

# 2023

## Eastern Media International Corporation Sustainability Report



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## About This Report

This constitutes the 2023 Corporate Sustainability Report for Eastern Media International Corporation and its subsidiaries (hereinafter referred to as EMI, the Corporation, we, us, or our). This Report discloses our Environmental (E), Social (S), and Governance (G) achievements and strategic goals in an open and transparent manner to inform our stakeholders of our recent efforts and continued commitment toward sustainable development.


### Report Boundaries and Scope


The disclosure period for this Report spans from January 1, 2023 to December 31, 2023. This Report was issued in July 2024. Our next Report is scheduled to be released in July 2025. We regularly issue reports on our corporate website and the Market Observation Post System (MOPS), which serve as important channels for stakeholder communication. The information in this Report mainly encompasses our warehousing business (including EMI Headquarters, Taichung Operations Management Office, and Kaohsiung Operations Management Office), media business (ET New Media Holdings), and trade business (ET Pet). Previous records and future plans may be included in order to fully disclose related information on corporate sustainability.

### Organizational Information within the Reporting Scope


#### Warehousing Business (Eastern Media International)


##### Headquarters

 5F & 8F., No. 368  
Fuxing S. Rd. Sec. 1,  
Da'an Dist., Taipei City


 +886-2-2755-7565


##### Taichung Operations Management Office

 No. 23, North 5<sup>th</sup> Road,  
Qingshui District,  
Taichung City


 +886-4-2656-4211


##### Kaohsiung Operations Management Office

 No. 61, Yatai Rd.,  
Xiaogang Dist.,  
Kaohsiung City


 +886-7-811-1131


#### Media Business (ET New Media)

 No. 72, Chongyang Rd.,  
Nangang Dist., Taipei City

 +886-2-5555-6366

#### Trade (Pet) Business (ET Pet)

 No. 258, Jingping Rd., Zhonghe Dist.,  
New Taipei City

 +886-2-2943-7888

### Report Management and Review



Internal

This Report is based on the Global Reporting Initiative (GRI) Standards issued by the Global Sustainability Standard Board (GSSB) in 2021 and industry standards issued by the Sustainability Accounting Standards Board (SASB). The disclosed financial data were derived from publicly available consolidated financial statements certified by independent certified public accountants, and non-financial data and information were provided by dedicated units and compiled by the working groups under the EMI Corporate Governance and Sustainability Development Committee.



External

The assurance engagement for this Report was planned and performed by Ernst & Young, an independent and credible firm, in accordance with TWSAE3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information (TWSAE3000). Ernst & Young provides limited assurance on this 2023 Corporate Sustainability Report compiled according to GRI Standards. The results of limited assurance have been effectively communicated with governance units. For details on assurance scope and conclusions, please refer to the Independent Assurance Statement in the Appendix.

### Contact Information

If you have any questions regarding the 2023 EMI Sustainability Report, please contact us using the information listed below. For grievance mechanisms and channels, please refer to 5-1-2 Ethical Management and Legal Compliance.



Eastern Media  
International Investor  
Relations Department

**Contact** Manager Vivian Tsai  
**Address** 5F., No. 368, Fuxing S. Rd. Sec. 1, Taipei City  
**Phone** +886-2-2755-7565 #892  
**E-mail** vivian\_tsai@emic.com.tw  
**Corporate website** <http://www.emic.com.tw>

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# A Message from our Chairman

Sustainable development is an important business philosophy at EMI. EMI pooled Group resources to establish the ESG Center and promote the practical ESG actions of all business units. Eastern Media International leads ESG promotions for the entire Group and continues to actively assess and trial sustainable and innovative action plans related to Environmental, Social, and Governance aspects, while integrating AI technologies and digital transformations to establish diverse online and offline integrations and also build new EMI business models.

## Dual-Axis Transformations Toward Sustainability

As an important imported grain silo in Taiwan, EMI is responsible for and spares no effort in protecting food security and stability in Taiwan. In recent years, we have actively responded to energy policy trends; integrated AI technologies for digital and sustainable transformation; and gradually replaced large grain suction machines, motors, high-voltage transformers, and other aged and energy-consuming equipment. In 2023, we formed the "Sustainable Innovation Unit" to introduce drones that supplemented existing manual inspections of silo equipment and digital identification systems, EMS electricity monitoring systems, and smart meters to improve operational safety and energy efficiency. Currently, our warehousing business has completed ISO 14001, ISO 14064-1, and ISO 50001 verifications, and continues to balance service quality and carbon reduction performance to build a solid foundation for sustainable management. Additionally, EMI Group headquarters in Linkou is focused on environmental friendliness and sustainability. In future, we plan to gradually obtain diamond-level green building certificates, smart building certificates, and other international building certifications to demonstrate our commitment to sustainable practices.

## Value Excellence and Pursue Innovation

EMI was ranked at 21-35% (third tier) of listed companies in the tenth (2023) Corporate Governance Evaluation, and our industry category ranking (companies with a market value of NT\$5-10 billion) rose to 6-20% (second tier). We have gradually adopted various sound corporate governance measures and continue to expend efforts associated with corporate governance aspects. "Break conventions and act fast" is our core business philosophy. In 2023, all of our business units actively integrated AI learning and applied AI to existing work processes, using diversification strategies and resource sharing to develop innovative business models and corporate values. In 2023, our media and pet businesses both received the "Best Product Category" award at the 20th National Brand Yushan Award, demonstrating EMI Group's innovative strengths. For six consecutive years, Oxford University has ranked our media business (ETtoday) as the online media company with the highest reach and trustworthiness in Taiwan, and we continue to implement video production, cross-screen marketing, social media marketing, and other diversified business developments. Our pet business is optimistic about market trends in Taiwan and believes that pets should be treated like family members. In future, we will continue to develop proprietary pet products and expand our pet medical and healthcare services to increase operating profits. We pursue innovations through dual-axis transformations and healthy enterprises, and EMI will continue to lead the Group in implementing sustainable management concepts and demonstrating sustainable ESG values.

## Healthy Enterprise and Social Care

In 2023, the EMI Group again received the "Happy Enterprise" Gold Award and also received the "Sports Enterprise Certification" for the first time. EMI utilized existing work spaces, informal competitions, and sports clubs to encourage employees to balance health and work. In 2023, our warehousing business completed integration of the ISO 45001 Occupational Health and Safety Management System, demonstrating our emphasis on employee health and safety. EMI provides employees with diverse learning and development opportunities, and treats all warehousing, media, and pet business employees equally and fairly. We firmly believe that building and spreading sound EMI culture, providing employees with resources and support, and establishing a comfortable workplace environment helps EMI to continue innovation and develop comprehensive services.

In terms of social participation, the EMI "Love Breakfasts" have spread love to rural schools all around Taiwan for 17 years, and the schoolchildren who benefited from this program have since grown up. With the support of EMI, college students who were previously assisted by Love Breakfasts have now started returning to their hometowns to contribute their talents and help more schoolchildren in need receive resources and support. This shows that EMI's social influence has taken root following long-term investments, forming a virtuous cycle.

Eastern Media  
International Chairman

Shang Wen Liao

廖尚文



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## 1-1 About EMI

EMI was established as a warehousing business; began expanding into media, entertainment, retail, real estate, and digital out-of-home advertising industries starting in 2000; entered the pet and beauty industries in the fourth quarter of 2018; and strengthened reinvestments in the Online-Merge-Offline (OMO) economy, accelerated development of proprietary products, and facilitated integration of multiple channels in 2021 to provide our consumers with a comprehensive range of services while driving growth in our various businesses. In 2023, EMI adopted a diversification and resource sharing strategy which included accelerating expansion of physical stores, cultivating influencers, investing in livestreams and e-commerce, and integrating online and offline consumer data to leverage the Group's dual core strategies of "new retail" and "new media." In future, EMI will incorporate AI technologies to analyze and understand demands and market opportunities for consumers of all ages, continue to optimize online and offline channels to drive sales of proprietary products, and create various new business models.

EMI realizes corporate sustainability by giving back to society. Our mission and vision is to implement sustainable actions that enable harmonious coexistence with the environment and social prosperity. In addition to maximizing shareholder profits, we also promote sustainable development through our value chains, minimize negative impacts on environment and society, and actively exert positive influence to build a high-quality sustainable living sphere.



### EMI Company Profile

<b>Company name</b>	Eastern Media International Corporation
<b>Number of employees</b>	256
<b>Founding date</b>	May 14, 1975
<b>Chairman</b>	Shang Wen Liao
<b>Location of Headquarters</b>	5F & 8F, No. 368, Fuxing S. Rd. Sec. 1, Da'an Dist., Taipei City
<b>Capital</b>	NT\$3,002,430,700
<b>Ticker symbol</b>	2614
<b>Main affiliated businesses</b>	Eastern Home Shopping & Leisure (EHS), Natural Beauty Bio-Technology Limited, StrawberryNET

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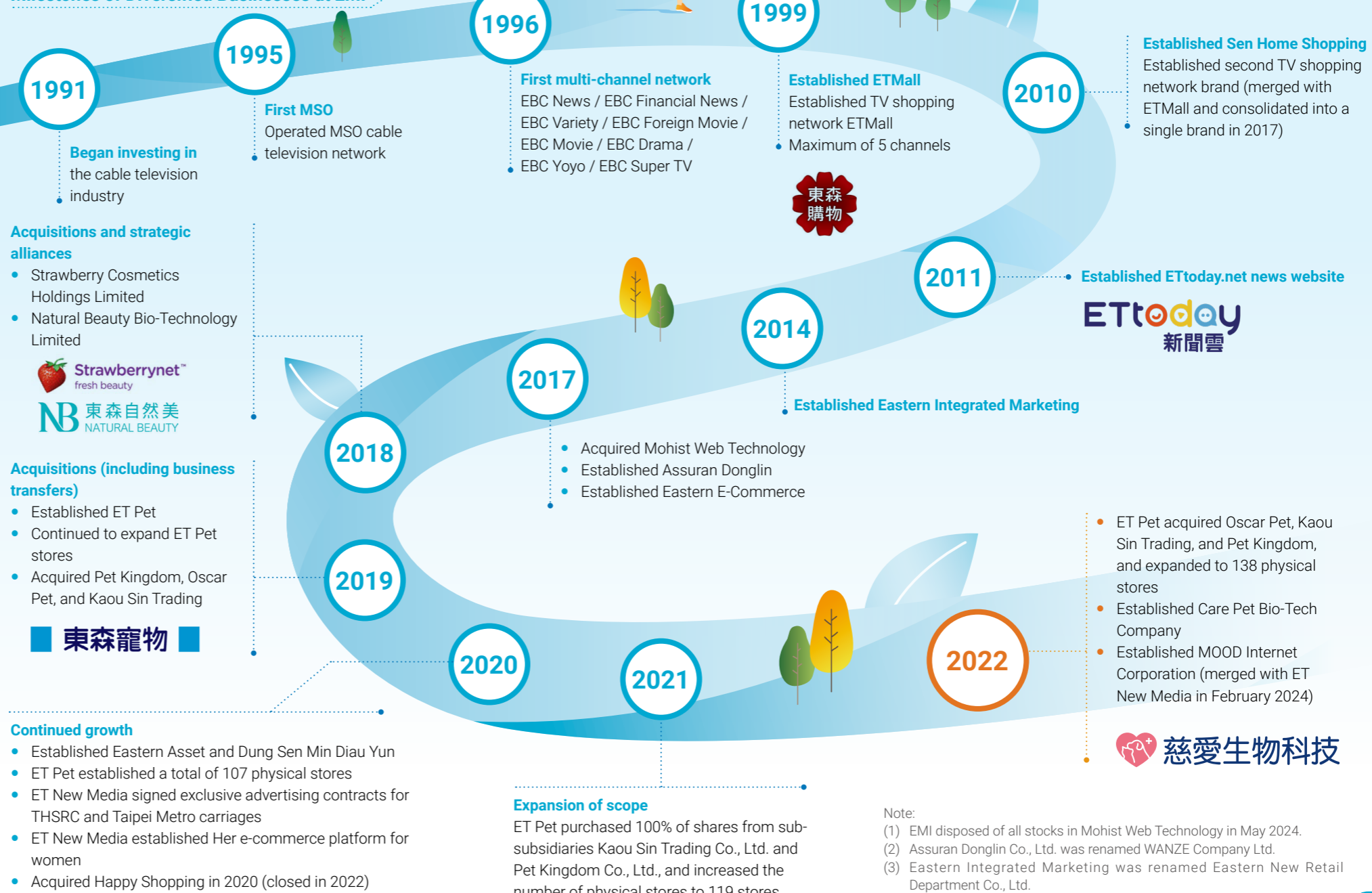
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**Milestones of Diversified Businesses at EMI**



Note:  
 (1) EMI disposed of all stocks in Mohist Web Technology in May 2024.  
 (2) Assuran Donglin Co., Ltd. was renamed WANZE Company Ltd.  
 (3) Eastern Integrated Marketing was renamed Eastern New Retail Department Co., Ltd.



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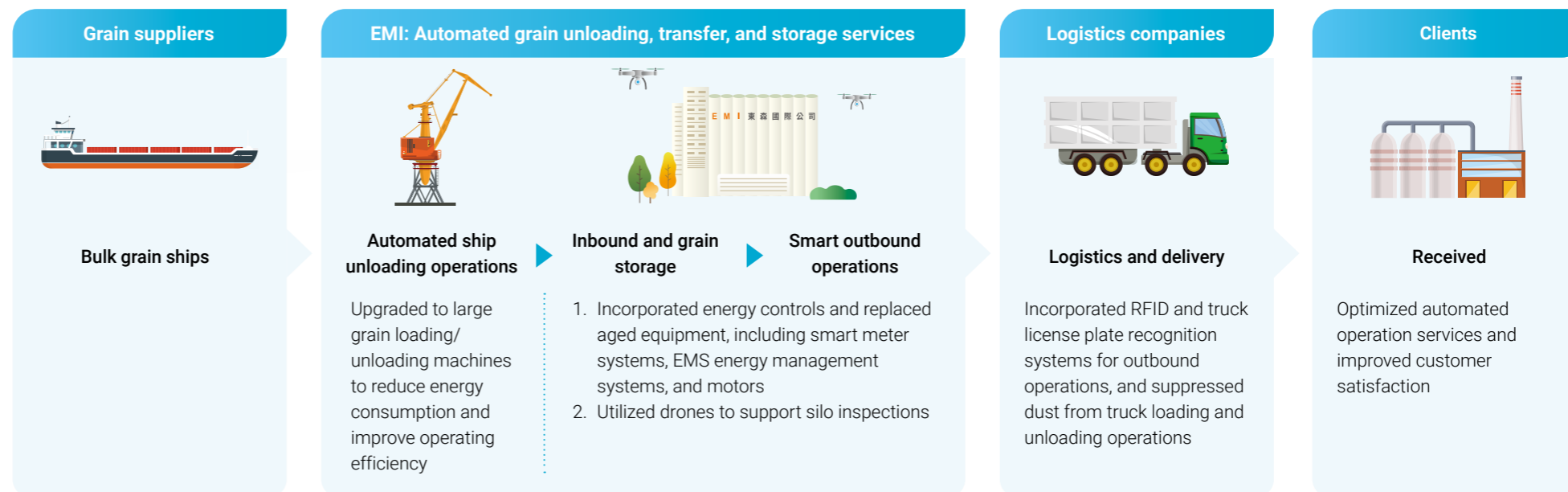
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## Warehousing Business

EMI was founded as a port warehousing business. We actively cooperated with the government to formulate an emergency food supply plan that ensures stable supply of food in Taiwan, and also actively promoted sustainable development and smart innovations in recent years to achieve our goal of establishing "smart silos." We incorporated drone inspections, replaced aging equipment, promoted silo energy management, and also established the "Sustainable Innovation Team" in 2023 to demonstrate our optimized management of industry value chains, as well as our core values and capabilities in warehousing of bulk grains. Additionally, our warehousing business has established an ISO working group, and we have gradually obtained ISO 50001, ISO 14064-1, ISO 14001, and ISO 45001 certifications. In 2024, we plan to introduce ISO 9001, ISO 14067, and ISO 27001 management systems. Our warehousing business will continue to implement digital and sustainable transformations, and we are forming technological alliances with external experts to leverage the long-term competitive advantages of our core warehousing business.

### Warehousing Business Sustainable Value Chain



### Media Business: ET New Media

In response to external environment changes and trends, ET New Media has moved from Stage 1.0 (text and graphics) to Stage 2.0 (videos and livestreams), and we are working to create opportunities for digital AI trends as we work toward Stage 3.0 (comprehensive digital content platform). Innovative strategies adopted by ET New Media include mobilization, audio-visualization, socialization, online and offline integration, and online learning (learning cloud). In 2023, ET New Media achieved 12.53 million daily average page views, Facebook fan pages reached 26.27 million people, and overall out-of-home advertising market share in Taiwan was close to 60%. Our media business continues to undergo comprehensive transformations through "traffic monetization," "audio-visual content," "converting fans to members," "online and offline integration," and "content e-commerce." In future, we will continue to work on the following tasks to generate media values and increase revenues: (1) Actively build new businesses and develop diverse revenue sources; (2) Strengthen audio-visual experiences and depth of news coverage; (3) Provide one-stop and comprehensive advertising solution services.

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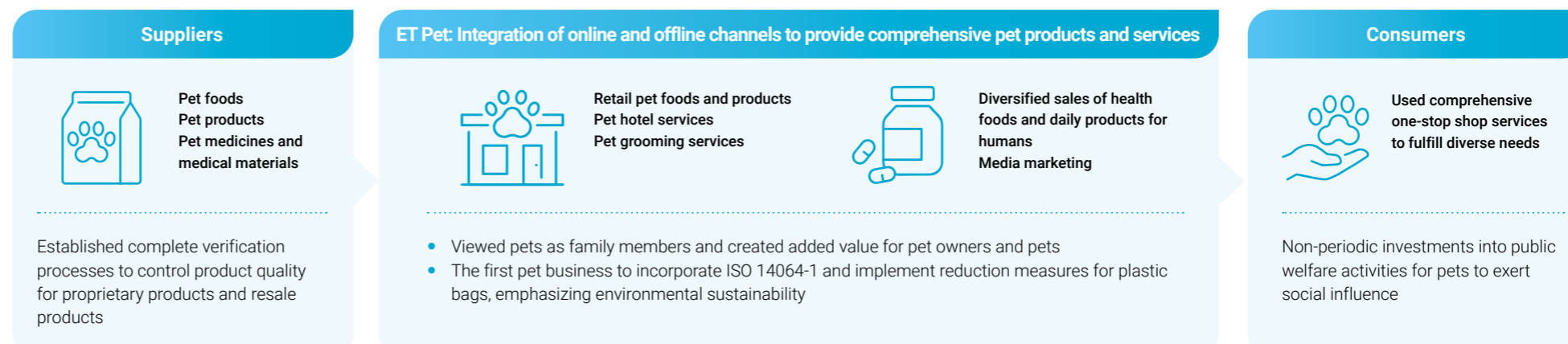
## Media Business Sustainable Value Chain



## Trade (Pet) Business: ET Pet

Since its establishment in January 2019, ET Pet has continued to expand its business scope and market share. In 2023, ET Pet owned a total of 138 physical stores, and was an undisputed leader in the chain pet store industry. We funded the establishment of Care Pet Bio-Tech Company, combining contracted veterinary hospitals with pet medical resources, actively transitioning to multifaceted operations through cross-industry collaborations, multi-purpose physical stores, and online and offline integrations to provide consumers with comprehensive pet services. ET Pet continues to work with animal shelters and private animal protection groups to jointly promote public welfare activities such as adoption of strays, mobile veterinarian clinics, and vaccinations. We treat pets like family members and work to build pet-friendly environments.

## Pet Business Sustainable Value Chain



## 1-2 2023 Highlights and Key Achievements

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### Economic Governance



Received TCSA Corporate ESG Report  
**Trading and Consumer Goods Category-Gold Award in Category 1**

Media business ranked as the new media business with the **highest** reach and trustworthiness in Taiwan by Oxford University for **six consecutive years**



Ranking in tenth (2023) Corporate Governance Evaluation:  
Top **6-20%** (second tier) in industry category  
(companies with a market value of NT\$5-10 billion)



Warehousing business received **ship stevedore operator Golden Ship Award** from Taiwan International Ports Corporation in 2023



Media business and pet business received **"Best Product Category"** awards from the 20<sup>th</sup> **National Brand Yushan Award**

Media business received **"Journalist Impact Award merit award," "Taiwan Pulitzer Prize," "News Pioneer Award," and "Bright Society News Reporting Awards"**



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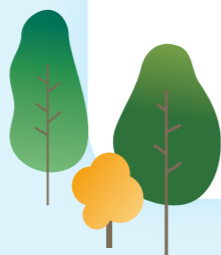
**Environmental**



EMI participated in the second ESG Logistics Sustainability Award for the first time in 2023 and received the **Corporate Gold Award in the "Energy Utilization Sustainability Group"**



Warehousing business invested **NT\$20.1976 million** in energy-saving equipment in 2023, reducing electricity usage by **446,090 kWh** and reducing carbon emissions by **221,660 kgCO<sub>2</sub>e**.



Warehousing business Taichung and Kaohsiung Operations Management Office established **"Sustainable Innovation Team"**



Warehousing business has completed **ISO 14064-1** Greenhouse Gas Inventory, **ISO 50001** Energy Management System, and **ISO 14001** Environmental Management System verifications



Pet business and media business completed **ISO 14064-1** Greenhouse Gas Inventory verifications for the first time

**Social**

EMI received 8<sup>th</sup> **"I Sports Enterprise certificate"** from the Ministry of Education Sports Administration



EMI Group again received the 1111 Job Bank **Happy Enterprise Gold Award**

Taichung and Kaohsiung Operations Offices of warehousing business received **Badge of Accredited Healthy Workplace** from the Ministry of Health and Welfare Health Promotion Administration



Warehousing business completed **ISO 45001** Occupational Health and Safety Management System verification



Continued to provide Love Breakfasts for 17 years, cumulatively benefiting more than **35,000** schoolchildren

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

## 1-3 Vision for Sustainability and Development Strategies

### 1-3-1 Vision for Sustainability

EMI believes that corporate social responsibility is more than just a slogan, and therefore emphasizes internal corporate needs and needs of external stakeholders, using these as a basis for formulating clear developmental visions and management mechanisms to implement our responsibilities and commitments to stakeholders. Our vision for sustainability is to enable harmonious coexistence with the environment and social prosperity. We strive to align our core capabilities with sustainability values so we can make long-term contributions to the environment and to society.

#### ■ Sustainable development strategies and responses to the UN SDGs

We have derived four core strategies from our sustainability vision, namely, "Sustainable Operations," "Steady Economic Growth," "Sustainable Green Environment," and "Creating Inclusive Society." We continue to strengthen the concepts for each sustainability strategy and align with the United Nations Sustainable Development Goals (SDGs) using our core businesses and the sustainable investments of our business units to create long-term value with our stakeholders.

Core Strategy	Mission	Corresponding SDGs	Core Indicators	Short-term (1-2 years) targets	Mid- to long-term (3-5 years) targets
Sustainable Operation	Fulfill corporate governance and ethical management responsibilities to enhance corporate value, enable top-down support from directors and senior management, and supervise incorporation of sustainable transformations into core businesses to build sustainability resilience at EMI.	  	Periodic Board performance evaluations	Conduct at least one internal Board performance evaluation each year and commission external professional institutes to conduct Board performance evaluations at least once every three years	Conduct at least one internal Board performance evaluation each year and commission external professional institutes to conduct Board performance evaluations at least once every three years
			Link director and senior executive remuneration with ESG performance	Link 5% of director and senior executive remuneration to achievement of KPI indicators for major ESG issues set by each department.	Link 10% of director and senior executive remuneration to achievement of KPI indicators for major ESG issues set by each department.
			Number of ethical management violations	0 incidents/year	0 incidents/year
Steady Economic Growth	Diversify all businesses and develop new business models, balance employee development and benefits, and establish a spirit of innovation and an organizational culture of stable management at EMI.	  	Improve information security management systems and raise management level to the Board of Directors	<ul style="list-style-type: none"> <li>Establish Information Security Management Committee and dedicated personnel</li> <li>Incorporate ISO27001 framework, establish information security management system, and periodically report management systems, plans, and performance to the Board of Directors</li> </ul>	Obtain ISO 27001 Information Security Management System verification
			Regular employee satisfaction surveys	Achieve satisfaction rate of 80%	Achieve satisfaction rate of 85%
			Obtain Accredited Healthy Workplace-Health Promotion Certificate	<ul style="list-style-type: none"> <li>Achieve 60% employee participation rate on each health promotion activity</li> <li>Apply for Health Promotion Certificate</li> </ul>	<ul style="list-style-type: none"> <li>Achieve 70% employee participation rate on each health promotion activity</li> <li>Apply for Health Promotion Certificate</li> </ul>

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Core Strategy	Mission	Corresponding SDGs	Core Indicators	Short-term (1-2 years) targets	Mid- to long-term (3-5 years) targets
<b>Sustainable Green Environment</b>	Improve energy efficiency, incorporate sustainable transformations, and reduce negative environmental impacts from operational processes to achieve environmental sustainability targets.	   	Carbon reduction volumes across entire corporation	Complete annual ISO 14064-1 verifications	Reduce annual greenhouse gas emissions by 1% compared with base year (2021)
			Guidance and certification for incorporation of environmental sustainability related ISO management systems in warehousing business	<ul style="list-style-type: none"> <li>Obtain ISO 14001 and ISO 45001 certifications</li> <li>Incorporate guidance for and obtain ISO 9001, ISO 27001, and ISO 14067 certifications</li> </ul>	Obtain ISO 9001, ISO 27001, and ISO 14067 certifications
			Green building and smart building indicators for Linkou A9 headquarters	Plan to apply for Diamond level smart building and green building certificates	Obtain Diamond level smart building and green building certificates
<b>Creating Inclusive Society</b>	EMI spreads love in society, making long-term contributions to society using core businesses to spread positive social energy.	    	Investments in "Love Breakfasts" program	NT\$5-5.5 million/year	NT\$5.5-6 million/year
			Number of organized or co-organized environmental protection activities	1-2 events/year	2-3 events/year
			Care for the elderly and rehabilitated persons	1-2 times/years	1-2 times/years

### 1-3-2 Sustainable Governance

EMI established a Corporate Governance and Sustainability Development Committee (hereinafter "the Committee") under the Board of Directors for continued promotion of sustainable development. The Committee is composed of 4 independent directors, our chairman, directors, spokesperson, and corporate governance officer, with 1 independent director serving as convener and committee chair. Seven work groups have been established under the Committee to implement sustainability matters across all three ESG aspects. Each work group is headed by a senior executive who not only periodically tracks performance based on corporate governance evaluation indicators, but also formulates short, medium, and long-term goals based on issues of concern for stakeholders. We will continue to track and review our implementation results to meet public expectations.



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### Committee Governance Model

All work groups implement their respective responsibilities in accordance with the charter of the Corporate Governance and Sustainability Development Committee, convene on the same day quarterly financial reports are approved by the Board to report on quarterly progress and implementations, and report annual implementation plans and achievements to the Committee each year. A total of five meetings were convened in 2023; all meeting items (including greenhouse gas inventory results, sustainable development, ethical management, information security, intellectual property management, stakeholder communications, and other key issues) were approved by the Committee before submission to the Board for approval.



### Committee Promotions

Sustainability governance at EMI is rooted in daily operations through a top-down approach. Board members organize department project teams and personally participate in project processes and important decisions to promote cross-departmental horizontal communication and collaboration while exerting vertical communication functions to direct discuss practical and feasible solutions for sustainability integration with colleagues while conducting rolling reviews and adjustments during implementation. Board members directly participate in promotions to help EMI accelerate promotion of ESG progress, track and formulate improvement measures, ensure and control comprehensiveness and implementation levels, and continue to cultivate and strengthen sustainability awareness in EMI colleagues during this process.

### Cultivation of Sustainability Awareness

To further strengthen sustainable development, we cultivate sustainability awareness and actions in all our employees using a bottom-up approach to form an organizational culture with sustainability at its core. The heads of all Committee work groups are responsible for coordinating cross-departmental matters, as well as planning and implementing sustainability strategies and projects. We conduct sustainability training at least once a year to communicate the latest sustainable development trends as well as case studies of sustainable actions adopted by benchmark companies. In 2023, we hosted sustainability seminars and invited our independent directors to act as lecturers on topics related to internalizing ESG in corporate governance as well as corporate governance evaluation basics and development. Course materials related to corporate governance, ethical management, and corporate sustainable development are placed on our "Digital E-Learning Platform" to enhance employee understanding of agreement with sustainability concepts, encouraging them to work with us in realizing sustainable development.







## 1-4 Material Issues and Stakeholder Engagement

### 1-4-1 Stakeholder Engagement

EMI attaches great importance to stakeholder opinions. To obtain stakeholder feedback when formulating sustainability strategies, we asked department heads and colleagues to identify important stakeholders, then identified the six most important stakeholder categories, namely employees, customers/audience, competent authorities, shareholders/investors, suppliers/contractors, and the media.

Stakeholders	Significance for EMI	Major Issues of Concern	Communication Channels	Frequency	Communication Results
 <b>Employees</b>	Excellent management teams and talented people form the foundation for a business to pursue sustainable operations and growth. EMI considers employees to be important corporate assets and strives to enhance workplace environments for our employees.	<ul style="list-style-type: none"> <li>Occupational Health and Safety</li> <li>Human Rights</li> </ul>	Annual performance appraisals	Twice a year	<ul style="list-style-type: none"> <li>Hosted power walking competitions, promoted healthy sports clubs, and received "1 Sports Enterprise" certification from the Sports Administration for the first time</li> <li>Ensured employee welfare and once again received the Happy Enterprise Gold Award</li> <li>Please refer to <a href="#">Chapter 3</a> for further details</li> </ul>
			Labor-management meetings	Quarterly	
			Occupational Health and Safety Committee	Quarterly	
			Employee Welfare Committee	At least once a year	
			Supervisory Committee of Labor Retirement Reserve	Non-periodically	
			Internal training and e-learning digital learning platform	Non-periodically	
			Subsidies for external training	Non-periodically	
			Sexual harassment report channels, face-to-face communications, and grievance mailbox	Immediate	
Stakeholder section on corporate website: Email/questionnaires	Immediate				
 <b>Customers/audience</b>	EMI emphasizes customer needs and strives to enhance efficiency, reduce costs, and create value for our customers. We hope to continue enhancing our corporate values to provide consumers with advanced and comprehensive services.	<ul style="list-style-type: none"> <li>Corporate Governance</li> <li>Data Privacy and Security</li> </ul>	Meetings and communications	Quarterly	<ul style="list-style-type: none"> <li>Regularly distributed satisfaction questionnaires and visited customers to understand customer needs</li> <li>Incorporated ISO 27001 Information Security System; there have been no customer privacy leaks at any of our business groups</li> <li>Please refer to <a href="#">Chapters 2 and 5</a> for further details</li> </ul>
			Customer satisfaction surveys	Non-periodically	
			Customer report channels	Non-periodically	
			Business communications	Immediate	
			Stakeholder section on corporate website: Phone, email, and surveys	Immediate	

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Stakeholders	Significance for EMI	Major Issues of Concern	Communication Channels	Frequency	Communication Results
 <b>Competent authorities</b>	Various competent authorities are responsible for supervising company operations. EMI works to maintain smooth communications with competent authorities to ensure that we comply with laws and exceed legal requirements.	<ul style="list-style-type: none"> <li>Corporate Governance</li> <li>Climate Change Strategies and Management</li> </ul>	Exchange of official correspondences Phone Email Meetings and symposiums Stakeholder section on corporate website: Phone, email, and surveys	Non-periodically Non-periodically Non-periodically Non-periodically Immediate	<ul style="list-style-type: none"> <li>Strengthened management and disclosure of climate-related risks and opportunities</li> <li>Ranked at 21-35% of listed companies in the tenth Corporate Governance Evaluation, receiving 91.58 points</li> <li>Please refer to <a href="#">Chapters 2</a> and <a href="#">5</a> for further details</li> </ul>
 <b>Shareholders/ investors</b>	Shareholders and investors provide the capital required for long-term corporate developments, serving as an important foundation for sustainable operations. EMI works to build market competitiveness and give back to shareholders/investors through excellent business performance.	<ul style="list-style-type: none"> <li>Corporate Governance</li> <li>Ethical Management</li> </ul>	Annual shareholders' meeting/annual report Investor conferences Announcements on operational performance Quarterly financial reports Press releases/material information Investor visits Stakeholder section on corporate website: Phone, email, and surveys	Annually At least once a year Monthly February, May, August, and November of each year Non-periodically Non-periodically Immediate	<ul style="list-style-type: none"> <li>Please refer to <a href="#">Chapter 5</a> for further details</li> </ul>
 <b>Suppliers/contractors</b>	The diversified products and services offered by EMI rely on our suppliers and contractors providing us with excellent products and services that comply with legal requirements.	<ul style="list-style-type: none"> <li>Corporate Governance</li> <li>Ethical Management</li> <li>Data Privacy and Security</li> </ul>	Mailbox for external communications Immediate business communications Inspections, visits, and meetings Stakeholder section on corporate website: Phone, email, and surveys	Immediate Immediate Non-periodically Immediate	<ul style="list-style-type: none"> <li>Continually hosted ESG supplier forums, training a total of 97 suppliers</li> <li>Signing rate for Code of Conduct and Code of Ethical Conduct Commitments reached 68%</li> <li>Please refer to <a href="#">Chapter 5</a> for further details</li> </ul>
 <b>Media</b>	The media serves as the most important medium for EMI to communicate with external parties, discuss social issues, participate in social welfare activities, and create brand value.	<ul style="list-style-type: none"> <li>Corporate Governance</li> <li>Ethical Management</li> <li>Data Privacy and Security</li> <li>Social Participation and Care</li> </ul>	Announcements on corporate website Press conferences Press releases Stakeholder section on corporate website: Phone, email, and surveys	Non-periodically Non-periodically Non-periodically Immediate	<ul style="list-style-type: none"> <li>Continued to provide Love Breakfasts for 17 years, cumulatively benefiting more than 35,000 schoolchildren</li> <li>Received Journalist Impact Award merit award, Taiwan Pulitzer Prize, News Pioneer Award, and other awards</li> <li>Please refer to <a href="#">Chapters 4</a> and <a href="#">5</a> for further details</li> </ul>

### 1-4-2 Identification and Ranking of Material Issues

To gain a full grasp on material issues with significant impacts on corporate operations, the environment, and society, we referenced GRI Standards 2021 definitions of materiality and reviewed sustainability issues of concern from an Impact perspective to determine likelihoods of occurrence for positive and negative impacts as well as levels of impact. We also incorporated stakeholder and management team suggestions to identify seven material issues for the year.

#### 01 Sustainability Context Surveys

- We referenced GRI Standards 2021, Sustainability Accounting Standards Board (SASB) Standards, domestic and overseas sustainability evaluations, analysis of industry benchmarks at home and abroad, and international sustainability trends to compile sustainability issues of concern.
- We engaged with our six stakeholder categories using an online survey to determine levels of concern for various issues and gain an effective understanding of material issues that concern our stakeholders.

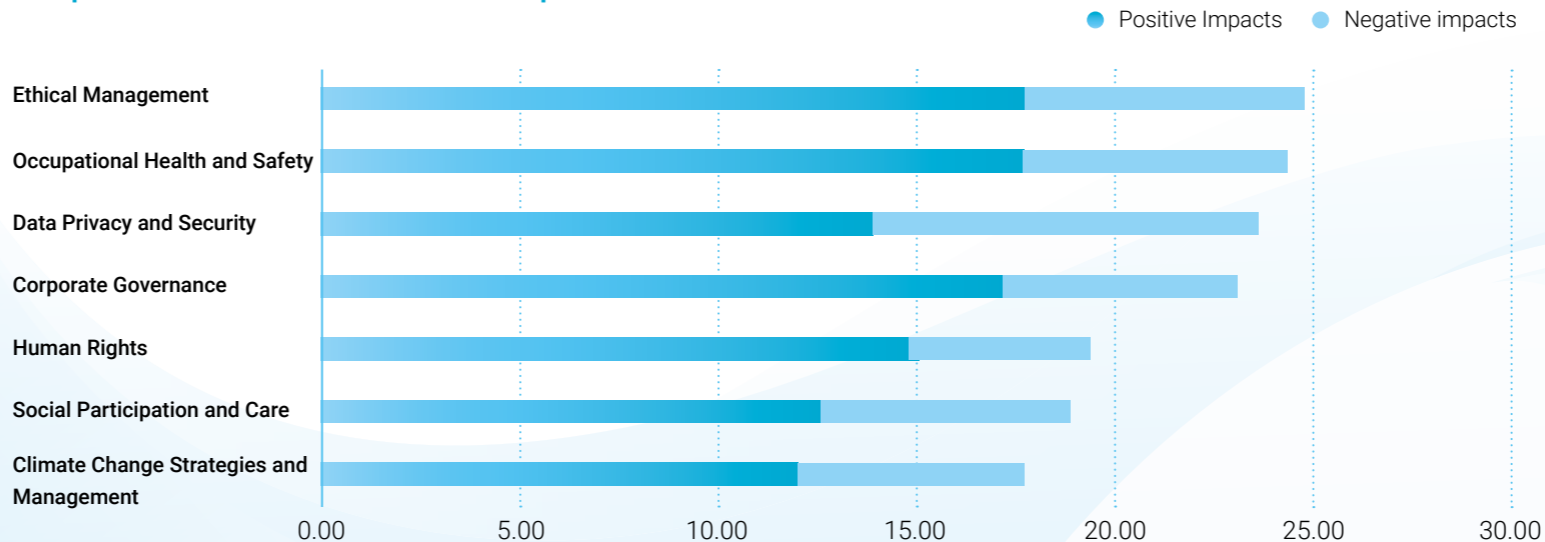
#### 02 Impact Identification Assessment and Materiality Confirmation

We engaged with stakeholders and senior management, and distributed questionnaires on impacts of material issues. The senior managers of all business groups filled out assessments related to external positive and negative economic, social, and environmental impacts and likelihoods of occurrence for various material issues, which were used to analyze and identify seven material topics, thereby completing materiality analysis and identification for the year.

#### 03 Disclosures and Communication

- The Sustainability Team established management guidelines and short, medium, and long term targets for all material topics which are periodically tracked and managed.
- Major implementations for 2023 are publicly disclosed in our annual Sustainability Report.

#### Impact assessment results for material topics



Note: The threshold for materiality at EMI for 2023 were the top seven issues with positive or negative impacts.



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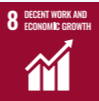



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## Material topic rankings and involvement of impact boundaries

Aspect	Material topic	SDGs	Impact boundary on value chain					Corresponding GRI disclosures		
			Internal	External						
			EMI	Clients/ audience	Competent authorities	Shareholders/ investors	Suppliers/ contractors		Media	
Governance (G)	Ethical Management		●		●	●	●		GRI 205 GRI 206	
Social (S)	Occupational Health and Safety		●		●		●	●		GRI 403
Governance (G)	Data Privacy and Security		●	●	●		●	●		GRI 418
Governance (G)	Corporate Governance		●		●	●	●			Self-defined topic
Social (S)	Human Rights		●		●		●	●		GRI 402 GRI 406 GRI 407 GRI 408 GRI 409
Social (S)	Social Participation and Care		●	●		●	●	●		Self-defined topic
Environmental (E)	Climate Change Strategies and Management		●	●	●	●	●			GRI 201

## Description of material topic impacts

Material Topic	Significance for EMI	Impacts on EMI (Responses to Risks and Opportunities)	Description of External Impacts	Corresponding Sections
 <b>Ethical Management</b>	We abide by business philosophies of honesty, transparency, and responsibility in formulating ethical policies; implementing ethical policies and risk control mechanisms for suppliers, clients, and other related stakeholders; and maintaining stable corporate operations. These serve as important cornerstones of our sustainable management and value creation processes.	<ul style="list-style-type: none"> <li>Companies that do not have sound internal control systems or which have not established risk assessment and prevention mechanisms for unethical behaviors may generate losses for the company, customers, and investors, as well as incur penalties from competent authorities, affecting the company's corporate image and business performance.</li> <li>Implementation of ethical management prevents corruption incidents and unethical behaviors, thereby avoiding financial losses, establishing an image of ethical corporate management, and enhancing customer trust and loyalty.</li> </ul>	Incidents associated with unethical behaviors impact a company's stable operations, which may have negative economic impacts.	5-1-2 Ethical Management and Legal Compliance
 <b>Occupational Health and Safety</b>	Employees are the most important cornerstone of a company's core competitiveness, and are also the main driving force behind EMI's continued growth. Building safe and comfortable work environments and retaining healthy and happy employees is the only way to inspire creativity and competitiveness within the Group and in society.	<ul style="list-style-type: none"> <li>If corporations fail to establish occupational health and safety management systems, this may increase probabilities of employee accidents or health hazards, increasing personnel costs.</li> <li>Establishing an Occupational Health and Safety Committee to manage and monitor occupational health and safety plans not only ensures employee health and safety, but also increases productivity and reduces absence rates.</li> </ul>	If employees encounter accidents or health hazards at work, this may affect their families and cause negative human rights impacts.	3-4 Occupational Health and Safety
 <b>Data Privacy and Security</b>	We continue to improve our information security systems and management strategies in the face of digital transformation business models for and constantly evolving cyberattacks to effectively protect the rights of EMI and investors, as well as facilitate sustainable corporate developments.	<ul style="list-style-type: none"> <li>Establishing system backup centers makes it possible to transmit information from centers in real time when disasters occur, and connected systems can be activated to provide external services.</li> <li>Formulating information system continuity plans and emergency response plans to cyber threats can effectively protect EMI and maintain normal operations of core systems.</li> <li>Lack of information security awareness in employees and information security incidents caused by external hacker attacks may result in losses for EMI and customers.</li> </ul>	Negative information security incidents may result in loss of customer privacy, causing negative human rights impacts.	2-1-3 Information and Privacy Security Management
 <b>Corporate Governance</b>	Sound corporate governance can strengthen stability and transparency of corporate operations, enhance long-term corporate values and competitiveness, and be a foundation for sustainable development at EMI.	<ul style="list-style-type: none"> <li>Continued improvement of corporate governance strengthens Board operations and responsibilities, enhances corporate sustainable development values and gains stakeholder trust. Failure to continually improve corporate governance structures and systems will affect corporate competitiveness, innovation, and growth.</li> <li>International recognition of corporate ESG performance enhances investment opportunities for international investors.</li> </ul>	Continued improvement of corporate governance actions helps to maintain stable corporate operations and expand scope, generating positive economic and stakeholder impacts.	5-1-1 Corporate Governance and Board Functions

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Material Topic	Significance for EMI	Impacts on EMI (Responses to Risks and Opportunities)	Description of External Impacts	Corresponding Sections
 <b>Human Rights</b>	EMI strives to create harmonious and equal labor-management relations. We have established sound remuneration systems and diverse and equal communication channels, eradicated human rights violations, prohibited forced or oppressive employment conditions, and built diverse, equal, friendly, and healthy workplaces.	<ul style="list-style-type: none"> <li>Failure to protect the human rights of laborers and implement gender equality not only affects talent recruitment and retention, but may even impact corporate reputations and brand images, causing business losses.</li> <li>Failure to create equal employment environments can trigger labor-management conflicts or result in penalties due to legal violations.</li> <li>Implementing policies to protect human rights, organizing human rights training courses, establishing awareness of equal rights in employees, and preventing inappropriate discrimination helps to enhance corporate image and personnel retention rates, as well as reduce turnover rates of new employees and talent cultivation costs.</li> </ul>	Failure to protect labor rights or create equal employment environments may have a negative impact on employees and external groups.	3-5 Respect for Human Rights
 <b>Social Participation and Care</b>	EMI strives to give back to society through comprehensive Group investments, spreading timely and substantial warmth to all those in society who need it.	<ul style="list-style-type: none"> <li>Carbon management has become an important global issue. In addition to carbon reductions in business operations, invested resources should be combined with external activities to enable environmental transformations. Active participation in environmental sustainability activities and integration of employees and members can help the public understand EMI's proactive actions and achievements.</li> <li>Disadvantaged groups find it difficult to obtain resources, so comprehensive consideration and planning is required to maximize the benefits of limited corporate resources in combination with core functions while garnering shareholder recognition. EMI cares for disadvantaged groups by providing timely assistance from education to job opportunities, which helps to enhance public understanding and recognition of EMI.</li> </ul>	Long-term investments in social participation and environmental sustainability provide the necessary support required by groups in need, generating positive impacts for the environment and related groups.	IV. Spreading Love in Society
 <b>Climate Change Strategies and Management</b>	Extreme climate affects global economies and poses potential risks to our main source of revenue (bulk grain port warehousing). Therefore, EMI seeks to enhance operational efficiency by improving operational efficiencies and reducing environmental burdens from operational processes to create new opportunities related to sustainable and survivable environments.	<ul style="list-style-type: none"> <li>Failure to effectively reduce energy usage and carbon emissions may incur additional expenditures in future due to legal sanctions.</li> <li>Future transformation and development of energy-saving, eco-friendly products and technologies, as well as replacements for machinery and equipment, may increase additional costs.</li> <li>Environmental pollution incidents will indirectly affect our corporate reputation.</li> <li>Rising sea levels may incur relocation risks for port leases or reduce leasing locations.</li> <li>Increased number of high-temperature days, expected hikes in future electricity prices, future needs to establish renewable energy facilities, and need to purchase green electricity and carbon credit certificates will all increase operational costs.</li> <li>Referenced the TCFD framework to quantify the financial impacts of climate change risks and establish systemic governance structures that enhance response capabilities and reduce financial impacts.</li> </ul>	Environmental pollution incidents and use of heavy energy consumption equipment may generate emissions which cause negative environmental impacts.	2-2-1 Climate Change Response Strategies and Management

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# 02 Innovative Green Transformations

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## 2-1 Innovative Products and Services

### 2-1-1 Digital Transformation and Sustainable Transformation

#### Warehousing Business

The warehousing business is the foundation of EMI, mainly encompassing port loading, storage, and transfer services for bulk grains required by domestic bulk material companies (feed companies, salad oil companies, flour companies, and trading companies) and offering safe and fast material inbound, storage, transfer, and outbound procedures. EMI aims to maintain stable operations and profits in the face of risks from global agricultural supply and dramatic market changes. Total imported grain volumes for Taiwan in 2023 were 8.119 million tons, with silo operating volumes accounting for 6.449 million tons (79% of national import volumes), and our revenues reached NT\$1.44 billion.

#### Introducing Artificial Intelligence (AI) Technologies and Enabling Smart Silo Management

Our Taichung and Kaohsiung silos were constructed in the 1980s and have been in operation since then, so our facilities are filled with aged, energy-consuming equipment that require maintenance, repair, and replacement. Our warehousing business was built on port operations and we actively promoted digital and sustainable transformations in recent years from a sustainable management perspective. While maintaining existing equipment and replacing major equipment, we continued to assess the feasibility of introducing smart innovations and considered environmental sustainability needs to gradually accumulate and realize sustainable management achievements for our warehousing business. Additionally, the Taichung and Kaohsiung operation divisions of our warehousing business officially established Sustainable Innovation Teams in 2023 to promote silo intelligence and upgrades, drone introduction, and ISO certification plans, as well as assess the feasibility of developments in other innovative businesses to increase our revenues and diversify our operational risks. We plan to implement smart silo management from three aspects, namely, "AI smart operational tasks," "AI integration in silo operational projects," and "ChatGPT applications":

#### Warehousing business silos and unloading operations



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### 1. AI smart operational tasks

- Personnel-free operations for outbound trucks: Our four silos in Kaohsiung and Taichung began gradually integrating IoT, RFID, and automatic license plate identification systems in 2020 so outbound processes could be supported by technological tools, reducing operational manpower by 50%. The 50% of manpower originally deployed to outbound operations were moved to Operational Control Centers to implement system control procedures and on-site patrols for flexible utilization of human resources and efficiency. We plan to complete all system integrations in 2025; this system will not only improve operational efficiency, but also effectively reduce truck waiting times and carbon emissions.
- Drone inspections for outdoor operational environments: In 2023, we introduced drone inspections to our Taichung and Kaohsiung silos, established a practice field, and helped our employees undergo training to obtain their operator licenses so they could use their skills for routine silo inspections. Compared to traditional manual patrols, drones have many advantages in that they are less costly, more flexible, highly safe, have low occupational disaster risks, are relatively less affected by natural environments and terrain conditions, and have a better field of vision. Drones can also view locations human eyes cannot see from high vantage points, so inspection scope can be significantly expanded using the same amount of manpower and times, and inspection information can be videoed and stored to compare differences over time and to analyze erosion rates.

#### Taichung Port Silos

We completed formulation of this project in the first quarter of 2023 and initiated preliminary plans. Personnel were deployed in advance to obtain licenses and become seed instructors. We gradually planned our timelines and obtained 20 basic level professional drone licenses in the second quarter, and began implementing our drone inspection tasks.

#### Kaohsiung Port Silos

In 2023, we obtained 22 basic level professional drone licenses and successfully completed our first on-site drone inspection at the end of October. We also conducted inspections for machinery towers, silos, and hidden corners along set routes.



### 2. Worked with the Industrial Technology Research Institute to integrate AI into silo management operational projects

- AI autonomous bobcat development project: To enhance silo cleaning efficiency, we worked with the Industrial Technology Research Institute in 2024 on the "Operator-free upgrades for remote controlled bobcat system pilot research project."
- AI intelligent developments in silo management: To enhance silo intelligence levels and reduce errors, improve work efficiency, and optimize energy-saving performance and industrial safety, we discussed the possibility of improving AI intelligence tools and energy-saving new business models on the basis of current automated operations with the Industrial Technology Research Institute team in 2024.

### 3. ChatGPT applications

Used ChatGPT 4.0 to translate historical English technical documents for major equipment in silos so that on-site personnel could search for troubleshooting, repair, and maintenance information at any time. We also established a long-term big data database for silo material management and maintenance operations systems.



## Innovative actions implemented by warehousing business in 2023

Innovative actions	Our innovation approach	Benefits
System settings and upgrades	Our Taichung silos purchased power analyzers and we integrated an EMS Energy Management System at the Taichung Port No. 3 silo	Used for digital silo management; collection of electricity data helps us to effectively track electricity usage of major energy-consuming equipment, so we can reduce energy waste and formulate future energy-saving and offloading strategies.
	Installed electric fence systems around Kaohsiung Port No. 71 and No. 72 silos	Implements on-site broadcasts, warnings, and notifications in response to personnel intrusions and illegal entries, responding immediately to any abnormalities.
	Integrated second-phase EMS Energy Management System in Kaohsiung Port No. 71 and No. 72 silos	Compiled and applied electricity usage data to reduce energy waste and formulate future energy-saving and offloading strategies.
	Installed fog cannon systems at truck loading areas of Kaohsiung Port No. 71 and No. 72 silos	Strengthened suppression of dust emissions.
	Upgraded scale controllers and remote monitoring systems at Kaohsiung Port No. 71 silo	Enhanced scale stability and accuracy to avoid interruptions in silo inbound and outbound operations caused by shortages in component materials.
	Established Taichung Office web query system	Customers (shippers), transportation companies, custom brokers, shipping agencies, and truck drivers can check grain stock and shipment statuses remotely from their mobile phones to shorten on-site waiting times and reduce petrol consumption from idling cars.
	Continued to establish smart electric meter systems at Taichung Port No. 1 and No. 3 silos	Timely presentations of data from power equipment in factories and public electricity usage, reports showing historical electricity usage, trend reports, and diagrams help us analyze and match energy-saving management needs while enabling real-time monitoring of equipment operational conditions, providing a reference for maintaining and repairing electromechanical equipment, and protecting factory safety by sounding warnings or implementing automatic shutdowns when equipment overload occur.
Upgraded equipment to comply with energy-saving measures and innovative power-saving solutions		Please refer to <a href="#">2-2-2 Environmental, Energy, and Resource Management</a>

In terms of sustainable development, we strive to balance corporate growth and ecological protection. We have incorporated the ISO 50001 Energy Management System, ISO 14064-1 Greenhouse Gas Inventory System, ISO 14001 Environmental Management System, and ISO 45001 Occupational Health and Safety System, as well as other management systems. We plan to incorporate the ISO 14067 Carbon Footprint Verification System in the second half of 2024 to further strengthen green actions and implementations in our supply chain, supply chain management, and risk management mechanisms as we continue to make strides toward our corporate sustainable development goals.

### Media Business

As the most influential media operator in Taiwan, we not only developed our own offline advertisement platform, but also continue to combine advanced technologies with new media. Apart from developing digital media, we have also begun investing in creation of intellectual properties in recent years to expand the landscape of our new media businesses and create new consumption models. We have established four major development goals:

1. New positioning and new strategies: Aim to increase traffic on short videos and podcast revenues, develop a UGC platform with collaborating we-media, and expand market share for outdoor advertisements. Content production will focus on innovative works and leading trends that attract public attention to enhance our brand influence and market competitiveness.
2. Online-offline integrations: Develop profitable and feasible innovative products and services that shape our brand image and establish good interactive relations with our audience and society.
3. New positioning in content commerce: Establish online learning platforms that bring users better and different content and consumption experiences.
4. Digital transformation: Respond to digital transformations by applying artificial intelligence (AI) and data science technologies in new media trends to understand audience needs and improve business performance.

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## Strategic achievements in 2023

### 01 Produce short videos to fulfill public needs

#### Management approach

- Cover a variety of topics and fields including news, entertainment, and daily life
- Build professional short video production team
- Hire key opinion leaders (KOLs) and influencers to work on filming short videos
- Obtain sponsorships from well-known brands

#### Achievements in 2023

- Improve reporting and editing systems to support smart editing for short videos
- Develop AI-generated short videos and optimization tools
- Build an analysis platform for short videos to track interest and word-of-mouth

### 02 Create podcasts to align with the "listening economy" trend

#### Management approach

- Increase brand awareness and establish brand image and personality to attract potential customers
- Direct traffic to corporate website, social media, and other marketing channels
- Embed advertisements and sponsorships to generate additional revenues

#### Achievements in 2023

- Form podcast production team to create high-quality programs
- Update programs every week and discuss topics covering brands, interview experts, and share life experiences to expand channel reach
- Integrate various existing channels to market and promote podcast programs

### 03 Maintain customer relationships and develop diversified products

#### Management approach

- Regularly communicate with customers and host seminars to understand customer needs
- Develop diversified advertising products: News features, large-scale original programs, short videos, podcasts, and outdoor advertisements
- Offer high-quality advertising services encompassing production, placement, and performance tracking

#### Achievements in 2023

- Form dedicated customer service team and innovative advertising team
- Establish comprehensive advertisement and sales processes: Proposal, quotation, negotiation, contract signing, advertisement creation, placement, and performance tracking



### 04 Produce in-depth content to increase reader stickiness

#### Management approach

- Release in-depth news features each year involving political, economic, social, and technological issues
- Combine multimedia elements (such as videos and charts) with in-depth analysis and field surveys
- Build a full-time editing and reporting team for our News Feature Center
- Host quarterly internal review meetings for continued improvement of content quality

#### Achievements in 2023

- Be recognized by important news awards each year
- Increase cumulative views on feature articles and in-depth reports
- Develop new revenue models such as our online learning cloud

### 05 Develop diverse and effective advertising formats to enhance advertising effectiveness

#### Management approach

- Place advertisements to attract likely target audiences
- Create eye-catching, creative advertisements to capture audience attention
- Track advertisement exposure rates, clicks, conversion rates, and other indicators to measure advertisement performance

#### Achievements in 2023

- Build big data analysis platform to analyze audience characteristics and needs
- Incorporate AI technologies for precise advertisement placement
- Build advertisement tracking system for performance management

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## Marketing and Achievements of Innovative Projects

Innovative projects	Project description and results
<b>Message board</b>	<ul style="list-style-type: none"> <li>Readers can click on emoticons and leave messages on every news article in the ETtoday news app; active exchange and sharing of messages help to enhance member interactions and stickiness.</li> <li>The ETtoday news app received the 2023 National Brand Yushan Award Best Product Category award.</li> </ul>
<b>Expand social media management</b>	<ul style="list-style-type: none"> <li>ETtoday has 38 fan pages, 18 Instagram accounts, 35 YouTube channels, and 8 official LINE accounts.</li> <li>Daily average pageviews reached 12.52 million and the number of fan page followers reached 26.27 million in 2023.</li> </ul>
<b>Polling cloud platform</b>	Our polling cloud platform now has almost two million members. We improve the accuracy of our public opinion polls and market surveys through online and phone surveys, and our results are used to better understand audience opinions and needs.
<b>Strategies for livestreams and videos</b>	<ul style="list-style-type: none"> <li>Launched 8 original podcasts. <i>Crimescene</i> and <i>Today is my Day</i> have been ranked among the top 100 podcasts in the world.</li> <li>Continued to produce high-quality intellectual properties and videos, and invest in large-scale talent shows including <i>Jungle Voice</i> and <i>Cooking</i> to enhance our brand value while developing related products.</li> <li>Established a video platform and production team to create Reels and Shorts, as well as other short videos that fulfill the needs of online audiences and align with current affairs.</li> </ul>
<b>Strategic collaborations for large-scale events</b>	We actively collaborated with large-scale events and provided livestreams and videos of the Golden Bell and Golden Horse awards.

## Cumulative Patent Applications and Approval Numbers for the Past Three Years

Indicator	2021	2022	2023
Applications	8	13	0
Approved Patents	4	4	0

## Cumulative Trademark Applications and Approval Numbers for the Past Three Years

Indicator	2021	2022	2023
Applications	155	155	0
Approved Patents	77	77	0

Strategic developments for our media business in 2024 encompass three major aspects:

01

### Actively develop new businesses

Become an all-encompassing digital media company and build diverse revenue streams such as out-of-home advertisements, podcasts, online learning, livestreaming e-commerce platforms, vertical short videos, AI applications, and other new business models.

02


### Enhance reading experiences

Create virtual news anchors, utilize automatic content generating tools to improve efficiency, and continue to strengthen information compilation capabilities to create more in-depth news articles.

03

### Comprehensive advertising services

Continue to provide one-stop shop services for digital and out-of-home advertisements on our OMO advertising business platform, as well as comprehensive advertising solutions.

Innovative projects	Project description and results
<b>Innovative digital integrations</b>	Integrated digital technologies, big data analysis, and reader interviews to strengthen our understanding of audience needs and used related analysis results as a reference for developing services at each department.
<b>Offline events</b>	<p>Hosted the 2023 ETtoday Good Friends Spring Party in April 2023.</p> 
<b>Offline advertising strategies</b>	<ul style="list-style-type: none"> <li>Placed advertisements in Taipei Metro, New Taipei City Metro, Taoyuan Metro, Taiwan High Speed Rail, and Taipei City bus stations to expand our market positioning for out-of-home advertisements.</li> <li>Our market share of Taipei Metro advertisements exceeded 90% in 2023 and we hold 60% of the overall out-of-home advertisement market in Taiwan.</li> </ul>
<b>Influencer Academy</b>	Provided influencers with training and integrated resources to help them build their personal brands and reach younger and more active consumer groups.
<b>Learning Cloud</b>	To enhance member experiences and stickiness, we added an online learning platform to ETtoday which provided users with diverse online learning options through our "Learning Cloud" platform.

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### Pet Business

We firmly believe that pets are members of the family. Apart from continuing to increase the number of physical stores, our pet business utilized EMI Group resources to sell high-quality health products and daily necessities for humans to provide pet owners and pets with diverse and comprehensive services. We worked with Loving Kindness Animal Hospital to open composite physical stores that provide pet owners and pets with comprehensive life and medical care services, and integrated the technological and media resources of the EMI Group to overturn the traditional models of the pet industry, realize online and offline integration, and provide the most comprehensive, satisfactory, and diverse services for pets and customers. With the advent of the AI era, ET Pet is also continuing to incorporate AI application technologies by collaborating with AWS to realize AI support for ERP systems in predicting inventory changes and effectively managing inventory levels. We also worked with Solomon to jointly develop an AI identification system for pet beauty services that helped our shops determine pet sizes and calculate accurate fees. We hope these measures can effectively improve operational efficiency and reduce costs in future.

### Innovative Opportunities and Past Achievements of Pet Business

01



**Corporate management**

02



**High brand awareness**

03



**E-commerce and online marketing**

04



**Resource integration across the corporate group**


05



**Develop proprietary products**

Innovative actions		Cumulative achievements in 2023
<b>Online and offline integration</b>	Converted the 1.93 million subscribers on Pet Cloud into sales leads for physical stores and created a new retail channel for the pet industry, transforming our business into the 2.0 version of a pet chain store.	Increased the number of physical stores to 138 by the end of 2023.
<b>Member management and social media activities</b>	<ul style="list-style-type: none"> <li>Worked with Natural Beauty to provide simultaneous beauty services for owners and their pets, an exclusive member service.</li> <li>Facilitated adoption of strays on the ET Pet fan page.</li> <li>Organized the pet-exclusive event of the year, "Golden Cute Awards."</li> </ul>	The "Golden Cute Awards" has been hosted for four consecutive years and more than 250,000 people have participated in this event.
<b>Develop proprietary products</b>	We continue to develop proprietary products and act as an exclusive channel for high-quality products from overseas.	Pet Probiotics, Pet Amino Acid, and Pet Enzyme received National Brand Yushan Award Best Product Category award

### Highlights for Pet Business in 2023



**Fourth Golden Cute Awards**

**Activity description and target**

- Promoted through ETMall, ETtoday News Cloud, ET Pet fanpage, and all stores across Taiwan.
- Launched the pet event of the year under a Halloween theme and became a trending topic.

**Participants** Received **522,798** votes

**Achievements** Donated NT\$1 worth of pet food to animal shelters in Taipei City and New Taipei City for every vote received in this event, donating **NT\$500,000** for this year's event.



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## 2-1-2 Persistence Toward Product Quality

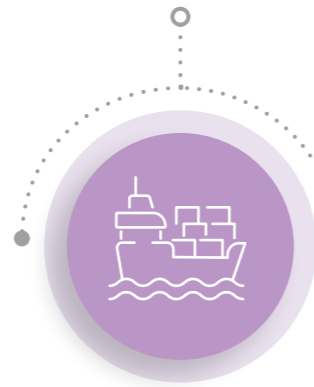
### Warehousing Business

The main products of our warehousing business are all bulk grains (soybeans, wheat, and corn), which do not cause negative environmental or social impacts. We have formulated management principles and operational guidelines for grain loading and storage procedures which adhere to the Occupational Safety and Health Act, Commercial Port Law, and environmental protection regulations. We voluntarily manage air pollution, water pollution, and waste, and declare and control surrounding noise to ensure the safety of our products and services. We also use infrared thermometers to help determine the power conditions of our equipment, enabling modernized power maintenance by moving from traditional scheduled maintenance and repairs to predictive maintenance, thereby improving the stability and reliability of our power supply. We conduct safety inspections on our silo machinery and facilities to reduce operational risks and improve management of safety operations. We further plan to implement and incorporate the ISO 9001 Quality Management System in the second half of 2024 and continue to demonstrate our persistence toward service quality.

We prevent manual and measurement errors by fully automating all loading and unloading processes relating to inbound, storage, and outbound operations. We established the following steps for quality management to ensure operational accuracy:

#### STEP 1 Prior to acceptance of bulk grains in silos

Domestic importers are required to provide complete inspection and quarantine documentation from exporting countries before unloading procedures can commence. <sup>Note</sup>



#### STEP 3 Convey grains from ships to silos

Grains are placed in closed channels throughout the entire process, and are stored in stable RC silos under optimal temperature and humidity conditions to prevent impacts from external environments.



#### STEP 5 Outbound procedures

We require all inbound trucks to install canvas covers and reinforced fixtures, ensuring that all grains are protected throughout the transportation process while also preventing spills and contamination.



#### STEP 2 After unloading bulk grains

Dedicated personnel inspect grain appearance, content, and smell as part of quality control procedures while also collecting samples before beginning inbound procedures.



#### STEP 4 Storage and outbound principles

- Segregation of unloading, inbound, and storage procedures for different cargoes, grains, and ships.
- Outbound procedures adopt the first-in-first-out principle to maintain grain integrity, quality, and freshness, thereby protecting customer interests.



Note: Imported grains and quality are determined by shippers. Our warehousing business is not involved in procurement decisions or selection of cargo ships.

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As an important provider of temporary storage and transfer business for bulk grains at ports, we adhere to rigorous quality management regulations while maximizing silo utilization to meet the capacity needs of grain importers in Taiwan. We have established the following silo quality management principles:

Quality management principle	Description
<b>Increase storage capacity and turnover</b>	As our warehousing business focuses on temporary storage and transfers, we strive to maintain storage capacity over the long term to align with highly variable bulk shipping schedules and to meet the inbound and outbound needs of our clients.
<b>Avoid lengthy storage times</b>	Lengthy storage times may lead to deterioration of grain quality, but as storage times are solely determined by our clients, we work to protect client interests by constantly monitoring grain quality. We implement necessary grain maintenance procedures based on storage times and quality changes while also adjusting storage temperatures to ensure optimal conditions.

To avoid possible environmental or social impacts from our products during operational processes, we recycle 100% of grain dust generated during factory loading and unloading procedures:

- Grain dust collected by dust collection equipment (broken and fine grains): Combined with outbound grains and delivered to clients for subsequent use.
- Grain dust remains: Grain dust spilled or leaked during transfers as well as deteriorated grains collected from the bottoms of grain buckets are cleaned, packaged, and stored in specific areas before utilization as natural compost by contractors, achieving our goal of zero discharges and zero pollution. In 2023, total grain dust remains amounted to 3,012 tons (0.05% of total grain volumes), and were managed, evaluated, and regulated in accordance with relevant laws.

### Media Business

ET New Media holds objectivity and impartiality as the highest principles for news reporting and broadcasting. To ensure news and program quality, we have formulated internal bylaws for self-regulation such as the "Regulations for Production and Broadcasting for News Programs," "Code of Conduct for News Editing and Interviews," "Charter for Internal Self-Regulation News Ethics Committee," and "Self-Regulation Guidelines for Cooperation with External Media" in accordance with the Implementation Guidelines for Self-Regulation of Broadcast and Satellite News as well as the Television Association News Self-Regulation Convention to provide our audience with trustworthy and high-quality content. ET New Media received many awards and recognitions in 2023. Please refer to "[1-2 2023 Highlights and Key Achievements](#)" for more information.


ETtoday has established a three-stage review process for news reports:

**Standards and principles for reviewing news reports**

- Regulations for Production and Broadcasting for News Programs
- Code of Conduct for News Editing and Interviews
- Charter for Internal Self-Regulation News Ethics Committee
- Self-Regulation Guidelines for Cooperation with External Media

**Three-stage review process for news reports**

- Failure to comply with regulations
- Reporting ban
- Repeated verification



**Compliance and broadcast**

Focus of review:

- Content producers verify targets and institutes involved in news reports, and determine whether interview content may result in misunderstandings by the public; if supervisors determine that interviews contain misstatements, they should require immediate verification by the reporter and said news item should not be released.
- Determine whether said content adheres to standards for decency, authenticity, public interest, copyright, and other values; reports should be objective and avoid discriminatory or provocative phrases that may trigger audience members.

### Introduction to RC silos

EMI uses large circular RC silos that offer relatively stable temperature and humidity conditions for grain storage; our four silos have a total storage capacity of 330,000 tons. We ensure stable grain quality through automated warehousing processes and first-in-first-out principles.



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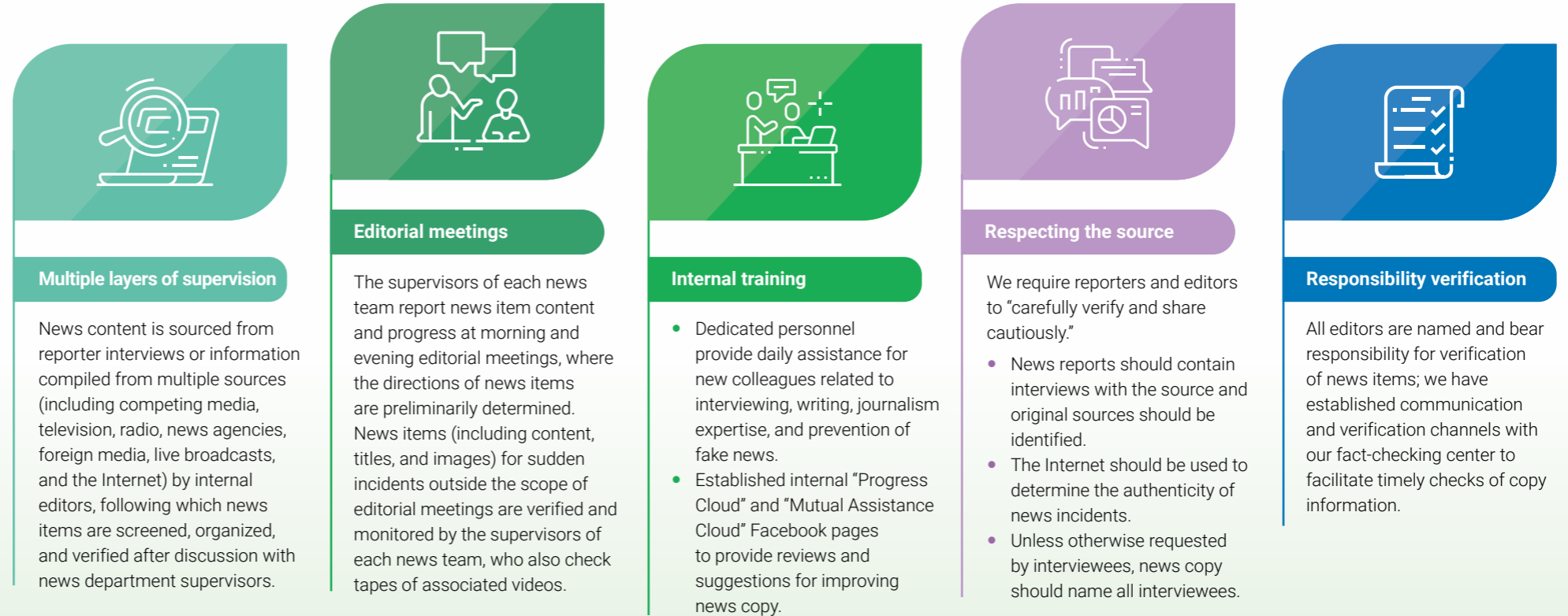
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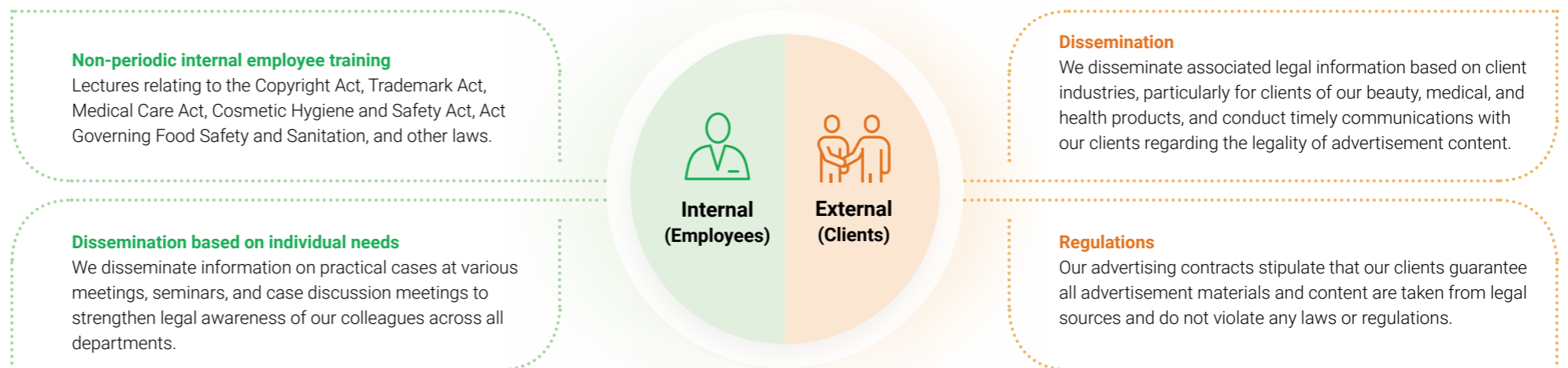
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We have formulated the following five major principles for reviewing news reports:



With regard to advertisements, we not only require internal adherence to management principles and regulations for advertisements, but also share these principles and regulations with our clients externally, requiring their advertisement content to comply with these regulations:





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## Pet Business

ET Pet ensures product quality by requiring all products to pass quality assurance tests. Apart from being a channel for pet goods, ET Pet also actively develops associated products, adhering to the belief that "pets are family members." We work with large biotechnology companies to develop pet health products in collaboration with nutritionists, pharmacists, and veterinarians, and work with National Taiwan University to conduct efficacy tests that provide R&D guarantees for our proprietary products. We also insure our products to provide our consumers with safe and affordable products.



### R&D guarantee

We work with external product manufacturers to develop pet products which are submitted to third-party units for inspection.



### Insurance protection

We took out product liability insurance of NT\$ 100 million to provide the best protection for our consumers.



Apart from inspecting product quality, ET Pet also provides three after-sale services to ensure that our customers enjoy the best service quality:



### Pet grooming services

- Internal and external beautician training courses for continued improvement of professional skills and service quality
- Full records of pet conditions
- Pet grooming appointments and regular follow-up calls



### Retail product services

- Work with a professional veterinarian team to develop proprietary high-quality pet food and health products
- Work with local and international high-quality suppliers to sell outstanding products at competitive prices
- Hire professional sales personnel to provide guidance on product usage



### Comprehensive care services

- 20 of our physical stores have obtained a veterinary drug dealer license and hired veterinarians to offer consultations on pet care
- Work with veterinarian hospitals to provide discounts on pet health examinations and on-site appointment services for members, and set up composite stores combining our retail stores with veterinarian hospitals

## 2-1-3 Information and Privacy Security Management

### Material Topic: Data Privacy and Security

#### Policies and Commitments

To strengthen information security management and ensure security of information systems, equipment, networks, and data, we established the "Information Security Risk Management Policy and Framework." EMI has established up-to-date information security systems and mechanisms, and also formed the "Information Security Committee" to incorporate the international ISO 27001 framework for strengthened information security management and to implement protection and management of information, systems, equipment, and networks, thereby ensuring the security of our information systems, equipment, networks, and data.

#### Assessment Mechanisms

- Improve information security management systems and raise management level to the Board of Directors

#### Targets for Upcoming 1-2 Years

- Establish dedicated information security personnel
- Incorporate ISO27001 framework, establish information security management system, and periodically report implementations to the Board of Directors

#### Targets for Upcoming 3-5 Years

- Obtain ISO 27001 Information Security Management System verification

#### Targets for Upcoming 5 Years and Beyond

- Periodically undergo ISO27001 re-verifications
- Regularly conduct performance evaluations, internal audits, and management reviews of information security management systems using the PDCA process for continued improvement

- Implement periodic assessments and improve information security through vulnerability scanning

- Once every six months

- Quarterly

- Quarterly

- Conduct information security training and social engineering drills

- Once every six months

- Quarterly

- Quarterly

#### Responsible Unit

- EMI Information Security Management Committee
- Warehousing business information technology division, audit office, Taichung and Kaohsiung operational administration divisions
- Media business R&D center
- Pet business information technology department

#### Specific Actions

- Formulated information security risk management systems, important guidelines, and information security risk management policies and frameworks to reduce risks of potential information security threats from emerging information technology applications and environmental changes
- We regularly implement security updates, vulnerability scanning, and penetration tests on our application system servers to ensure that our information security protections and vulnerability patches are in place
- Promoted preventions and precautions through education and training to enhance awareness of information security in daily operations



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EMI spares no effort in protecting client privacy and we have set “creating a safe and secure information system and environment” as our corporate mission. We ensure the confidentiality, integrity, and availability of personal and transaction data obtained from our clients, as well as information on EMI operations. We referenced ISO 27001 information security management standards to formulate our “Information Security Policies” which serve as a basis for risk management, implementing controls, and clearly defined responsibilities as part of our information security management framework.

Management and audit focuses of information security system:

Indicator	Management and audit focuses
<b>System development</b>	Internally developed system processes and security requirements, and externally developed system processes and security requirements.
<b>Safety areas</b>	Access control and validity of fire equipment.
<b>Data center security</b>	Temperature and humidity controls of environmental control system, maintenance records from associated companies, storage media and access controls, validity of fire equipment.
<b>Information services</b>	Work log verification, equipment abnormalities, and troubleshooting.

Indicator	Management and audit focuses
<b>System and network management</b>	System and network equipment backups.
<b>Human resource management</b>	Security assessments of recruited and deployed personnel.
<b>Office and information environments</b>	Determine whether unverified shareware or freeware downloaded from the Internet or other sources are being used.
<b>Information security incidents</b>	Employee awareness of handling procedures for emergency information security incidents.
<b>Business continuity plans</b>	Formulate written plans and maintain complete records for drills.

To enhance awareness of information security issues in designated personnel, current employees, and new hires, we conducted the following information security training courses in 2023:

Business	Course theme	Trainee types	Training results	Total participants	Total training hours
 <b>Warehousing business</b>	Introduction to information security	Employees from Kaohsiung operations division	Introduced basic concepts of network architecture and information security to strengthen employee information security awareness when conducting routine office tasks.	23	69
	Education and training of current information security management measures at Taichung Office	Employees from Taichung operations division	Improve employee awareness of using legally authorized software for business operations, anti-virus software, and personal account and password management mechanisms.	36	108
	Four-day iFIX education and training course	Information security employees and managers from Taichung operations division	Ability to produce customized monitoring software to improve system operating efficiency, protect system security, and prevent major accidents from occurring.	3	54
 <b>Media business</b>	Basics of information security	New IT personnel	Assisted new IP personnel in strengthening internal system management, operations, and security awareness <sup>Note</sup>	9	33
	Drills and lectures on cyber hacker attacks	All IT personnel (including new hires)	Included introductions to hacker tools and attack techniques through drills and established information security defense technologies.	47	196

Note: New IT personnel are all required to participate in 2.5 hours of online training.

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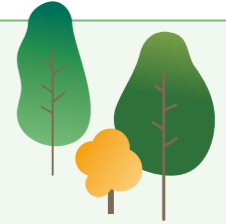
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## Warehousing Business

To protect information security, we have set up independent accounts and passwords for all clients, shippers, and custom brokers, as well as IP locking mechanisms and client IP management. We have also established a dedicated unit for customer privacy protection to prevent external attacks and data leaks through routine management and response measures:

<b>Dedicated unit for protection of client privacy</b>	All client information from our warehousing business is considered to be confidential, and is protected and managed by the Control Centers (and Control Teams) of our Taichung and Kaohsiung operations offices.
<b>Strategies</b>	<ul style="list-style-type: none"> <li>• Strengthened personnel training: Promoted employee awareness of information security and strengthen understanding of related responsibilities.</li> <li>• Formulated information security management mechanisms and policies to prevent data leaks, unauthorized data access, and data modifications.</li> <li>• Implemented routine maintenance and back up information: Implemented regular internal audits and related operations.</li> <li>• Ensured normal operations of important corporate core systems and services.</li> </ul>
<b>Actions to protect client privacy</b>	<ul style="list-style-type: none"> <li>• Non-periodic surveys of client information usage and establishment of compilation processes for client information.</li> <li>• Our warehouse inbound and outbound procedures are conducted in a closed system, and non-authorized personnel are not allowed to print relevant reports. Non-essential personnel are prohibited from entering control centers.</li> <li>• Used internal audit systems to ensure information security management, reviewed deficiencies, and tracked improvements.</li> </ul>
<b>Information security notification procedures</b>	We have established information security protections such as firewalls and anti-virus software targeting external data queries. When information security incidents occur, first-line firewalls can block the majority of attacks, and there are backup systems in place so all customer data can be recovered rapidly if first lines of defense are breached. When attacks occur, our control center initiates protection measures at the first instance and adopts corresponding measures.
<b>Future plans</b>	We have established a cross-departmental Personal Information Protection Team and regularly conduct personal information surveys, risks analyses, internal system assessments, reports and repairs, data destruction, and training.



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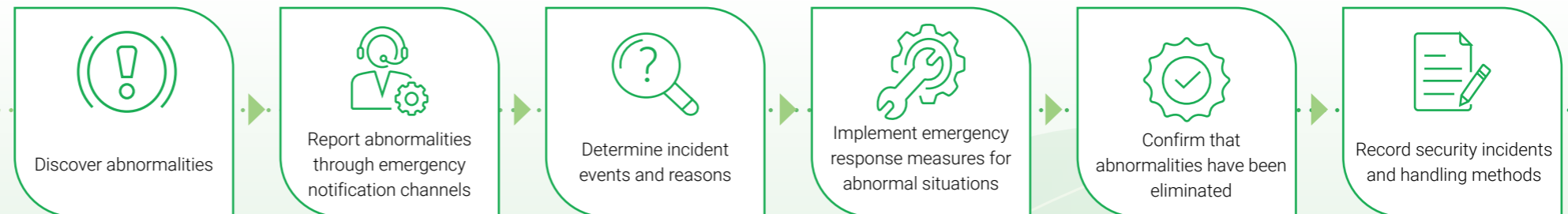
## Media and Pet Businesses

Dedicated units at our media and pet businesses plan and implement information security management tasks, and promote information security awareness. We work with external units to develop and implement information security protections. We respect customer privacy and comply with confidentiality principles for business information, optimize our proprietary member system, and provide open and transparent grievance reporting channels. Our pet business plans to obtain international ISO 27001 Information Security Management System verification in 2024 and help at least two employees obtain ISO 27001 lead auditor licenses in the next two years.

We have implemented the following actions to protect the security of personal information from members:

<b>Data center management</b>	Member information is stored in Chunghwa Telecom data centers, which are required to have the highest and most rigorous management standards.
<b>Internal training</b>	We implemented training for internal personnel relating to protection of personal information, periodically hosted book discussions and technical seminars, invited industry professionals to share their experiences, and participated in various information security lectures to conduct technical exchanges.
<b>Cybersecurity processes</b>	We incorporated privacy and information security designs and review processes in initial system architecture designs and plans to ensure that our services all comply with privacy protection and information security requirements.
<b>Principles for management of information assets</b>	<ul style="list-style-type: none"> <li>• All information assets are categorized and classified for access control, and information is encrypted to reduce risks from leakages of member information.</li> <li>• We encrypt data transferred to our big data center to prevent data leaks.</li> <li>• Member passwords are stored using encryption technologies to ensure the security of these passwords during storage and transmission processes.</li> <li>• The back-end systems for our apps have firewall controls to prevent unauthorized access and attacks. Firewalls limit unwanted web traffic and provide warnings when abnormal activity is discovered.</li> <li>• Our APIs use SSL (Secure Socket Layer) transmission to ensure data security during transmission processes.</li> </ul>
<b>Multilayered network security mechanisms</b>	We have installed multilayered network security mechanisms for our internal websites and applications, using firewalls, breach detection and defense systems, VPN access controls, and other measures to ensure isolation from external networks and multidimensional protection of information assets.
<b>Assessments and tests</b>	Non-periodic assessments and tests of network security, strengthened protections against environmental security risks, vulnerability repairs, and active optimization of system protections.
<b>Grievance reporting channels</b>	We adhere to the requirements of the Personal Data Protection Act. Associated parties may exercise their rights with respect to their personal information in accordance with law, and we have also established a channel for exercising their rights and reporting grievances on our website.

### Information Security Notification Procedures for Media Business



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Disputes and subsequent handling in 2023:

Grievance type <sup>Note</sup>	Number of reports	Responses and handling actions
Suggestions regarding news reports	19	All news reports are verified prior to release. However, we removed associated reports in deference to feedback from associated parties.



Note: The number of grievance reports shown here refer to official written reports submitted by related parties.



### 2-1-4 Customer Service and Feedback

We obtain client feedback through phone interviews, face-to-face interviews, and interactions on our website for continued improvement of service quality and to meet client needs. We continue to implement annual client satisfaction surveys and collect feedback to ensure that we are meeting client expectations on our products.

EMI client feedback and survey methods and results:

Business	Survey method and content	Survey results
 <b>Warehousing business</b>	We conducted periodic client satisfaction surveys to understand satisfaction levels for our inbound and outbound operations, operator service attitudes and level of cooperation, digital operations, and overall service quality.	<ul style="list-style-type: none"> <li>In 2023, we distributed 43 surveys; our response rate was 100%.</li> <li>Very satisfied/satisfied 99%; Neutral 1%; Not satisfied 0%.</li> </ul>
	Visited representative soybean, wheat, and corn bulk material customers to listen to customer feedback.	Visited 11 customers to maintain relations and improve customer satisfaction.
 <b>Media and pet businesses</b>	We surveyed public opinion of member services, periodic distribution of EDMs, and the ETtoday brand through the ETtoday online community and distribution of EDMs.	<ul style="list-style-type: none"> <li>"Participation in raffles" had the highest satisfaction level and respondents hoped to see more soft news items relating to travel, food, lifestyle, and consumer products in EDMs.</li> <li>Words associated with ETtoday's brand characteristics include fast, timeliness, innovation, rich content, and popular. ETtoday was top-of-mind and the most frequently browsed online news website for most respondents, and was also the top online media brand.</li> </ul>
	We surveyed items, activities, and social media content preferred by young people.	<ul style="list-style-type: none"> <li>Young people enjoy participating in music festivals, and therefore we should consider collaborating with college and university clubs.</li> <li>We should strive to obtain broadcast rights for renowned or popular mainstream competition events, and produce highlight reels to attract additional attention.</li> </ul>
	We surveyed resource utilization habits of creators to determine how we could encourage more creators to use ET New Media resources.	ETtoday can provide creator resources relating to advertising and promotion, as well as studio space.

## 2-2 Promoting Green Management



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### Material Topic: Climate Change Strategies and Management

#### Policies and Commitments

- Identify climate change risks and opportunities using the TCFD framework and establish response mechanisms.
- Actively communicate with and assist all business departments in identifying links with climate change issues as well as potential risks and opportunities through education, training, and meetings.
- Assess and incorporate various measures for sustainable development to improve operational performance and reduce operational risks.
- Aim to minimize consumption of energy and resources by constructing buildings with ecological, energy-saving, health, and waste reduction characteristics.
- Support low-carbon economic transformations by integrating core capabilities to assist corporations in reducing pollution and wasted resources generated during production or service processes.

	Assessment Mechanisms	Targets for Upcoming 1-2 Years	Targets for Upcoming 3-5 Years	Targets for Upcoming 5 Years and Beyond
<b>EMI Group/ Warehousing business</b>	<ul style="list-style-type: none"> <li>• Carbon reductions (tCO<sub>2</sub>e) for the whole group</li> </ul>	<ul style="list-style-type: none"> <li>• Complete annual ISO 14064-1 verification. We began implementing ISO 14064-1 greenhouse gas inventories in 2022; specific reduction targets and plans will be formulated after inventories have been completed</li> </ul>	<ul style="list-style-type: none"> <li>• Reduce annual greenhouse gas emissions by 1% compared with base year (2021) and complete annual ISO 14064-1 verification</li> </ul>	<ul style="list-style-type: none"> <li>• Reduce annual greenhouse gas emissions by 3% compared with base year (2021) and complete annual ISO 14064-1 verification</li> </ul>
	<ul style="list-style-type: none"> <li>• Maintain annual monitored total dust concentrations to within allowable standards</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to upgrade equipment, commission third-party units to monitor operational environments each year, and maintain annual monitored total dust concentrations to within allowable standards</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to upgrade equipment, commission third-party units to monitor operational environments each year, and maintain annual monitored total dust concentrations to within allowable standards</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to upgrade equipment, commission third-party units to monitor operational environments each year, and maintain annual monitored total dust concentrations to within allowable standards</li> </ul>
	<ul style="list-style-type: none"> <li>• Green building and smart building indicators for Linkou A9 Headquarters</li> </ul>	<ul style="list-style-type: none"> <li>• Plan to apply for Diamond level smart building and green building certificates</li> </ul>	<ul style="list-style-type: none"> <li>• Obtain Diamond level smart building and green building certificates</li> </ul>	<ul style="list-style-type: none"> <li>• Obtain Diamond level green building certificates and continue to promote environmental awareness</li> </ul>
	<ul style="list-style-type: none"> <li>• Warehousing operations division annual energy conservation rate</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to replace aged and energy-consuming equipment to achieve average energy conservation rates of 1-3%, and maintain validity of ISO 50001 Energy Management System certification</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to replace aged and energy-consuming equipment to achieve average energy conservation rates of 1-3%, and assess the feasibility of generating power from renewable energies</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to replace aged and energy-consuming equipment to achieve average energy conservation rates of 1-3%, and assess the feasibility of generating power from renewable energies</li> </ul>

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**Material Topic: Climate Change Strategies and Management**

	Assessment Mechanisms	Targets for Upcoming 1-2 Years	Targets for Upcoming 3-5 Years	Targets for Upcoming 5 Years and Beyond
<b>EMI Group/ Warehousing business</b>	<ul style="list-style-type: none"> <li>Train operational personnel to obtain drone operator licenses and conduct industrial safety inspections of all areas and elevated work areas</li> </ul>	<ul style="list-style-type: none"> <li>Obtain 42 operator licenses and conduct industrial safety inspections</li> </ul>	<ul style="list-style-type: none"> <li>Maintain validity of operator licenses and conduct drone industrial safety inspections</li> </ul>	<ul style="list-style-type: none"> <li>Maintain validity of operator licenses and conduct drone industrial safety inspections</li> </ul>
	<ul style="list-style-type: none"> <li>Organize eco-friendly training courses associated with environmental safety, industrial safety, environmental protection, energy and carbon reductions, and energy management, and encourage employee participation</li> </ul>	<ul style="list-style-type: none"> <li>Ensure that all employees attend at least 1 internal or external education and training each year</li> </ul>	<ul style="list-style-type: none"> <li>Ensure that all employees attend at least 2 internal or external education and training each year</li> </ul>	<ul style="list-style-type: none"> <li>Ensure that all employees attend at least 3 internal or external education and training each year</li> </ul>
	<ul style="list-style-type: none"> <li>Incorporate environmental sustainability related ISO management system guidance and certification</li> </ul>	<ul style="list-style-type: none"> <li>Obtain ISO 14001 and ISO 45001 certifications; and incorporate guidance to obtain ISO 9001, ISO 27001, and ISO 14067 certifications</li> </ul>	<ul style="list-style-type: none"> <li>Obtain ISO 9001, ISO 27001, and ISO 14067 certifications</li> </ul>	<ul style="list-style-type: none"> <li>Maintain validity of existing ISO management system certifications</li> </ul>
	<ul style="list-style-type: none"> <li>Participate in Taiwan Power Company power trading platform demand response guidance service program</li> </ul>	<ul style="list-style-type: none"> <li>Participate in program and continue implementations</li> </ul>	<ul style="list-style-type: none"> <li>Participate in program and continue implementations</li> </ul>	<ul style="list-style-type: none"> <li>Participate in program and continue implementations</li> </ul>
	<ul style="list-style-type: none"> <li>Compile Task Force on Climate-Related Financial Disclosures (TCFD) reports</li> </ul>	<ul style="list-style-type: none"> <li>Complete TCFD compilations</li> </ul>	<ul style="list-style-type: none"> <li>Complete TCFD verifications</li> </ul>	<ul style="list-style-type: none"> <li>Complete TCFD verifications</li> </ul>

**Responsible Unit**

EMI Group Environmental Sustainability Team, ET New Media General Management Office, ET Pet Administration Department/Product Department

**Specific Actions**

- Implemented and obtained ISO 50001, ISO14001, and ISO 14061- 1 certifications, and continued to enhance energy management performance and energy usage efficiency.
- Compiled information on environmental, carbon reduction, and legal trends; conducted training to strengthen personnel awareness of climate risk management frameworks and processes; and worked with consultants to formulate response guidelines.
- Identified equipment that might be impacted and actively explored domestic and foreign energy conservation projects for advance planning of equipment replacement schedules.
- Calculated dust volumes generated from loading and unloading operations, suspend operations if dust volumes are expected to exceed standards, and work to achieve efficient and effective loading and unloading operations.
- Formed Sustainable Innovation Team in 2023 to promote environmental sustainability and innovation tasks such as use of drone inspections to strengthen industrial safety, participation in the Taiwan Power Company power trading platform demand response guidance service platform, continued improvement of silo intelligence levels, incorporation of environmental sustainability ISO guidance and certification, and assessment of renewable energy installations.
- Compiled information on building materials and data assessments from professional companies to plan use of green building materials and low-carbon energy-saving facilities to move toward our goal of constructing green buildings and smart buildings.



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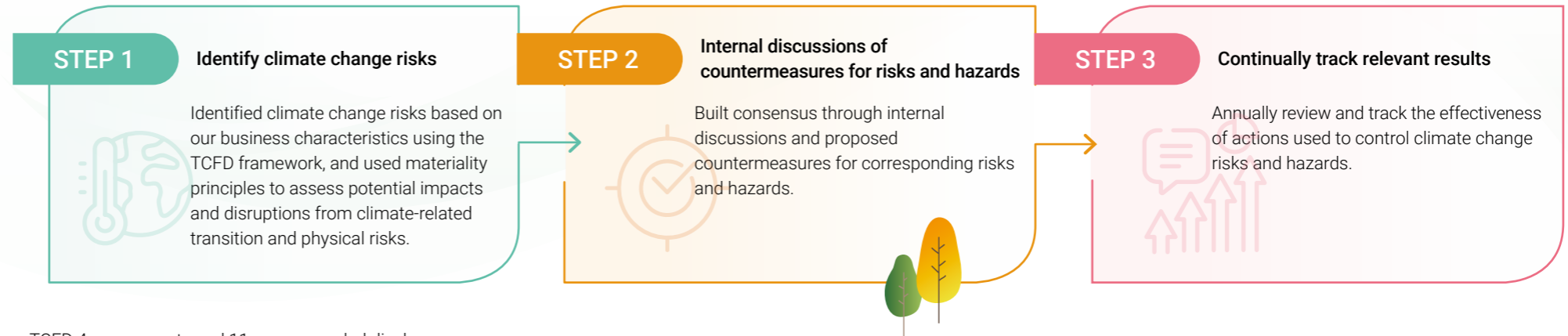
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### 2-2-1 Climate Change Response Strategies and Management

EMI attaches great importance to the major environmental, regulatory, and market changes caused by climate change, and referenced the Task Force on Climate-Related Financial Disclosures (TCFD) to strengthen our response capabilities to climate change risks. We used three processes to identify the operational and financial impacts of climate change:



TCFD 4 core aspects and 11 recommended disclosures:

 <b>Governance</b>	<b>Describe the board's oversight of climate-related risks and opportunities</b>	<ul style="list-style-type: none"> <li>The Board is the highest supervisory unit of climate governance frameworks at EMI. The Corporate Governance and Sustainability Development Committee is our highest authority for management and monitoring of climate change issues, and is convened by an independent director.</li> <li>The Committee has formulated the "Regulations for Assessment and Management of Climate Change Risks and Opportunities," which were approved by the Board and used to institutionalize the duties and assessment processes of all functional teams; assessment results are regularly submitted to the Board.</li> <li>Implementation results and response measures are reported to the Board and senior management through regular Committee meetings, and discussions around climate change issues are disclosed to relevant stakeholders in annual sustainability reports.</li> </ul>
	<b>Describe management's role in assessing and managing climate-related risks and opportunities</b>	<ul style="list-style-type: none"> <li>Jointly implemented by the functional teams established under the Committee, namely the Environmental Sustainability Team, Risk Management Team, Corporate Governance Team, and Customer Relations Team; auditing and accounting departments; and units associated with climate change risk and opportunity responses.</li> <li>Formulated relevant unit identification and management processes for climate risks and opportunities in climate risk management principles, including compiling a list of climate risks and opportunities, identifying risk/opportunity issues, generating climate risk/opportunity matrixes, identifying risks/opportunities, and proposing mitigation and adaptation measures for external disclosure and communication.</li> </ul>

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Strategy

**Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term**

Formulated assessment framework for climate risks and opportunities in response to government net zero and carbon reduction policies by considering our own operational characteristics and operational sites. For more information, please refer to the "Climate Risk Issues and Responses" and "Climate Opportunity Issues and Responses" sections below.

**Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning**

We consider potential climate change impacts on overall operations, predict risk probabilities and levels of impact, and formulate risk response measures and crisis-handling mechanisms. Assessment of transition risks mainly focused on energy consumption of warehousing equipment and replacement of low-carbon equipment, and assessment of physical risks focused on risks associated with operational sites from natural disasters and sea levels. Assessment of climate opportunities focused on incorporating renewable energies in warehousing operational processes.

**Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios**

- The risk management department regularly conducts scenario analyses and stress tests with related business units to assess possible changes and losses from climate change scenarios.
- We plan to reduce annual greenhouse gas emissions by 3% over the next five years compared with base year (2021), continue to reference international climate scenarios, and formulate more active reduction goals.



Risk Management

**Describe the organization's processes for identifying and assessing climate-related risks**

Evaluation framework and process for climate risks and opportunities: (1) Responsible units compile a list of climate change risks and opportunities; (2) Identify climate-related risks and opportunities, and generate matrixes for major risks/opportunities; (3) Rank and confirm material risks based on levels of impact and likelihoods of occurrence.

**Describe the organization's processes for managing climate-related risks**

Management process for climate risks and opportunities: (1) Identify climate risks and opportunities; (2) Confirm financial impacts of major risks; (3) Formulate and implement projects based on actual needs; (4) Track results and adjust response measures; (5) Report and disclose results.

**Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management**

Climate risk identification, evaluation, and management processes have been integrated into existing risk management procedures. The three lines of responsibilities for risk management have been incorporated into the Corporate Governance and Sustainability Development Committee; the convener oversees risk identification processes implemented by the Risk Management Team and formulates response measures based on different risk and opportunity aspects.



Metrics and Targets

**Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process**

- Formulated project metrics and targets for material risks and established links between KPIs and remuneration of senior executives.
- Aim to reduce electricity usage by 1% each year and replace aged and energy-consuming equipment in favor of low energy-consuming equipment, and aim to reduce annual greenhouse gas emissions by 3% over the next five years compared with base year (2021) and continue to quantify carbon reduction benefits.

**Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks**

Conducted regular ISO14064-1 greenhouse gas inventories and verifications. Please refer to [2-2-2 Environmental, Energy, and Resource Management](#).

**Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets**

Established Greenhouse Gas Emissions Team and Energy Review Team to formulate management indicators for investment in loading/unloading business activities, including electricity usage and greenhouse gas emission to enhance resource efficiency and lower costs. In future, we will continue to promote process improvements, utilize energy-saving technologies, prioritize procurement of energy-saving equipment, and assess green electricity purchases.

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Climate risk issues and responses:

Category	Risk Aspects	Sub-category	Issues	Responses	Investment Costs
 <b>Transition Risks</b>	Technology	Low-carbon transformations	Replacing warehousing equipment and introducing low-carbon transformations will increase operational costs.	During the process of replacing warehousing equipment, we not only have to consider energy savings, protection against sea winds, natural disasters, and other sustainable management criteria, but also enhancement of unloading operational efficiency when replacements are completed to strengthen silo operations and service quality.	We expected to invest a total of NT\$1.5 billion in replacing aged equipment from 2020-2033.
	Policies and Regulations	Greenhouse gas regulations	In future, emissions costs are likely to rise due to laws and regulations, which in turn will increase operational costs.	We have obtained ISO 50001 and ISO 14064-1 verifications, established dedicated personnel, and continue to implement inspections each year to track management performance and formulate reduction targets.	In 2023, we invested NT\$20.20 million in implementation of ISO energy management systems, upgrades for aged equipment, and enhanced energy efficiency.
		Renewable energy regulations	Increasing renewable energy installed capacities and purchases of green electricity certificates in accordance with law will increase our operational costs.	<ul style="list-style-type: none"> <li>Establish renewable energy devices or purchase green certificates in line with government regulations and standards.</li> <li>Replace aged and energy-consuming equipment to achieve energy and carbon reduction goals.</li> </ul>	<ul style="list-style-type: none"> <li>We have budgeted NT\$100 million each year to replace and maintain aged and energy-consuming equipment.</li> <li>Assess renewable energy installations.</li> </ul>
	Market	Climate change effects on market demand and supply	Extreme climate may cause prices of imported grains to fluctuate, and customers may reduce import volumes, decreasing our revenues.	Integrate existing resources to develop other businesses with innovative applications, such as renting out vacant land to increase revenues; aligning with Taiwan Power Company power deployment policies and participating in demand response guidance service program to convert electricity assets into revenues; adhering to national food supply policies and helping to coordinate supply chains for national food reserves and establish safety stock mechanisms, thereby maintaining domestic imports of bulk grains to stabilize demand.	<ul style="list-style-type: none"> <li>Determine relative investments for different innovative business projects.</li> <li>Utilize vacant land without additional construction or improvement costs.</li> </ul>
 <b>Physical Risks</b>	Chronic	Rising sea levels	Climate change impacts may cause equipment damages or flooding, increasing equipment repair costs.	Distribute disaster loss risks through property insurance.	Invest at least NT\$10 million in property insurance each year.
	Acute	Typhoons (hurricanes), heavy rains, and tsunamis	Extreme physical risks may damage equipment, accelerating asset depreciation and increasing equipment maintenance costs.	<ul style="list-style-type: none"> <li>Distribute disaster loss risks through property insurance.</li> <li>Formulated "General Safety Measures and Emergency Responses for Silo Operations" to reduce personnel injury and asset damages.</li> </ul>	



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Climate opportunity issues and responses:

Opportunity Category	Sub-Category	Issues	Responses	Investment Costs
 <b>Resource Efficiency</b>	Reduce power and water consumption	Implement energy-saving, water-saving, and economic recycling measures to increase additional non-operating income	<ul style="list-style-type: none"> <li>Implement annual ISO 50001 energy management plans</li> <li>Implement voluntary water-saving projects each year</li> <li>Participate in Taiwan Power Company power trading platform demand response guidance service program each year</li> </ul>	Formulate budgets based on energy conservation plans for each year
 <b>Energy Source</b>	Adopt low-carbon energies	Assess installations of renewable energy equipment for regulatory compliance and to increase future business opportunities	Assess feasibility of ocean energy or other green energies	Currently under discussion
 <b>Products/Services</b>	Develop or expand low-carbon products and services	Work with industry supply chains to promote carbon reduction initiatives as well as water and waste recycling and reuse to enhance our corporate image and reputation	Gradually implement supplier management: <ul style="list-style-type: none"> <li>Formulate audit conditions and regulations according to basic supplier criteria, financial conditions, services, procurement amounts, and other aspects.</li> <li>Formulate supplier selection criteria and risk levels</li> <li>Set improvement measures for audit deficiencies and continue to track progress</li> </ul>	Formulate budgets for various projects and measures
 <b>Market</b>	Enter new markets	Increased client demand for low-carbon/green services will increase service values and collaboration models, which will build a positive image and open up innovative markets.	<ul style="list-style-type: none"> <li>Promote various low-carbon management measures</li> <li>Use upgraded IoT and digitalized operational systems including RFID and truck identification systems to transmit real-time logistical information to our clients, reducing time-consuming and energy-consuming customs declaration, cargo tallying, and other administrative procedures.</li> </ul>	Formulate budgets for various projects and measures
 <b>Resilience</b>	Establish sustainable supply chains	Increase supply chain adaptability and flexibility to maintain supply chain resilience and ensure uninterrupted supply	<ul style="list-style-type: none"> <li>Diversified supply chain: Establish collaborations with multiple suppliers to increase supply chain diversity and reduce risks from reliance on single climate conditions.</li> <li>Collaboration and training: Organize collaborations and training for climate change adaptability to reduce industrial impacts from climate change.</li> </ul>	Formulate budgets for various projects and measures

## 2-2-2 Environmental, Energy, and Resource Management

### Management of Greenhouse Gases

EMI attaches great importance to greenhouse gas management. In 2022, our warehousing business implemented ISO 14064-1 greenhouse gas inventories for the first time and also obtained third-party verifications for 2021. We plan to continue conducting regular greenhouse gas inventories. Our pet business also implemented ISO 14064-1 greenhouse gas inventories for the first time in 2023 and obtained third-party verifications for 2022, becoming the first high-quality pet brand in Taiwan to pass greenhouse gas verifications. All EMI businesses formulate future reduction targets and plans based on emission volumes to demonstrate our emphasis and commitment toward environmental protection.

Emission type	2023 (Unit: tCO <sub>2</sub> e)		
	Warehousing business	Media business	Pet business
<b>Scope 1</b>	109.81	429.10	2,778.19
<b>Scope 2</b>	10,582.49	722.00	6,026.33
<b>Scope 3</b>	2,120.60	6,924.45	1,837.75
<b>Total greenhouse gas emissions</b>	12,812.90	8,075.55	10,642.27
<b>Greenhouse gas emission intensity</b> (Unit: tCO <sub>2</sub> e/Million TWD)	2.19	4.04	4.44

Note 1: Our warehousing business set 2021 as the base year for comparing greenhouse gas emissions; inventory scope encompassed our Taipei Office, Taichung Operations Division, and Kaohsiung Operations Division.

Note 2: Our pet business set 2023 as the base year for comparing greenhouse gas emissions; inventory scope encompassed our Zhonghe office and 126 stores.

### Environmental and Energy Management

We strive to reduce the environmental impacts of our operations while fulfilling our corporate social responsibilities. We have formulated an ESG management policy to achieve the following eight environmental commitments:

- Comply with related laws and regulations, and integrate these with EMI business strategies to expand our environmental protection, worker protection, energy conservation, and carbon reduction commitments.
- Develop green operation management procedures to enhance resource usage efficiency; reduce energy consumption; and refine waste reduction, recycling, and reuse measures to achieve our pollution prevention goals.
- Implement communication, coordination, education, and training to gradually strengthen management of green supply chains and achieve our commitment to protect the Earth, ecosystems, and the environment.
- Establish communication channels for worker participation and counseling, and work to understand the needs and expectations of workers and stakeholders.
- Implement energy and carbon reduction policies while continuously replacing aged and energy-consuming equipment and promoting energy conservation measures.
- Continue to promote various quantitative management targets and enhance management performance through periodic reviews and improvements.
- Support designs, products, and activities that decrease environmental impacts and improve energy efficiency.
- Continue to improve dust conditions in silo operating environments, including by replacing inefficient dust collection systems and equipment, increasing dust cleansing procedures in factories, and raising frequency of factory inspections to maintain safety of silo operations, thereby achieving our goals of eliminating hazards, reducing risks, and creating healthy and safe working conditions.

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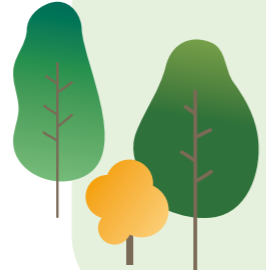
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We actively implement green management measures in our silos and business offices to build work environments that are environmentally friendly, energy saving, and sustainable. Our environmental management achievements in our silos and business offices for 2023 were as follows:

Aspect	Action Item	Description
 <b>Silo Facilities</b>	Improve energy usage efficiency and reduce environmental impacts	<ul style="list-style-type: none"> <li>Installed LED lighting equipment, inverter air conditioners, high-performance IE3 motors, and high-performance transformers and circuits.</li> <li>Implemented demand bidding and power factor improvement measures to reduce contracted capacity.</li> <li>Continued to implement ISO 150001 and ISO 14001 to enhance energy efficiency and reduced environmental impacts from various production activities.</li> </ul>
	Dust dispersion management	<ul style="list-style-type: none"> <li>Regularly cleaned grain unloaders, silo dust collectors, filter bags, the bottoms of bucket elevators, and temporary storage tanks.</li> <li>Procured particle mass counters to support monitoring of ambient dust concentrations in operations areas.</li> <li>Established dust collection systems for grain unloaders and installed new dust collector air storage tanks on mechanical silos to prevent dust dispersion.</li> <li>Installed fog cannon systems in truck loading areas to suppress dust emissions.</li> </ul>
	Optimize outbound processes	Reduced truck waiting times and exhaust emissions.
	Water consumption management	Complied with "Water Resource Management Regulations"
	Reduced energy usage of air-conditioners	<ul style="list-style-type: none"> <li>During the summer, office air-conditioner temperatures were maintained at 26 degrees; during the winter, windows were opened to introduce air from the outside, thereby reducing use of air-conditioners and increasing power savings.</li> <li>Set air-conditioner chillers to shut down during off-peak periods before 07:00 and after 18:00 to conserve energy.</li> </ul>
 <b>Office Areas</b>	Energy conservation	Installed new LED lights, water-saving faucets, and grade one energy efficiency equipment, and shut down air-conditioner chillers during off-peak hours.
	Reduced waste and paper volumes	<ul style="list-style-type: none"> <li>Printed double-sided reports, and reused paper printed on only one side.</li> <li>Our offices completely stopped providing paper cups and bottled water. We also introduced online signature systems and applied for electronic bills from Northern Region Water Resources Office/Chunghwa Telecom.</li> <li>Installed the iTrash automatic recycling machine to encourage our employees to sort and recycling trash. A total of 3,320 people used the machine in 2023 to recycle 11,297 plastic bottles and 4,523 metal cans, equivalent to around 1162.6 kgCO<sub>2</sub>e.</li> </ul>

#### ■ Warehousing business investments in energy-saving in 2023

- 
- Participated in Taiwan Power Company power trading platform guidance service program
  - Replaced 10 IE3 high-performance motors
  - Integrated second phase EMS Energy Management System
  - Procured and installed CC104 conveyor gearboxes
  - Replaced capacitors to improve power efficiency
  - Replaced 470 traditional lights with LED lighting/lightbulbs
  - Replaced blower cooling motors
  - Replaced elevator belts, hoppers, and anti-slip sheets
  - Replaced 1 100 HP inverter air compressor
  - Reduced current contract capacity
  - Procured and installed level switches
  - Replaced #3 freeze dryers



Invested **NT\$20.1976 million**,  
 reduced annual electricity consumption by  
**446,090 kWh**, and reduced annual carbon  
 emissions by **221,660 kgCO<sub>2</sub>e**

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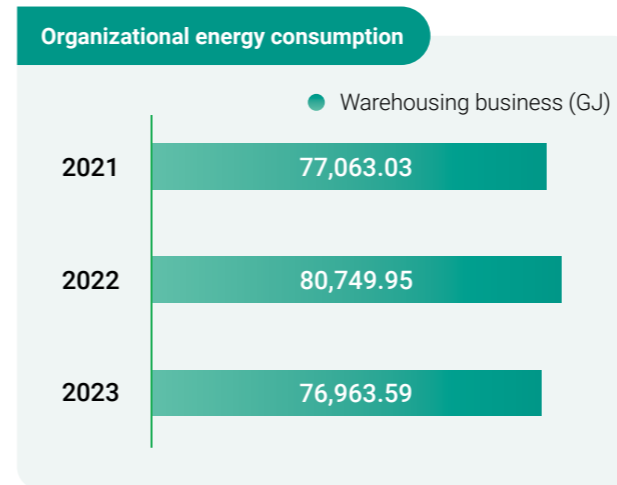
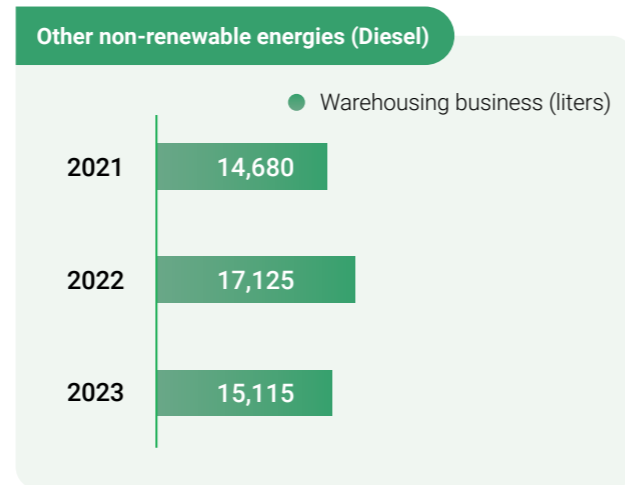
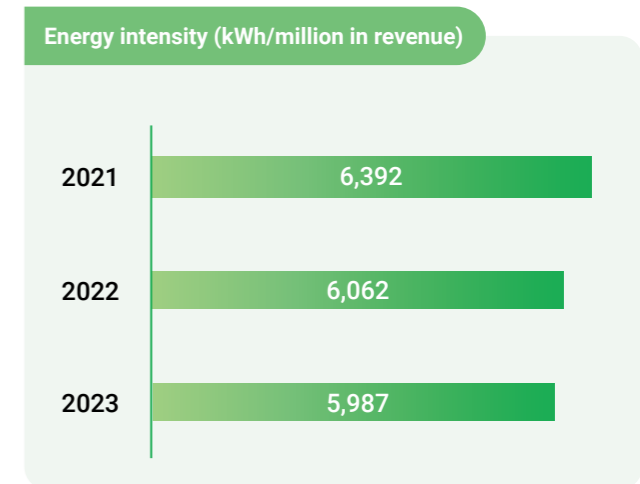
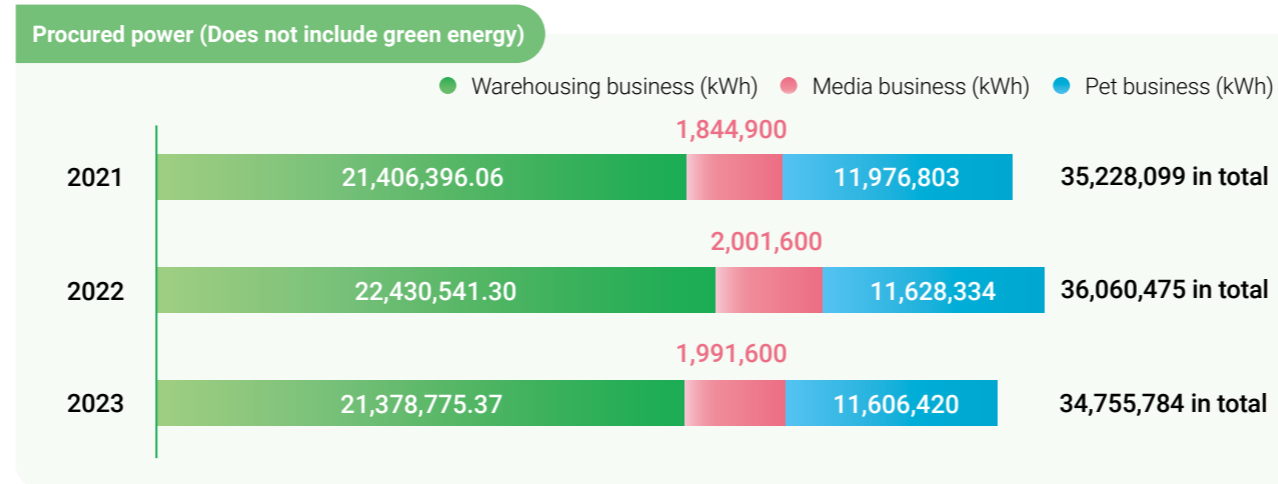
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**Energy consumption volumes for EMI businesses over the past three years**



Note 1: We did not procure any green or renewable energies from 2021 to 2023.  
 Note 2: Electricity emission factors were calculated using the electricity coefficients released by the Bureau of Energy; coefficients for 2020 and 2021 were set at 0.502 and 0.509, respectively (kgCO<sub>2</sub>e/kWh).

Our warehousing business conveyed the importance of environmental issues to colleagues through various disseminations, training, and physical courses. In 2023, our warehousing business organized 6 training courses and seminars related to environmental topics for new employees, employees from our Taichung and Kaohsiung offices, and contracted factory personnel. The total number of attendees was 180 people and total training hours amounted to 951 hours.

EMI will continue to implement environmental and energy management. Our warehousing business plans to incorporate ISO 14067 carbon footprint verifications in the second half of 2024, and our pet business plans to produce new non-toxic shopping bags made from HDPE #2 materials. In terms of energy management, we plan to continue referencing ISO50001 when implementing all management tasks to achieve our environmental commitments and responsibilities.



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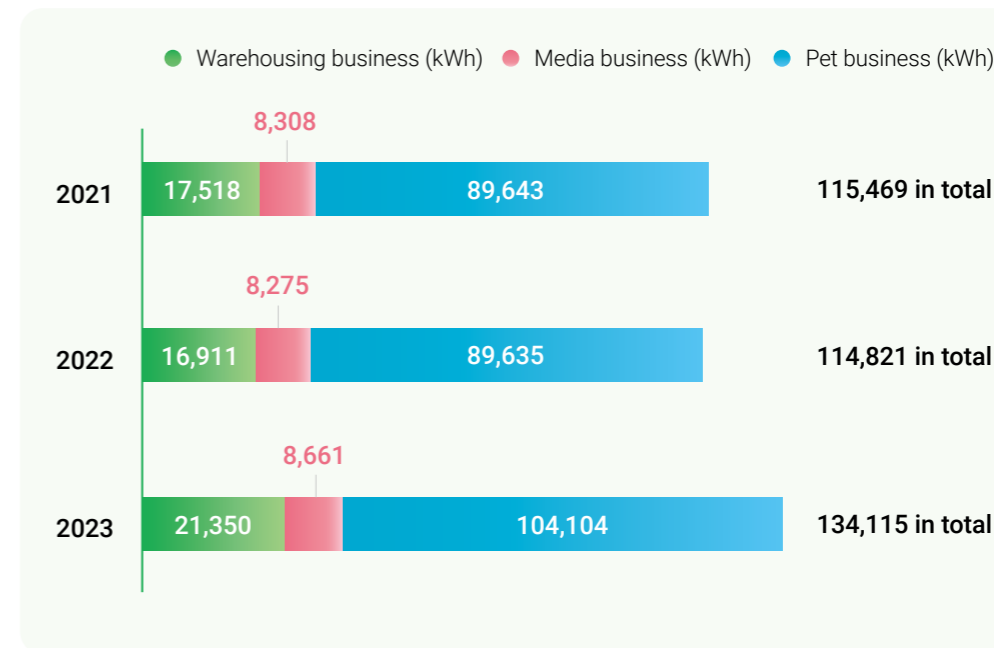
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**Management of Water Resources and Waste Materials**

Due to climate change, unprecedented water shortages and heavy rains are occurring more and more frequently. We attach great importance to management of water resources and have adopted a number of water-saving measures to ensure effective utilization of water resources.

Business	Water Resource Management Actions	Implementation Results
<b>Warehousing Business</b>	<ul style="list-style-type: none"> <li>Regularly checked, maintained, and adjusted water pipes, and recorded monthly water consumption to prevent leaks and identify abnormalities in a timely manner.</li> <li>Made visual slogans, stickers, and posters to disseminate water conservation concepts to colleagues.</li> <li>Used water-saving equipment in offices and shut down automated factory sprinkler systems to prevent unnecessary waste.</li> </ul>	The total water consumption of our warehousing business increased by 26% compared to 2022, mainly as we installed sprinklers at outbound truck loading areas to strengthen industrial safety and prevent dust emissions during outbound procedures.
<b>Media Business Pet Business</b>	Regularly inspected damages and leaks in office pipelines and installed water-saving devices on faucets.	

**Water withdrawal amounts for EMI businesses over the past three years**



The EMI Group strives to implement waste management, and waste generated by all businesses adhere to internal "Procedures for Waste Management."

Business	Waste Management Actions	Implementation Results
<b>Warehousing Business</b>	<ul style="list-style-type: none"> <li>Dedicated personnel recorded daily waste volumes for review and analysis.</li> <li>Recyclable items were separated into four major categories (metal, plastic, paper, and glass) and placed in silo resource recycling areas.</li> <li>Cleaning companies collected recyclable items twice every week.</li> <li>Promoted and strictly implemented waste classification procedures to achieve our goal of reducing general waste.</li> </ul>	<ul style="list-style-type: none"> <li>General waste: Our goal was to reduce generated (recyclable and nonrecyclable) waste volumes by 1% compared with the previous year. Waste volumes for 2023 were reduced by 10% compared to the previous year, and our target achievement rate was 100%.</li> <li>Industrial waste: Includes scrap metal and waste oil; we set an annual target of 100% recycling and reuse, and achieved this target in 2023.</li> </ul>





■ Warehousing business industrial waste volumes in 2023



All businesses under the EMI Group will continue to improve conservation and reduction plans for water resources and waste management, including continued management and maintenance of monthly water consumption volumes, strengthened employee dissemination of water conservation concepts, and regular replacement of existing products with water-savings products. In terms of waste management, our warehousing business continues to implement waste classification and management while collaborating with different vendors to implement disposal procedures for different types of waste. Our media business continues to use the iTrash automatic recycling machine and recycle waste batteries. Our pet business promotes the ET Pet app, cloud invoice carriers, and reduced paper usage.



Green and Smart Building Achievements: EMI Linkou A9 Headquarters Building

Construction on the EMI Group Linkou Headquarters Building commenced in 2022. Apart from being our global headquarters, environmental sustainability, energy conservation, and human-centric designs were incorporated into building plans to realize the EMI Group's vision of sustainable management and energy conservation. The building has received a green building candidate certificate, and we plan to apply for a Diamond level green building certificate after construction has been completed, as well as other green building, healthy building, and smart building certifications.

Linkou A9 Headquarters Building



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## 3-1 Human Resources and Talent Structure

### 3-1-1 Talent Recruitment and Retention

EMI manages talent with sustainability in mind and actively utilizes industry-academia collaborations, courses taught by industry professionals, research projects, internship opportunities at various schools, and other external recruitment channels to recruit talent at all levels while simultaneously optimizing incentives for internal referrals of outstanding talent to meet the needs of new and diverse business trends and operating models. EMI emphasizes employee retention. For example, when our pet business was established, we actively maintained benefits for acquired employees and deployed senior executives within the Group to help incorporate EMI resources and culture into the pet business, care for existing employees, and help them integrate into the EMI family. We have established human resource policies and bylaws for employee recruitment and retention to provide fair development opportunities. Our "Youth Manager Trainee Program" and "Middle and Senior Manager Succession Program" offer young people more room for development and enable us to establish internal successors and invigorate our key talents. Our employment policies strictly adhere to international human rights conventions and government labor laws. We do not employ child labor or forced labor.

### 3-1-2 Employee Structure

#### ■ EMI employee structure for 2023: Positions, ages, diverse employment conditions, and workers who are not employees

Indicator	Category	Male		Female		Total	
		Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio
<b>Position</b>	Senior executives	31	1.70%	14	0.77%	45	2.47%
	Entry- and mid-level executives	182	9.99%	317	17.40%	499	27.39%
	Professional position	355	19.48%	752	41.27%	1,107	60.75%
	Other employees	71	3.90%	100	5.49%	171	9.39%
<b>Age</b>	Under 30 years	145	7.96%	558	30.63%	703	38.58%
	31-40 years	224	12.29%	400	21.95%	624	34.25%
	40-50 years	149	8.18%	176	9.66%	325	17.84%
	Over 50 years	126	6.92%	79	4.34%	205	11.25%
<b>All employees</b>		<b>639</b>	<b>35.07%</b>	<b>1,183</b>	<b>64.93%</b>	<b>1,822</b>	<b>100%</b>

Indicator	Category	Male		Female		Total	
		Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio
<b>Diverse employment</b>	Indigenous employees	6	0.33%	21	1.15%	27	1.48%
	Disabled employees	13	0.71%	2	0.11%	15	0.82%
	Foreign employees	3	0.16%	10	0.55%	13	0.71%

Indicator	Category	Male		Female		Total	
		Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio
<b>Workers who are not employees</b>	Security personnel	12	0.66%	0	0%	12	0.66%
	Cleaning personnel	16	0.88%	18	0.99%	34	1.87%

Note 1: December 31, 2023 was used as our calculation reference date. EMI currently employs no "permanent employees," "temporary employees," "employees on zero-hour contracts," or "concurrent employees." All ratios are rounded off to the second decimal place. The number of employees shown above include employees from Care Pet Bio-Tech Company.

Note 2: Workers who are not employees: Workers who are not employees refer to personnel who perform work for the organization, but who are not in a direct employment relationship with the organization, for example, cleaning personnel or security personnel dispatched by staffing agencies, or contractor employees.

Note 3: Summer interns from universities and colleges who worked at EMI from July to August were not included in the total number of employees.

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### New and Terminated Employees

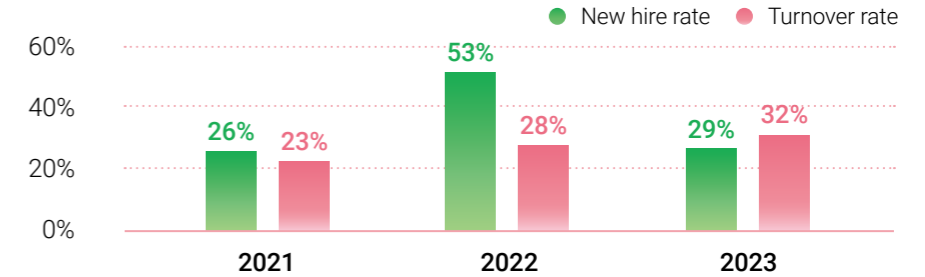
EMI attaches great importance to talent development and retention. We strengthen employee care systems and exit interviews, and continue to adjust recruitment and retention methods in response to market needs. In order to build a cross-generational workplace, EMI also employs middle-aged and elderly people to leverage the capabilities of retired media professionals, organizing suitable working hours under special projects or contracts. Our pet business also implements short-term recruitment of part-time senior personnel for some stores to fill manpower gaps during peak periods, encouraging middle-aged and elderly people to rejoin the workforce and generating positive corporate impacts.

#### Genders and Ages of New Hires for 2023



	Age	Number of new hires	New hire rate
 Male	Under 30 years	67	3.68%
	31-40 years	35	1.92%
	40-50 years	20	1.10%
	Above 51 years	8	0.44%
	<b>Subtotal</b>		130
 Female	Under 30 years	288	15.81%
	31-40 years	76	4.17%
	40-50 years	33	1.81%
	Above 51 years	4	0.22%
	<b>Subtotal</b>		401
<b>Total</b>			<b>29.14%</b>

Note: The rates listed above were calculated by dividing the number of employees in each category by the total number of employees (1,822).

#### EMI New Hire/Turnover Rate over Past Three Years



#### Genders and Ages of Terminated Employees in 2023

	Age	Number of terminated employees	Turnover rate
 Male	Under 30 years	60	3.29%
	31-40 years	63	3.46%
	40-50 years	26	1.43%
	Above 51 years	19	1.04%
	<b>Subtotal</b>		168
 Female	Under 30 years	259	14.22%
	31-40 years	104	5.71%
	40-50 years	38	2.09%
	Above 51 years	7	0.38%
	<b>Subtotal</b>		408
<b>Total</b>			<b>31.61%</b>

Note: The rates listed above were calculated by dividing the number of employees in each category by the total number of employees (1,822).

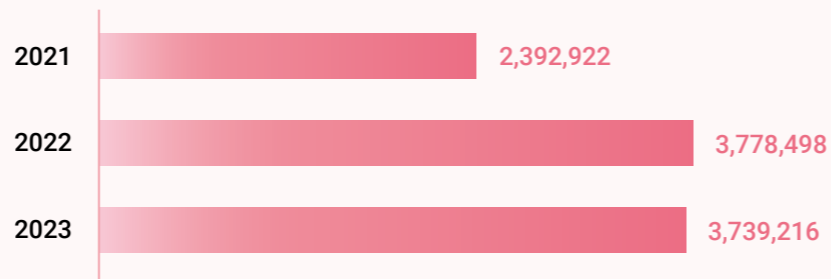
## 3-2 Employee Training and Development

### 3-2-1 Education and Training System

Employee training for the EMI Group in 2023 was mainly composed of education and training on digital platform systems and accompanying materials, which were supplemented by in-person training courses. Our digital platforms are convenient and flexible, and offer a wealth of course materials and interactive exercises that enable employees to learn autonomously, take exams online, and track learning progress at any time. To extend the learning effects of digital platforms, we focused on online-offline integrations in 2023, supplementing online courses with physical training so employees could experience real interactions and receive feedback in real time. This helped EMI employees establish optimal learning journeys to enhance their knowledge, skills, and innovative capabilities, and continued to drive sustainable growth for both individuals and EMI.

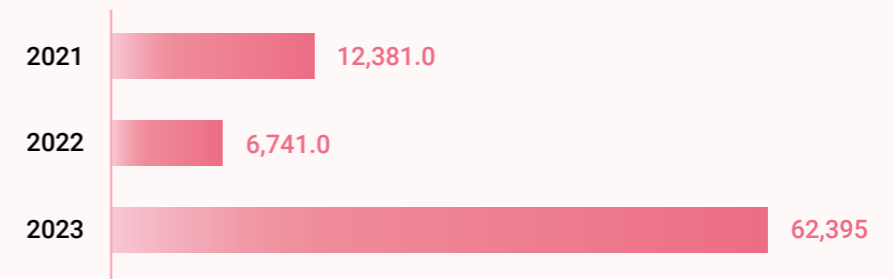
#### ■ Training statistics over past three years

##### Total training costs (TWD)

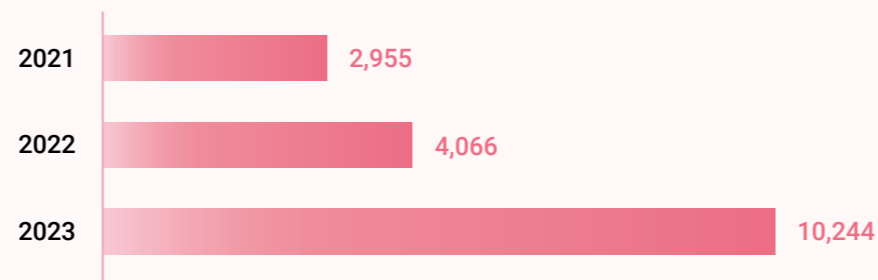


Note: There was no ET Pet data for 2023.

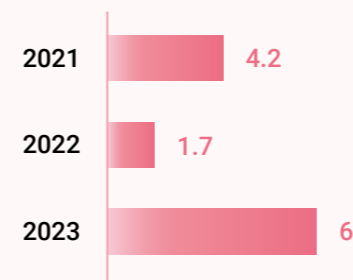
##### Total training hours



##### Total participants



##### Training hours per person (hours)



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## Digital Learning Platform Achievements

EMI's E-Learning digital platform has accumulated more than 950 courses since its launch, and 149 courses were added in 2023. The courses not only cover career development topics such as planning and management, sales, professional career development, and capability modules, but also include electives associated with beauty, health, and foods. In 2023, the platform received a total of 28,250 visitors and total reading time reached 22,485.76 hours.

### EMI Training in 2023



### 3-2-2 Talent Cultivation Program

EMI has formulated strategic development goals for talent cultivation in response to corporate strategies and expansions in business markets. We gathered cross-organizational and cross-functional talents through establishment of the "EMI 21 main centers" to support frameworks for career development and training courses for all levels, thereby strengthening employee competitiveness and aligning with industrial development trends.

In addition to the Group's talent cultivation program, we also formulated employee training programs for our warehousing, media, and pet businesses in accordance with industry characteristics to enhance the flexibility and agility of our talent cultivation plans for different industries and markets under our diversified operations.

#### EMI 21 main centers

The Group General Management Department convened 400+ talented individuals across the corporation with different positions and different types of expertise. These employees were eligible for quarterly bonuses based on their levels of cross-enterprise participation and support for projects.

#### Group meetings and training camps

We organized cross-enterprise project discussion meetings and two annual training camps which offered performance bonuses to help our employees understand overall Group operations.

#### First/second/third line management succession program

We selected high-potential employees from each department for cultivation of management successors and offered contracts with guaranteed remuneration and bonuses, and included performance of new employees in evaluations for department managers.



#### Summer internship programs

Collaborated with the summer internship programs of colleges and universities with mass communication departments to strengthen our employer brand image on campus, enhancing EMI visibility and attracting outstanding young students.

#### AI EMI Management Academy

We kept informed of global AI and data analytics trends, and utilized images, videos, information research, and other AI tools to enhance employee work capabilities and efficiency.

#### Projects and industry-academia collaborations

We enhanced the professional capabilities and personal horizons of our employees by collaborating with renowned enterprises and schools on a variety of projects.

#### Elite training center

Our top sales personnel guided new and high-potential employees through training sessions and experience-sharing classes.

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### Warehousing Apprenticeship

Our warehousing business requires passing down of expertise by experienced employees. We therefore adopted an apprenticeship system to provide on-site mentoring for new employees, and we commissioned external lecturers to provide training for technical tasks requiring professional knowledge. This apprenticeship system not only enables passing on of experiences, but also helps new employees quickly become familiar with operating environments, safety guidelines, and organizational environments, increasing retention rates and organizational production efficiency. Additionally, EMI promotes an internal training system for seed instructors to establish a sound education, training, and management system for cultivating future talents. In 2023, we hosted internal general operational training courses, including computer process controls, mechanical and electronics operations, labor safety, automated inspections, ISO management, finance and accounting, self-defense and fire safety, and health and safety training for new employees. Additionally, we dispatched operating personnel to participate in professional technical training courses or obtain certifications based on their professional capabilities.



### Certification Training System

Our warehousing business has established annual certification training plans for related sales personnel. Training is divided into five categories: "Equipment and machinery operations," "EHS and fire safety management," "Port customs security," "Sustainable innovations and ISO management systems," and "Certificates for various jobs and skills." our Taichung and Kaohsiung silos have established "Sustainable Innovation Groups" which actively work to improve energy, resource, and smart warehousing applications while training internal ISO management system auditors/verifiers; in 2023, we obtained a total of 135 licenses and 11 energy management personnel certificates. For our drone inspection training project, In total, a total of **42** drone operator certificates were obtained.

### Internship Program

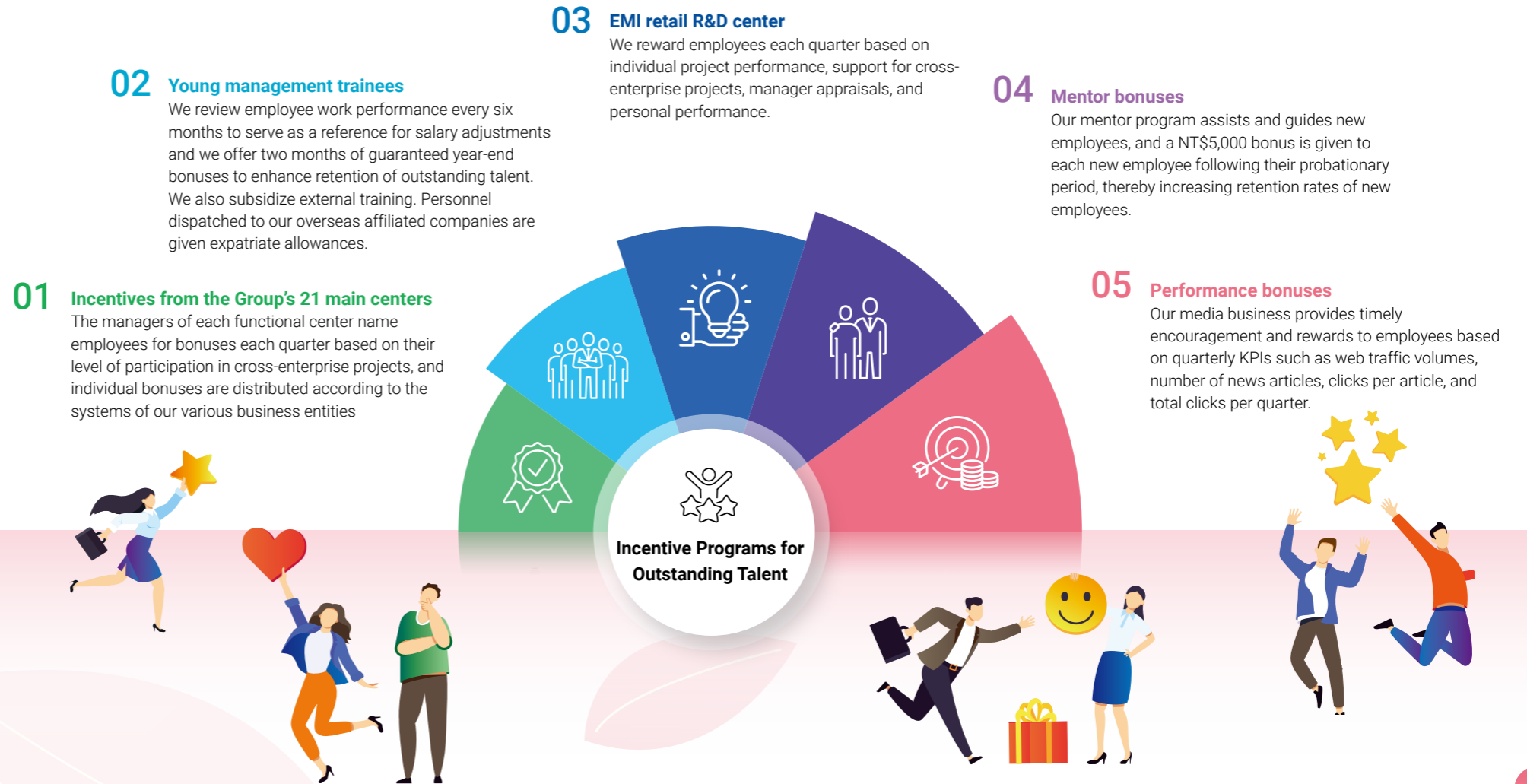
In 2023, our media business worked with the National Taiwan University College of Management and the National Chengchi University College of Communication to conduct AI-related industry-academia collaboration courses. Our long-established summer and winter vacation internship program offers students real workplace opportunities, and outstanding interns are rewarded with bonuses and the chance of a full-time position following graduation. In 2023, a total of **15** interns participated in summer and mid-semester internships over **14,800** internship hours.



### 3-2-3 Incentives and Development

#### Performance Appraisals and Rewards

To inspire enthusiasm in our employees and enhance employee capabilities and literacies, EMI regularly implements top-down, bottom-up, cross-enterprise, and cross-department evaluations to accurately measure the abilities of our managers from five aspects ("leadership," "communication and coordination," "resource integration," "communication skills," and "innovation and change"). These aspects serve as an important reference for subsequent talent cultivation. Our periodic reviews of employee performance are used as a reference for salary adjustments, bonuses, and promotions. We also continue to promote and optimize bonuses for various projects. We have formulated appropriate incentive measures for employees of different levels and distribute bonuses to outstanding and excellent employees based on quarterly appraisals. In 2023, we distributed a total of NT\$87,522,933 in bonuses.



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## 3-3 Employee Benefits and Participation

EMI believes that protection of employee rights is a fundamental benefit. Apart from providing care to our employees, we also aim to provide stable and generous employee benefits. We have established multiple communication channels that enable us to listen to our employees, as well as comprehensive remuneration and welfare systems. To maintain employee rights, we notify all employees at least ten days in advance when implementing significant operational changes that may impact our colleagues, except for temporary strategic changes. From 2021 to 2023, EMI received the Happy Enterprise Gold Award three times; we hope to continue providing our employees with the best benefits and help all employees obtain a good "work-life balance."

### 3-3-1 Employee Benefits

EMI provides a variety of employee benefits, including health checks, festive bonuses/gifts, employee insurance, emergency assistance, and social club activities. In 2023, we organized a number of employee activities, including Happy Enterprise employee networking activities and bonuses for power walking challenges. We invested NT\$195,835,864 in employee benefits in 2023.

#### Parental Leave Without Pay

EMI strives to create a friendly workplace that enables employees to balance work and family. We have established a parental leave without pay system in accordance with legal requirements; all employees may apply for parental leave regardless of gender and may apply for reinstatement when their period of leave is up so they can balance their roles in both childcare and employment.



#### Statistics for parental pay without leave in 2023

Indicator	Male	Female	Total
<b>A. Number of employees eligible for parental leave without pay in 2023</b>	5	42	47
<b>B. Actual number of applicants for parental leave without pay in 2023</b>	0	26	26
<b>Application rate (%)=B/A</b>	0%	61.9%	55.3%
<b>C. Number of parental leave employees scheduled for reinstatement in 2023</b>	0	13	13
<b>D. Actual number of parental leave employees reinstated in 2023</b>	0	11	11
<b>Reinstatement rate (%)=D/C</b>	0%	84.6%	84.6%
<b>E. Actual number of parental leave employees reinstated in 2022</b>	0	9	9
<b>F. Number of parental leave employees who continued working for one year following reinstatement in 2022</b>	0	4	4
<b>Retention rate (%)=F/E</b>	0%	44.4%	44.4%

Notes:

- A. Number of employees eligible for parental leave in 2023: The number of employees who applied for paternity and maternity leave from 2023/01/01~2023/12/31.
- B. Actual number of applicants for parental leave in 2023: The number of employees who applied for parental leave from 2023/01/01~2023/12/31.
- C. Number of parental leave employees scheduled for reinstatement in 2023: The number of employees who completed their parental leave from 2023/01/01~2023/12/31.
- D. Actual number of parental leave employees reinstated in 2023: The number of employees who completed their parental leave from 2023/01/01~2023/12/31 and were reinstated.

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### 3-3-2 Building an Exercise-Friendly and Healthy Enterprise

We attach great importance to the physical and mental health of our employees, and implement health promotion activities in the workplace through on-site health care services and health lectures. In 2022, we began introducing and establishing sports clubs to actively create health-friendly workplace environments and build a health-oriented workplace culture. In 2023, we extended our “exercise constantly and stay healthy” philosophy and launched the “online power walking challenge” through an online exercise app that allowed participation from cross-organizational/regional teams to encourage our employees to exercise. In 2023, EMI received the “I Sports Enterprise certificate” from the Sports Administration for the first time, demonstrating EMI’s achievements in creating healthy and sustainable workplace environments through practical actions and fun activities.

#### EMI health promotion activity highlights

##### Workplace health promotion activities

Participants **75**

Our Taichung office hosted workplace health promotion activities in November and December, which included three major awards (the power walking steps award, calorie consumption award, and body fat management award) to encourage our colleagues to establish a habit of exercise so they could maintain long-term and high-intensity activity levels.

##### Workplace operational health and safety promotions and “cardiovascular disease risks” health promotion lecture

Participants **28**

Our Taichung office invited a special labor health specialist to give a lecture.

##### “Appointment with the doctor” activity

Participants **4**

Invited occupational specialist Dr. Yang Guang-Yang from Yonghe Cardinal Tien Hospital to explain the results of personal health examinations to our colleagues.

##### On-site health education and training

Participants **10**

Our Kaohsiung office invited a special nurse to give a lecture.

##### Health promotion lecture on ergonomics

Participants **26**

An occupational therapist explained chronic shoulder and neck disorders, simple self-assessment methods, symptom-relieving exercises, and correct postures.

##### Workplace health promotion and unlawful infringement prevention lecture

Participants **24**

Our Kaohsiung office invited a special labor health specialist to give a lecture.



##### First online power walking challenge

Participants **48**

Hosted a three-month power walking challenge which attracted a total of 48 employees. Information from the Ministry of Health and Welfare showed that walking 6 km (around 10,000 steps) is equivalent to carbon reductions of 1.42 kgCO<sub>2</sub>e; over the challenge period of 90 days, we accumulated 45.78 million steps, equivalent to reductions of 6,502 kgCO<sub>2</sub>e in carbon emissions.

##### Year-round aerobic dance, core strength training, Pilates, yoga, and cross-training classes

Participants **1,385**

Professional coaches used office spaces to teach group aerobic dance, core strength training, Pilates, and yoga classes every Tuesday and Friday afternoon, helping our colleagues prevent and improve issues associated with inactivity, shoulder pain, lower back pain, obesity, and metabolic disorders. We hosted a total of 96 exercise classes in 2023.



##### ESG compacts

Participants **520**

Our media business initiated a plastic reduction plan, gifted a set of eco-friendly tableware to all employees, banned use of disposable tableware, and installed a plastic bottle recycling machine. We designated the 11th and 22nd of every month Walk to Reduce Carbon Day and Meat Free Day, encouraging our employees to walk and eat vegetarian food for a day to reduce carbon emissions.



I Sports Enterprise certificate award ceremony

### 3-3-3 Sound Communication Channels

#### Employee Satisfaction

In 2023, we commissioned 104 HR Academy to conduct an anonymous online survey encompassing the eight aspects of "supervisors, remuneration, colleagues, work, development, corporate culture, sustainable development, engagement," and analyze survey results to help us understand employee satisfaction levels for various work aspects and serve as a reference for subsequent improvement and management measures. Assessment results were presented on a six-point scale, with 1 point representing "strongly disagree" and 6 points representing "strongly agree." In 2023, overall satisfaction scores reached 4.74 points, and satisfaction scores for all aspects exceeded 4 points. EMI will continue to improve labor-management relations based on survey results to enhance employee recognition.



#### Plan to Prevent Illegal Infringement of Rights when Performing Duties

The Ministry of the Interior Police Department formulated the Stalking and Harassment Prevention Act, which took effect on June 1, 2022, The Ministry of Labor also released the "Guidelines to Prevent Illegal Infringement of Rights when Performing Duties (Third Edition)" under Official Letter No. 1110203498. EMI adhered to the aforementioned guidelines when amending the "Plan to Prevent Illegal Infringement of Rights when Performing Duties" and also implemented the regulations of the Stalking and Harassment Prevention Act.

#### Employee Grievance Mechanisms and Channels

	Labor-management meetings	Employee Welfare Committee meetings	Unions	Employee mailboxes	Mentors for new employees	Exit interviews
Handling process	Employees express their needs and suggestions through labor-management meetings	Periodic discussion of employee welfare matters	Employees participate in regular department affairs meetings through union representatives	Constant reception of various needs and suggestions	Unit managers appoint senior staff to guide new employees and provide feedback to the Human Resource Department	Terminated employees have to be approved by the Human Resources Department, the head of the management department, and the general manager
Focus of communication	Communication of opinions between both parties, announcement of important policies, promotion of changes to the Labor Standards Act, and response measures	Discussion of annual work plans, annual utilization plans for welfare funds, department trips and meals, and adjustments in employee health check subsidies	Scheduling, overtime, and other matters related to employee benefits	Attendance, salaries, benefits, and psychological counseling	Mentors assist new employees in quickly familiarizing themselves with new environments	The Human Resource Department conducts face-to-face interviews with each terminated employee to ensure that they can fully experience EMI's focus and care

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### Number of Complaints and Responses

Our three grievance report types include reports of employee grievances, reports of unlawful infringement in the workplace, and reports of sexual harassment, all of which can be submitted through mail, phone, the employee suggestion box, and in-person interviews. Our Human Resources Department is responsible for managing the entire grievance handling process, confirming and handling grievance matters through employee interviews as needed or setting up special teams which handle report investigations, and providing responses from an employee perspective.

### Labor-Management Meetings

EMI warehousing employee organizations include the Taichung Operations Management Office corporate union and the Kaohsiung Operations Management Office corporate union. The proportion of employees who have joined unions is 58%. For employees who have not joined unions, we adhere to the same labor conditions and labor regulations in accordance with corporate policies so that employees are not affected by union membership. We host quarterly labor-management meetings to establish stable labor-management relations with union representatives and employee representatives, promote harmonious relations between labor and management, and negotiate on labor-management matters that improve labor welfare. In 2023, our warehousing business convened a total of 4 meetings, our media business convened a total of 1 meeting, and 50% of meeting attendees were employee representatives. Discussion items included attendance systems, on-site health services, employee group insurance benefits, Happy Enterprise employee networking activities, adjustments to nighttime work rules for female employees, and employee consultation channels.

### 3-3-4 Remuneration Policies

To attract and retain outstanding talents, we offer remuneration and benefits superior to our peers, and review remuneration levels each quarter to provide the most competitive salaries. We also periodically adjust salaries based on annual operational performance, work responsibilities, and work performance to motivate our employees to enhance their productivity. EMI revised the "Regulations for Sustainability Responsibility Center Bonuses" in 2023 to expand the scope of existing bonus systems; we not only assessed the business performance and profits for each department over the prior year, but also expanded our assessments to departmental achievements of corresponding sustainable development targets to provide additional benefits if targets have been achieved. Applicable targets include the highest-ranking manager of each department and employees participating in sustainable development indicator executions. We encourage all supervisors and employees to actively participate in achievement of operational targets and sustainability targets to promote sustainable development at EMI.

#### ■ Ratio of Annual Total Compensation for the Highest-Paid Individual in 2023

Unit (Business)	Ratio of the annual total compensation for the highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual)	Ratio of the percentage increase in annual total compensation for the highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual)
EMI (Warehousing business)	6.03	-5.47
ET New Media (Media business)	12.16	3.08
ET Pet (Pet business)	6.12	-1.07

Note: Our warehousing business suffered losses from certain reinvestments, reducing bonuses (but not affecting basic employee salaries) and the ratio of the percentage increase in annual total compensation for the highest-paid individual to the median percentage increase in annual total compensation for all employees. Therefore, relevant figures are presented as negative numbers.

#### ■ Ratio of Male to Female Salaries and Remuneration in 2023

Employee type	EMI (Warehousing business)		ET New Media (Media business)		ET Pet (Pet business)	
	Male	Female	Male	Female	Male	Female
Entry-level employees	1.01	1	0.66	1	0.23	1
Junior executives	1.09	1	0.77	1	0.24	1
Mid-level executives	0.97	1	0.4	1	0.45	1
Senior executives	1.2	1	1.4	1	2.27	1

## 3-4 Occupational Health and Safety

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### Material Topic: Occupational Health and Safety

#### Policies and Commitments

EMI owns multiple businesses and has formulated appropriate management actions based on the characteristics of each business to protect the safety of employees in different fields. We are committed to becoming a green model enterprise; emphasize employee safety, hygiene, and health management; and provide safe and healthy workplace environments to establish a friendly and safe workplace with zero accidents.

	Assessment Mechanisms	Targets for Upcoming 1-2 Years	Targets for Upcoming 3-5 Years	Targets for Upcoming 5 Years and Beyond
Warehousing business	<ul style="list-style-type: none"> <li>Achievement rate of labor health protection plan implementations</li> </ul>	<ul style="list-style-type: none"> <li>Achieve 90% of implementations on our four major labor health and protection plans (including prevention of human-induced musculoskeletal hazards, prevention of diseases caused by abnormal workloads, prevention of unlawful infringement when performing work duties, and maternal health protection).</li> </ul>	<ul style="list-style-type: none"> <li>Achieve 95% of implementations on our four major labor health and protection plans.</li> </ul>	<ul style="list-style-type: none"> <li>Achieve more than 95% of implementations on our four major labor health and protection plans.</li> </ul>
	<ul style="list-style-type: none"> <li>Number of personnel served at physician and nurse on-site service visits</li> </ul>	<ul style="list-style-type: none"> <li>Serve 90% of personnel at physician and nurse on-site service visits</li> </ul>	<ul style="list-style-type: none"> <li>Serve 95% of personnel at physician and nurse on-site service visits</li> </ul>	<ul style="list-style-type: none"> <li>Serve more than 95% of personnel at physician and nurse on-site service visits</li> </ul>
	<ul style="list-style-type: none"> <li>Number of employee CPR+AED training classes hosted and certification rate</li> </ul>	<ul style="list-style-type: none"> <li>Commission professional institute to host employee CPR+AED training classes and ensure that 2 employees from each department obtain certificates.</li> </ul>	<ul style="list-style-type: none"> <li>Commission professional institute to host employee CPR+AED training classes and ensure that more than half of employees from each department obtain certificates.</li> </ul>	<ul style="list-style-type: none"> <li>Commission professional institute to host employee CPR+AED training classes and ensure that more than 70% of employees from each department obtain certificates.</li> </ul>
	<ul style="list-style-type: none"> <li>Occupational health and safety training participation rate</li> </ul>	<ul style="list-style-type: none"> <li>Achieve 90% participation on occupational health and safety training (including disaster prevention and health promotion lectures).</li> </ul>	<ul style="list-style-type: none"> <li>Achieve 95% participation on occupational health and safety training.</li> </ul>	<ul style="list-style-type: none"> <li>Achieve more than 95% participation on occupational health and safety training.</li> </ul>
	<ul style="list-style-type: none"> <li>Annual health check coverage rate</li> </ul>	<ul style="list-style-type: none"> <li>Achieve 98% annual health check coverage rate</li> </ul>	<ul style="list-style-type: none"> <li>Achieve 100% annual health check coverage rate</li> </ul>	<ul style="list-style-type: none"> <li>Achieve 100% annual health check coverage rate</li> </ul>
	<ul style="list-style-type: none"> <li>Obtain Accredited Healthy Workplace-Health Promotion Certificate</li> </ul>	<ul style="list-style-type: none"> <li>Obtain Accredited Healthy Workplace-Health Promotion Certificate.</li> <li>Continue to host annual health promotion activities and achieve 60% employee participation for each activity.</li> </ul>	<ul style="list-style-type: none"> <li>Obtain Accredited Healthy Workplace-Health Promotion Certificate.</li> <li>Continue to host annual health promotion activities and achieve 70% employee participation for each activity.</li> </ul>	<ul style="list-style-type: none"> <li>Obtain Accredited Healthy Workplace-Health Promotion Certificate.</li> <li>Continue to host annual health promotion activities and achieve 80% employee participation for each activity.</li> </ul>

**Responsible Unit** Occupational safety management departments at all EMI businesses

- Specific Actions**
- Continued to implement plans for prevention of human-induced hazards, prevention of diseases caused by abnormal workloads, prevention of unlawful infringement when performing work duties, and maternal health protection.
  - Identified health issues in accordance with occupational health and safety policies, and organized annual risk prevention plans to reduce frequency of occupational disasters.
  - Installed fire alarms and fire extinguishers on each floor, conducted annual checks of firefighting equipment, and organized annual disaster prevention training.
  - Formulated "Workplace Health Management Plan" and provide annual employee health checks.
  - Installed AEDs at all business units.

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### 3-4-1 Dedicated Unit and Committee for Occupational Health and Safety

EMI established an Occupational Safety and Health Committee which convenes at least once a quarter. The Committee is headed by our chairman and composed of management representative, labor representatives, and unit managers; Committee members are responsible for proposing and reviewing various management measures. The Committee also regularly discusses and reviews various occupational safety actions and protection plans, formulates related occupational health and safety policies and targets, and implements occupational safety promotion and training to protect employee health and safety at work.

Occupational Health and Safety Committee	
<b>Participating personnel</b>	Committee members include occupational health and safety personnel, unit managers, and labor representatives. There are a total of seven members, and labor representatives account for 42% of Committee members.
<b>Frequency and number of meetings</b>	Meetings are convened every quarter and 4 meetings were convened in 2023
<b>2023 resolutions</b>	<ul style="list-style-type: none"> <li>• Formulated "ESG management policies" and approved "Aerobic dance, core strength training, yoga, and Pilates classes" for 2023</li> <li>• Discussed and approved the "2023 Ministry of Education Sports Administration Sports Enterprise Certificate" application proposal and promoted the first "Step by Step EMI" online power walking challenge.</li> <li>• Our Taichung office organized the first health promotion composite challenge.</li> <li>• Discussed and approved 2024 Occupational Health and Safety Management Plan.</li> </ul>

#### Policies and Plans

To ensure workplace safety and reduce the incidence rate of occupational disasters, we established a comprehensive occupational safety management system and reviewed our plans for self-management of occupational health and safety, health and safety training, prevention of occupational diseases, and health promotion.

We conduct regular tests on the operating environments of our silos and offices every year, and commission monitoring agencies who adhere to government regulations to conduct two environmental tests for noise and dust operations, mainly focusing on dust concentrations, carbon dioxide concentrations, lighting, and noise. We also completed installations of electric fences around port boundaries to strengthen port management efficiency and security personnel efficiency. We incorporated standards such as the ISO45001 Environmental Health and Safety System into silo management and completed third-party verification in 2023.

Our protections for port silo workers exceed legal standards. Even though our noise and dust hazards did not meet specified standards, we still conducted tests on our operating environments every six months in accordance with law. Test results all adhered to the Occupational Safety and Health Act and fell within acceptable ranges. In accordance with law, contractors are informed of hazards before commencing work. We notify contractors of port operation risks and have established specific requirements to enhance operational safety and lower incidence of hazard occurrence. We also require contractors to sign commitments to health and safety as well as agree with our health and safety operational regulations.

### Occupational Safety Committee Organizational Structure



EMI	<b>Health management</b>	Employees undergo periodic health checks each year, including specific tests for hazardous operations such as hearing tests, lung function tests, lung CTs, and painless gastroscopies to strengthen health management in our employees.
	<b>Site assessments</b>	In terms of prevention for human-induced hazards and unlawful infringement in the workplace, our on-site occupational safety and operation supervisors conduct hazard identification and risk evaluation procedures of employee operations to better understand and improve hazardous conditions.
Warehousing business	<b>Dust protection</b>	<ul style="list-style-type: none"> <li>• We provide personal protection equipment such as dust protection face masks and face covers (99.7% dust removal efficiency).</li> <li>• We utilize a shift rotation system to reduce personnel contact with hazardous factors.</li> </ul>
	<b>Noise protection</b>	<ul style="list-style-type: none"> <li>• We provide personal noise protection equipment such as ear plugs.</li> <li>• We utilize a shift rotation system to reduce personnel contact with hazardous factors.</li> </ul>
	<b>Emergency response</b>	Formulated "General Safety Measures and Emergency Responses for Silo Operations."

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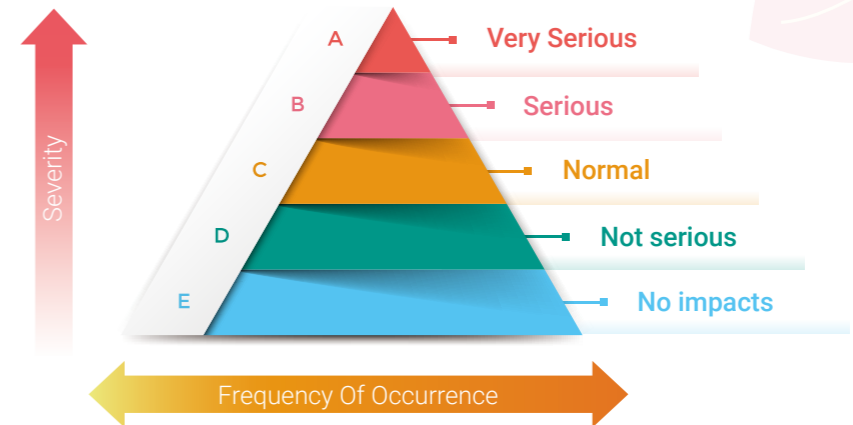
**Occupational Health and Safety Risk Evaluations**

EMI expends full efforts in protecting employee safety. In terms of risk communication, we not only periodically convene Occupational Safety and Health Committee meetings and collect employee feedback, but also incorporate risk identification, evaluation, and control in routine dissemination and training, making this a focus for employee communication. We regularly assess possible occupational health and safety risks for all operational conditions, and adopt appropriate management measures and control strategies for advanced prevention of occupational disasters.



**Hazard Identification and Risk Assessment**

We comprehensively scored all tasks based on operational frequency, severity, construction control measures, and management regulations. Tasks were scored on five levels: A Very Serious; B Serious; C Normal; D Not serious but should be included in long-term monitoring and inspection items; E No impacts. Improvement measures and priorities were determined based on resulting scores. Our Health and Safety Work Rules and General Safety Measures and Emergency Responses for Silo Operations both stipulate that when immediate hazards and risks occur, personnel can choose to step away from said hazard and immediately notify supervisors on duty.



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## 3-4-2 Executive Plans and Achievements

Employees are the foundation of EMI's sustainable operations. We work to protect employee physical and mental health, and focus on building a healthy and safe workplace. Our Occupational Safety Committee digitally delivers various epidemic prevention and disaster prevention information relating to occupational safety protection in response to changes in current events and weather conditions. We use our "Plan for Prevention of Human-Induced Hazards" and other workplace protection programs to help employees understand their physical and mental conditions, thereby preventing occupational diseases. The various implementation plans and measures in our Occupational Safety and Health Plan include contractor management plans, plans for prevention of hazards in confined spaces, and other management plans for contractor operations that help to protect contractor health and safety.

## Targets and Achievements in 2023

Formulate and complete four major labor health and protection plans (including prevention of human-induced musculoskeletal hazards, prevention of diseases caused by abnormal workloads, prevention of unlawful infringement when performing work duties, and maternal health protection), and review implementations and achievements on the four major labor health and protection plans each year.	Achievement rate: 100% 
Serve at least 90% of personnel at physician and nurse on-site service visits.	Achievement rate: 90% 
Achieve 90% participation on occupational health and safety training (including AED, CPR, disaster prevention, and health promotion lectures).	Achievement rate: 90% 
Implement workplace health management plans and achieve annual health check coverage rate of 100%.	Achievement rate: 90%
Complete formulation of workplace health management plans.	Achievement rate: 100% 
Obtain Accredited Healthy Workplace-Health Promotion Certificate.	1. Head office obtained Health Promotion Certificate 2. Our Taichung and Kaohsiung offices obtained Badge of Accredited Healthy Workplace for Preliminary Health Workplace 
Organize 2 occupational health and safety training activities and lectures each year.	Achievement rate: 100% 
Organize annual fire safety tests and training.	Achievement rate: 100% 

## Statistics on Occupational Injuries in 2023

In 2023, an employee safety incident occurred at our warehousing business as protective partitions were not installed on dangerous machinery sections and operators failed to follow standard operating procedures. After assessing associated risks, we added protective partitions and redrafted standard operating procedures to prevent similar incidents from occurring.

Gender	Male	Female	Total
Number of days worked	769,908	1,257,450	2,027,258
Number of hours worked	6,159,264	10,059,600	16,218,864
Number of fatalities as a result of work-related injury	0	0	0
Rate of fatalities as a result of work-related injury	0	0	0
Number of high-consequence work-related injuries	0	0	0
Rate of high-consequence work-related injuries	0	0	0
Number of recordable work-related injuries	12	209	221
Rate of recordable work-related injuries	0.39	4.16	2.73
Total days lost to work-related injuries	133	402.4	535.4
Lost day rate (LDR)	4.32	8	6.6
Number of close calls	1	0	1
Close call rate	0.03	0	0.01

Note 1: Number of hours worked = Total employees x Daily work hours x Actual workdays per year (249 days in 2023)

Note 2: Rate of recordable work-related injuries = (Number of recordable work-related injuries / Number of hours worked) x 200,000

Note 3: Lost day rate (LDR) = Total days lost as a result of work-related injury / Number of hours worked x 200,000 x 100%; the "total days lost as a result of work-related injury" refers to the total amount of time (converted into days) where employees were unable to perform routine work due to work-related accidents or diseases.



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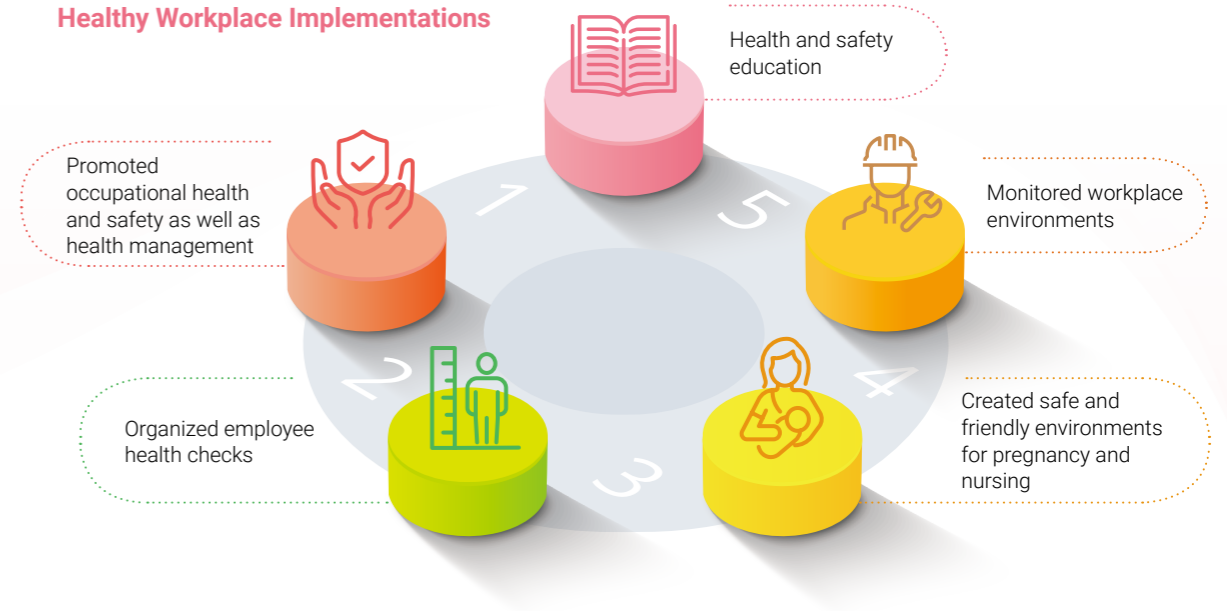
### Accredited Healthy Workplace Certificate

In 2023, the EMI head office received the Ministry of Health and Welfare Health Promotion Certificate, and our Taichung and Kaohsiung offices received the Ministry of Health and Welfare Badge of Accredited Healthy Workplace for Preliminary Health Workplace.

### Health Promotion Certificate and Badge of Accredited Healthy Workplace for Preliminary Health Workplace



### Healthy Workplace Implementations



### 3-4-3 Dissemination and Drills

EMI is committed to continued strengthening of workplace health and safety. We help our colleagues understand correct workplace health and safety concepts through fire and disaster prevention drills, occupational safety training, and industrial safety training. In 2023, we organized 242 occupational health and safety training classes attended by 4,098 people. In our warehousing business, operators are required to complete 38 statutory hours of health and safety training for fixed cranes, as well as general and on-site operational health and safety training for new employees, and regular technical education and training. We require new employees to attend general education course on occupational safety to strengthen their understanding of occupational safety regulations and management systems, as well as their knowledge of how to respond to crises.

We also attach great importance to the professionalism of security personnel. Our warehousing business commissioned a professional security company to carry out relevant duties. EMI conveyed human rights policies and attitudes to said company, and required the company to sign a "Supplier Commitment to Code of Conduct and Ethical Regulations." New security personnel are required to receive 3 hours of education and training associated with their duties. The personnel at our Taichung and Kaohsiung silos are required to receive 3 hours of health and safety training each year and adhere to the General Safety Measures and Emergency Responses for Silo Operations, which includes regulations on silo equipment, different types of fire disasters, health and safety measures, and emergency responses. Additionally, our warehousing business introduced drones in 2023 to assist personnel in conducting outdoor inspections. Our Taichung and Kaohsiung silos have respectively obtained 20 and 22 operator certificates to strengthen employee work safety.



## 3-5 Respect for Human Rights

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### Material Topic: Human Rights

#### Policies and Commitments

- We protect the basic human rights of our workers and do not discriminate in our employment policies. We provide necessary training and education to ensure that our employees understand human rights policies and related legal requirements, thereby promoting enhancement of human rights awareness, motivating our employees to adhere to human rights principles, and giving our employees the chance to obtain information and the right to express their opinions on corporate management activities and decisions.
- Implement corporate human rights policies, protect labor rights, and adhere to human rights principles to maintain our reputation, reduce risks, and exert our influence in society.
- Establish diverse and equal communication channels; eradicate all human rights infringements, discriminatory actions, bullying, and violations; and do not use forced or oppressive conditions.

#### Assessment Mechanisms

- Establish human rights due diligence and risk mitigation mechanisms, and regularly review implementation results
- Regularly conduct employee satisfaction surveys
- Number of human rights training courses attended by each employee each year

#### Targets for Upcoming 1-2 Years

- Establish human rights due diligence and risk mitigation mechanisms, and regularly review implementation results
- Regularly conduct employee satisfaction surveys and achieve satisfaction rate of 80%
- Ensure that each employee completes at least 10 human rights training courses each year

#### Targets for Upcoming 3-5 Years

- Regularly review human rights due diligence and risk mitigation mechanisms, and continue to make improvements
- Regularly conduct employee satisfaction surveys and achieve satisfaction rate of 85%
- Ensure that each employee completes at least 15 human rights training courses each year

#### Targets for Upcoming 5 Years and Beyond

- Regularly review human rights due diligence and risk mitigation mechanisms, and continue to make improvements
- Regularly conduct employee satisfaction surveys and achieve satisfaction rate of 85%
- Ensure that each employee completes at least 20 human rights training courses each year

#### Responsible Unit

Warehousing business employee care team, media business human resources department, pet business management department

#### Specific Actions

- Established health and safety protection team to identify and assess possible or existing workplace violence incidents (including physical violence, psychological violence, verbal abuse, and sexual harassment), and revised policies based on regulations to assess implementation results.
- Established human rights due diligence and risk mitigation mechanisms, and provided effective and appropriate grievance channels to prevent infringements on employee rights.
- Provided employee communication channels, and built sound labor-management relations and harmonious workplace environments.
- Organized human rights education and training to ensure that employees understand human rights policies, possess awareness of human rights issues, and abide by human rights principles.



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### 3-5-1 Human Rights Policies and Commitments

To fulfill our corporate social responsibilities and protect the basic human rights of all employees (including full-time employees and interns), we adhere to various international human rights conventions such as the "United Nations Universal Declaration of Human Rights," "United Nations Guiding Principles on Business and Human Rights," "United Nations Global Compact," and "United Nations International Labour Organization." We prohibit all infringements and violations of human rights, and our businesses comply with all local laws relating to labor rights and gender equality at work. The EMI Group chairman serves as the highest management and supervisory authority of human rights, and ensures that all internal and external personnel are treated reasonably, fairly, and respectfully. Our management and human resources units actively analyze the degrees and intensities of employee commitment based on monthly employee attendance and work hours to prevent uneven contributions or impacts on personal health or family conditions to establish a harmonious workplace environment for both workers and managers.



#### Healthy and safe workplaces

We provide healthy and safe workplace environments in accordance with law, and have established dedicated units and committees responsible for occupational health and safety. We hire on-site medical personnel to provide health services, organize periodic health and safety/fire safety training, and adopt necessary measures to prevent occupational disasters, thereby reducing hazards in workplace environments. Our goal is to build a healthy and safe workplace with zero occupational disasters, and we regularly review health and safety risks for our employees.



#### Respect for human rights in the workplace

We adhere to government labor laws, do not employ child labor, regularly monitor and manage employee attendance, and do not employ forced labor. We provide overtime pay or compensatory time off if work hours are extended, and offer smooth communications channels to our employees to strengthen labor-management relations and build harmonious workplace environments. We formulated a "Plan to Prevent Illegal Infringement of Rights when Performing Duties" to prevent physical, verbal, and psychological workplace abuse, and to ensure the physical and mental health of our employees.



#### Diversity, inclusiveness, and equal employment principles

We provide open, fair, and impartial opportunities to all job seekers, and do not discriminate based on race, class, language, ideology, religion, political affiliation, place of origin, place of birth, gender, sexual orientation, age, marital status, facial features, or physical and mental disabilities as we work to jointly build a respectful, equal, nondiscriminatory workplace environment free from harassment.



#### Harmonious labor-management relations

To protect employee interests, create a win-win situation for both labor and management, and establish bidirectional channels for communication, we regularly host labor-management meetings in accordance with the Labor Standards Act and the Regulations for Implementing Labor-Management Meetings to ensure smooth labor-management communications.



#### Healthy and safe workplaces

We formulated "Regulations for Prevention, Grievance Reporting, and Penalties for Sexual Harassment in the Workplace" to protect employee interests and sexual equality in the workplace.

### 3-5-2 Human Rights Management Actions

#### Promotion of Gender Equality

EMI is committed to creating a diverse workplace that emphasizes gender equality. We have long promoted gender equality and implement annual promotional activities related to gender diversity, gender equality, and prevention of sexual harassment. We offer a diverse and inclusive workplace that respects employees of different genders, and organize specific courses on gender equality for new employees during orientation training to ensure that all employees feel safe at work. We also host irregular employee welfare meetings and adjust our workplace gender equality policies as needed. Employees who encounter incidences of gender inequality can protect their interests through employee grievance channels, following which we immediately set up special investigation teams based on case severity. In 2023, we organized 10 human rights training courses for 1,955 people over a total of 298 hours.



## Supplier Human Rights Management

EMI emphasizes supplier protection of human rights. Our warehousing business "Supplier Commitment to Code of Conduct and Ethical Regulations" stipulates that our supplier partners should respect human rights (including freedom of employment, prohibited use of child labor, and implementation of humane treatment); suppliers are required to abide by these regulations prior to collaboration with us.

## Human Rights Risks Identification and Mitigation Measures

Target	Human rights issue	Target management	Risk sources	Mitigation measures	Compensatory measures	Implementation results for 2023
<b>Job seekers and new hires</b>	Diversity and inclusiveness, principles of equal employment	No employment discrimination incidents	Recruitment, denied employment, equal pay	Our human rights policies contain stipulations on workplace diversity. We do not allow any form of differential treatment or discrimination based on gender, sexual orientation, race, skin color, class, age, marital status, language, ideology, religion, political affiliation, place of origin, appearance, or physical and mental disabilities.	<ul style="list-style-type: none"> <li>Implement diversity in the workplace and adhere to the regulations of the Employment Service Act</li> <li>Equal pay for equal work regardless of gender, age, and race</li> </ul>	No employment discrimination incidents occurred in 2023
<b>All employees</b>	Respect for human rights in the workplace	Prohibition of child labor Zero workplace violence incidents	Unlawful employment Workplace violence	<ul style="list-style-type: none"> <li>Prohibit use of child labor and forced labor</li> <li>Formulated the "Plan to Prevent Illegal Infringement of Rights when Performing Duties" and established clear grievance channels. Company heads also signed statements preventing workplace violence which declared zero tolerance for workplace violence</li> </ul>	<ul style="list-style-type: none"> <li>Require job applicants to note their date of birth during recruitment processes and confirm the accuracy of their information</li> <li>Made a public announcement to prohibit violence in the workplace</li> </ul>	No cases of illegal employment and no reports of workplace violence occurred in 2023
<b>All employees</b>	Gender-friendly and caring environments	Zero sexual harassment incidents	Sexual harassment Discrimination	<ul style="list-style-type: none"> <li>Formulated the "Regulations for Prevention, Grievance Reporting, and Penalties for Sexual Harassment in the Workplace" to eliminate sexual harassment in the workplace</li> <li>Adhered to laws and regulations related to gender equality, prohibited discrimination and sexual harassment, and provided equal workplace environments</li> <li>Enhanced employee awareness of gender equality through education and training on sexual harassment prevention</li> </ul>	Established a Sexual Harassment Grievance Handling Committee to handle incidents in a fair manner	No sexual harassment incidents were reported in 2023
<b>Female employees who are pregnant or who have given birth within one year</b>	Maternal protection	Protect maternal health and safety	Health conditions Workloads	<ul style="list-style-type: none"> <li>Complied with labor laws and regulations related to gender equality at work and maternal health protection for female workers</li> <li>Implemented flexible breastfeeding (pumping) measures and set up lactation rooms</li> <li>Promoted workplace maternal protection plans to ensure maternal health and safety</li> <li>Arranged regular prenatal interviews and health risk assessments with staff doctors and nurses for female colleagues before and after pregnancy</li> </ul>	Arrange regular prenatal interviews and health risk assessments with staff doctors and nurses for female colleagues before and after pregnancy	No incidents associated with violations of maternal health protection occurred in 2023
<b>All employees Contractors</b>	Healthy and safe workplaces	Build safe workplace environments Implement epidemic prevention measures	Work injuries Occupational health and safety	<ul style="list-style-type: none"> <li>Established dedicated occupational health and safety units and committees, and complied with occupational health and safety regulations</li> <li>Organize regular labor health and safety training for current employees</li> <li>Engage contracted physicians and nurses to provide on-site health services</li> <li>Organize annual employee health checks</li> <li>Conduct regular quality inspections on water dispensers, lighting equipment, and firefighting equipment</li> <li>Strictly require all employees, guests, and contractors to comply with epidemic prevention and name-based access measures, and strengthen disinfection procedures for factories and offices</li> </ul>	<ul style="list-style-type: none"> <li>Initiate notification and handling procedures for occupational disasters</li> <li>Actively provide care and insurance information to help employees understand how to apply for relevant compensation</li> <li>Adjust work based on employee physical and mental conditions</li> </ul>	One occupational accident occurred in 2023 and was reported
<b>All employees</b>	Harmonious labor-management relations	Zero labor-management disputes	Labor-management disputes	<ul style="list-style-type: none"> <li>Hosted quarterly labor-management meetings in accordance with the Labor Standards Act and Regulations for Implementing Labor-Management Meetings</li> <li>Employee grievance channels: Email, telephone, employee suggestion mailbox, and face-to-face discussions, which all ensure smooth employee communications</li> </ul>	Provide diverse communication channels to ensure employee rights	No employee grievance reports were received in 2023

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## 4-1 EMI Delivery of Love

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### Material Topic: Social Participation and Care

#### Policies and Commitments

- EMI strives to be an excellent and charitable enterprise
- EMI commits to spreading care to all corners of society where it is needed. For EMI, participation in charity events is more than an activity, but a core part of our business which will grow as we move toward sustainable management.

	Assessment Mechanisms	Targets for Upcoming Year	Targets for Upcoming 3-5 Years
Warehousing business	<ul style="list-style-type: none"> <li>• Number of trees planted each year</li> <li>• Number of beach cleanups and environmental protection activities hosted in a year</li> <li>• Investments in "Love Breakfast" program</li> <li>• Number of activities caring for the elderly and rehabilitated persons</li> </ul>	<ul style="list-style-type: none"> <li>• Plant 100-200 trees a year</li> <li>• Host 1-2 beach cleanups and environmental protection activities a year</li> <li>• Invest NT\$5-5.5 million in "Love Breakfast" program</li> <li>• 1-2 activities caring for the elderly and rehabilitated persons</li> </ul>	<ul style="list-style-type: none"> <li>• Plant 300-500 trees each year</li> <li>• Host 2-3 beach cleanups and environmental protection activities each year</li> <li>• Invest NT\$5.5-6 million in "Love Breakfast" program each year</li> <li>• 1-2 activities caring for the elderly and rehabilitated persons/year</li> </ul>
Media business	<ul style="list-style-type: none"> <li>• Number of monthly forum articles that convey concepts to advance citizenship concepts</li> </ul>	<ul style="list-style-type: none"> <li>• Post at least 8-10 forum articles promoting "mutual benefits in Taiwan" each month</li> </ul>	<ul style="list-style-type: none"> <li>• Post at least 8-10 forum articles promoting "mutual benefits in Taiwan" each month</li> </ul>
Pet business	<ul style="list-style-type: none"> <li>• Number of beach cleanups and environmental protection activities hosted in a year</li> <li>• Number of charity pet health tours hosted each year</li> <li>• Number of stray adoption activities co-organized with charity organizations</li> <li>• Donations for feeding strays each year</li> </ul>	<ul style="list-style-type: none"> <li>• Host 1-2 beach cleanups and environmental protection activities</li> <li>• Host 10 charity pet health tours</li> <li>• Co-organize 3-5 stray adoption activities with charity organizations</li> <li>• Donate NT\$100,000-150,000 for feeding strays</li> </ul>	<ul style="list-style-type: none"> <li>• Host 2-3 beach cleanups and environmental protection activities each year</li> <li>• Host 20 charity pet health tours each year</li> <li>• Co-organize 5-10 stray adoption activities with charity organizations each year</li> <li>• Donate NT\$150,000-200,000 for feeding strays each year</li> </ul>

**Responsible Unit** Warehousing business social care team, media business administration office, pet business marketing department

- Specific Actions**
- Environment**
- Participated in various environmental protection activities (such as tree planting and beach cleanup activities) to express our concern for the environment and ecology through practical actions.
- Society**
- Love Breakfasts, Dung Sen Education Scholarships, and industry-academia collaborations cared for the needs of children in rural tribes at different development stages by focusing on the three aspects of "nurture, grow, and thrive."
  - We believe that pets are family members and worked with animal shelters and animal protection groups across Taiwan to aid adoption of strays and provide free health examinations.



### 4-1-1 Spreading Love and Expanding Influence Starting from Love Breakfasts

While others work to increase profits, EMI seeks to benefit the public by upholding core values that help social citizens. We started with the Love Breakfast program and continued to extend our charitable acts to all locations across Taiwan. We have long invested in local communities, cared for disadvantaged groups, and promoted cultural developments, providing care and warmth where it is needed. We integrated the expertise and resources of our core businesses, and continue to implement innovations through a variety of projects such as "Sending Love to Tribal Villages," "Love Breakfasts," "Support for Rehabilitated Inmates," and "Care for the Elderly," which provide long-term, substantial support for disadvantaged groups and help more people understand that corporate social actions can create infinite virtuous cycles.

Over the years, EMI has expended full efforts in social welfare activities, and community care has gradually become one of our core corporate values. We have established long-term plans to build sustainable societies so we can pass on our spirit of caring and expand the scope of social welfare to encompass preservation of indigenous culture, support for tribal education and economic development, organization of sports competitions, and provision of scholarships for children from rural areas, and we plan to enhance cross-strait relations in future. ET New Media also fulfilled its core responsibilities as a media company by launching "Love Cloud," "After-Care Cloud," and "ESG Sustainability Cloud," which provide extensive reports on social care and corporate sustainability influence. Several in-depth reports have received recognition in the form of multiple awards. EMI will continue to be a pioneer of mutual benefits and spread seeds of love.

#### ■ Social participation projects and investment ratios in 2023



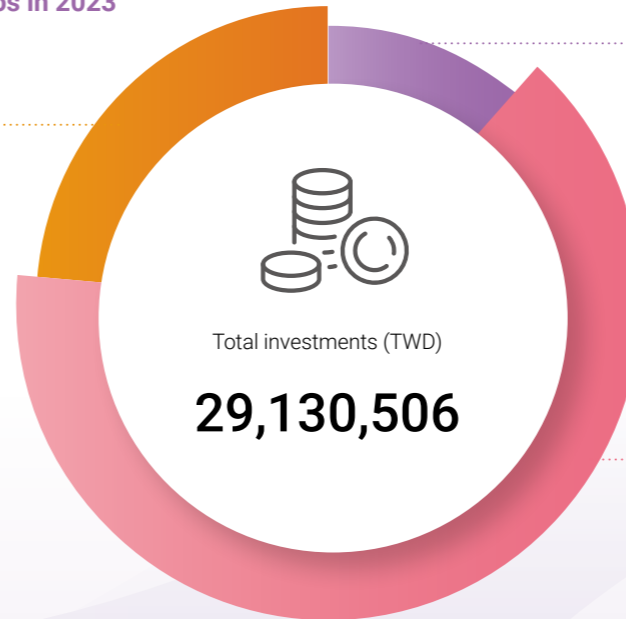
#### Commercial initiatives

Total investments (TWD)

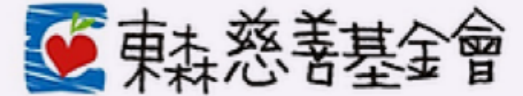
**6,857,000**

Investment ratio

**23.54%**



For more stories where EMI spread warmth and caring, please refer to:



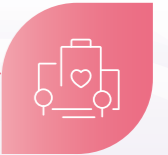
#### Charitable donations

Total investments (TWD)

**3,451,800**

Investment ratio

**11.85%**



#### Community investments

Total investments (TWD)

**18,821,706**

Investment ratio

**64.61%**

Note: Ratios are rounded to two decimal places.



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## 4-2 Social Care and Cycle of Love

### 4-2-1 Love Breakfasts: Long-Term Companionship for Rural Students

#### Love Breakfasts

Dung Sen Charity Foundation works to achieve its goals with joy and compassion. To ensure that schoolchildren in disadvantaged rural areas can obtain sufficient nutrition, we launched the "Love Breakfast" program in 2007 and have cumulatively fueled the growth of more than 35,000 schoolchildren over 17 years. Over the years, we have continued to optimize program operations by procuring local breakfasts from rural areas to provide students with nutritious breakfasts. Schools, teachers, schoolchildren, breakfast shops in rural areas, and EMI members formed the "mutually beneficial community" at the core of program operations, ensuring that these children could go to school and take physical education classes with full stomachs as well as receive lots of love and care as they continued to grow. To help more people care for children in rural areas, we established an employee donation section and also placed invoice donation boxes at all ET Pet stores; invoice lottery winnings are used by Dung Sen Charity Foundation as dedicated funds for the Sending Love to Rural Tribes program. We hope that the "Love Breakfast" program serves as a starting point for EMI to expand influence and help students. EMI hopes that the "Love Breakfast" program not only provides breakfasts and nourishment for children, but also expands and strengthens our positive influence in rural and tribal schools.

#### ■ Donations to Love Breakfast Program

	Number of schools	Number of schoolchildren	Donations (TWD)
<b>Cumulative donations from 2007-2021</b>	452	34,923	54,875,908
<b>2022</b>	72	4,103	6,940,135
<b>2023</b>	66	3,880	7,257,671

The short-term goal of the "Love Breakfast" program is to ensure that no children go hungry at school. The mid- to long-term goals of the program are to encourage schools to use program funds to establish sports and music clubs. We also provide scholarships and future internship opportunities to beneficiaries who are accepted to university, encouraging these children to work as interns at EMI during their winter vacations. In 2023, we provided scholarships to 10 grown students who had benefited from the Love Breakfast program when they were in elementary school.

Many children who benefited from the "Love Breakfast" program have worked hard at their studies and received warmth and companionship from EMI as they continued to grow. These children have now grown up and successfully entered university, and were inspired to work hard at their studies so they could give back to society. Yi-Lin Huang, a student from Chiayi Dongguang Elementary School who received Love Breakfasts for six years, was accepted to the Department of Psychology at National Cheng Kung University this year. When she was a child, she aspired to learn professional skills so that she could return to her hometown and help people. Currently, she is working to become a psychologist, and she has made a promise to EMI that she will serve the public at EMI's health center in future. EMI plans to give "Love Breakfast" beneficiaries the chance to work at EMI when they grow older, to further extend the spirit of the program, help beneficiaries understand that "giving is better than receiving," and allow those who have benefited from the program to assist others, thereby forming a virtuous cycle of kindness within society to continue spreading love.





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## ■ Social Return on Investment from “Love Breakfast” Program

In 2020, we used the “Social Return on Investment (SROI)” method to analyze stakeholder changes and impacts. Our quantification results regarding the social impacts and monetary amounts of our project were verified by Social Value International (SVI).



Total social value was equivalent to

**NT\$2,353,076**



Social return on investment was **2.2-fold** return for every dollar invested

## Sending Love to Rural Tribes

The Dung Sen Charity Foundation has long supported education for rural tribes by delivering Love Breakfasts to children. We also donated resources, children’s books, and winter clothes to provide practical support to children in rural tribes. In 2023, EMI invested a total of NT\$1,300,784 in the “Sending Love to Rural Tribes” program, including NT\$500 restaurant vouchers for Dim Sum 8, A-Yi Abalone Chinese New Year meal sets, and cleaning products, assisting disadvantaged families, 2 school sports clubs, 6 charities, and the Ren Ching Community Service Association. We created summer camp activities and invited students from National Cheng Kung University School of Dentistry and National Taiwan University Department of Sociology who had received Love Breakfast scholarships to return to their tribes in Zhuoxi, Hualien and Changbin, Taitung to help younger students. The Dung Sen Charity Foundation also worked with the National Museum of Marine Science & Technology to host three-day environmental protection summer camps that helped schoolchildren from rural tribes understand marine resources and the importance of environmental protection.



EMI has supported the after-school class founded by the Hualien Cirakayan community for 11 consecutive years. The number of class participants has increased from 20 to 40, and includes students of all ages from elementary school to high school. Two students from this class were accepted to National Dong Hwa University, and volunteered to return and teach at the after-school class. In 2023, one beneficiary was accepted to the National Dong Hwa University Department of Sociology and aspired to help others in need. EMI hopes to form a virtuous cycle of positive social benefits where children who received help are able to give back to their hometowns.

For our year-end appreciation event in 2023, we invited a traditional dance troupe from Hualien Ma-Yuan Primary School and students from Taichung Fumin Elementary School to perform at the Taipei Main Station Dongsen Plaza as part of our Christmas celebrations. This year, Taichung Fumin Elementary School also hosted a charity sale of student-produced pottery and fruits at Taipei Main Station. The proceeds (NT\$22,000) were donated to Dung Sen Charity Foundation to thank EMI for long years of investment in the Love Breakfast program and helping students.

## Spreading Love Through Drawings

For the year-end appreciation event of 2023, we encouraged children to demonstrate their drawing talents and hosted a “Draw My Hometown” competition, inviting children to share exciting stories from their tribes with the public through their drawings. Competition winners were awarded prize money at the Christmas Lighting Ceremony event and were given a set of pencil cases decorated with the winning drawings, as well as gifts donated by employees. In 2023, a total of 30 schools signed up for the competition, and we received 300 submissions. During the Christmas appreciation event, the children admired each other’s work, and competition winners were given an opportunity to stand in the spotlight and accept their awards.



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## 4-2-2 Removing Barriers for the Rehabilitated

### Support for Rehabilitated Inmates

An important and courageous first step for rehabilitated inmates is making a commitment to change their lives and leaving their previous mistakes behind. As a rehabilitated inmate and entrepreneur, EMI founder Gary Wang understands that ex-offenders require time to reintegrate with society, and need commitment and determination to face their challenges. Through active love and care, we encourage rehabilitated inmates to return to the workforce. EMI launched the Stable Employment Project and has matched many rehabilitated inmates with jobs within the Group. Dung Sen Charity Foundation actively donates resources to the Taipei Branch of the Taiwan After-Care Association on festive occasions, using practical actions to bring stability to the lives of rehabilitated inmates and building virtuous cycles within society. In 2023, we donated NT\$150,000 to the Taiwan After-Care Association; on Rehabilitation Day, the Taipei Branch of the Taiwan After-Care Association presented us with an award of appreciation for our work over the past six years.

ETtoday launched and continues to operate the ["After-Care News Cloud"](#) to uphold the spirit of "rehabilitation without hindrance and love for victims," focusing on news reports related to rehabilitated inmates and victims of crime to enhance reader understanding of the difficulties rehabilitated inmates face, encouraging the public to provide more support, opportunities, and care, thereby bringing more warmth to society.

## 4-2-3 Public Welfare and Spreading Love: Care for the Elderly

### Care for the Elderly

Dung Sen Charity Foundation has cared for elderly people since its establishment. Achievements in 2023 included a donation of NT\$150,000 to the Taiwan Catholic Foundation of Alzheimer's Disease and Related Dementia and a collaboration with ETMall to host a year-end banquet for elders living alone. The event was hosted by shopping channel host Yu-Shuang Lin, and Vice President Shang Wen Liao was invited to sing along with participating elders. We also donated NT\$50,000 to the Taipei Rosyclouds Foundation for Education and jointly hosted a party for elders, as well as donated 100 A-Yi Abalone meal sets to the Yilan Hung Dao Home of Charity Foundation and Xizhi Evergreen Village Senior Center. We invited Vice President Liao to Yilan and also invited ETMall shopping channel hosts and staff to Xizhi to celebrate with the elders.



### Community Care

#### Medical Care for Rural Areas

Medical resources are scarce in Hualien. In particular, nursing is a busy and stressful occupation, and added impacts from declining birth rates mean that eastern regions have long had difficulty recruiting nurses. EMI has long been attentive of the needs of rural regions and strives to improve upon the lack of medical resources through investments in Hualien. Starting from 2022, EMI began sponsoring the Mennonite Christian Hospital "Scholarship Program for Nursing Personnel in Eastern Region," providing NT\$12,000,000 over five years to establish a dedicated class for Mennonite personnel at MacKay Junior College of Medicine, Nursing and Management for continued training of outstanding nursing talents, helping students from Hualien study in Taipei, receive solid training at school, and successfully obtain nursing certificates so they could return to their hometowns after graduation. EMI hopes that this program can draw attention to the shortage of nursing personnel in rural areas.

#### Donating Love at EMI

EMI continues to respond to public welfare initiatives. eckare and ET New Media worked with blood donation centers to host blood drives in their respective offices. In 2023, we hosted 2 blood drives, calling on our employees to donate blood, and also inviting community members as well as well-known enterprises such as Daiken Biomedical and funcare to join us in providing gifts and health supplements to donors, thereby encouraging our employees to participate in blood drives. In 2023, our blood drives collected 127 bags of blood, amounting to 31,750 cc of blood.



## 4-3 Promoting Social Impact

### 4-3-1 Spreading Positive Social Energy

#### Reporting with Love to Convey Warmth

ET New Media exerted its core expertise to establish the “Love Cloud” column, which reports heartwarming stories from all corners of society. We hope that these reports can bring attention to disadvantaged groups so that more kind-hearted people and enterprises can provide help, creating more heartwarming stories that can bring positive energy to society. Currently, “Love Cloud” has published a total of 294 reports on disadvantaged groups and 259 reports on corporate charity activities. Our reports on the bus donated to Taiwu Township by Airlie and a child with developmental disabilities who sold her handwritten notes for charity after being accepted to Taipei First Girls High School have received more than 30,000 views.

#### Upholding Professionalism and Winning Awards

ETtoday has long been attentive of social trends in Taiwan. We not only provide timely news reports, but also produce in-depth reports. In 2023, EMI received many awards, including the Journalist Impact Award merit award, Taiwan Pulitzer Prize, and News Pioneer Award.



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#### Journalist Impact Award—Print and Online (Text) Category— Merit award for special feature report

*Illustrations of Families Needing Long-Term Care in Taiwan: Disjointed Policies—Why Can't My Family Members Find Carers?* uses clear descriptions, charts, and case studies to detail the current social issues faced by the Taiwanese public due to shortages in long-term care personnel.



#### Bright Society News Reporting Awards— Print News Category—Excellent Reporting Award

*Post-Pandemic Symbiosis* recorded 6 life-changing stories of events that occurred during the pandemic, showing how people adjusted to drastic changes in their physical and mental conditions as well as their work while moving toward the path of “post-pandemic symbiosis.” The judges commented that this piece was a delicate depiction of contemporary significance and retained a profound record of the pandemic.



#### Bright Society News Reporting Awards— TV News Reporting Category—Honorable Mention

In October 2022, the reporting team closely followed and reported on the members of the Thailand football team; a team was composed of migrant workers. The news report showed the emotional journeys team members endured from training to competition participation, detailing the history of migrant football in Taiwan as well as the heartwarming and inclusive side of Taiwanese society.



#### Taiwan Pulitzer Prize, News Pioneer Award

Senior reporters Zi-Hui Li and Yan-Jie Huang were respectively awarded the “Taiwan Pulitzer Prize” and the “News Pioneer Award” at the first award ceremony hosted by the Association of Taipei Journalists in 2023. Zi-Hui Li stated that she was very grateful to ETtoday for being a media company with practical capabilities as well as the romantic and old-school spirit of a news company working to produce in-depth reports and special features to bring positive energy to society while also allowing reporters considerable freedom.



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### Care for Pets

ET Pet has worked with animal shelters and animal protection groups across Taiwan since its establishment. In 2023, ET Pet hosted a charity pet voting competition which combined pet beauty pageants with charity activities. For each vote received in this event, ET Pet donated NT\$1 worth of pet food to animal shelters in Taipei City and New Taipei City. The event accumulated a total of 130,000 votes, and EMI voluntarily increased the donation amount to NT\$600,000, equivalent to 1,207 kilograms of feed which were given to animal shelters in Taipei City and New Taipei City to help strays through difficult times. EMI believes that "pets are family members" and worked with Hill's Pet Nutrition on the "You buy food, I donate food" activity to donate a total of 9,600 kilograms of feed to six animal shelters across Taiwan. In 2023, ET Pet's animal protection efforts were recognized by the Yilan County Government at a specially organized "Promoter of Pet Happiness" appreciation event that enabled animal protection volunteers to express their gratitude of ET Pet and its volunteer team.



### 4-3-2 Ecological Conservation

#### Participating in Reforestation Programs to Set an Example for Future Generations

EMI implements environmental protection actions and hopes to promote "tree planting and carbon reduction" concepts across Taiwan. We plan to initiate a reforestation project in 2024 and plant trees in 8 forest farms around Taiwan which cover 9.3 hectares of land. We plan to plant more than 15,000 saplings within three years, working with the New Taipei City Government, the New Taipei City Farmers' Association, the Taiwan Angel Alliance for Environmental Conservation, and Tse-Xin Organic Agriculture Foundation to provide saplings and tree maintenance funds through the "Reforestation Project in New Taipei City." We began by planting 200 arbor saplings in Wen Sun Farm, and plan to provide saplings and tree maintenance funds, as well as invite stakeholders to adopt trees and contribute to carbon reduction.



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### Material Topic: Corporate Governance

#### Policies and Commitments

- Comply with and implement corporate governance bylaws to strengthen existing corporate governance structure and promote a culture of corporate governance.
- Ensure that transactions with related parties do not damage shareholder or corporate interests.
- Strengthen Board functions and enhance information transparency.
- Our directors possess the knowledge, capabilities, and qualities to carry out their duties, as well as a high degree of self-discipline, exercising their authority in accordance with law, the Articles of Incorporation, and resolutions of shareholders' meetings.
- Timely and appropriate disclosures of financial, tax, and ESG information related to operational activities and business performance.

#### Assessment Mechanisms

- Periodic Board performance evaluations

- Link director and senior executive remuneration with ESG performance

- Corporate Governance Evaluations rankings

- Proportion of important project price negotiation meetings attended by independent directors

- Frequency of director training courses

- Sustainability report awards

#### Targets for Upcoming 1-2 Years

- Conduct an internal Board performance evaluation at least once a year
- Commission external professional institutes to conduct Board performance evaluations once every three years

- Link 5% of director and senior executive remuneration to achievement of KPI indicators for major ESG issues set by each department

- Maintain second tier ranking (6-20%) in Corporate Governance Evaluations

- Independent directors achieve an 85% annual attendance rate for important project price negotiation meetings

- Host at least 2 director training courses each year

- Obtain TCSA Corporate Sustainability Report Platinum Award

#### Targets for Upcoming 3-5 Years

- Conduct an internal Board performance evaluation at least once a year
- Commission external professional institutes to conduct Board performance evaluations once every three years

- Link 10% of director and senior executive remuneration to achievement of KPI indicators for major ESG issues set by each department

- Achieve first tier ranking (5%) in Corporate Governance Evaluations

- Independent directors achieve an 95% annual attendance rate for important project price negotiation meetings

- Host at least 2-3 director training courses each year

- Obtain TCSA Corporate Sustainability Report Platinum Award

#### Targets for Upcoming 5 Years and Beyond

- Conduct an internal Board performance evaluation at least once a year
- Commission external professional institutes to conduct Board performance evaluations once every three years

- Link 15% of director and senior executive remuneration to achievement of KPI indicators for major ESG issues set by each department

- Maintain first tier ranking (5%) in Corporate Governance Evaluations

- Independent directors achieve an 100% annual attendance rate for important project price negotiation meetings

- Host at least 2-3 director training courses each year

- Obtain TCSA Corporate Sustainability Report Platinum Award

#### Responsible Unit

EMI Corporate Governance Team, EMI Legal Affairs Department, Investor Relations Department and corporate governance officer, and Media business and pet business management and administration departments

#### Specific Actions

- We used effective and specific actions to enhance corporate governance, monitored management personnel, and invited directors to participate in meetings for important internal business decisions and operational strategies.
- We cultivated corporate governance personnel through strengthened professional training, and ensured that directors keep informed of international corporate governance trends and the latest changes in domestic regulations.
- Compiled Chinese and English sustainability reports in accordance with GRI standards, SASB, and the latest government regulations, and obtained third-party assurance to enhance ESG information disclosure quality.
- Ensured timely material information releases for transactions with related parties and disclosed transactions with related parties in financial statements.
- Strictly controlled transactions with related parties. Transactions involving major assets or derivatives as well as major capital loans, endorsements, or guarantees must be approved by the Audit Committee before submission to the Board for approval; if independent directors have objections or reservations, said opinions should be recorded in Board meeting minutes.
- Continued to incorporate internal control measures for transactions with related parties into annual audit plan items, and established the "Rules Governing Financial and Business Matters Between this Corporation and its Related Parties."

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## Material Topic: Ethical Management

## Policies and Commitments

- Thoroughly implement EMI's ethical principles and core values of integrity, fairness, transparency, and responsibility in our corporate organization's ethical culture and sound business operations.
- Comply with laws and regulatory requirements: Implement ethical management bylaws and rules, strengthen legal compliance departments, and ensure that corporate business operations comply with regulatory requirements.
- Risk management and compliance training: Regularly evaluate and formulate response strategies, provide comprehensive compliance training, and require all corporate personnel to understand and comply with internal policies and legal requirements to improve operations and implement corporate governance.
- Formulate ethical policies based on business philosophies related to integrity, transparency, and responsibility, which are used for internal management and external business activities.

## Assessment Mechanisms

- Establish regular evaluation mechanisms for ethical risks of directors and senior executives

- Host ethical management training and regular examinations

- Number of ethical management violations

## Targets for Upcoming 1-2 Years

- Establish evaluation mechanisms for ethical risks of directors and senior executives

- Education and training attendance rate: 95% for each session
- Regular examinations: Achieve average scores of 80 points on each examination

- Incur zero ethical management violations

## Targets for Upcoming 3-5 Years

- Regularly review evaluation mechanisms for ethical risks of directors and senior executives
- Conduct ethical risk evaluation processes at least once a year

- Education and training attendance rate: 100% for each session
- Regular examinations: Achieve average scores of 90 points on each examination

- Incur zero ethical management violations

## Targets for Upcoming 5 Years and Beyond

- Regularly review evaluation mechanisms for ethical risks of directors and senior executives
- Conduct ethical risk evaluation processes at least twice a year

- Education and training attendance rate: 100% for each session
- Regular examinations: Achieve average scores of 95 points on each examination

- Incur zero ethical management violations

## Responsible Unit

- EMI Ethical Management Team and Legal Affairs Department
- Media business and pet business human resources department management offices and legal affairs departments.

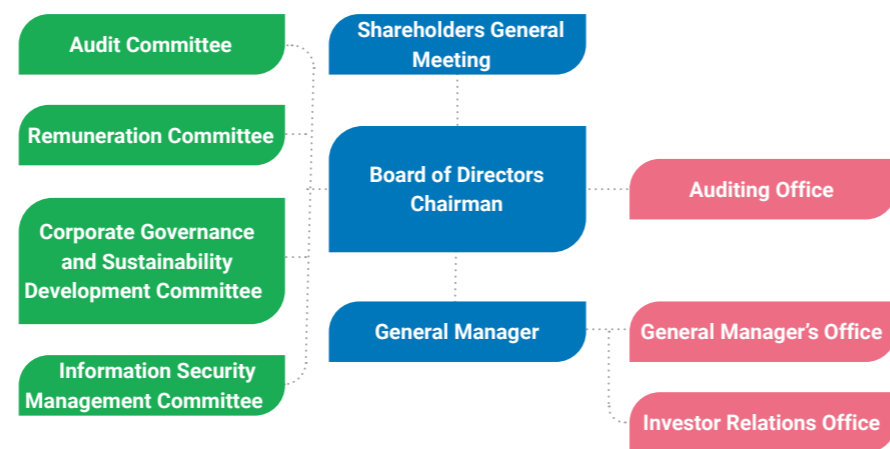
## Specific Actions

- The Ethical Management Team formulated and revised company and organization ethical management policies, and announced these policies on our corporate website and internal employee mailboxes.
- Regularly conducted ethical management training and promotion for all employees.
- Rigorously prevented unethical behaviors from occurring through operating procedures and codes of conduct.
- Encouraged internal employees and external stakeholders to report behaviors that are illegal or which violate ethical codes of conduct, pledged to protect whistleblowers, and established internal investigation mechanisms and handling processes to demonstrate our emphasis on the ethical behaviors of internal personnel.



## 5-1-1 Corporate Governance and Board Functions

### ■ Corporate Governance Structure



The Shareholders General Meeting is the highest authority at EMI and is responsible for electing directors to form the Board of Directors which serves as our highest corporate governance unit. We have also established an Audit Office which maintains its independence by reporting directly to the Board.

### Board of Directors

The Board of Directors is the highest governance unit at EMI and is composed of 7 directors (including 4 independent directors) who serve for a term of 3 years. Our directors possess management capabilities related to business, finance, accounting, and corporate affairs. We diversify Board composition by recruiting talented individuals with professional backgrounds and outstanding industrial expertise, regardless of gender, age, nationality, and culture. Our nomination and selection criteria take into account stakeholder perspectives, diversity, independence, and capabilities related to organizational impacts. We aim to achieve gender equality when planning Board composition. In 2023, attendance rates at EMI Board meetings were close to 100%.

Please refer to our corporate website and annual reports for more information on director education, expertise, and concurrent positions.<sup>Note</sup>

Note: None of our directors belong to under-represented social groups as specified in GRI 2-9. In terms of stakeholder representation, Shang Wen Liao concurrently serves as our general manager, and Chao-Hsin Chiu concurrently serves as the special assistant to the chairman.

### Functional Committee Operations

To effectively exert Board functions, EMI established the Audit Committee, Remuneration Committee, Corporate Governance and Sustainable Development Committee, and Information Security Management Committee under the Board to exert different authorities and functions. These committees are responsible for discussing important proposals as well as important economic, environmental, social, and risk issues.

Committee Name	Composition and Main Duties	Operational Status in 2023
<b>Remuneration Committee</b>	<ul style="list-style-type: none"> <li>Current (fifth term) Committee members are composed of 4 independent directors.</li> <li>Main duties and supervisory matters: Formulate and regularly review director and manager performance evaluations and remuneration policies, systems, standards, and structures.</li> </ul>	<ul style="list-style-type: none"> <li>Convened a total of 4 times.</li> <li>Attendance rates were all 100%.</li> </ul>
<b>Audit Committee</b>	<ul style="list-style-type: none"> <li>Current (third term) Committee members are composed of all independent directors and the Committee convenes at least once every quarter.</li> <li>Main duties and supervisory matters: Fair presentation of corporate financial statements, selection and dismissal of CPAs, assessment of CPA independence and performance, effective implementation of internal controls, compliance with laws and regulations, and management of existing or potential risks.</li> </ul>	<ul style="list-style-type: none"> <li>Convened a total of 10 times.</li> <li>Attendance rates were all 100%.</li> </ul>
<b>Corporate Governance and Sustainability Development Committee</b>	<ul style="list-style-type: none"> <li>Current (second term) Committee members are composed of 4 independent directors, our chairman, directors, our spokesperson, and our corporate governance officer; the Committee convenes at least once every quarter.</li> <li>Main duties and supervisory matters: Plan corporate governance directions, annual execution plans, and progress; review, make suggestions on, and track implementation effectiveness of corporate governance systems, annual execution plans, and progress; formulate corporate sustainable development policies and systems; formulate annual goals and execution plans for corporate sustainable development; track, review, and revise corporate sustainable development implementations and performance; and compile sustainability reports which are released following Board review.</li> </ul>	<ul style="list-style-type: none"> <li>Convened a total of 5 times.</li> <li>Attendance rates were all 100%.</li> </ul>
<b>Information Security Management Committee</b>	<ul style="list-style-type: none"> <li>Current (first term) Committee members are composed of 4 independent directors, our chairman, directors, our spokesperson, and our corporate governance officer, and the Committee convenes at least once every year.</li> <li>Main duties and supervisory matters: Formulation, execution, and promotion of information security management policies, frameworks, and operating standards; record and investigate information security incidents; regularly review overall corporate information security management systems, establishments, and implementation results; and review annual information security promotion plans.</li> </ul>	<ul style="list-style-type: none"> <li>Convened a total of 2 times.</li> <li>Attendance rates were all 100%.</li> </ul>



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### Practical Sustainability Courses for Board Members

To enhance director understanding of sustainable development issues and the latest international sustainability trends, we encourage our directors to attend training for relevant skills and share the latest trends with our colleagues. In 2023, the 7 directors on our Board attended 8 practical classes themed around sustainability (including "Foundation and Development of Corporate Governance Evaluation," "ESG sustainable governance strategy formulation under risk management," "Supervising the Corporate Risk and Crisis by the Directors and Supervisors") over a total of 20 person-times.

### Evaluations of Board Performance

To establish transparent performance goals and strengthen Board operating efficiency, EMI formulated the "Board of Directors Performance Evaluation Measures," which encompassing evaluations for the Board, individual directors, and functional committees. We conduct annual internal self-evaluations once every year and commission external professional and independent institutes or expert teams to conduct evaluations at least once every three years. Board performance evaluation indicators comply with and are suitable for corporate implementations of performance evaluations, and were formulated in accordance with corporate operations and needs to link corporate governance and corporate sustainable developments. Board performance evaluations for 2023 encompassed Board internal self-evaluations, director self-evaluations, and peer evaluations. The Board, directors, and functional committees all received Excellent evaluation results. For more information on Board performance evaluation mechanisms and implementations, please refer to the [EMI website](#). EMI has established short-term goals linking 5% of director and senior executive remuneration to achievement of KPI indicators for major ESG issues set by each department.

### Board Remuneration System

Performance evaluations, remuneration systems, remuneration standards, and related policies for directors and senior executives are assessed and reviewed regularly by the Remuneration Committee, and are approved by the Board.

Director remuneration adheres to Article 18 of our Articles of Incorporation. The Board has been authorized to establish remuneration based on director participation in the operation of the company, alignment with the goals and missions of the company, management of internal relationship and communication, professionalism and continuing education, and referencing industry standards. Independent directors receive monthly fixed salaries as well as business execution fees and Board meeting attendance fees. Non-independent directors only receive business execution fees and Board meeting attendance fees, but do not receive salaries. Article 26 of our Articles of Incorporation stipulate that EMI does not distribute director (and independent director) remuneration from profits.<sup>Note</sup>

Senior executive remuneration references our internal "Regulations for Salary Management" and "Regulations for Employee Performance Appraisals." Senior managers receive fixed monthly salaries, as well as employee remuneration and year-end bonuses (variable salaries) based on appraisal results, corporate operations for the year, and profits and losses. Apart from the aforementioned remuneration, we have not established retirement benefits systems, termination fees, or clawback systems for our directors.

EMI revised the "Regulations for Sustainability Responsibility Center Bonuses" in 2023 to link senior manager remuneration with ESG sustainability performance indicators. Seven sustainable execution working groups (Environmental Sustainability, Social Care, Employee Care, Risk Management, Corporate Governance, Ethical Management, and Customer Relations) have been established under the Corporate Governance and Sustainability Development Committee; each working group is headed by a senior executive. We evaluate the performance of senior executives based on EMI's business performance and profits for the prior year, as well as achievement of sustainable development goals. Apart from considering corporate revenues and net profits, we also consider annual implementations of sustainable execution working groups. Under our corporate governance system, if achievements on sustainable management indicators reach specified standards, the number of months constituting year-end bonuses for said year are multiplied by corresponding weights to calculate the new number of months constituting year-end bonuses.

Please refer to our annual report for more information on EMI remuneration for directors and senior managers, remuneration levels, and related explanations. We currently do not have any external remuneration consultants, but are discussing timelines for introducing consultants in future.

Note: Chairman Shang Wen Liao and Director Chao-Hsin Chiu hold concurrent positions as EMI employees (respectively serving as the general manager and the special assistant to the chairman), and therefore received salaries and remuneration.

### Director Independence and Managing Conflicts of Interest

Our internal regulations ("Regulations Governing Procedure for Board of Directors Meetings" and "Corporate Governance Best Practice Principles") stipulate that "objections or reservations of independent directors should be recorded in Board meeting minutes" to ensure that independent directors can perform their duties, effectively enhancing Board operations and corporate business performance. We currently have 4 independent directors who all fulfill conditions for independence.

Our directors adhere to the regulations of the "Corporate Governance Best Practice Principles" and possess high levels of self-discipline. If a director or a juristic person represented by the director is an interested party with respect to any proposal for a board meeting, the director shall state the important aspects of the interested party relationship at the meeting. When the relationship is likely to prejudice the interests of the company, the director may not participate in discussion or voting on that proposal and shall enter recusal during the discussion and voting. The director also may not act as another director's proxy to exercise voting rights on that matter.

The reasonableness and necessity of appointing the same individual as chairman and general manager adheres to business and decisional needs, enhances operational efficiency, and speeds and smooths decision making and implementations. We established an additional independent director when the shareholders' meeting elected a new Board composed of seven directors in 2023, so the Board is now composed of four independent directors and three non-independent directors. A Board composed of a majority of independent directors not only adheres to legal regulations and prevents conflicts of interest, but also strengthens the monitoring functions of independent directors, enhancing corporate governance, and ensuring that independent directors can effectively exercise their authority.

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## Internal Audits and Internal Controls

Our internal audits and internal controls encompass the internal control systems of all EMI units, subsidiaries, and sub-subsidiaries. We conduct self-evaluations of internal controls at least once a year, submit overall evaluation results and recommendations for improvement, and prepare a "Statement on Internal Control" which is published in EMI annual reports and prospectuses following Board approval.

The Audit Office established under the Board is responsible for internal audits and internal controls at EMI. The chief audit executive (CAE) not only periodically reports on audit matters to the Audit Committee, but also attends Board meetings to present reports. Audit tasks include assisting the Board and managers in inspecting and reviewing deficiencies in internal controls, measuring operational performance and efficiency, and providing timely suggestions for improvements to ensure that internal controls can continue to be effectively implemented.

A total of 73 audit reports were completed in 2023. Audit results regarding deficiencies and abnormalities were fully communicated with all audited units and disclosed in audit reports submitted to all audited units. Improvement measures were implemented in accordance with audit suggestions, and progress was tracked through quarterly reports until improvements were completed. Following submission of audit reports and progress reports, reports on completed audit items were submitted to individual independent directors for review before the end of the following month. Additionally, audit results were summarized and reported to the Audit Committee and the Board.



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## 5-1-2 Ethical Management and Legal Compliance

### Legal Compliance and Anti-Trust Management

EMI expands externally through fair competition and horizontal industrial integration, and replaces vertical integration with long-term collaborations to prevent monopolies. We continue to be attentive of local and foreign policies and regulations with potential impacts on corporate operations and finances. Various corporate governance bylaws and regulations have been established to implement ethical management, anti-corruption, and legal compliance, and we have built a corporate culture focusing on integrity. Additionally, we assist all business units in understanding legal requirements, establishing operational regulations, drafting contracts, and diversifying legal risks, and we also warn management of impending issues. Our legal affairs units enhance employee understanding of law and legal compliance through training on regulatory requirements related to employer responsibilities and common legal disputes to reduce legal violation risks. We adopt a zero tolerance policy toward violations of laws, our Articles of Incorporation, and other regulations. All violations are considered to be major incidents and are handled rigorously. EMI incurred 2 legal violations in 2023; incident details and subsequent handling procedures are shown in the table below.

### Management of Intellectual Property Rights

EMI attaches great importance to management of intellectual property rights, particularly with regard to “trademarks” and “trade secrets.” We combined our two major strategies of “new retail integrated with new media” and “OMO virtual and physical integration” to establish management plans for intellectual property rights that align with our operational goals. Our legal affairs units supervise acquisition, maintenance, and risk management of intellectual properties, while our human resources departments assist internal promotions of intellectual property training to strengthen protection, maintenance, utilization, and management of intellectual properties. In 2023, our warehousing business organized “Intellectual Property Regulations” training for new employees; the activity was attended by 23 participants.

Business unit	Regulations violated	Penalty amount	Incident description	Subsequent handling
ET Pet	Article 14 of the Labor Insurance Act	NT\$105,168	Inaccurate filing of employee insured salaries	We have reminded all personnel to strictly abide by laws and regulations, and will strengthen dissemination to ensure that all implementations adhere to laws and regulations.
	Articles 3, 14, and 15 of the Labor Pension Act	NT\$5,000	Failure to file monthly contribution wages for labor pensions before specified times	



#### Personnel training and promotion

Incorporated intellectual property training into training courses for new employees, and posted videos and new information on our digital learning platform to strengthen intellectual property protection awareness in all employees.



#### Management of intellectual properties

- Regularly checked intellectual property rights owned by EMI, including patents, trademarks, copyrights, and trade secrets; established complete intellectual property rights lists and commissioned trademark firms to apply for and maintain trademarks; and worked with professional agencies and legal firms to obtain professional support.
- In 2023, the Board approved the “Intellectual Property Management Plan” for effective management, utilization, and protection of intellectual properties acquired by EMI.
- Confirmed ownership of intellectual property rights when reviewing contracts with collaborating vendors to prevent and avoid infringement risks.



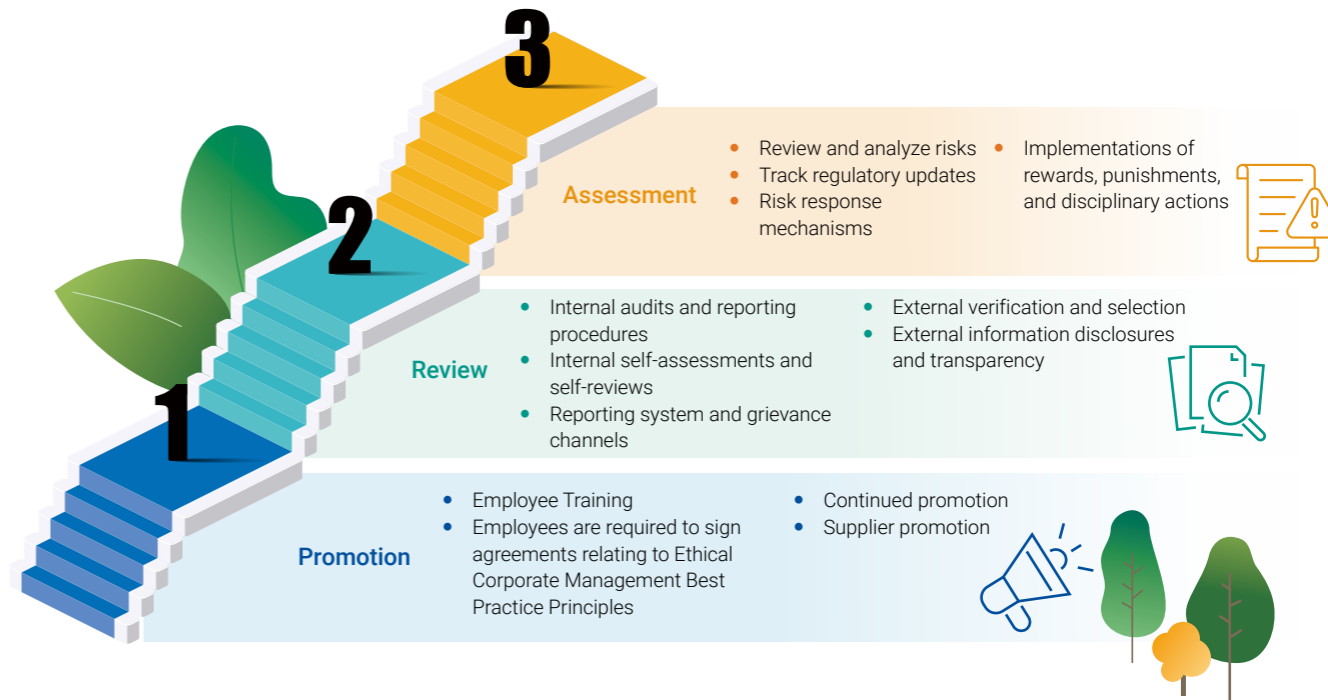
#### Privacy protection and management of trade secrets

- Implemented ISO 27001 to ensure the confidentiality, availability, and integrity of personal customer data, transaction data, and corporate operational data. We also referenced international information security standards for risk management when developing operational procedures and comprehensive information security management systems; relevant measures include prohibiting downloads of unauthorized shareware or freeware, verification of work logs, use of firewalls, intrusion detection, VPN access controls, and other network security mechanisms.
- All units and departments are required to sign confidentiality agreements with customers, suppliers, and collaborating partners.
- Organized education, training, and promotion of corporate trade secret protections for employees.



### Ethical Management Mechanisms

Ethical management, integrity, and morals are core values for EMI. Internally, we have formulated various corporate governance bylaws and rules, and our internal dedicated units have established reporting systems and reporting channels as well as reward, punishment, and disciplinary systems so that EMI and subsidiary personnel can perform their duties in adherence to principles of fairness, honesty, trustworthiness, and transparency. Externally, we have established the "Regulations for Management of Supplier Corporate Social Responsibilities," require our suppliers to sign "Supplier Statements of Compliance with Ethical Management Policies," included "Ethical Clauses" in our contracts, and continue to update related regulations to implement corporate standards of ethical management. Additionally, we investigate the ethical behaviors of our business partners before establishing business relations to ensure their legality and to create long-term values for our business partners. In 2023, no material corruption risks were identified for our three major operational sites (Headquarters, Taichung Office, and Kaohsiung Office) and no substantiated corruption incidents occurred.



### Codes of Ethics and Conduct

EMI requires directors, managers, employees, and persons with material management rights to hold ethical management as their highest principle when conducting all business activities. Our "Ethical Corporate Management Best Practice Principles," "Ethical Corporate Management Operational Procedures and Guidelines for the Conduct," and "Procedures for Handling Material Inside Information and Regulations on Insider Trading" were established on March 23, 2022 following Board approval.

We implemented the following measures to manage ethical risks:

Response Measures	Description
<b>Documents required to be signed by recruited employees</b>	Our warehousing business uses "Employee Work Rules" and "Employee Integrity Principles" to guide and regulate employee business activities. New employees at our media and pet businesses are required to sign a "Statement of Compliance with Ethical Management Regulations," which includes knowledge and prevention of improper behaviors, intellectual property rights regulations, information security controls, prevention of insider trading, prevention of infringements on trade secrets, and policies for internal and client communication. Please scan the accompanying QR code for further details on EMI's Code of Ethical Conduct.
<b>Established regulations and response measures</b>	Analyzed operational behaviors with potential ethical risks, and used these to formulate regulations and measures to strengthen risk management.
<b>Reporting, auditing, and penalties</b>	We have established internal and external reporting mechanisms and our internal audit units conduct periodic and non-periodic audits to ensure timely discovery and remedy of employee violations of internal codes of conduct. Violations are recorded, investigated, and penalized in accordance with our "Code of Ethical Conduct." Please scan the accompanying QR code for further details on EMI reporting mechanisms.
<b>Internal training</b>	New employees are required to attend training courses relating to our "Code of Ethical Behaviors" and we also host non-periodic courses relating to misconduct management, intellectual property rights management, prevention of insider trading, prevention of trade secrets infringements, and compliance policies for internal and external customer communication.

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**Communications and Training Related to Anti-Corruption and Ethical Management Targeted to the Board and Senior Executives in 2023**


Indicator	Target	Cumulative Participants	Ratio
Promotion of anti-corruption policies and procedures	Board of Directors	7	100%
	Senior executives	20 <sup>Note</sup>	100%
Education and training	Board of Directors	7	100%
	Senior executives	12	60%

Note: A total of 20 senior managers signed statements of compliance with ethical management policies

**Reporting and Grievance Mechanisms**

To ensure that all EMI employees and collaborating vendors implement ethical management and prompt handling of disputes, violations, and other incidents requiring feedback, our corporate website lists contact information for all of our businesses, public grievance reporting channels, and grievance handling procedures. We encourage reporting of any violations of law, ethical codes of conduct, and ethical management standards to ensure that the interests of our employees, suppliers, and other stakeholders are fully protected. (Please refer to [3-3-3 Sound Communication Channels for more information on employee grievance mechanisms.](#))

Category	Grievance Reporting Channels
 <b>Legal compliance and ethical management</b>	<ul style="list-style-type: none"> <li>Reporting channel on our corporate website-Mailbox for vendors</li> <li>We promote integrity concepts to our employees, and employees are required to sign the Employee Integrity Code when joining EMI</li> </ul>
 <b>Human rights and employee feedback</b>	<ul style="list-style-type: none"> <li>Reporting channel on our corporate website-Mailbox for employees</li> <li>We established a sexual harassment complaint handling committee in accordance with the Measures of Prevention, Correction, Complaint and Punishment of Sexual Harassment. Our human resource units have also established a hotline which handles investigations and reviews of sexual harassment incidents.</li> </ul>



Incidents Handled in 2023

**We did not receive any reports from our employees or suppliers**

**Ethical Management Training for General Employees**

EMI attaches great importance to legal awareness in employees, and began issuing the "LAW Newsletter" in 2023, a periodic online publication that strengthens internal employee understanding and awareness, to implement our corporate ethical management principles. In terms of education and training, in 2023, a total of 48 new employees received training on "Employee Service Contracts" and "Employee Ethical Corporate Management Best Practice Principles" over a total of 48 training hours. We also organized 5 training courses related to ethical management, anti-corruption, and labor ethics which were attended by 245 participants over a total of 161 training hours.



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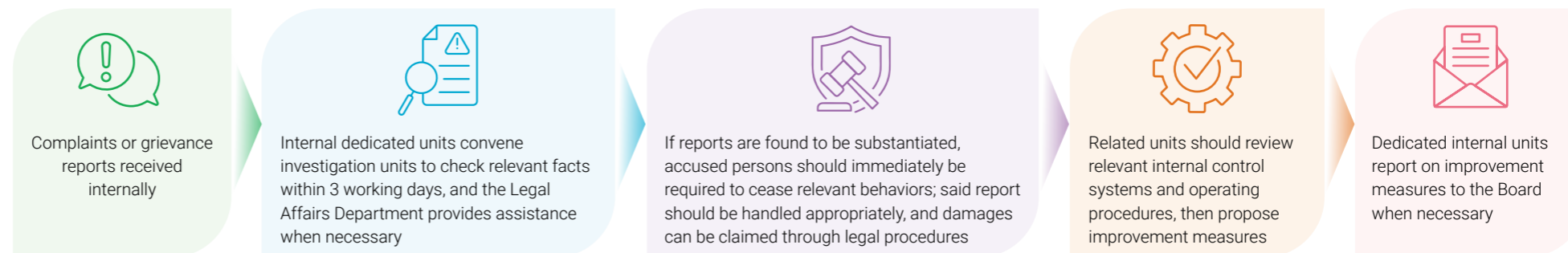
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EMI's whistleblower protection mechanism fully protects whistleblower identities and report content, and ensures that whistleblowers do not face dismissal, demotion, or salary reductions due to their reports. In terms of grievance handling, incidents involving general employees are reported to department managers, and incidents involving directors or senior managers are reported to the Audit Committee. Investigation units should compile an investigation report within 30 working days after investigations have concluded and notify dedicated grievance units of investigation results. Dedicated units should notify informants in writing or through other means within 15 working days of receiving investigation results, except in cases where informants did not provide valid contact information. Records on received grievances, investigation processes, and investigation results should be archived in written form and stored for five years; records can be kept in electronic form. If lawsuits arising from reports occur before the expiration of the storage period, the relevant information should be stored until the lawsuits have been concluded.

### EMI Grievance Handling Process



### 5-1-3 Risk Management

#### Risk Management Systems and Processes

The Board is the highest decision-making unit for risk management mechanisms at EMI. We have established a Corporate Governance and Sustainability Development Committee which is responsible for reviewing and promoting internal risk management procedures, and the head of the risk management team compiles relevant data from all responsible units encompassing risk identification, measurement, monitoring, reports, disclosures, and responses for effective control of risks. The data is then submitted to the Board by the Committee.

We adopted a framework with three safeguards and division of labor to implement risk management processes. Internal audit personnel monitor all units to ensure compliance with management regulations and processes, thereby ensuring awareness and full implementation of risk management. Our three safeguards are as follows:

01

#### Business units

All business units serve as risk owners for relevant business activities and are required to abide by related internal control systems and internal regulations. We facilitate comprehensive risk controls by involving all employees and implementing multiple layers of safeguards for effective risk management.

02

#### Highest business unit authority

The highest authority in charge of each business unit reviews operational rules and manuals according to actual business processes, keeps informed of relevant regulations and official letters issued by competent authorities, and amends internal regulations when necessary.







03

#### Corporate Governance and Sustainability Development Committee

The Committee chair assess the completeness of main risk management systems relating to strategies, operations, finances, and hazards, and monitors risks of all units based on these and other risk management regulations.



## Risk Management Measures

Risk Category	Risk Management
 <b>Products and services</b>	<ul style="list-style-type: none"> <li>• Diversified developments: Adjust silo strategies and incorporate national food reserves in scope of business. To avoid limited exposure through a single channel, we operate our own platforms (including mobile applications and websites) and work with third-party platforms (including Facebook, Instagram, YouTube, and other social media platforms).</li> <li>• Transferred risks: We take out fire and earthquake insurance on corporate buildings, and also purchase public casualty insurance for outdoor activities, using insurance mechanisms to transfer risks.</li> <li>• Industrial safety risks: We actively remove dust from silo operating environments; conduct equipment maintenance, improvement, and updating procedures; establish environmental health and safety management procedures; and introduce various management manuals and regulations.</li> <li>• Risk perceptions: We constantly collect information through market news, industry financial statements, daily market updates, reader symposiums, and user feedback to keep abreast of market changes.</li> <li>• Operational interruptions: As economic conditions, earthquakes, typhoons, and other emergencies could interrupt corporate operations, we have established standard procedures for working from home and remote working.</li> <li>• Occupational health and safety: Promote relevant activities, hire professional coaches to manage sports clubs, organize online walking competitions, and reduce chronic disease risks for our colleagues.</li> </ul>
 <b>Finance</b>	<ul style="list-style-type: none"> <li>• Our operational units have established credit rating policies which are used to establish regulations relating to credit limits and accounts receivable requirements based on the ratings of individual clients, and our financial units ensure the stability of capital flows by monitoring the inflows and outflows of funds.</li> <li>• We have established allowance and impairment accounts based on estimated losses in accounts receivables and investments. Business units are required to report past-due payments and collection procedures are initiated once abnormalities in client accounts are confirmed.</li> <li>• Our financial units analyze and monitor credit risks relating to bank deposits, fixed income investments, and other financial instruments.</li> <li>• Subsidiaries receive individual scores based on capital levels, revenues, and other indicators and standards. These scores are used to determine the number of audits each subsidiary undergoes every year; these audits are then implemented through subsidiary audit plans.</li> </ul>
 <b>Legal regulations</b>	<ul style="list-style-type: none"> <li>• Clarify our attitude toward legal risks, management goals, responsibilities, and risk management processes; periodically track policy changes; and review response measures for corresponding risks.</li> <li>• Assist all units in assessing the legal risks of various business matters, legal documents, and contracts, and implement dispute handling mechanisms to resolve issues relating to legal disputes.</li> <li>• We have established a Sexual Harassment Prevention Committee which is responsible for formulating sexual harassment prevention mechanisms and response measures to sexual harassment incidents.</li> <li>• We revised the "Reporting Mechanisms for Illegal and Unethical Behaviors of Internal and External Personnel" to implement a corporate culture of ethical management.</li> </ul>
 <b>Information security</b>	<ul style="list-style-type: none"> <li>• Incorporated ISO27001 system to reduce threats and impacts from information security incidents.</li> <li>• We have established encryptions, individual file and database access, and monitoring and protection mechanisms to secure Internet transmissions, and have also set up system warnings and user notifications.</li> <li>• We have formulated information security regulations and information security handling mechanisms to monitor information security and enable notifications of information security violations; and we strictly prohibit personal computers and mobile devices from connecting to internal networks.</li> <li>• We segment corporate LANs by department and purpose to enhance network security, and established the 321 data backup strategy to strengthen data security.</li> </ul>
 <b>Intellectual property rights</b>	<ul style="list-style-type: none"> <li>• Regularly check corporate intellectual property rights, including patents, trademarks, copyrights, and trade secrets; establish complete intellectual property rights lists; and work with professional agencies to obtain professional support.</li> <li>• Confirm ownership of intellectual property rights with collaborating vendors to prevent infringement risks.</li> <li>• Intellectual property rights issues are included in mandatory training courses for new employees, and all employees regularly receive related education and training.</li> <li>• Established the "Intellectual Property Management Plan" for effective management, utilization, and protection of intellectual properties acquired by EMI and to strengthen corporate governance structures.</li> <li>• Work to achieve the highest principles of protecting corporate products, technologies, and customers when faced with disputes by conducting technological, legal, and industrial analysis and formulating related strategies.</li> </ul>
 <b>Climate</b>	<ul style="list-style-type: none"> <li>• We identified climate change transition and physical risks for a number of different scenarios and formulated responses based on different risk dimensions.</li> <li>• We conducted rough assessments of profits and losses based on the impacts of different risks.</li> <li>• We have established risk assessment regulations and procedures. (Please refer to <a href="#">Chapter 2 2-1-1 Climate Change Response Strategies and Management</a>)</li> </ul>

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### 5-1-4 Operational Performance

All of our businesses adopt strategic actions related to diversification, innovative development, and timely responses to changes in market environments while facilitating breakthroughs in multi-faceted businesses to achieve excellent operational performance.

#### EMI Operational Performance for Past Three Years

##### Revenues

Unit: Thousand TWD



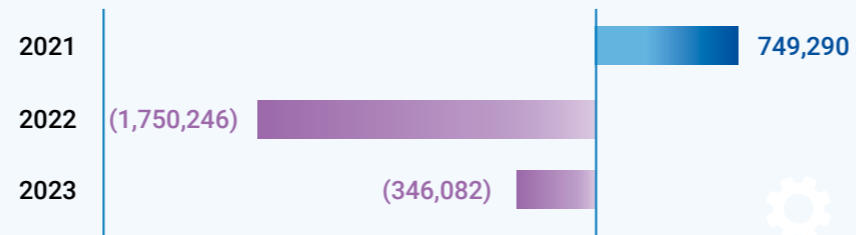
##### Employee remuneration and benefits

Unit: Thousand TWD

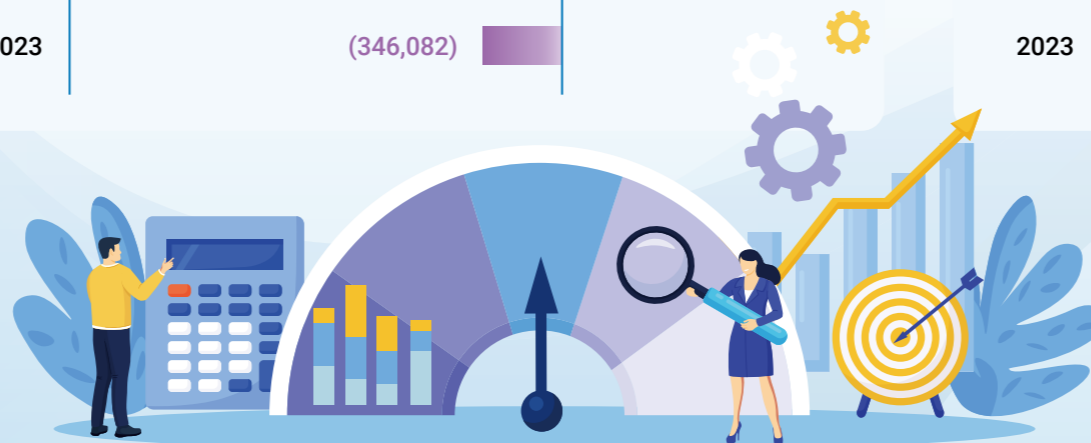
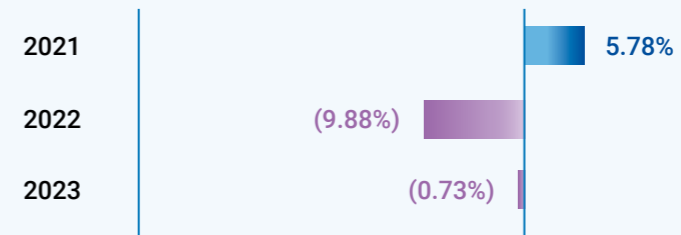


##### Net profits (losses) after tax

Unit: Thousand TWD



##### Return on assets (%)





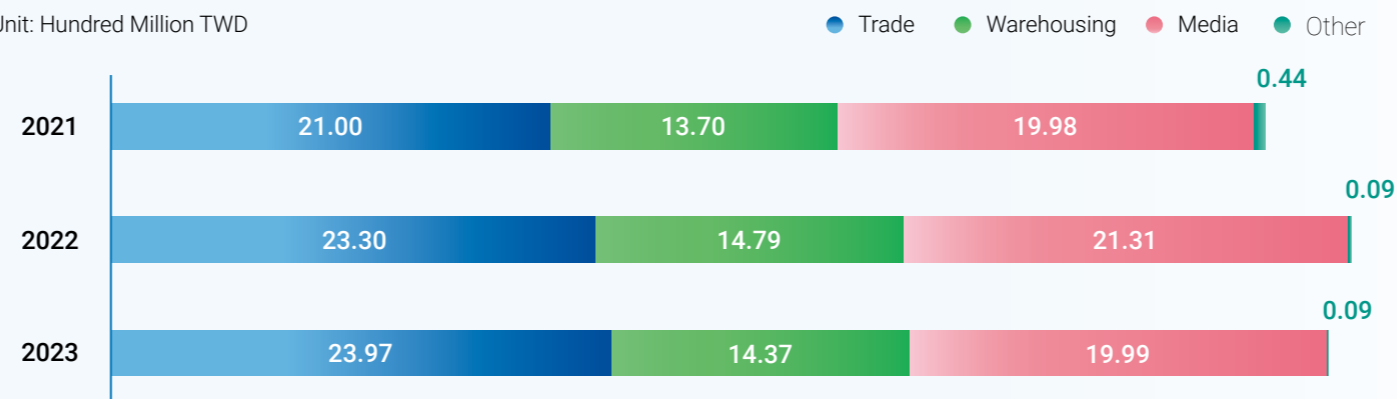
Unit: Thousand TWD

Indicator		2021	2022	2023
Operational capabilities	Total assets	15,919,807	15,496,883	17,567,832
	Total debt	9,259,702	11,423,547	13,349,991
	Total shareholder equity	6,660,105	4,073,336	4,217,841
	Net operating profits	157,122	210,829	(90,069)
Distributed economic value	Dividend distributions	454,055	534,877	-
	Interest payments	250,833	289,162	341,045
	Paid (returned) income tax	16,006	(4,767)	(1,483)
	Charitable donations	3,000	5,700	6,200
Profitability	Return on assets (%)	5.78%	(9.88%)	(0.73%)
	Return on equity (%)	11.18%	(32.61%)	(8.35%)
	Earnings (loss) per share (TWD)	1.37	(5.06) <sup>Note</sup>	(0.91)

Note: Due to capital reductions in 2022, earnings per share were adjusted retrospectively.

### Business Revenues for Past Three Years

Unit: Hundred Million TWD



Revenues from embedded advertising in media business:

**NT\$452 million**

in 2023

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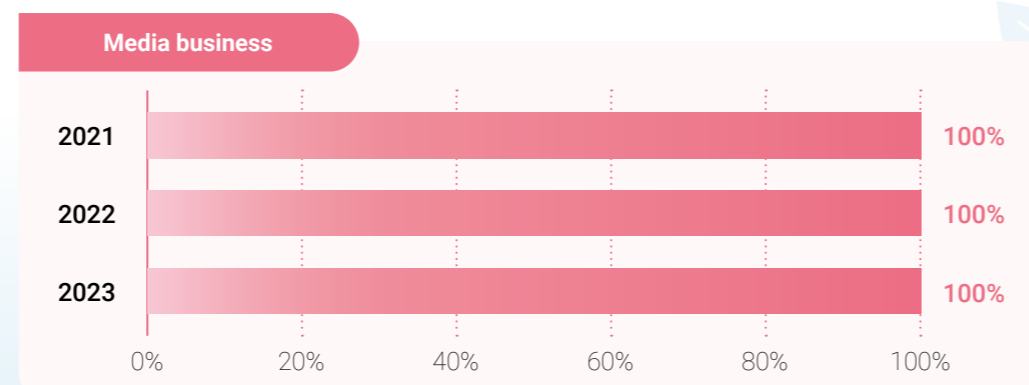
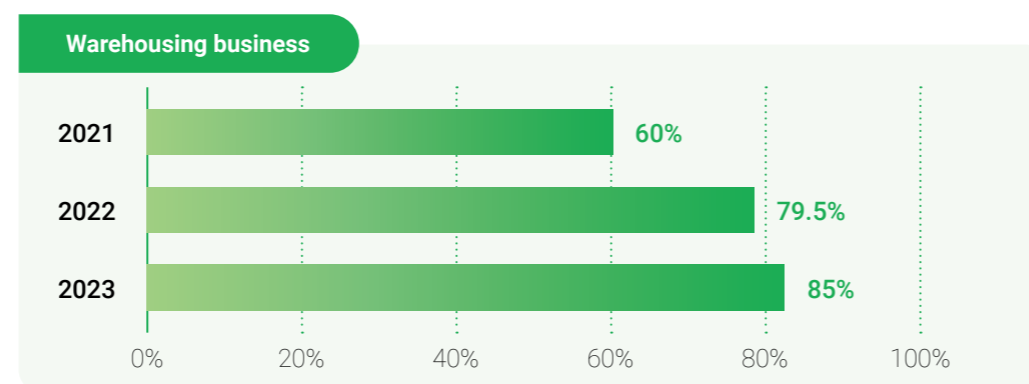
## 5-2 Sustainable Supply Chain

### 5-2-1 Suppliers and Contractors

EMI businesses have diverse characteristics, and we consider "local procurement" and "green procurement" to be our core procurement principles. We hope that our procurement actions can enhance product and service quality, fulfill customer needs, support local Taiwan enterprises, and create green and sustainable social values.

#### Local Procurement

We continue to support local suppliers in Taiwan, promote mutual prosperity in local supply chains, and create opportunities for local industries through local procurement. Local procurement ratios for our warehousing, media, and pet businesses for the past three years were as follows:

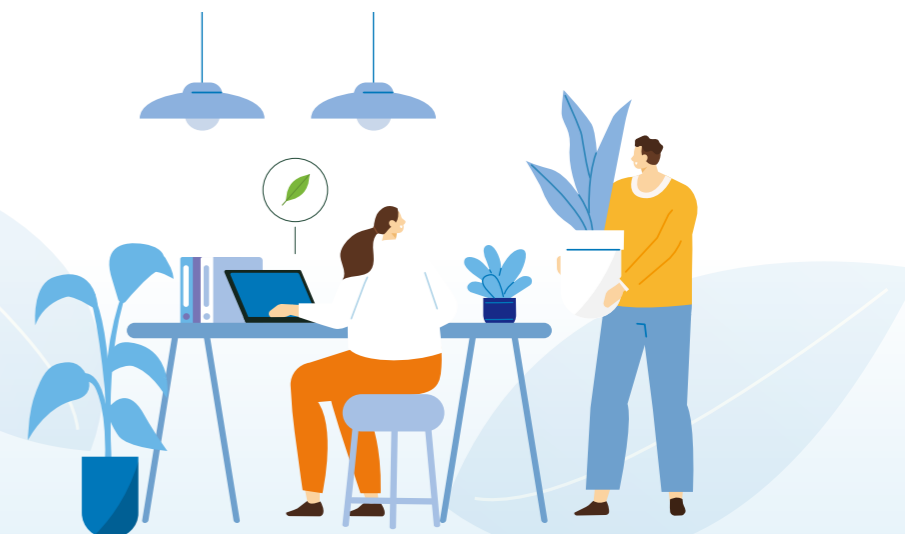


Note: We gradually replaced 5 European grain unloaders from 2017 to 2023, which significantly decreased local procurement ratios. (Purchase prices of grain unloaders were recorded in the years when actual payments were made.)

#### Green Procurement

Prior to procurement of each item, we assess whether procurement is necessary and announce our green policies to suppliers. Our main procurement strategy prioritizes procurement of green products and services. We especially prioritize procurement of office equipment, decorations, consumables, and daily necessities with eco-friendly, energy-saving, water-saving, or carbon labels to meet our principles of procuring products with low power consumption, low pollution, and made from recyclable raw materials.

In 2023, our green procurement amounted to NT\$4.71 million. Green procurement items included air-conditioning equipment, motors, and lights for our warehousing business, and office equipment for our media business. In future, we will continue to increase green procurement amounts and ratios.



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## 5-2-2 Supply Chain Management

### Supplier Management Actions

#### ■ Supplier Management Policies and Documents



#### Warehousing business

- Formulated the "Regulations for Management of Supplier Corporate Social Responsibilities" and worked with our suppliers to comply with labor rights, human rights, employee health and safety, environmental protection, and ethical regulations, achieving sustainable development and economic, social, and ecological balance.
- Required suppliers with transaction amounts exceeding NT\$100,000 to sign the "Supplier Commitment to Code of Conduct and Ethical Regulations."
- Strengthened management procedures to include assessments of environmental safety, human rights, and ethical responsibilities in evaluations for main suppliers.



#### Media business

- For public tendering processes, we obtained quotations from more than three companies, and invited companies to participate in public pitches. Our administration, financial, and accounting departments are responsible for coordination of supplier management.
- We eradicated human involvement and fraud through price negotiation meetings and have gradually added anti-corruption clauses to our supplier contracts.
- When introducing new suppliers, we confirm whether they were legally registered companies, and also confirm that remittance accounts are corporate accounts when signing contracts with new suppliers.



#### Pet business

- Evaluation criteria for new suppliers included: Costs, product quality, brand awareness, number of business personnel, and timely handling of customer complaints. Candidate companies have to fulfill these conditions before they can be listed as qualified suppliers.
- Our suppliers were required to sign supplier contracts prior to working with us. We require on-time delivery of products that are valid for more than 6 months, and our personnel conduct periodic store visits to inspect product validity and replace expiring products. In the event of product disputes, suppliers are required to pay for inspections to confirm product safety and protect consumer rights.
- When signing contracts, we require suppliers to sign an anti-bribery statement, notifications for collection of personal information, and consent for provision of personal information.



We attach great importance to our supplier partners and work to jointly realize a spirit of sustainability and sound operations. We select excellent vendors by comparing quotes and pitches, and have added clauses related to integrity and corporate social responsibility in supplier contracts for continued strengthening of supplier legal compliance, social responsibilities, and environmental responsibilities, and we have strict requirements regarding supplier product and service quality. In 2023, none of our suppliers were involved in incidents that involved use of child labor, forced or compulsory labor, or violations of worker freedom of association or collective bargaining rights.

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Implementations	Description	Expected targets in 2023	Achievements in 2023
 <b>Incorporate social and environmental standards in supplier/contractor selection and evaluation processes</b>	Required suppliers/contractors with transaction amounts exceeding NT\$100,000 to sign the "Supplier Commitment to Code of Conduct and Ethical Regulations."	60% signing rate	 <b>Achieved</b> In 2023, a total of 54 warehousing business suppliers and contractors signed the Supplier Commitment to Code of Conduct and Ethical Regulations, achieving a signing rate of 68%.
 <b>Enhance environmental and social capabilities of suppliers/contractors</b>	Hosted supplier/contractor training courses containing social and environmental content, and tracked improvements.	Provide training related to social issues and environmental protection for 30% of suppliers/contractors.	 <b>Not achieved</b> Our warehousing business organized ESG education and training for 13 suppliers/contractors with transaction amounts exceeding NT\$300,000, accounting for 28% of all contractors for the year. We plan to strengthen supplier management and introduce supplier evaluation systems in 2024.

To ensure that supplier occupational health and safety performance comply with our requirements, our warehousing business established the "Supplier Screening and Management Mechanisms" in 2023; these mechanisms mainly assess supplier occupational health and safety capabilities through regular evaluations of engineering projects surpassing NT\$100,000 to confirm that suppliers can effectively prevent occupational disaster risks. We provide examples to help suppliers respond to different evaluation items, and suppliers scoring less than 60 points on evaluations are considered to be unqualified suppliers. In 2023, we conducted evaluations on 7 suppliers and achieved a qualification rate of 100%.

Our warehousing business considers long-term suppliers, suppliers with cumulative annual procurement amounts exceeding NT\$1 million (inclusive), and suppliers with unique or special products and services as key suppliers that require strengthened management. In 2023, we evaluated 29 key suppliers and formulated "Supplier Evaluation Mechanisms." We plan to announce these mechanisms in 2024 and help suppliers with implementation. These mechanisms will officially take effect in 2025. Our evaluation mechanisms divide suppliers into three main categories (service, engineering, and procurement), and have we have set different evaluation indicators and items for each category, including ESG execution indicators such as environmental health and safety training, legal compliance, signing rate for management documents, and participation in ESG seminars, to encourage supplier compliance with EMI's ESG requirements.

### Supplier Grade

A

#### Grade A (85 points and above)

Continue transactions

B

#### Grade B (75-84 points)

Qualified supplier; continue to screen new suppliers

C

#### Grade C (65-74 points)

Require improvements and conduct re-evaluations within three months. If issues have not been improved, management representatives should fill out an evaluation result statement and supplier change form.

D

#### Grade D (64 points and lower)

Cease all dealings with said supplier and stop collaboration on incomplete contracts



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## Contractor Occupational Safety Management

EMI selects qualified contractors based on the highest standards, and requires contractors to be legally and locally registered businesses with good health and safety management capabilities. Our contractors must abide by occupational health and safety regulations, statements of commitment to health and safety, and hazard notification requirements during operational processes.

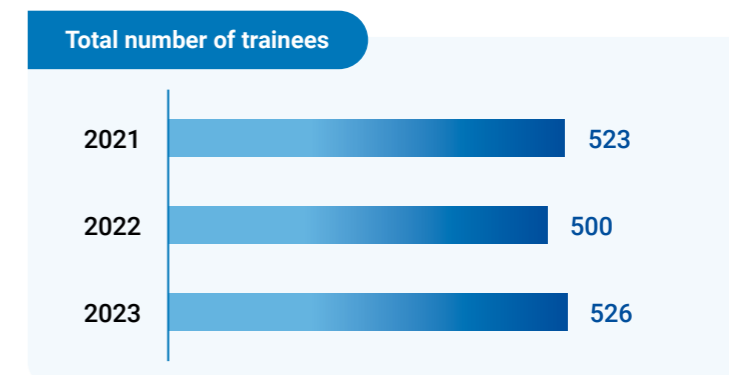
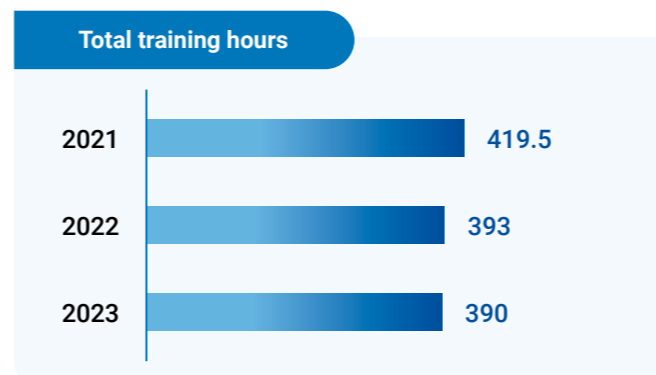
In order to prevent contractors and sub-contractors from incurring occupational hazards when working on projects, our occupational health and safety management regulations effectively manage the health and safety of contractor and sub-contractor workplace environments, and we have formulated a "Contractor Management Plan" which clearly stipulates that all contractors should sign a statement of commitment to health and safety prior to beginning work, be attentive of safety precautions, and take out insurance on project personnel during the period specified in contracts.

All contractors who perform hazardous work in port operation areas are informed of relevant hazards and are required to sign a hazard notification form and a statement of commitment to health and safety. Contractors who violate relevant regulations are required to implement improvements, and those who do not implement improvements are terminated. In 2023, our contractors signed a total of 88 statements of commitment to health and safety and 126 hazard notification forms, making a total of 214 signed documents.

## Supplier Training

To enhance supplier sustainability awareness, our warehousing business continued to host ESG supplier seminars in 2023, encompassing topics such as "operational safety," "implementing environmental management," and "supplier evaluation methods." Contractor training achievements over the past three years in our warehousing business:

Training method			Ratio of trained contractors (Number of audited companies/Total number of companies)		
2021	2022	2023	2021	2022	2023
<ul style="list-style-type: none"> <li>Face-to-face discussions</li> <li>Meetings</li> </ul>	<ul style="list-style-type: none"> <li>Interviews</li> <li>Meetings</li> <li>Seminars</li> </ul>	<ul style="list-style-type: none"> <li>Interviews</li> <li>Meetings</li> <li>Seminars</li> </ul>	100%	100%	100%



Starting in 2024, we will use appropriate supplier evaluation processes to ensure that all procured materials comply with order or contract quality, as well as our ESG, environmental health and safety, and energy management requirements. In future, we also plan to establish supplier databases to distinguish supplier attributes, and will prioritize collaborations with international certifications, green labels, and social welfare characteristics.

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### Statement of Use

This EMI Sustainability Report has been compiled in accordance with GRI standards. The disclosure period for this Report covers the entire year of 2023 (January 1, 2023 to December 31, 2023).

### GRI 1 Standards Used

GRI 1: Foundation 2021

### Applicable GRI Industry Standards

As there are no applicable GRI industry guidelines, we have used SASB industry standards as a basis for disclosing relevant information.



### GRI 2: General Disclosures 2021

GRI Standards	No.	GRI Disclosures	Corresponding Sections	Page No.	Notes
<b>1. The organization and its reporting practices</b>					
<b>GRI 2: General Disclosures 2021</b>	2-1	Organizational details	1-1 About EMI	p.4	
	2-2	Entities included in the organization's sustainability reporting	About This Report	p.1	
	2-3	Reporting period, frequency and contact point	About This Report	p.1	
	2-4	Restatements of information			No major changes occurred during the reporting period
	2-5	External assurance	About This Report Appendix V	p.1 p.103	
<b>2. Activities and workers</b>					
<b>GRI 2: General Disclosures 2021</b>	2-6	Activities, value chain and other business relationships	1-1 About EMI	p.4	
	2-7	Employees	3-1-2 Employee Structure	p.48	
	2-8	Workers who are not employees	3-1-2 Employee Structure	p.48	

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<b>3. Governance</b>					
<b>GRI 2: General Disclosures 2021</b>	2-9	Governance structure and composition	5-1-1 Corporate Governance and Board Functions	p.77	
	2-10	Nomination and selection of the highest governance body	5-1-1 Corporate Governance and Board Functions	p.77	
	2-11	Chair of the highest governance body	5-1-1 Corporate Governance and Board Functions	p.77	
	2-12	Role of the highest governance body in overseeing the management of impacts	5-1-1 Corporate Governance and Board Functions	p.77	
	2-13	Delegation of responsibility for managing impacts	1-3-2 Sustainable Governance	p.12	
	2-14	Role of the highest governance body in sustainability reporting	1-3-2 Sustainable Governance	p.12	
	2-15	Conflicts of interest	5-1-1 Corporate Governance and Board Functions	p.77	
	2-16	Communication of critical concerns	1-3-2 Sustainable Governance 5-1-1 Corporate Governance and Board Functions	p.12 p.77	
	2-17	Collective knowledge of the highest governance body	5-1-1 Corporate Governance and Board Functions	p.78	
	2-18	Evaluation of the performance of the highest governance body	5-1-1 Corporate Governance and Board Functions	p.78	
	2-19	Remuneration policies	3-3-4 Remuneration Policies 5-1-1 Corporate Governance and Board Functions	p.57 p.78	
	2-20	Process to determine remuneration	3-3-4 Remuneration Policies 5-1-1 Corporate Governance and Board Functions	p.57 p.78	
2-21	Annual total compensation ratio	3-3-4 Remuneration Policies	p.57		
<b>4. Strategy, policies and practices</b>					
<b>GRI 2: General Disclosures 2021</b>	2-22	Statement on sustainable development strategy	A Message from our Chairman	p.2	
	2-23	Policy commitments	3-5 Respect for Human Rights	p.63	
	2-24	Embedding policy commitments	3-5 Respect for Human Rights	p.63	



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GRI Standards	No.	GRI Disclosures	Corresponding Sections	Page No.	Notes
<b>4. Strategy, policies and practices</b>					
<b>GRI 2: General Disclosures 2021</b>	2-25	Processes to remediate negative impacts	3-3-3 Sound Communication Channels 3-5-2 Human Rights Management Actions	p.56 p.64	
	2-26	Mechanisms for seeking advice and raising concerns	3-3-3 Sound Communication Channels 3-5-2 Human Rights Management Actions	p.56 p.64	
	2-27	Compliance with laws and regulations	5-1-2 Ethical Management and Legal Compliance	p.80	
	2-28	Membership associations	Appendix III. List of Affiliated Public Associations	p.101	
<b>5. Stakeholder engagement</b>					
<b>GRI 2: General Disclosures 2021</b>	2-29	Approach to stakeholder engagement	1-4-1 Stakeholder Engagement	p.14	
	2-30	Collective bargaining agreements			EMI has not signed any collective agreements, and therefore, a. The proportion of total employees covered by collective agreements is 0, and b. Our organizational employees are not covered under other collective agreements.

**GRI 3: Material Topics 2021**

GRI Standards	No.	GRI Disclosures	Corresponding Sections	Page No.	Notes
<b>GRI 3: Material Topics 2021</b>	3-1	Process to determine material topics	1-4-2 Identification and Ranking of Material Issues	p.16	
	3-2	List of material topics	1-4-2 Identification and Ranking of Material Issues	p.16	
<b>Material Topic: Corporate Governance</b>					
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 5-1 Sustainable Governance Practices	p.16 p.75	
<b>Material Topic: Ethical Management</b>					
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 5-1 Sustainable Governance Practices	p.16 p.75	
<b>GRI 205: Anti-Corruption 2016</b>	205-1	Operations assessed for risks related to corruption	5-1-2 Ethical Management and Legal Compliance	p.80	
	205-2	Communication and training about anti-corruption policies and procedures	5-1-2 Ethical Management and Legal Compliance	p.80	
	205-3	Confirmed incidents of corruption and actions taken	5-1-2 Ethical Management and Legal Compliance		No incidents of corruption occurred at EMI in 2023

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GRI Standards	No.	GRI Disclosures	Corresponding Sections	Page No.	Notes
<b>Material Topic: Ethical Management</b>					
<b>GRI 206: Anti-Competitive Behavior 2016</b>	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	5-1-2 Ethical Management and Legal Compliance	p.80	No incidents associated with anti-competitive behavior occurred at EMI in 2023
<b>Material Topic: Data Privacy and Security</b>					
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 2-1 Innovative Products and Services	p.16 p.21	
<b>GRI 418: Customer Privacy 2016</b>	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data			There have been no complaints concerning breaches of customer privacy or losses of customer data at EMI over the past three years
<b>Material Topic: Climate Change Strategies and Management</b>					
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 2-2 Promoting Green Management	p.16 p.36	
<b>GRI 201: Economic Performance 2016</b>	201-2	Financial implications and other risks and opportunities due to climate change	2-2-1 Climate Change Response Strategies and Management	p.38	
<b>Material Topic: Occupational Health and Safety</b>					
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 3-4 Occupational Health and Safety	p.16 p.58	
<b>GRI 403: Occupational Health and Safety 2016</b>	403-1	Occupational Health and Safety Management System	3-4 Occupational Health and Safety	p.58	
	403-2	Hazard identification, risk assessment, and incident investigation	3-4 Occupational Health and Safety	p.60	
	403-3	Occupational health services	3-4 Occupational Health and Safety	p.59	
	403-4	Worker participation, consultation, and communication on occupational health and safety	3-4 Occupational Health and Safety	p.59	
	403-5	Worker training on occupational health and safety	3-4 Occupational Health and Safety 5-2-2 Supply Chain Management	p.62 p.90	
	403-6	Promotion of worker health	3-3-2 Building an Exercise-Friendly and Healthy Enterprise 3-4 Occupational Health and Safety	p.55 p.58	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	3-4 Occupational Health and Safety	p.60-61	
	403-8	Workers covered by an occupational health and safety management system	3-4 Occupational Health and Safety	p.59	
	403-9	Work-related injuries	3-4 Occupational Health and Safety	p.61	

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GRI Standards	No.	GRI Disclosures	Corresponding Sections	Page No.	Notes
<b>Material Topic: Human Rights</b>					
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 3-5 Respect for Human Rights	p.16 p.63	
<b>GRI 402: Labor/ Management Relations 2016</b>	402-1	Minimum notice periods regarding operational changes	3-3 Employee Benefits and Participation	p.54	
<b>GRI 406: Non-discrimination 2016</b>	406-1	Incidents of discrimination and corrective actions taken	3-5-2 Human Rights Management Actions	p.64	
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	3-5 Respect for Human Rights 5-2-2 Supply Chain Management	p.63 p.88	
<b>GRI 408: Child Labor 2016</b>	408-1	Operations and suppliers at significant risk for incidents of child labor	3-1-1 Talent Recruitment and Retention 3-5 Respect for Human Rights 5-2-2 Supply Chain Management	p.48 p.65 p.88	
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	3-1-1 Talent Recruitment and Retention 3-5 Respect for Human Rights 5-2-2 Supply Chain Management	p.48 p.63 p.88	
<b>Material Topic: Social Participation and Care</b>					
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 4-1 EMI Delivery of Love	p.16 p.67	



## Appendix II Sustainability Accounting Standards Board (SASB) Standards Index

### Warehousing business: Food retailers & distributors<sup>Note</sup>

SASB Category	No.	Accounting Metric	Method of Disclosure	Disclosures	Improvement Measures and Future Goals
<b>Accounting Metrics</b>					
<b>Air Emissions from Refrigeration</b>	FB-FR-110b.1	Gross global Scope 1 emissions from refrigerants	Quantitative	16.55 tCO <sub>2</sub> e/year	Regular maintenance for refrigeration equipment, immediate repairs for refrigerant leaks, and maintenance of good usage habits.
	FB-FR-110b.2	Percentage of refrigerants consumed with zero ozone-depleting potential	Quantitative	93.98%	
	FB-FR-110b.3	Average refrigerant emissions rate	Quantitative	4.21%	
<b>Energy Management</b>	FB-FR-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	(1) 21,276,800 kWh (2) 100% (3) 0%	Continue to use energy management systems to effectively improve usage efficiency and reduce waste.
<b>Data Security</b>	FB-FR-230a.1	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected	Quantitative	No hidden issues or negative events occurred in 2023	Introduced ISO 27001 to strengthen overall information security protection capabilities.
	FB-FR-230a.2	Description of approach to identifying and addressing data security risks	Quantitative	2-1-3 Information and Privacy Security Management	
<b>Labor Practices</b>	FB-FR-310a.2	(1) Number of employees with the right to join a union (2) Number of employees who have joined a union	Discussion and Analysis	(1) Our colleagues at the Taichung and Kaohsiung operational sites have the right to join unions freely (2) 100% of our colleagues at the Taichung and Kaohsiung operational sites have joined unions	Work with labor unions to form collective agreements in accordance with company plans.
	FB-FR-310a.3	(1) Number of work stoppages (2) total days idle	Quantitative	(1) 0 (2) 0	
	FB-FR-310a.4	Total amount of monetary losses as a result of legal proceedings associated with: (1) labor law violations and (2) employment discrimination	Quantitative	No violations of labor laws or discrimination laws occurred in 2023.	

Note: Accounting and activity metrics not disclosed in this table are currently not applicable for our warehousing business

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## Media business: Media &amp; entertainment

SASB Category	No.	Accounting Metric	Method of Disclosure	Disclosures	Improvement Measures and Future Goals																									
<b>Accounting Metrics</b>																														
<b>Media Pluralism</b>	SV-ME-260a.1	Percentage of gender and racial/ethnic group representation for (1) executive management (2) non-executive management, (3) professionals, (4) all other employees	Quantitative	ET New Media Employee Structure <table border="1"> <thead> <tr> <th></th> <th>Male</th> <th>Female</th> <th>Indigenous employees</th> <th>Disabled employees</th> </tr> </thead> <tbody> <tr> <td><b>Executive management</b></td> <td>1.20%</td> <td>0.86%</td> <td>0%</td> <td>0%</td> </tr> <tr> <td><b>Non-executive management</b></td> <td>12.05%</td> <td>21.86%</td> <td>0.52%</td> <td>0.17%</td> </tr> <tr> <td><b>Professionals</b></td> <td>24.27%</td> <td>36.14%</td> <td>0.52%</td> <td>0.52%</td> </tr> <tr> <td><b>All other employees</b></td> <td>1.20%</td> <td>2.41%</td> <td>0%</td> <td>0.17%</td> </tr> </tbody> </table>		Male	Female	Indigenous employees	Disabled employees	<b>Executive management</b>	1.20%	0.86%	0%	0%	<b>Non-executive management</b>	12.05%	21.86%	0.52%	0.17%	<b>Professionals</b>	24.27%	36.14%	0.52%	0.52%	<b>All other employees</b>	1.20%	2.41%	0%	0.17%	Continue to implement talent reserve plans and enhance professional talent capabilities.
		Male	Female	Indigenous employees	Disabled employees																									
<b>Executive management</b>	1.20%	0.86%	0%	0%																										
<b>Non-executive management</b>	12.05%	21.86%	0.52%	0.17%																										
<b>Professionals</b>	24.27%	36.14%	0.52%	0.52%																										
<b>All other employees</b>	1.20%	2.41%	0%	0.17%																										
	SV-ME-260a.2	Description of policies and procedures to ensuring pluralism in news media content	Discussion and Analysis	2-1-2 Persistence Toward Product Quality	We established supervisory units, promoted self-discipline and ethics, cultivated media talents, and supported diverse media to avoid biased reporting.																									
<b>Journalistic Integrity &amp; Sponsorship Identification</b>	SV-ME-270a.1	Total amount of monetary losses as a result of legal proceedings associated with libel or slander	Quantitative	We incurred no penalties for violations of laws related to libel or slander in 2023	We maintained our record of zero legal violations by: (1) Checking news content at all levels; (2) Providing notification of news item content and progress at editorial meetings; (3) Strengthening internal training; (4) Requiring diligent verification and cautious sharing; (5) Requiring authors to use their real names on bylines.																									
	SV-ME-270a.2	Revenue from embedded advertising	Quantitative	NT\$452,216,000																										
	SV-ME-270a.3	Description of approach for ensuring journalistic integrity of news programming related to: (1) truthfulness, accuracy, objectivity, fairness, and accountability, (2) independence of content and/or transparency of potential bias, and (3) protection of privacy and limitation of harm	Discussion and Analysis	2-1-2 Persistence Toward Product Quality																										
<b>Intellectual Property Protection &amp; Media Piracy</b>	SV-ME-520a.1	Description of approach to ensuring intellectual property (IP) protection	Discussion and Analysis	5-1-2 Legal Compliance and Ethical Management	Regular internal training, regulatory compliance, and formulation of risk response measures to maintain intellectual property rights.																									
<b>Activity Metrics</b>																														
-	SV-ME-000.A	(1) Total recipients of media and the number of (2) households reached by broadcast TV, (3) subscribers to cable networks, and (4) circulation for magazines and newspapers	Quantitative	(1) Statistics from Google Analytics showed that our media business received an average of 3.934 million monthly active users (MAUs) in 2023. (2)~(5): Not applicable	N/A																									
-	SV-ME-000.B	Total number of media productions and publications produced	Quantitative	We currently operate 38 Facebook fan pages, 18 Instagram accounts, 8 official LINE accounts, and 35 YouTube channels.	N/A																									

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## Pet business: Multiline and specialty retailers &amp; distributors

SASB Category	No.	Accounting Metric	Method of Disclosure	Disclosures	Improvement Measures and Future Goals																									
<b>Accounting Metrics</b>																														
<b>Energy Management in Retail &amp; Distribution</b>	CG-MR-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	2-2-2 Environmental, Energy, and Resource Management	Continue to implement ISO 14064-1 to control energy efficiency.																									
	CG-MR-230a.1	Description of approach to identifying and addressing data security risks	Discussion and Analysis	2-1-3 Information and Privacy Security Management	Improve information security protection systems based on guidance from external experts and maintain our record of zero incidents associated with customer privacy infringements.																									
<b>Information Security</b>	CG-MR-230a.2	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected	Quantitative	No infringements of customer privacy occurred in 2023																										
	<b>Labor Practices</b>	CG-MR-310a.1	(1) Average hourly wage and (2) percentage of in-store employees earning minimum wage, by region	Quantitative	These two metrics involve trade secrets and privacy issues, and therefore are not disclosed.	N/A																								
CG-MR-310a.2		(1) Voluntary and (2) involuntary turnover rate for in-store and distribution centre employees	Quantitative	(1) 27.9% (2) 2.3%	Reduce turnover through employee benefits, organizational culture integration, and communication channels.																									
CG-MR-310a.3		Total amount of monetary losses as a result of legal proceedings associated with labor law violations	Quantitative	NT\$110,168 in total	We corrected deficits and maintained employee rights to avoid being penalized.																									
<b>Workforce Diversity &amp; Inclusion</b>	CG-MR-330a.1	Percentage of gender and racial/ethnic group representation for (1) executive management (2) non-executive management, (3) professionals, (4) all other employees	Quantitative	ET Pet Employee Structure <table border="1"> <thead> <tr> <th></th> <th>Male</th> <th>Female</th> <th>Indigenous employees</th> <th>Disabled employees</th> </tr> </thead> <tbody> <tr> <td><b>Executive management</b></td> <td>1.52%</td> <td>0.41%</td> <td>0%</td> <td>0%</td> </tr> <tr> <td><b>Non-executive management</b></td> <td>8.22%</td> <td>15.13%</td> <td>0.3%</td> <td>0%</td> </tr> <tr> <td><b>Professionals</b></td> <td>11.68%</td> <td>55.03%</td> <td>1.73%</td> <td>0.41%</td> </tr> <tr> <td><b>All other employees</b></td> <td>2.44%</td> <td>5.58%</td> <td>0.1%</td> <td>0.3%</td> </tr> </tbody> </table>		Male	Female	Indigenous employees	Disabled employees	<b>Executive management</b>	1.52%	0.41%	0%	0%	<b>Non-executive management</b>	8.22%	15.13%	0.3%	0%	<b>Professionals</b>	11.68%	55.03%	1.73%	0.41%	<b>All other employees</b>	2.44%	5.58%	0.1%	0.3%	Continue to implement training for friendly workplaces, increase employee diversity, and maintain our record of zero discrimination incidents.
		Male	Female	Indigenous employees	Disabled employees																									
<b>Executive management</b>	1.52%	0.41%	0%	0%																										
<b>Non-executive management</b>	8.22%	15.13%	0.3%	0%																										
<b>Professionals</b>	11.68%	55.03%	1.73%	0.41%																										
<b>All other employees</b>	2.44%	5.58%	0.1%	0.3%																										
CG-MR-330a.2	Total amount of monetary losses as a result of legal proceedings associated with employment discrimination	Quantitative	No incidents associated with labor discrimination occurred in 2023																											

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SASB Category	No.	Accounting Metric	Method of Disclosure	Disclosures	Improvement Measures and Future Goals
<b>Accounting Metrics</b>					
<b>Product Sourcing, Packaging &amp; Marketing</b>	CG-MR-410a.1	Revenue from products third-party certified to environmental and/or social sustainability standards	Quantitative	No relevant data has been compiled.	N/A
	CG-MR-410a.2	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	Discussion and Analysis	Our proprietary and resale products undergo comprehensive factory verification processes to control product quality.	Continue to control product quality for proprietary products and resale products.
	CG-MR-410a.3	Discussion of strategies to reduce the environmental impact of packaging	Discussion and Analysis	Our stores have reduced supply of plastic bags by 95%	Our retail stores continue to reduce supply of plastic bags.
<b>Activity Metrics</b>					
-	CG-MR-000.A	Number of: (1) retail locations and (2) distribution centers	Quantitative	(1) 138 (2) 2	N/A
-	CG-MR-000.B	Total area of: (1) retail space and (2) distribution centers	Quantitative	(1) 58,377.55 square meters (2) 7,272.73 square meters	N/A



## Appendix III List of Affiliated Public Associations

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No.	External Public Association	Method of Participation
1	Taipei Chamber of Commerce	Member representative
2	Chinese National Association of Industry & Commerce, Taiwan	Member representative
3	Taipei City Rice Business Association	Member representative
4	The Real Estate Development Association of Taipei	Member
5	Chinese Non-Store Retailer Association	Executive supervisor, member representative
6	Taiwan Coalition of Service Industries	Executive director, supervisor
7	Asia Animal Welfare Association	Chairman
8	Cross-Strait CEO Summit	Member representative
9	Taichung Cereal Association	Supervisor
10	Kaohsiung Cereal Association	Member representative

No.	External Public Association	Method of Participation
11	Kaohsiung International Vessel Association	Supervisor, member
12	Taiwan International Logistics & Supply Chain Association	Member representative
13	Taiwan Corn Industry Association	Chairman, director, supervisor, member representative, alternate director
14	Kaohsiung Warehouse Association	Director, member
15	Taiwan Food Industry Foundation	Executive director
16	Asia-Pacific Smart Building Development Association	Supervisor
17	Chunghua New Media Industry Development Association	Chairman, vice chairman, executive director





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TCFD Recommended Disclosures		Climate-Related Information for Exchange and OTC Companies	Corresponding Sections	Page
<b>Governance</b>	a. Describe the board's oversight of climate-related risks and opportunities.	1. Describe the board's and management's oversight and governance of climate-related risks and opportunities.	2-2-1 Climate Change Response Strategies and Management	p.38-41
	b. Describe management's role in assessing and managing climate-related risks and opportunities.			
<b>Strategy</b>	a. Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.	2. The short-term, mid-term, and long-term impacts of climate-related risks and opportunities on the organization's businesses, strategies, and financial planning.		
	b. Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.	3. Financial impacts from extreme weather events and transformation actions.		
	c. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	5. Use scenario analyses to assess the resilience of climate change risks, and detail relevant scenarios, parameters, assumptions, analysis factors, and main financial impacts.		
<b>Risk Management</b>	a. Describe the organization's processes for identifying and assessing climate-related risks.	4. Processes for identifying, assessing, and managing climate-related risks, and how they are integrated into overall risk management.		
	b. Describe the organization's processes for managing climate-related risks.			
	c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.			
<b>Metrics and Targets</b>	a. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.	6. Transformation plans to manage climate-related risks, including the content of said plan, as well as metrics and targets used to identify and manage physical risks and transition risks.		
	b. Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	9. Greenhouse gas inventories and verifications.		
	c. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.	8. If climate-related targets have been established, included activities, scope of greenhouse gas emissions, scheduled progress, and annual achievements should be disclosed. If carbon offsets or renewable energy certificates (RECs) are used to achieve targets, the source and quantity of carbon offset credits or quantity of RECs should be disclosed.		

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**會計師有限確信報告**

東森國際股份有限公司 公鑒

**確信範圍**

本會計師接受東森國際股份有限公司及其子公司(包括東森國際股份有限公司、東森寵物雲股份有限公司及東森新媒體控股股份有限公司,以下簡稱東森集團)之委任,對2023年度永續報告書中所選定之永續績效資訊(以下稱「標的資訊」),執行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所定義之「有限確信案件」並出具報告。

**標的資訊及其適用基準**

有關東森集團之標的資訊及其適用基準詳列於附件一。

**管理階層之責任**

東森集團管理階層之責任係依據適當之基準編製標的資訊,包括參考全球永續性報告協會(Global Reporting Initiatives, GRI)所發布之2021年GRI準則(GRI Standards),以及永續會計準則(Sustainability Accounting Standard Board (SASB) Standards),東森集團管理階層應選擇所適用之基準,並對標的資訊在所有重大方面是否依據該適用基準報導負責,此責任包括建立及維持與標的資訊編製有關之內部控制,維持適當之記錄並作成相關之估計,以確保標的資訊未存有導因於舞弊或錯誤之重大不實表達。

**本會計師之責任**

本會計師之責任係依據所取得之證據對標的資訊作成結論。

本會計師依照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」之要求規劃並執行確信工作,以發現標的資訊在所有重大方面是否有未依適用基準編製而須作修正之情事,並出具有限確信報告。本會計師依據專業判斷,包括對導因於舞弊或錯誤之重大不實表達風險之評估,以決定確信程序之性質、時間及範圍。

本會計師相信已取得足夠及適切之證據,以作為表示有限確信結論之基礎。

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**會計師之獨立性及品質管理**

本會計師及所隸屬組織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。

本事務所選備品質管理準則「會計師事務所之品質管理」,該品質管理準則規定組織設計、付諸實行及執行品質管理制度,包含與選備職業道德規範、專業準則及適用之法令規範相關之政策或程序。

**所執行程序之說明**

有限確信案件中執行程序之性質及時間與適用於合理確信案件不同,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。本會計師所設計之程序係為取得有限確信並據此作成結論,並不提供合理確信必要之所有證據。

儘管本會計師於決定確信程序之性質及範圍時曾考量東森集團內部控制之有效性,惟本確信案件並非對東森集團內部控制之有效性表示意見。本會計師所執行之程序不包括測試控制或執行與檢查資訊科技(IT)系統內資料之彙總或計算相關之程序。

有限確信案件包括進行查詢,主要係對負責編製標的資訊及相關資訊之人員進行查詢,並應用分析及其他適當程序。

本會計師所執行之程序包括:

- 與東森集團之管理階層及員工進行訪談,以瞭解東森集團之業務與履行永續發展之整體情況,以及永續報導流程;
- 透過訪談、檢查相關文件,以瞭解東森集團之主要利害關係人及利害關係人之期望與需求、雙方具體之溝通管道,以及東森集團如何回應該等期望與需求;
- 與東森集團相關人員進行訪談,以瞭解用以蒐集、整理及報導標的資訊之相關流程;
- 檢查計算標準是否已依據適用基準中概述的方法正確應用;
- 針對報告中所選定之永續績效資訊進行分析性程序;蒐集並評估其他支持證據資料及所取得之管理階層聲明;如必要時,則抽選樣本進行測試;
- 閱讀東森集團之永續報告書,確認其與本事務所取得關於永續發展整體履行情況之瞭解一致。

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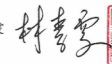

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**先天限制**

因永續報告中所包含之非財務資訊受到衡量不確定性之影響,選擇不同的衡量方式,可能導致績效衡量上之重大差異,且由於確信工作係採抽樣方式進行,任何內部控制均受有先天限制,故未必能查出所有業已存在之重大不實表達,無論是導因於舞弊或錯誤。

**結論**

依據所執行之程序及所取得之證據,本會計師未發現標的資訊有未依照適用基準編製而須作重大修正之情事。

安永聯合會計師事務所  
會計師: 林素雯  

中華民國一一年八月八日

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## Appendix V Independent Assurance Statement

Contents

About This Report

A Message from our Chairman

01 Our Path to Sustainability

02 Innovative Green Transformations

03 Building a Happy Workplace

04 Spreading Love in Society

05 Sustainable Governance

Appendix

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附件一：

編號	章節	內文標題	標的資訊	適用基準																																						
1	第二章	環境、能源與資源管理	2023 年度東森集團之倉儲、媒體及寵物事業能源耗用量：	金鐘：SASB-FR-130a.1 寵物：SASB-CG-MR-130a.1																																						
			<table border="1"> <thead> <tr> <th colspan="2">年度</th> <th>2023</th> </tr> </thead> <tbody> <tr> <td>類別</td> <td></td> <td></td> </tr> <tr> <td>外購電力用電量(度)</td> <td></td> <td>34,755,784</td> </tr> <tr> <td>其他非再生能源(柴油)(公升)</td> <td></td> <td>15,115</td> </tr> <tr> <td>取水量(公噸)</td> <td></td> <td>134,115</td> </tr> </tbody> </table>	年度		2023	類別			外購電力用電量(度)		34,755,784	其他非再生能源(柴油)(公升)		15,115	取水量(公噸)		134,115	2023 年東森集團能源耗用量，係自台電公司統計之用電資訊、自東水公司統計之用水資訊及柴油供應商之加油量資訊。																							
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2	第五章	誠信經營與法規遵循	東森集團 2023 年度有發生違反勞動法規事件，以致遭受罰款 110,168 元。	金鐘：SASB-FR-310a.4 寵物：SASB-CG-MR-310a.3																																						
			人權管理行動 東森集團未有違反員工法規以致遭受罰款等情形。	2023 年東森集團是否有違反勞動法規及員工法規事件，所受罰款。																																						
3	第三章	東森員工結構	2023 年東森國際各員工類別性別組成：	媒體：SASB-SV-ME-260a.1 寵物：SASB-CG-MR-330a.1																																						
			<table border="1"> <thead> <tr> <th rowspan="2">項目</th> <th colspan="2">男</th> <th colspan="2">女</th> <th colspan="2">小計與比例</th> </tr> <tr> <th>人數</th> <th>佔比</th> <th>人數</th> <th>佔比</th> <th>人數</th> <th>佔比</th> </tr> </thead> <tbody> <tr> <td>基層員工</td> <td>71</td> <td>3.90%</td> <td>100</td> <td>5.49%</td> <td>171</td> <td>9.39%</td> </tr> <tr> <td>專業職位</td> <td>355</td> <td>19.48%</td> <td>752</td> <td>41.27%</td> <td>1,107</td> <td>60.75%</td> </tr> <tr> <td>中階階</td> <td>182</td> <td>9.99%</td> <td>317</td> <td>17.40%</td> <td>499</td> <td>27.39%</td> </tr> <tr> <td>高階主管</td> <td>31</td> <td>1.70%</td> <td>14</td> <td>0.77%</td> <td>45</td> <td>2.47%</td> </tr> </tbody> </table>	項目	男		女		小計與比例		人數	佔比	人數	佔比	人數	佔比	基層員工	71	3.90%	100	5.49%	171	9.39%	專業職位	355	19.48%	752	41.27%	1,107	60.75%	中階階	182	9.99%	317	17.40%	499	27.39%	高階主管	31	1.70%	14	0.77%
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			2023 年東森國際各員工類別原住民族裔及身心障礙組成：	2023 年東森集團男性與女性依員工身分除以報導期間結束時總員工人數之比率。																																						
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編號	章節	內文標題	標的資訊	適用基準			
4	第二章	資訊隱私安全管理	2023 年東森集團未有客戶受損之事件：	金鐘：SASB-FR-230a.1 寵物：SASB-CG-MR-230a.2			
			客戶隱私受損件數	2023 年東森集團是否有洩漏客戶隱私之事件發生。			
5	第二章	數位轉型與永續轉型	2023 年東森集團門市及配送中心數量：	寵物：SASB-CG-MR-000.A			
			<table border="1"> <thead> <tr> <th>類別</th> <th>數量</th> </tr> </thead> <tbody> <tr> <td>東森寵物雲門市</td> <td>138</td> </tr> <tr> <td>配送中心</td> <td>2</td> </tr> </tbody> </table>	類別	數量	東森寵物雲門市	138
類別	數量						
東森寵物雲門市	138						
配送中心	2						

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