負責建立及維持與報告書編製有關之必要內部控制，以確保報告書所報導之確信標的資訊未存有導因於舞弊或錯誤之重大不實表達。

會計師之責任

本會計師係依據財團法人中華民國會計研究發展基金會所發布之確信準則3000號「非屬歷史性財務資訊查核或核閱之確信案件」規劃並執行工作，以對第二段所述之確信標的資訊是否存有重大不實表達出具有限確信報告。另，本會計師執行有限確信時，對與有限確信攸關之內部控制取得必要之瞭解，以設計當時情況下適當之有限確信程序，惟其目的並非對美好證民國一一四年度（2025年度）永續報告書之相關內部控制設計或執行之有效性提供任何確信。

獨立性及品質管理規範

本會計師及所隸屬會計師事務所已遵循會計師職業道德規範中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。此外，本會計師所隸屬會計師事務所遵循品質管理準則，維持完備之品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令相關之書面政策及程序。

~ 1~

所執行程序之彙總說明

本會計師係針對第二段所述之確信標的資訊執行有限確信工作，主要執行之確信程序包括：

- 取得美好證民國一一四年度（2025 年度）報告書，並閱讀其內容；
- 訪談美好證管理階層及攸關員工，以瞭解用以蒐集及產出確信標的資訊之相關作業流程與資訊系統；
- 基於對上述事項所取得之瞭解，就報告書揭露之特定資訊執行分析性程序，或於必要時檢視核對相關文件，以獲取足夠及適切之有限確信證據。

上述確信程序係基於本會計師之專業判斷，包括辨識確信標的資訊可能存有重大錯誤或不實表達之範圍並評估其潛在風險，設計足夠且適切之確信程序暨評估確信標的資訊之表達。本會計師相信此項確信工作可對本確信報告之結論提供合理之依據。惟本會計師對於有限確信案件風險之瞭解及考量低於對合理確信案件者，所執行程序之性質及時間與適用於合理確信案件者不同，其範圍亦較小，因此有限確信案件中取得之確信程度明顯低於合理確信案件中取得者。

先天限制

美好證民國一一四年度（2025年度）報告書內容涵蓋非財務資訊，對於該等資訊之揭露內容可能涉及美好證管理階層之重大判斷、假設與解釋，故不同利害關係人可能對於該等資訊有不同之解讀。

結論

依據所執行之程序及所獲取之證據，本會計師並未發現第二段所述確信標的資訊有未依適用基準編製而須作重大修正之情事。

其他事項

本確信報告出具後，美好證對任何確信標的資訊或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

安侯建業聯合會計師事務所

會計師：黃郁婷

事務所地址：台北市信義路五段七號六十八樓

民國一一五年八月二十四日

~2~

附件一：確信標的資訊彙總表

編號	報告書對應章節	確信標的資訊	適用基準
1	第三章 客戶關懷	本公司於 2025 年度並未發生侵犯顧客隱私、遺失客戶資料之投訴情形或資訊外洩事件，故與個資相關的資訊外洩事件佔比為0%，受資訊外洩事件影響的客戶數為0。	■金融業永續揭露指標編號一 ■證券商永續揭露指標編號一 資訊外洩事件數量、與個資相關的資訊外洩事件占比、因資訊外洩事件而受影響的顧客數
2	不適用	■ 美好證券無相關業務得不揭露對促進小型企業及社區發展的貸放件數及貸放餘額。 ■ 美好證券無相關業務得不揭露對協助中小型企業於資本市場籌資之件數及金額。	■金融業永續揭露指標編號二 對促進小型企業及社區發展的貸放件數及貸放餘額 ■證券商永續揭露指標編號二 協助中小型企業於資本市場籌資之件數及金額
3	第六章 社會參與	■ 深化產學合作實踐 美好證券與台大會計系合作，結合 RPA 與 AI 技術。示範如何透過科技解決金融業最瑣碎、卻最基本的「虛實整合」難題。 註：本次活動合計共37人次參與。	■金融業永續揭露指標編號三 對缺少銀行服務之弱勢族群提供金融教育之參與人數 ■證券商永續揭露指標編號三 對缺少證券服務之弱勢族群提供金融教育之參與人數
4	第三章 客戶關懷	■ 數位服務、服務品質與顧客滿意度 ➢ 2025電子下單比重：68.28% ➢ 衍生商品線上開戶：99.7% ➢ 證券業務的線上開戶：70.99% ■ 在地文化與高齡防護 ➢ 於客語使用人口比例較高之竹苗地區營業據點（如：苗栗分公司）設立「客語服務櫃檯」，且第一線人員多能以客語流暢應答，強化與在地客群之溝通互動。	■金融業永續揭露指標編號四 ■證券商永續揭露指標編號四 各經營業務為創造環境效益或社會效益所設計之產品與服務

~3~

7.2 GRI Content Index

Item	
Statement of Use	Good Finance Securities Co., Ltd. has reported in accordance with the GRI Standards for the period January 1, 2025 to December 31, 2025
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No applicable sector standard currently exists for the Company

Item	Report Section	Page
GRI 1: Foundation		
Requirement 7: Publish a GRI content index	Appendix	68-76
Requirement 8: Provide a statement of use	About This Report	3

Item		Report Section	Page
GRI 2: General Disclosures			
2-1	Organizational details	About This Report	3
2-2	Entities included in the organization's sustainability reporting	About This Report About Good Finance Securities	3-5
2-3	Reporting period, frequency and contact point	About This Report	3
2-4	Restatements of information	About This Report	3
2-5	External assurance	About This Report	3
2-6	Activities, value chain and other business relationships	Chapter 2 Corporate Governance 2.1 Short- and Long-Term Business Development Plan 2.3 Business Overview 2.4 Profitability and Operating Performance	 16-17 21-22 23-25
2-7	Employees	Chapter 4 Employee Care 4.8 Employment and Diversity	51-52
2-8	Workers who are not employees	Chapter 4 Employee Care 4.8 Employment and Diversity	51-52
2-9	Governance structure and composition	Chapter 2 Corporate Governance 2.2 Corporate Governance System	18-20
2-10	Nomination and selection of the highest governance body	Chapter 2 Corporate Governance 2.2 Corporate Governance System	18-20

Item		Report Section	Page
GRI 2: General Disclosures			
2-11	Chair of the highest governance body	Chapter 2 Corporate Governance 2.2 Corporate Governance System	18-20
2-12	Role of the highest governance body in overseeing the management of impacts	Chapter 2 Corporate Governance 2.2 Corporate Governance System	18-20
2-13	Delegation of responsibility for managing impacts	Chapter 5 Environmental Protection 5.1 Climate Change Governance	56
2-14	Role of the highest governance body in sustainability reporting	Chapter 2 Corporate Governance 2.2 Corporate Governance System	18-20
2-15	Conflicts of interest	Chapter 2 Corporate Governance 2.2 Corporate Governance System	18-20
2-16	Communication of critical concerns	Chapter 1 Stakeholder Engagement 1.1 Stakeholder Identification and Communication	11
2.17	Collective knowledge of the highest governance body	Chapter 2 Corporate Governance 2.2 Corporate Governance System	18-20
2.18	Evaluation of the performance of the highest governance body	Chapter 2 Corporate Governance 2.2 Corporate Governance System	18-20
2.19	Remuneration policies	Chapter 4 Employee Care 4.1 Compensation and Benefits	45-47
2-20	Process to determine remuneration	Chapter 4 Employee Care 4.1 Compensation and Benefits	45-47

Item		Report Section	Page
GRI 2: General Disclosures			
2-21	Annual total compensation ratio	Omitted	
2-22	Statement on sustainable development strategy	Chapter 1 Stakeholder Engagement 1.4 Sustainability Strategy Statement	14
2-23	Policy commitments	Chapter 4 Employee Care 4.6 Respect for Human Rights	50
2-24	Embedding policy commitments	Chapter 4 Employee Care 4.6 Respect for Human Rights	50
2-25	Processes to remediate negative impacts	Chapter 2 Corporate Governance 2.5 Business Integrity 2.10 Internal Control and Audit System	26 36
2-26	Mechanisms for seeking advice and raising concerns	Chapter 2 Corporate Governance 2.5 Business Integrity	26
2-27	Compliance with laws and regulations	Chapter 2 Corporate Governance 2.5 Business Integrity 2.9 Regulatory Compliance 2.10 Internal Control and Audit System	26 35 36
2-28	Membership associations	Chapter 2 Corporate Governance 2.11 Interaction with Regulators and Peers	37
2-29	Approach to stakeholder engagement	Chapter 1 Stakeholder Engagement 1.1 Stakeholder Identification and Communication	11
2-30	Collective bargaining agreements	Omitted	

Item		Report Section	Page
GRI 3: Material Topics			
3-1	Process to determine material topics	Chapter 1 Stakeholder Engagement 1.2 Identification of Material Topics	12
3-2	List of material topics	Chapter 1 Stakeholder Engagement 1.2 Identification of Material Topics	12
3-2	Management of material topics	Chapter 1 Stakeholder Engagement 1.3 GRI Standards Material Topics	13

Item		Report Section	Page
GRI 200: Economic Series			
201	Economic Performance		
201-1	Direct economic value generated and distributed	Chapter 2 Corporate Governance 2.4 Profitability and Operating Performance	23-25
201-2	Financial implications and other risks and opportunities due to climate change	Chapter 5 Environmental Protection 5.1 Climate Change Governance 5.2 Climate Change Strategy	56 57-58
202	Market Presence		
202-1	Ratios of standard entry-level wage by gender to local minimum wage	Chapter 4 Employee Care 4.8 Employment and Diversity	51-52
203	Indirect Economic Impacts		
203-2	Significant indirect economic impacts	Chapter 3 Customer Care 3.1 Digital Services, Service Quality, and Customer Satisfaction Chapter 5 Environmental Protection 5.2 Climate Change Strategy	39 57-58
204	Procurement Practices		
204-1	Proportion of spending on local suppliers	Chapter 5 Environmental Protection 5.4(2) Promoting Carbon Reduction	61

Item		Report Section	Page
GRI 200: Economic Series			
205	Anti-corruption		
205-2	Communication and training about anti-corruption policies and procedures	Chapter 2 Corporate Governance 2.5 Business Integrity 2.8 Environmental and Social Regulations	26 33-35
205-3	Confirmed incidents of corruption and actions taken	Chapter 2 Corporate Governance 2.5 Business Integrity 2.8 Environmental and Social Regulations	26 33-35
206	Anti-Competitive Behavior		
206-1	Legal actions for anti-competitive behavior, anti-trust, monopoly practices	Chapter 2 Corporate Governance 2.8 Environmental and Social and Regulations	33-35

Item		Report Section	Page
GRI 300: Environmental Series			
302	Energy		
302-1	Energy consumption within the organization	Chapter 5 Environmental Protection 5.3 Greenhouse Gas and Energy Management 5.4(2) Promoting Carbon Reduction	59-60 61
302-4	Reduction of energy consumption	Chapter 5 Environmental Protection 5.3 Greenhouse Gas and Energy Management 5.4(2) Promoting Carbon Reduction	59-60 61
302-5	Reductions in energy requirements of products services	Chapter 5 Environmental Protection 5.3 Greenhouse Gas and Energy and Management 5.4(2) Promoting Carbon Reduction	59-60 61
303	Water		
303-3	Water recycled and reused	Chapter 5 Environmental Protection 5.4(3) Water Resource Management	61
305	Emissions		
305-5	Reduction of GHG emissions	Chapter 5 Environmental Protection 5.3 Greenhouse Gas and Energy Management	59-60
305-6	Emissions of ozone-depleting substances (ODS)	Chapter 5 Environmental Protection 5.3 Greenhouse Gas and Energy Management	59-60

Item		Report Section	Page
GRI 300: Environmental Series			
306 Waste			
306-2	Waste by type and disposal method	Chapter 5 Environmental Protection 5.4(3) Waste Management	61
307 Environmental Compliance			
307-1	Non-compliance with environmental laws and regulations	None	

Item		Report Section	Page
GRI 400: Social Series			
401 Employment			
401-1	New employee hires and employee turnover	Chapter 4 Employee Care 4.1 Compensation and Benefits	45-47
401-2	Benefits provided to full-time employee Care (not provided to temporary or part-time employees)	Chapter 4 Employee Care 4.1 Compensation and Benefits 4.4 Employee Health Promotion	45-47 49
401-3	Parental leave	Chapter 4 Employee Care 4.1 Compensation and Benefits 4.7 Care for Female Employees	45-47 50
402 Labor/Management Relations			
402-1	Minimum notice periods regarding operational changes	Chapter 4 Employee Care 4.5 Employee Communication 4.6 Respect for Human Rights	49 50
403 Occupational Health and Safety			
403-3	Occupational health services	Chapter 4 Employee Care 4.4 Employee Health Promotion	49
403-9	Work-related injuries	Chapter 4 Employee Care 4.9 Occupational Health and Safety	53-54

Item		Report Section	Page
GRI 400: Social Series			
404	Training and Education		
404-1	Average hours of training per employee per year	Chapter 4 Employee Care 4.3 Employee Training and Development	48
405	Diversity and Equal Opportunity		
405-1	Diversity of governance bodies and employees	Chapter 4 Employee Care 4.3 Employee Training and Development	48
406	Non-discrimination		
406-1	Incidents of discrimination and corrective actions taken	Chapter 4 Employee Care 4.6 Respect for Human Rights	50
411	Rights of Indigenous Peoples		
411-1	Incidents of violations involving rights of indigenous peoples	Chapter 4 Employee Care 4.6 Respect for Human Rights	50
413	Local Communities		
413-1	Operations with local community engagement , impact assessments, and development programs	Chapter 6 Social Engagement Financial Education Promotion	64

Item		Report Section	Page
GRI 400: Social Series			
416	Customer Health and Safety		
416-1	Assessment of the health and safety impacts of product service categories	Chapter 3 Customer Care 3.2 Protecting Customer Rights and Fair and Customer Treatment Principles	39
417	Marketing and Labeling		
417-1	Requirements for product and service information labeling	Chapter 3 Customer Care 3.2 Protecting Customer Rights and Fair and Customer Treatment Principles	39
417-2	Incidents of non-compliance concerning product and service information and labeling	None	
417-3	Incidents of non-compliance concerning marketing communications	None	
418	Customer Privacy		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data Protection	Chapter 3 Customer Care 3.3 Information Security and Personal Data	40-42
419	Socioeconomic Compliance		
419-1	Non-compliance with laws and regulations in the social and economic area	Chapter 2 Corporate Governance 2.8 Environmental and Social Regulations 2.10 Regulatory Compliance	33-35 36

Corporate Governance Practice Principles for Sustainable Development of TWSE/TPEx Listed Companies:

Corresponding Principle	Title	Chapter	Page
Chapter 1	General Provisions	Corporate Governance	15-37
Chapter 2	Implementing Corporate Governance	Corporate Governance	15-37
Chapter 3	Developing a Sustainable Environment	Environmental Protection	55-63
Chapter 4	Upholding Public Welfare	Customer Care, Employee Care, Social Engagement	38-43 44-54 64-66
Chapter 5	Strengthening Corporate Social Responsibility Information Disclosure	Corporate Governance	15-37
Chapter 6	Supplementary Provisions	Corporate Governance	15-37

TCFD Recommended Disclosures Index:

Core Element	Disclosure Item	Chapter	Page
Governance	A. Describe the Board 's oversight of climate-related risks and opportunities	Chapter 5 Environmental Protection	55-63
Governance	B. Describe management 's role in assessing and managing climate-related risks and opportunities	Chapter 5 Environmental Protection	55-63
Strategy	A. Describe the short, medium, and long-term climate-related risks and opportunities identified by the organization	Chapter 5 Environmental Protection	55-63
Strategy	B. Describe the impact of climate-related risks and opportunities on the organization's business, strategy, and financial planning	Chapter 5 Environmental Protection	55-63
Strategy	C. Describe the resilience of the organization 's strategy, taking into consideration different climate-related scenarios	Chapter 5 Environmental Protection	55-63
Risk Manageme nt	A. Describe the organization 's process for identifying and assessing climate-related risks	Chapter 5 Environmental Protection	55-63
Risk Manageme nt	B. Disclose the organization 's process for managing climate-related risks	Chapter 5 Environmental Protection	55-63
Risk Manageme nt	C. Describe how the processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management system	Chapter 5 Environmental Protection	55-63
Metrics and Targets	A. Describe the metrics used by the organization to assess climate-related risks and opportunities in accordance with its strategy and risk management process	Chapter 5 Environmental Protection	55-63
Metrics and Targets	B. Disclose Scope 1, Scope 2, and Scope 3 greenhouse gas emissions and related risks	Chapter 5 Environmental Protection	55-63
Metrics and Targets	C. Describe the targets used by the organization in managing climate-related risks and opportunities, and performance against those targets	Chapter 5 Environmental Protection	55-63