

2024

Eastern Media International Corporation Sustainability Report



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About This Report

This constitutes the 2024 Corporate Sustainability Report for Eastern Media International Corporation and its subsidiaries (hereinafter referred to as EMI, the Group, we, us, or our). This Report discloses our Environmental (E), Social (S), and Governance (G) progress, 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 to December 31, 2024. This Report was issued in August 2025. Our next Report is scheduled to be released in August 2026. We regularly issue reports on our corporate website and the Market Observation Post System (MOPS), which serve as important channels for stakeholder communication. The boundaries for financial information in this Report are consistent with our annual reports, and all other data encompass our warehousing business (including EMI Headquarters, Taichung Operational Site, and Kaohsiung Operational Site), media business (ET New Media Holdings), and trade (pet) 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

8F., No. 368, Fuxing S. Rd. Sec. 1, Da'an Dist., Taipei City +886-2-2755-7565

Taichung Operational Sites

No. 23, North 5th Rd., Qingshui Dist., Taichung City +886-4-2656-4211

Kaohsiung Operational Sites

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 Reporting Initiative (GRI) 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 responsible 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 provided limited assurance on this 2024 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 2024 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

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Address	8F., 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

Digitally Driven x Sustainability Led: A Smart Future for EMI

The year 2024 marked an important milestone in sustainability and smart developments at Eastern Media International (EMI), and we designated this year the inaugural year of artificial intelligence (AI) integration at EMI. We used AI as our core driver in combination with environmental sustainability actions and corporate transformation strategies to launch a new chapter of dual-axis transformations. Faced with constantly changing markets and tightening international regulations, EMI continues to strengthen ESG governance systems through stable and pragmatic implementations, incorporating environmental protection, social responsibilities, and corporate governance into management decisions through data-driven innovation and technology-powered transformations, thereby maximizing our corporate values and expanding our positive social influence.

Silo Upgrading x Green Buildings: Building a Low-Carbon and Sustainable Supply Chain

As a key import hub for household grains in Taiwan, EMI has long been responsible for food transportation and security. We aligned with government emergency food reserve policies, and actively introduced AI smart silo management projects to enhance operational efficiency and safety, further strengthening the resilience of Taiwan's food supply chains. In terms of environmental management, our warehousing business has fully incorporated the ISO 14064-1 Greenhouse Gas Inventory Protocol, ISO 50001 Energy Management System, and ISO 14001 Environmental Management System to implement energy and carbon reduction, pollution prevention, and resource recycling actions. In 2024, we established a smart meter and energy monitoring system (EMS), phased out aged equipment with high energy consumption, and implemented various energy conservation and carbon management actions. Our new headquarters in development, the Linkou Endian Building, is working to obtain a diamond-level green building certificate, smart building certificate, and other domestic and overseas sustainability certifications. This building will become EMI's global operational center for resource integration as well as smart and sustainability governance promotions.

Industry Leadership x Strengthening Innovation: Promoting Diverse Digital Industry Transformations

We ranked at 21-35% of listed companies in the eleventh (2024) Corporate Governance Evaluation, similar to our ranking under the tenth (2023) Corporate Governance Evaluation, and at 2-10% (second tier) in our industry category (companies with market capitalization below NT \$5 billion), we plan to continue working toward a first-tier ranking. We set "Break conventions and act fast" as the core mission of our corporate operation, implementing digital upgrades, vertical integrations, and market expansions for our three main businesses in 2024. Our media business ETtoday continued to win acclaim, and was ranked by Oxford University as the online media in Taiwan with the highest reach and trustworthiness for the seventh consecutive year. ETtoday received a number of news reporting awards for the third consecutive year, demonstrating social responsibility and influence as a professional media outlet. In future, we plan to implement comprehensive transformations encompassing traffic monetization, multimedia content, subscriber membership, online and offline integration, and content commerce as we work to build a Digital Content Platform 3.0.

Our pet business benefited from economic growth in the pet industry due to low birth rates, and we built an integrated retail, medical, and product development platform with pet health at its core, promoting a composite management model as "a health and service expert for owners and pets."

Healthy Workplace x Social Inclusion: Sustainability From the Inside Out

EMI received the Happy Enterprise Gold Award for the fourth consecutive year and received the National Outstanding Healthy Workplace Award (Vitality Award) for the first time in 2024. Our Taichung and Kaohsiung Operational Sites simultaneously obtained the Health Promotion Certificate, and continued to maintain ISO 45001 Occupational Health and Safety Management System verification. In terms of social participation, we continued to implement projects aligned with Group social participation goals this year and constantly reflected on how to create mutual benefits for society rather than short-lived efforts. Our "Love Breakfast" program has entered its 18th year and assisted more than 35,000 children in rural areas. What we found most heartwarming was the example of one beneficiary who returned to their hometown to care for other children in need after being admitted to graduate school. We also hosted the first EMI Cross-Strait Youth Baseball Competition in 2024, helping schoolchildren build confidence and broaden their horizons through sport. ET Pet worked with pet shelters and animal protection groups in Taiwan to provide food for strays and organized a National Taiwan University vet services tour to build a pet-friendly environment. In future, we will continue to strengthen and expand our efforts to amplify our positive social impacts.

Eastern Media International Chairman

廖富文



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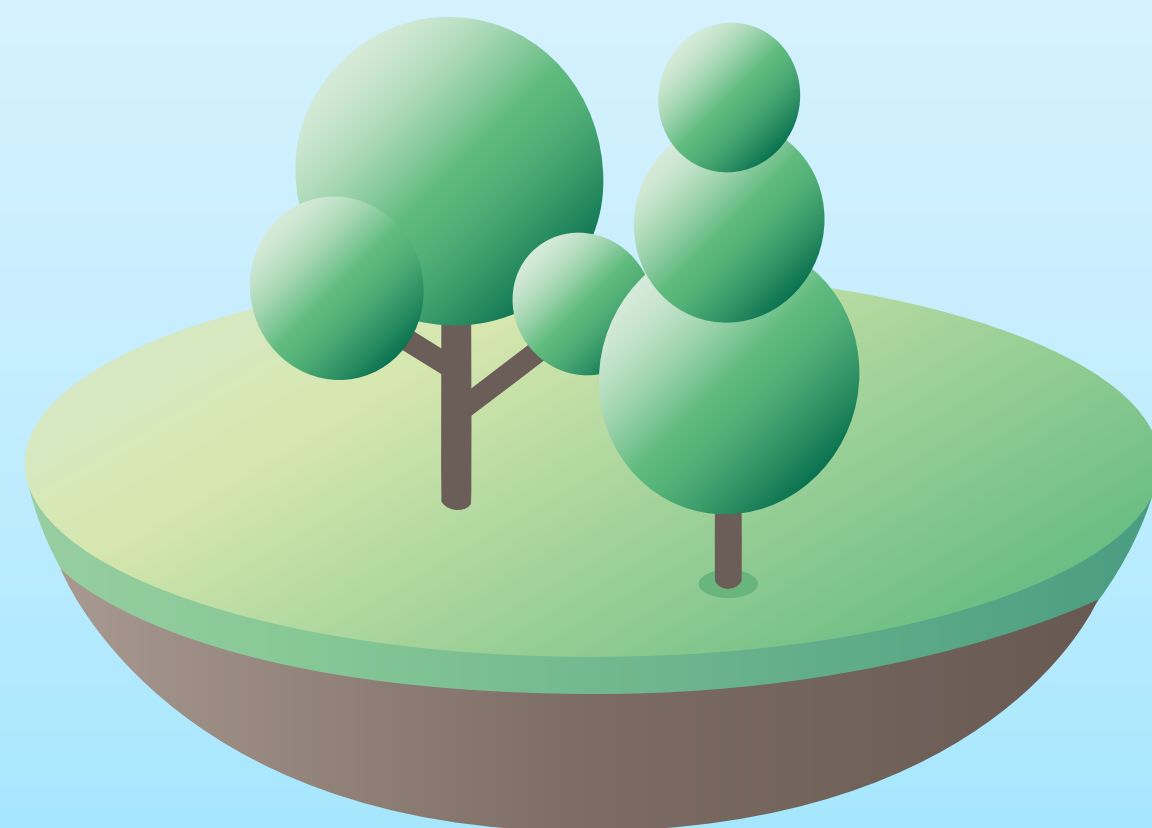
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1.1 About EMI

Diversified Strategies x Digital Transformation x Sustainability Progress: Creating a Comprehensive Lifestyle Services Platform

EMI was established as a warehousing business in 2000 and gradually expanded into the media, entertainment, retail, real estate, and digital out-of-home advertising industries. We entered the pet and beauty industries in 2018 and continued to extend and strengthen our positioning in all lifestyle services. In 2021, we responded to rapid transformations in new economic models by completely overhauling our Online-Merge-Offline (OMO) strategy, upgrading proprietary products, and integrating multiple channels to facilitate deep convergence of our new retail and new media businesses, maximizing synergies from the Group’s dual cores of media and distribution, ushering in a new chapter of transformation. In 2024, EMI’s inaugural year of AI integration, we incorporated AI into the management strategies of all businesses and used data analytics, consumer behavior predictions, and process optimizations to further consolidate our online and offline channels, improve customer experiences, enhance value chain competitiveness of proprietary products, and develop innovative and diverse 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, exert positive influence on the environment and society through our products, services, supply chains, and social participation, and work to build a resilient, inclusive, and sustainable living sphere.



EMI Company Profile

Company name	Eastern Media International Corporation
Total number of employees	239
Founding date	May 14, 1975
Chairman	Shang Wen Liao
Location of headquarters	8F., No. 368, Fuxing S. Rd. Sec. 1, Da'an Dist., Taipei City
Capital	NT\$3,002,430,700
Ticker code	2614
Main affiliated businesses	Eastern Home Shopping & Leisure (EHS), Natural Beauty Bio-Technology Limited, StrawberryNET



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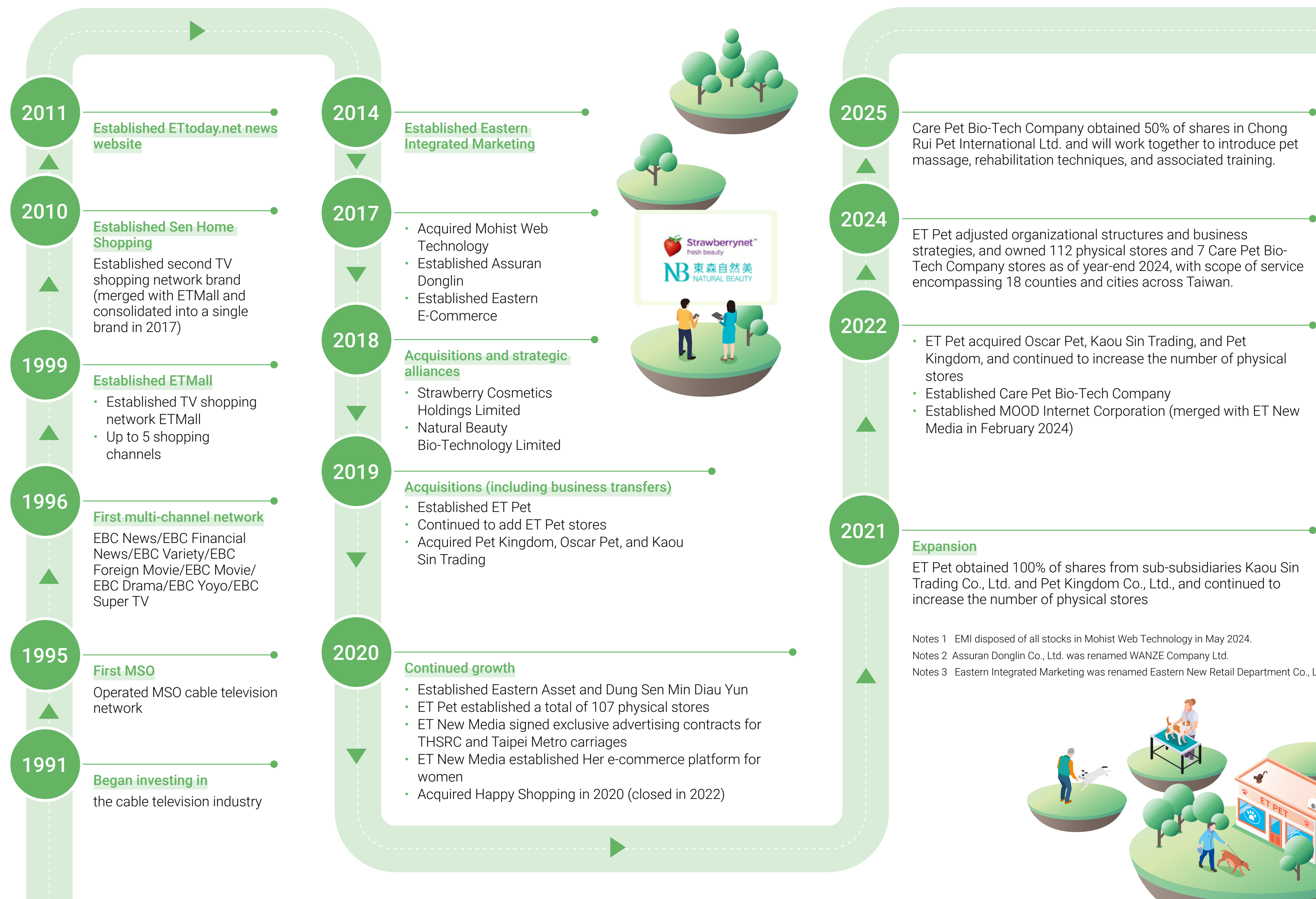
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Milestones of Diversified Businesses at EMI



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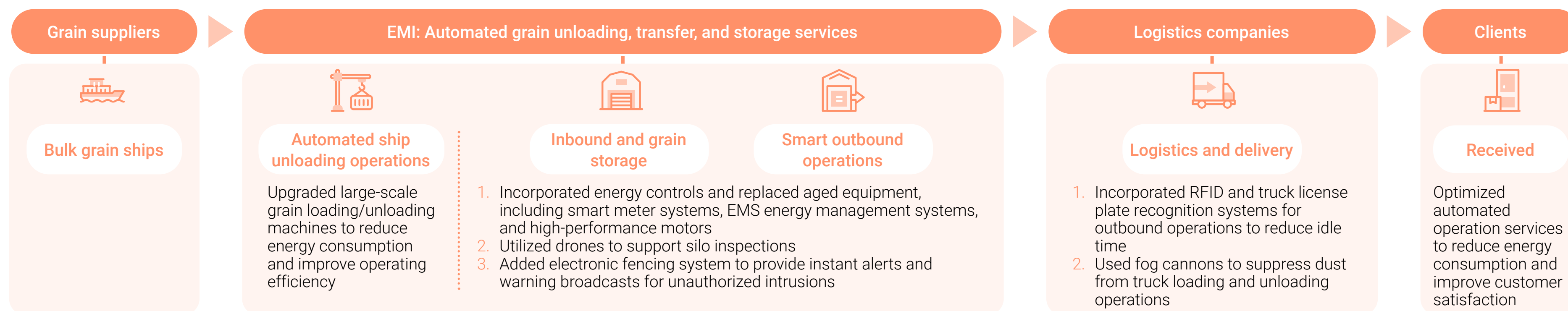
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Warehousing Business: Leadership in Smart and Sustainable Silos as a Guardian of National Food Security

EMI is a well-established port warehousing company that has long aligned with government emergency food reserve policies, shouldering the key responsibility of ensuring stable food supply in Taiwan. Due to technological advances over time, the warehousing business has surpassed the role of a food security guardian, and now actively promotes smart silo transformations with AI integrations and sustainable management, reshaping core value chains within the industry.

In 2024, EMI initiated the “AI Silo Management Integration Project” and worked with the Industrial Technology Research Institute to incorporate innovative AI decision-making and energy conservation technologies with existing automated technologies, formulating six smart enhancement items: equipment traceability management system; automated RFID and license plate recognition systems for outbound operations; development of skid-steer loader remote control system; development of grain suction (unloading) machine remote control system; implementation of AI image recognition system platform for smart grain silo structural inspections; and automated equipment for cleaning inner grain silo walls. We also established an ISO project team for better alignment with international management systems, and have obtained international ISO 50001 (energy management), ISO 14064-1 (greenhouse gas inventory), ISO 14001 (environmental management), ISO 45001 (occupational health and safety), ISO 9001 (quality management) and ISO 27001 (information security) certifications. Looking to the future, our warehousing business will continue to integrate internal and external resources and technologies to strengthen dual-axis transformations involving AI applications and sustainable governance, improving our strategic position as a key site for bulk grain reserves in Taiwan as we make strides toward our next chapter of digital technologies, smart management, and sustainable development.

❖ Warehousing Business Sustainable Value Chain

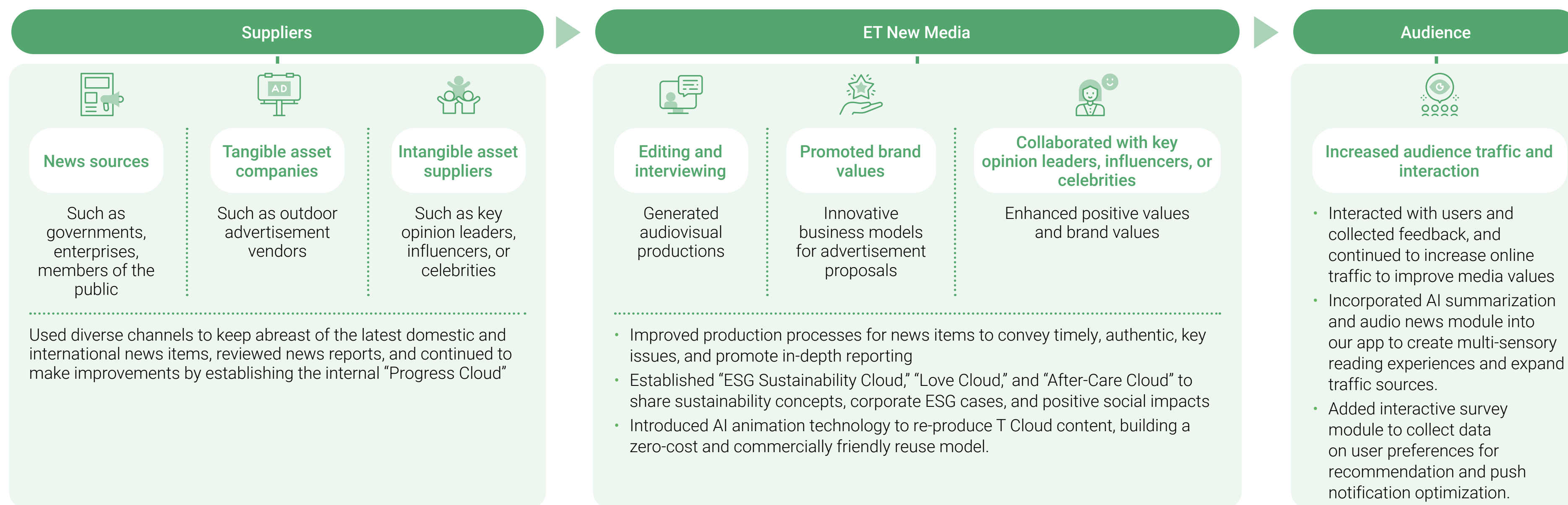


Media Business: ET New Media: 3.0 Evolution and Establishing a Comprehensive Digital Content and Traffic Economy Ecosystem

In 2024, ET New Media focused on content innovation, technological upgrading, traffic management, and advertisement diversification through the following strategies:

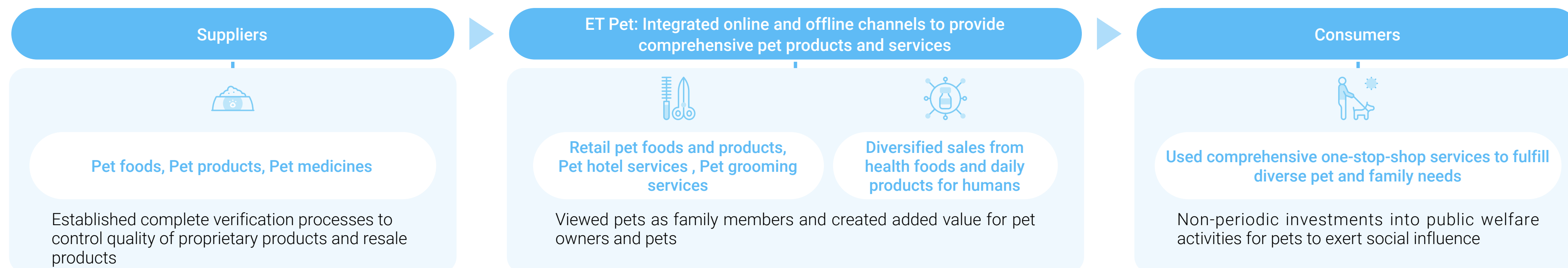
- Integrated Group resources to build a one-stop OMO advertising business platform:** ET New Media has a rich array of media resources, including news, entertainment, shopping, and lifestyle channels, as well as out-of-home advertising sites all across Taiwan. ET New Media combined these resources to build a one-stop OMO advertising business platform that provides comprehensive advertising solutions to advertisers.
- Full integration of AI technologies to drive both content and business upgrading:** ET New Media officially established 24 ChatGPT application improvement teams in 2024 for active promotion of AI technology applications, including topic selection, article generation, audio news reporting, and automated editing in real time. We self-developed a breaking news generator linked with APIs for the Ministry of Transportation and Communications Central Weather Administration and the Chinese Professional Baseball League, enhancing article writing efficiency by 80-85% and in-depth reporting by 54%. Reader trust scores increased to 4.2 points (a 23.5% improvement).
- Multiple deployments to expand traffic sources and strengthen platform operating capacities:** In 2024, ETtoday ranked first in three comScore indicators (total traffic, monthly unique visitors, and monthly unique page visits), demonstrating strong user loyalty. We also incorporated an AI summarization and audio news module into our app to create multi-sensory reading experiences and expand traffic sources, and added an interactive survey module to our news reel to collect data on user preferences, improving accuracy of news recommendations and push notification performance.
- Re-produced and innovated multimedia content to expand secondary traffic sources and business models:** To extend the lifecycle of our content, we incorporated AI animation technologies in 2024 and re-produced existing program content on T Cloud, creating zero-cost and commercially-friendly content for reuse, enhancing the business potential of associated products, IP collaborations, and advertisements.

❖ Media Business Sustainable Value Chain



Trade (Pet) Business: ET Pet: Established Comprehensive Pet Ecosystem for Mutual Benefits to Pets and Owners

Since its establishment in January 2019, ET Pet has continued to expand its business scope and market share. At year-end 2024, we owned a total of 112 physical stores, covered 85% of counties and cities in Taiwan, and became the first pet chain to enter the outlying islands, as well as the first pet retail store to provide professional beauty, medical, and specialized pet services. ET Pet reinvested in and founded Care Pet Bio-Tech Company in 2022, establishing a total of 7 physical stores as of year-end 2024. We worked with Loving Kindness Animal Hospital to build a pet ecosystem through our composite stores providing pet retail and medical services, and actively collaborated with Korean pet health brand Royal AMG to promote veterinarian training, establish large-scale medical centers, conduct clinical research on stem cells, and develop pet health foods, creating a comprehensive ecosystem combining pet retail, medical care, and health supplements. We also continued 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 that provide mutual benefits and happiness for owners and pets.



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1.2 2024 Highlights and Key Achievements

Economic Governance



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



Warehousing business received **Ship Stevedore Operator Golden Ship Award** and **Port Sustainability Golden Ship Award** from Taiwan International Ports Corporation in 2024



Media business ranked as the new media business with the **highest reach and trustworthiness** in Taiwan by Oxford University for **7 consecutive years**



Pet business received **"Best Product Category"** award from the 21st **National Brand Yushan Award**



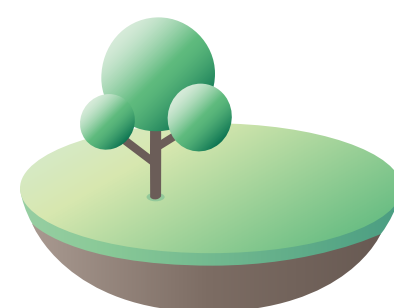
Ranked at top **21-35%** of listed companies in the eleventh (2024) Corporate Governance Evaluation



Warehousing business introduced ISO 9001 Quality Management System and obtained certification



Warehousing business obtained ISO 27001 Information Security Management System certification



Environmental



EMI participated in the third ESG Logistics Sustainability Award in 2024 and received a **Corporate Gold Award in the "Logistics Procedures Sustainability Group"**



Warehousing business invested **NT\$27.423 million** in energy-saving equipment in 2024, reducing electricity usage by **334,346 kWh** and reducing **162,169 kg** of carbon emissions.



Pet business completed **ISO 14064-1** greenhouse gas inventory verifications in 2024



Warehousing business completed **ISO 14064-1** greenhouse gas inventory verifications in 2024, and maintained **ISO 50001** Energy Management System and **ISO 14001** Environmental Management System certification validity



Media business improved office space utilization in 2024 and significantly reduced electricity usage by **20.24%**



Social



EMI received **National Outstanding Healthy Workplace Award (Vitality Award)**



Warehousing business Taichung and Kaohsiung Operations Office received **Accredited Healthy Workplace Health Promotion Certificate**



Organized 2024 **EMI Cross-Strait (Liancheng) Youth Baseball Competition and Fifth Cross-Strait (Liancheng) Youth Baseball Festival** to promote cultural cross-strait exchanges



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



Warehousing business maintained **ISO 45001** Occupational Health and Safety Management System certification validity



Love Breakfast program entered its 18th year and cumulatively benefited more than **35,000** schoolchildren



Media business received **"Journalist Impact Award," "Bright Society News Reporting Awards," "Taiwan Innocence Press Awards," and "Suicide Prevention Outstanding Media Reporting Awards"**



ET Pet officially launched the **"ET Pet HR Helpline"** @LINE one-on-one communication platform in 2024



Warehousing business conducted **supplier evaluations** for the first time in 2024

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1.3 Vision for Sustainability and Development Strategies

1.3.1 Vision for Sustainability

EMI’s vision for sustainability is to enable harmonious coexistence with the environment and social prosperity, and incorporate sustainability values into our core businesses. We actively integrated sustainability concepts such as energy and carbon reduction, digital innovation, social participation, and stakeholder communication into our warehousing, media, and pet businesses for long-term contributions to environmental protection and social well-being in addition to economic benefits. In future, EMI will continue to promote sustainable value chains, working with employees, clients, partners, and the public to build inclusive, fair, resilient, and sustainable living spheres.

EMI will continue to improve sustainable governance systems in response to global climate change and sustainable governance trends. In future, we will gradually incorporate International Financial Reporting Standards(IFRS) S₁ and S₂ Sustainability Disclosure Standards in accordance with regulations to strengthen assessments of financial impacts from sustainability and climate-related risks and opportunities. In order to align with sustainable finance standards, we also plan to reference the “Taiwan Sustainable Taxonomy” issued by the Financial Supervisory Commission, and inventory the links between our various operational activities and sustainable economic activity categories to serve as a foundation for future investment and operational planning, guiding our resources toward industrial investments that enable actual environmental and social benefits. Additionally, nature-related risks and opportunities as well as biodiversity issues are also becoming increasingly important, and we plan to reference the Taskforce on Nature-Related Financial Disclosures (TNFD) framework to inventory nature dependencies and impacts in response to requirements associated with global ecological protection and natural asset responsibilities.

Sustainable Development Strategies and Responses to the UN SDGs

We continue to refine the four core strategies under our sustainability vision, namely, “Sustainable Operations,” “Steady Economic Growth,” “Sustainable Green Environment,” and “Creating Inclusive Society,” strengthening the concepts for each sustainability strategy and aligning 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 alongside our stakeholders.

Core Strategy	Mission	Corresponding SDGs	Core Indicators	Short-term (1-2 years) targets	Mid- to long-term (3-5 years) targets	2024Progress/Achievements
Sustainable Operations	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.	12 RESPONSIBLE CONSUMPTION AND PRODUCTION 16 PEACE, JUSTICE AND STRONG INSTITUTIONS 17 PARTNERSHIPS FOR THE GOALS	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	Completed internal Board, director, and committee performance evaluations for 2024 in January 2025.
			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.	- Senior executive performance has been incorporated into the assessment framework for bonus systems formulated by our “Sustainability Responsibility Center,” and we conduct comprehensive evaluations in accordance with our sustainable development targets, major ESG issues, and achievements on KPIs. Apart from traditional financial indicators such as revenues and net profit margins, annual implementations and KPI achievements of our sustainability executive working groups (Environmental Sustainability, Social Care, Employee Care, Risk Management, Corporate Governance, Ethical Management, and Customer Relations) are used as a reference for adjusting variable salaries. - Variable salaries are calculated based on the number of months constituting year-end bonuses multiplied by weighted KPI achievement rates, strengthening the links between sustainability targets and bonuses for personal performance, implementing our sustainable development commitments.
			Number of ethical management violations	0 incidents/year	0 incidents/year	No ethical management violations occurred in 2024.



Core Strategy	Mission	Corresponding SDGs	Core Indicators	Short-term (1-2 years) targets	Mid- to long-term (3-5 years) targets	2024Progress/Achievements
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.	3GOOD HEALTH AND WELL-BEING 8DECENT WORK AND ECONOMIC GROWTH 9INDUSTRY, INNOVATION AND INFRASTRUCTURE	Improve information security management systems and raise management level to the Board of Directors	- Establish Information Security Management Committee and dedicated personnel - Incorporate ISO 27001 framework, establish information security management system, and periodically report management systems, plans, and performance to the Board - Incorporate ISO 9001 framework to establish quality management system, and regularly review implementation progress on quality policies and targets.	Obtain ISO 9001 and ISO 27001 Information Security Management System certifications	- To strengthen information security management, we established an "Information Security Management Committee" on June 27, 2023; the Committee is responsible for planning, executing, and implementing corporate information security management matters, as well as making at least one report to the Board each year. - To improve overall information security management capabilities, we established and implemented information security management processes and procedures, and publicly announced our "Information Security Policy Statement" on September 1, 2024. - We began incorporating the ISO 27001 International Information Security Management System and verification processes in May 2024, passed third-party verifications in December 2024, and obtained official certification on March 19, 2025. - Information security management implementations for 2024 and implementation plans for 2025 were reported to the Board on December 31, 2024. - Warehousing business completed ISO 9001 verifications (Taichung and Kaohsiung) in 2024
			Regularly conduct employee satisfaction surveys	Achieve satisfaction rate of 80%	Achieve satisfaction rate of 85%	Surveys were presented on a six-point scale, with 1 representing strongly disagree and 6 representing strongly agree. In 2024, overall satisfaction scores reached 4.46 points.
			- Obtain Accredited Healthy Workplace Certificate - Obtain Health Promotion Certificate	- Achieve 60% employee participation rate on each health promotion activity - Apply for Health Promotion Certificate	- Achieve 70% employee participation rate on each health promotion activity - Apply for Health Promotion Certificate	- Employee participation rate at health promotion activities hosted at Taipei Office and Taichung Operational Site was 60%. - Hosted online power walking competition and encouraged health and exercise clubs - Obtained Ministry of Health and Welfare Health Promotion Administration "National Outstanding Healthy Workplace Award (Vitality Award)" and "Accredited Healthy Workplace Certification (Health Promotion Certificate)" in 2024.
Sustainable Green Environment	Improve energy efficiency, incorporate sustainable transformations, and reduce negative environmental impacts from operational processes to achieve environmental sustainability targets.	7AFFORDABLE AND CLEAN ENERGY 9INDUSTRY, INNOVATION AND INFRASTRUCTURE 11SUSTAINABLE CITIES AND COMMUNITIES 13CLIMATE ACTION	Carbon reduction volumes across entire corporation	Complete annual ISO 14064-1 verifications	Reduce annual greenhouse gas emissions by 1% compared with base year (2021)	- Warehousing business, new media business, and pet business have all completed greenhouse gas inventories in accordance with ISO 14064-1 procedures - Taichung and Kaohsiung Operational Site achieved annual 1% greenhouse gas emissions reduction goal.
			Guidance and certification for incorporation of environmental sustainability related ISO management systems in warehousing business	Complete annual ISO 14001 and ISO 45001 verifications and obtain guidance on ISO 14067 verifications	Complete ISO 14067 verifications	- Warehousing business has completed ISO 45001 verifications (Taichung and Kaohsiung) - Warehousing business has completed ISO 14001 verifications (Taichung and Kaohsiung)
			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	Formulated plans to apply for green building candidate certificates in 2025.

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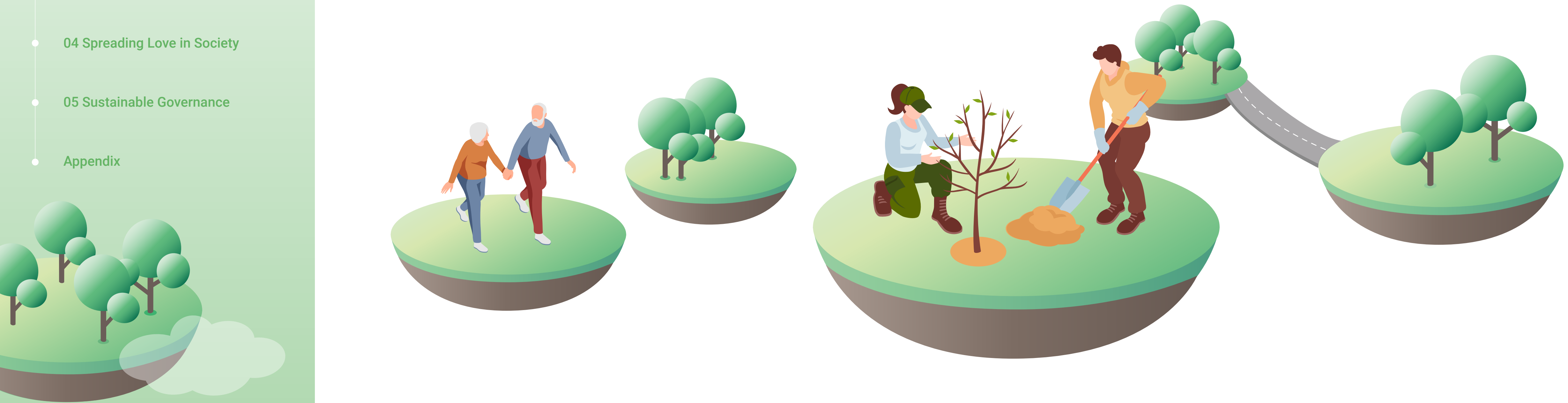
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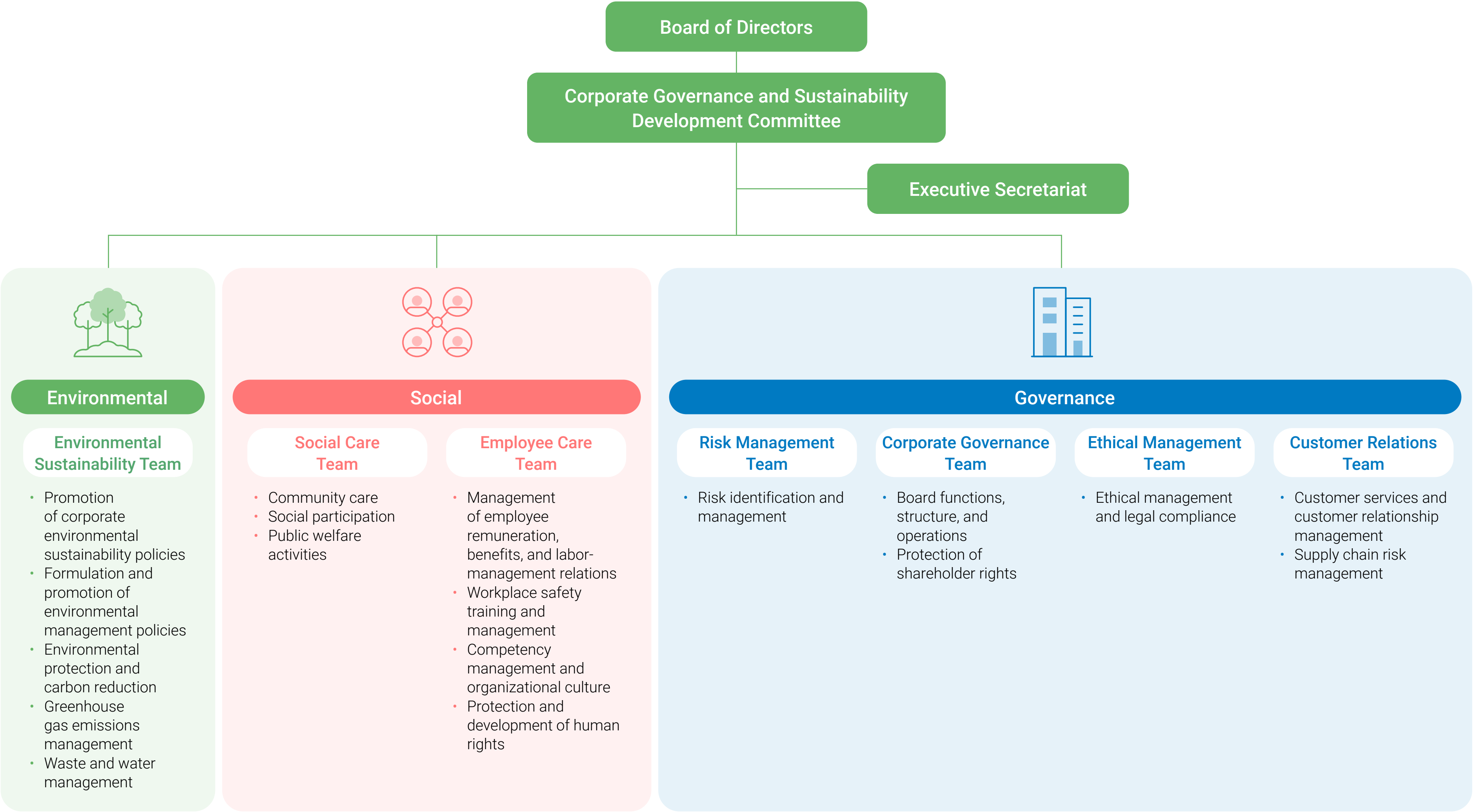
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Core Strategy	Mission	Corresponding SDGs	Core Indicators	Short-term (1-2 years) targets	Mid- to long-term (3-5 years) targets	2024Progress/Achievements
Creating Inclusive Society	EMI spreads love in society, making long-term contributions to society using core businesses to spread positive social energy.		Investments in “Love Breakfast” program	NT\$5-5.5 million/year	NT\$5.5-6 million/year	• Invested NT\$8.34 million in 2024
			Number of organized or co-organized environmental protection activities	1-2 events/year	2-3 events/year	• Organized Group tree-planting activity in March 2024
						
			Number of activities caring for the elderly and rehabilitated persons	1-2 events/year	1-2 events/year	• Hosted Chinese New Year Banquet event for seniors and implemented Stable Employment Project for rehabilitated inmates
						



1.3.2 Sustainable Governance

EMI established a Corporate Governance and Sustainability Development Committee (hereinafter “the Committee”) for continued promotion of sustainable development. The Committee is composed of 4 independent directors and our chairman, directors, spokesperson, and corporate governance officer, with 1 independent director serving as convener and committee chair. Seven executive working groups have been established under the Committee to implement sustainability matters across all ESG aspects. Each working 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.



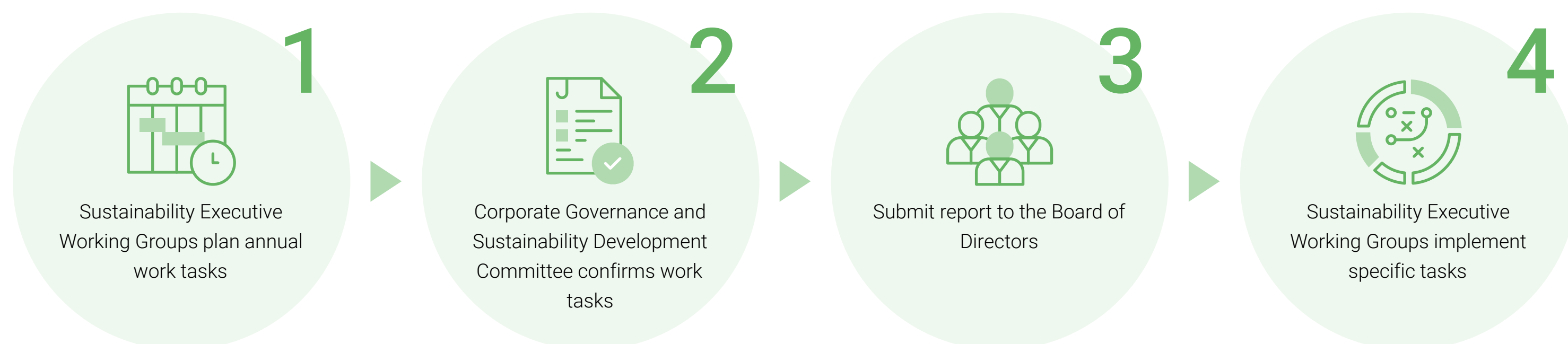


Committee Governance Model

All working 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 6 meetings were convened in 2024; 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.

Number of meetings convened
in 2024

6



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 directly 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 2024, we hosted sustainability seminars and invited our independent directors to act as lecturers on topics related to “Latest Practices and Trends in Climate-related Financial Disclosures”, “Current Status of ESG Reporting and Corporate Governance ESG Evaluations”. Course materials related to corporate governance, ethical management, and corporate sustainable development were placed on our “Digital E-Learning Platform” to enhance employee understanding of and agreement with sustainability concepts, encouraging them to work with us in realizing sustainable development.



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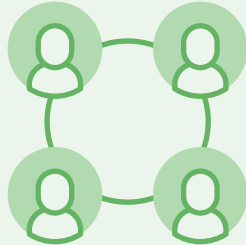
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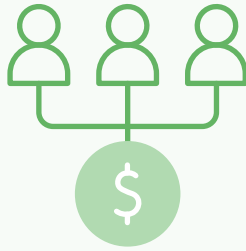
1.4 Material Issues and Stakeholder Engagement

1.4.1 Stakeholder Engagement

EMI attaches great importance to stakeholder opinions. To ensure that our sustainability strategies and plans respond to issues of concern, we review and identify stakeholder categories each year along with our department managers and employees. Materiality analysis results revealed that our six core stakeholders for 2024 were employees, customers/audience, competent authorities, shareholders/investors, suppliers/contractors, and the media. We consider these stakeholders to be priority targets for communication and sustainable management.

Stakeholders	Significance for EMI	Major Issues of Concern	Communication Channels	Frequency	Stakeholder Communication Results in 2024
 Employees	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 employees.	- Occupational Health and Safety - Human Right	Annual performance appraisals	Twice a year	- Distributed bonuses amounting to NT\$99,518,186 in 2024. - Met with Taichung Operational Site Union and Kaohsiung Operational Site Union on September 13, 2024 and October 9, 2024 to discuss collective agreements and negotiate on labor-management matters related to labor conditions, welfare measures, occupational safety, internal grievance systems, union operations, and corporate facilities for union members. - Hosted 59 occupational health and safety training courses - Hosted power walking competitions, promoted healthy sports clubs, and received "National Outstanding Healthy Workplace Award (Vitality Award)" and "Accredited Healthy Workplace Certification (Health Promotion Certificate)" from the Ministry of Health and Welfare Health Promotion Administration - Ensured employee welfare and received the Happy Enterprise Gold Award for the forth time - Added 63 new courses in 2024 - Hosted 18 training courses on human rights and sexual harassment in the workplace - No sexual harassment incidents were reported in 2024 Corporate website: Contact I EMI Please refer to Chapter 3 for further details
			Labor-management meetings	Quarterly	
			Occupational Health and Safety Committee	Quarterly	
			Employee Welfare Committee	At least once a year	
			Supervisory Committee of Labor Retirement Reserve	Subject to circumstances	
			Internal training and e-learning digital learning platform	Immediate communication and resolution of any emerging issues (courses taken at employee's own convenience)	
			Subsidies for external training	Subject to circumstances	
			Sexual harassment report channels, face-to-face communications, and grievance mailbox	Immediate communication and resolution of any emerging issues	
 Customers/ Audience	EMI emphasizes customer needs and strives to enhance efficiency, reduce costs, and create value for customers. We hope to continue enhancing our corporate values to provide consumers with advanced and comprehensive services.	- Corporate Governance - Data Privacy and Security	Meetings and communications	Quarterly	- Regularly distributed satisfaction questionnaires and visited customers to understand customer needs - Incorporated ISO 27001 Information Security System; there have been no customer privacy leaks at any of our business groups - In 2024, we distributed 33 surveys; our response rate was 100%. - Very satisfied/satisfied 97%; neutral 2%; not satisfied 1%. Corporate website: Contact I EMI Please refer to Chapters 2 and 5 for further details
			Customer satisfaction surveys	Subject to circumstances	
			Customer complaint channels	Immediate communication and resolution of any emerging issues	
			Business communications	Immediate communication and resolution of any emerging issues	
			Stakeholder section on corporate website: Phone, email, and surveys	Immediate communication and resolution of any emerging issues	



Stakeholders	Significance for EMI	Major Issues of Concern	Communication Channels	Frequency	Stakeholder Communication Results in 2024
 Competent Authorities	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.	- Corporate Governance - Climate Change Strategies and Management	Exchange of official correspondences	Immediate communication and resolution of any emerging issues	- Strengthened management and disclosure of climate-related risks and opportunities - Ranked at 21-35% (third tier) of listed companies in the eleventh (2024) Corporate Governance Evaluation, receiving 95.62 points Please refer to Chapters 2 and 5 for further details
			Phone	Immediate communication and resolution of any emerging issues	
			Email	Immediate communication and resolution of any emerging issues	
			Meetings and symposiums	Subject to circumstances	
			Stakeholder section on corporate website: Phone, email, and surveys	Immediate communication and resolution of any emerging issues	
 Shareholders/ Investors	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.	- Corporate Governance - Ethical Management	Annual shareholders' meetings/ annual reports	Annually	Please refer to Chapter 5 for further details
			Investor conferences	At least once a year	
			Announcements on operational performance	Monthly	
			Quarterly financial reports	February, May, August, and November of each year	
			Press releases/material information	Immediate communication and resolution of any emerging issues	
			Investor visits	Subject to circumstances	
 Suppliers/ Contractors	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.	- Corporate Governance - Ethical Management - Data Privacy and Security	Mailbox for external communications	Immediate communication and resolution of any emerging issues	- In 2024, a total of 81 suppliers and contractors were evaluated. Of these, 29 were rated Grade A (Excellent) and 52 were rated Grade B (Qualified). - A total of 63 suppliers/contractors signed the Code of Conduct and Code of Ethical Conduct Commitments in 2024, achieving a signing rate of 77% Please refer to Chapter 5 for further details
			Business communications	Immediate communication and resolution of any emerging issues	
			Inspections, visits, and meetings	Subject to circumstances	
			Stakeholder section on corporate website: Phone, email, and surveys	Immediate communication and resolution of any emerging issues	
 Media	The media serves as the most important channel for EMI to communicate with external parties, discuss social issues, participate in social welfare activities, and create brand value.	- Corporate Governance - Ethical Management - Data Privacy and Security - Social Participation and Care	Announcements on corporate website	Immediate communication and resolution of any emerging issues	- Implemented Love Breakfast program for 18 years, cumulatively benefiting more than 35,000 schoolchildren - Received Journalist Impact Award, Taiwan Pulitzer Prize, News Pioneer Award, and other awards Please refer to Chapters 4 and 5 for further details
			Press conferences	Subject to circumstances	
			Press releases	Subject to circumstances	
			Stakeholder section on corporate website: Phone, email, and surveys	Immediate communication and resolution of any emerging issues	

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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 degrees of impact. We also incorporated stakeholder and management team suggestions to identify 7 material issues for the year.

1
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.

In 2024, all responsible units continued to engage with the six stakeholder categories, and we used online surveys to determine levels of concern on various issues and gain an effective understanding of material issues that concern our stakeholders.

2
Impact
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 questionnaires related to external positive and negative economic, social, environmental, and human rights impacts and likelihoods of occurrence for various material issues, which were used to analyze and identify 7 material topics, thereby completing materiality analysis and identification for the year.

3
Disclosures and
Communications

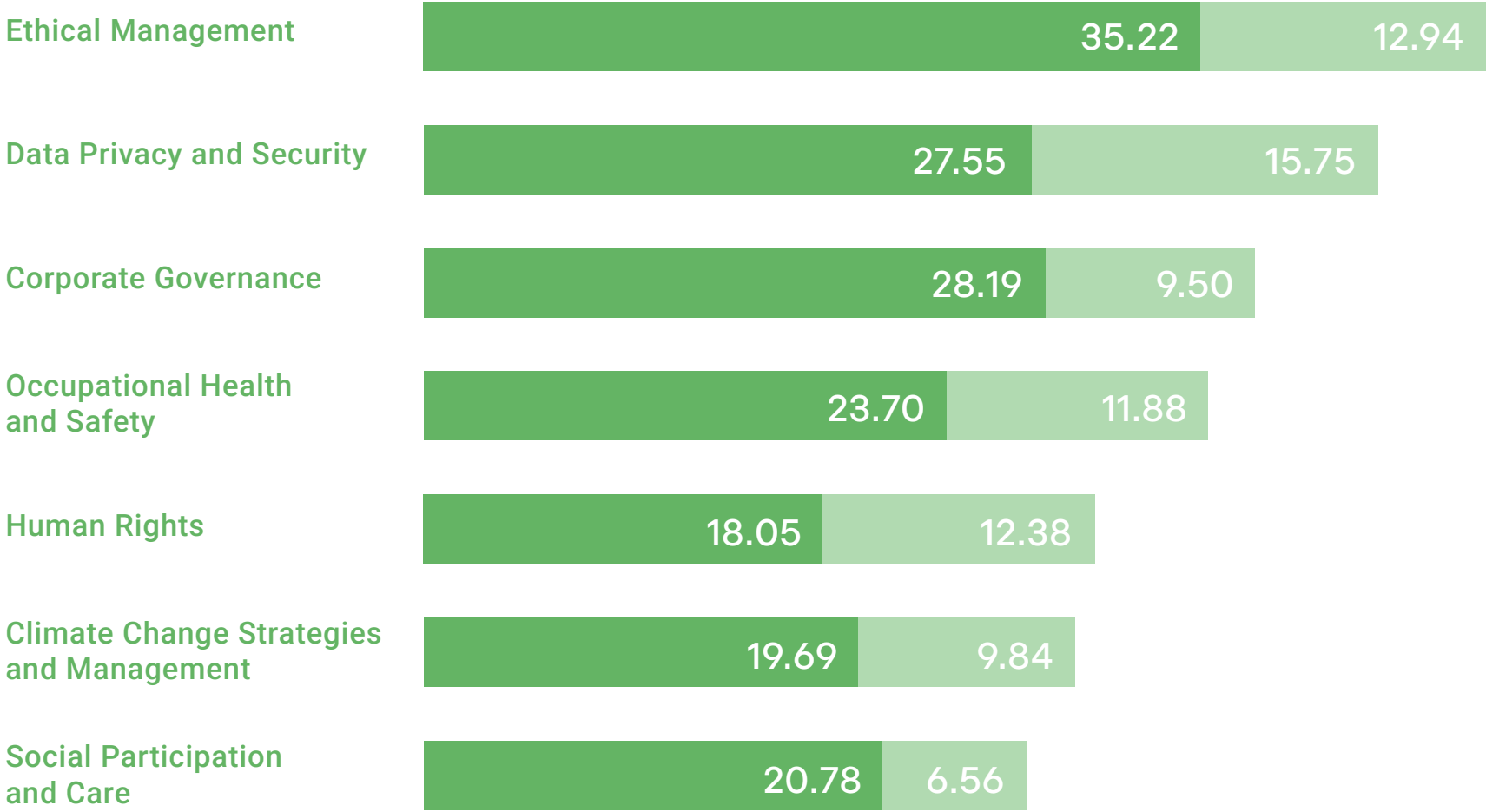


The sustainability executive working groups established management guidelines and short, medium, and long term targets for all material topics, which are periodically tracked and managed.

Major implementations and associated progress for 2024 are publicly disclosed in our annual Sustainability Report.

❖ Impact Assessment Results for Material Topics

● Positive Impacts ● Negative Impacts



Note: The threshold for materiality at EMI for 2024 were the top seven issues with positive or negative impacts.

❖ Changes in Material Topic Rankings

Ranking	Material Topic Ranking in 2024	Change Compared to 2023	Material Topic Ranking in 2023
1	Ethical Management	-	Ethical Management
2	Data Privacy and Security	▲ 1	Occupational Health and Safety
3	Corporate Governance	▲ 1	Data Privacy and Security
4	Occupational Health and Safety	▼ 2	Corporate Governance
5	Human Rights	-	Human Rights
6	Climate Change Strategies and Management	▲ 1	Social Participation and Care
7	Social Participation and Care	▼ 1	Climate Change Strategies and Management

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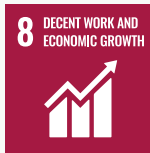
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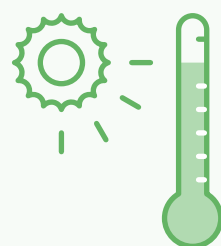


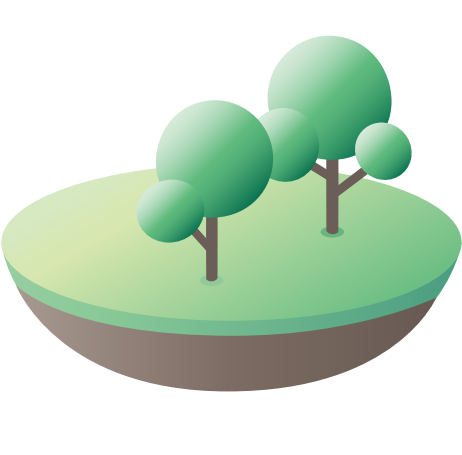
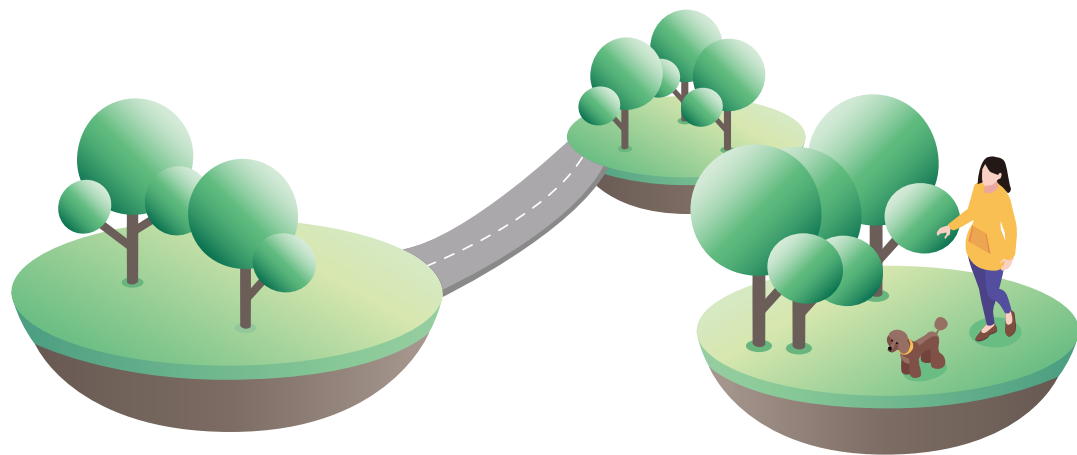
Material Topic Rankings and Involvement of Impact Boundaries										
Ranking	Aspect	Material Topics	SDGs	Impact Boundary on Value Chain						Corresponding GRI Disclosures
				Internal	External					
				EMI	Customers/ Audience	Competent Authorities	Shareholders/ Investors	Suppliers/ Contractors	Media	
1	Governance (G)	Ethical Management		●		●	●	●		GRI 205 GRI 206
2	Governance (G)	Data Privacy and Security		●	●	●		●	●	GRI 418
3	Governance (G)	Corporate Governance		●		●	●	●		Self-defined topic
4	Social (S)	Occupational Health and Safety		●		●		●	●	GRI 403
5	Social (S)	Human Rights	 	●		●		●	●	GRI 402 GRI 406 GRI 408 GRI 409
6	Environmental (E)	Climate Change Strategies and Management		●	●	●	●	●		GRI 201
7	Social (S)	Social Participation and Care	  	●	●		●	●	●	Self-defined topic



❖ Description of Material Topic Impacts

Material Topic	Significance for EMI	Impacts on EMI (Responses to Risks and Opportunities)	Description of External Impacts	Corresponding Sections
 Ethical Management	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.	- 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. - 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.	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
 Data Privacy and Security	We continue to improve our information security systems and management strategies in the face of digital transformation business models and constantly evolving cyberattacks to effectively protect the rights of EMI and investors, as well as facilitate sustainable corporate developments.	- 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. - Formulating information system continuity plans and emergency response plans to cyber threats effectively protects EMI and helps to maintain normal operations of core systems. - Lack of information security awareness in employees and information security incidents caused by external hacker attacks may result in losses for EMI and customers.	Negative information security incidents may result in loss of customer privacy, causing negative human rights impacts.	2-1-3 Information and Privacy Security Management
 Corporate Governance	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.	- 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. - International recognition of corporate ESG performance enhances investment opportunities for international investors.	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
 Occupational Health and Safety	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.	- If corporations fail to establish occupational health and safety management systems, this may increase probabilities of employee accidents or health hazards, increasing personnel costs. - 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.	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

Material Topic	Significance for EMI	Impacts on EMI (Responses to Risks and Opportunities)	Description of External Impacts	Corresponding Sections
 Human Rights	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 and oppressive employment conditions, and built diverse, equal, friendly, and healthy workplaces.	- Failure to protect worker rights and implement gender equality not only affects talent recruitment and retention, but may even impact corporate reputations and brand images, causing business losses. - Failure to create equal employment environments can trigger labor-management conflicts or result in penalties due to legal violations. - 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.	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
 Climate Change Strategies and Management	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 and reduce environmental burdens from operational processes to create new opportunities related to sustainable and survivable environments.	- Failure to effectively reduce energy usage and carbon emissions may incur additional expenditures in future due to legal sanctions. - Future transformation and development of energy-saving, eco-friendly products and technologies, as well as replacements for machinery and equipment, may increase additional costs. - Environmental pollution incidents may indirectly affect corporate reputations. - Rising sea levels may incur relocation risks for port leases or reduce leasing locations. - 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 all increase operational costs. - 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.	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
 Social Participation and Care	EMI strives to give back to society through comprehensive Group investments, spreading timely and substantial warmth to all those in society who need it.	- 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. - 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.	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

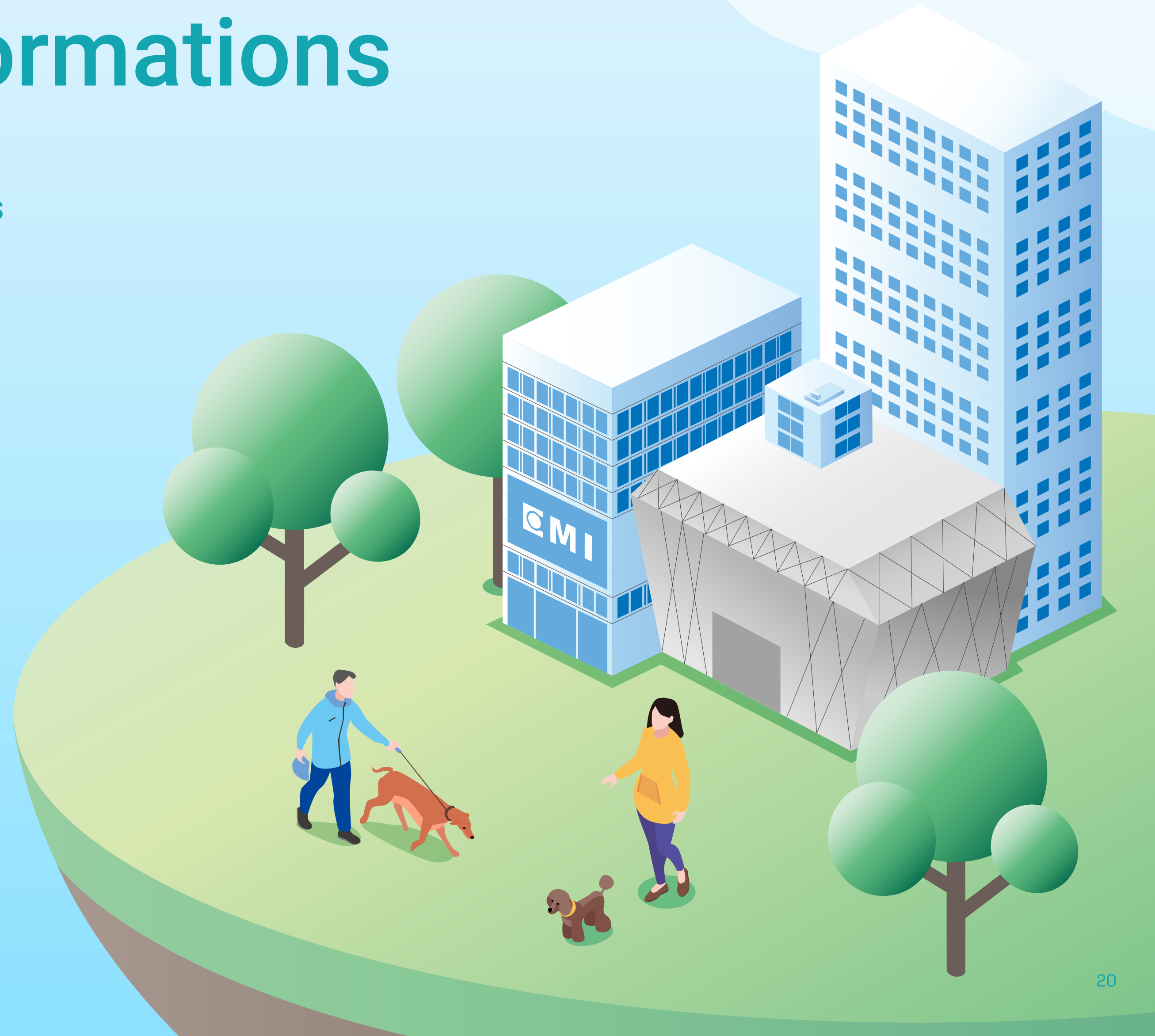
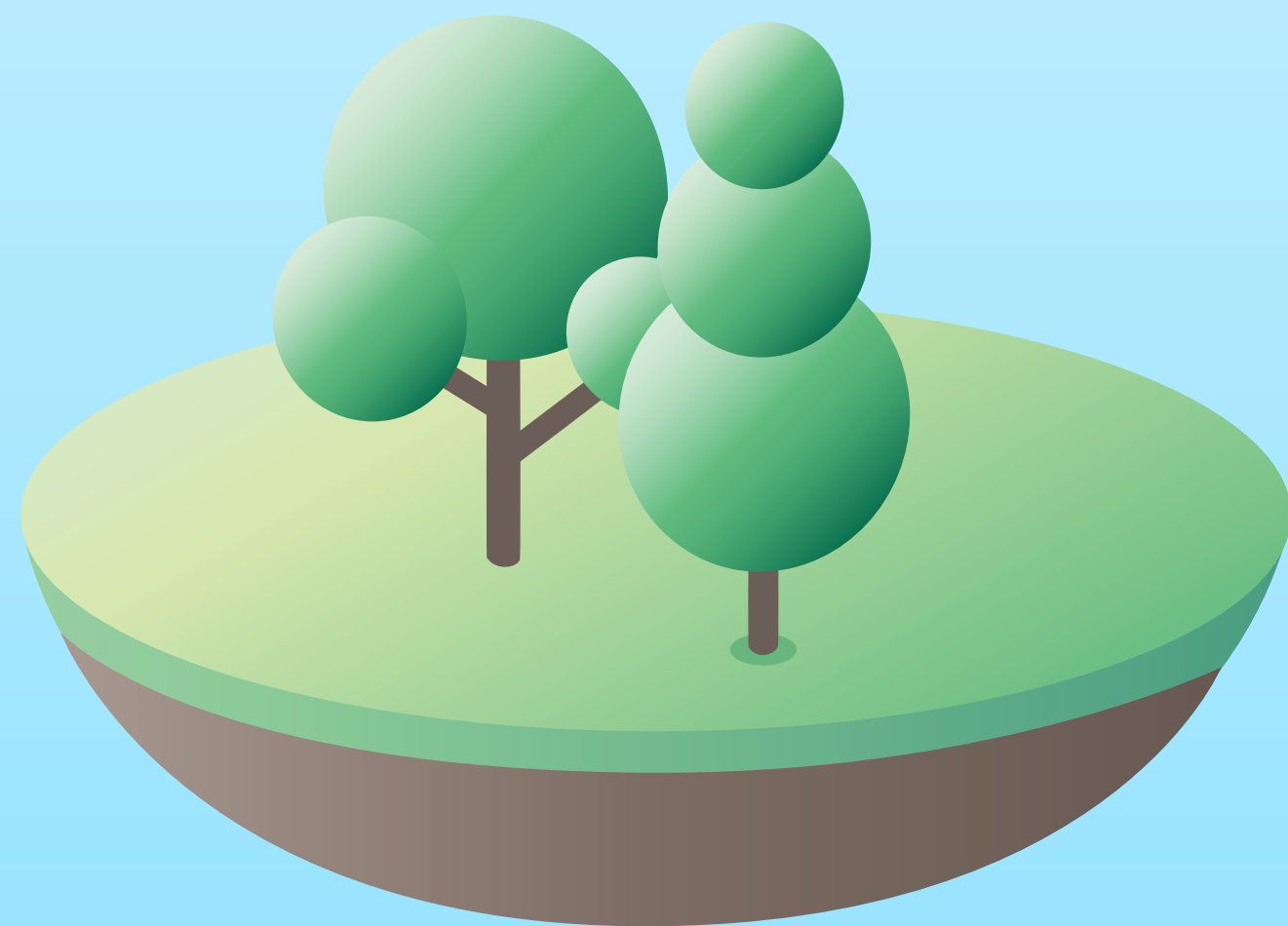


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02 Innovative Green Transformations

2.1 Innovative Products and Services

2.2 Promoting Green Management



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2.1 Innovative Products and Services

2.1.1 Digital Transformation and Sustainable Transformation

Warehousing Business

Our warehousing business forms the foundation of EMI, focusing on port unloading and receiving, storage, and transfer services for bulk grains. Our main clients encompass domestic feed companies, salad oil companies, flour companies, and other raw material processing companies, as well as grain import trading companies. EMI aims to satisfy customer requirements associated with fast, safe, and efficient raw material distribution. Faced with multiple global agricultural supply chain challenges such as crop yield fluctuations caused by climate change, policy changes in major exporting countries, intensifying geopolitical risks, and instability in maritime transport markets, we actively strengthened risk management and operational resilience as well as optimized storage and transportation processes to ensure stable and uninterrupted supplies while maintaining profitability.

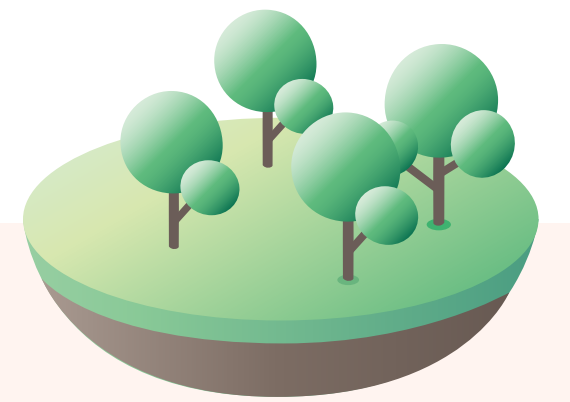
In response to sustainable development trends and increasing ESG requirements from corporate clients, we gradually incorporated smart storage management systems and low-carbon processes to enhance energy efficiency and lower environmental impacts from operations. In 2024, total imported grain volumes for Taiwan amounted to 8.51 million tons, EMI silo operating volumes accounted for 6.608 million tons (78% of national import volumes), and our revenues reached NT\$1.55 billion.

EMI silo operating volumes accounted for

78 % of national import volumes

Revenues reached

NT\$ 1.55 billion



Smart Transformations in Warehousing Business: Responding to Climate and Sustainability Challenges with AI Technologies

Faced with increasing incidence of extreme climate events, unstable global food supply chains, and rising ESG and sustainability requirements, EMI's warehousing business continues to maintain port management operations and actively promote dual-axis digital and sustainability transformations. Our silos in Taichung and Kaohsiung, which were constructed in the 1980s, are our core operational sites. Faced with challenges from aged equipment and environmental changes, these silos have recently entered into a key upgrading stage with active incorporation of artificial intelligence (AI) and Internet of Things (IoT) technologies to achieve smart, automated, low-carbon warehousing operations.

Our warehousing business established a "Sustainability Innovation Team" in 2023, and we continued to integrate innovative technology applications and operational strategies in 2024 to strengthen the three main axes of smart silo management: AI smart operational tasks, AI integration in silo operations project, and ChatGPT applications for comprehensive upgrades encompassing management, on-site operations, and data analytics. We also continued to expand our revenue sources and effectively diversify operational risks.

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1. AI Smart Operational Tasks

- **Personnel-free operations for outbound trucks:** In 2020, our four silos in Kaohsiung and Taichung began integrating IoT, RFID, and automatic license plate recognition (ALPR) systems in outbound processes, greatly increasing process automation levels. We continued to improve these technologies in 2024 and plan to complete all integrations in 2025. Our systemic management reduced the need for 50% of personnel, which we instead deployed to system monitoring and patrols, enhancing manpower efficiency. We also reduced truck waiting and idle times, thereby lowering greenhouse gas emissions.
- **Drone inspections for outdoor environments:** From 2023, we introduced drone silo inspection procedures, established a practice field, and helped our employees undergo training to obtain operator licenses. Drones are more flexible and have a better field of vision, and are not restricted by terrain and climate conditions, so can quickly review silo structures and operations. Inspections can be videoed and stored to support data comparisons and risk predictions. In 2025, we plan to collaborate with the Industrial Technology Research Institute to implement our “AI smart silo structure inspection project”, which uses AI image recognition models to conduct structural deterioration analysis, strengthening inspection accuracy and lowering industrial safety risks.
- **Monitoring system management:** We comprehensively replaced all traditional monitoring equipment with IP digital imaging systems in 2021, significantly improving image quality and system stability. We further introduced AI image recognition technology in 2024 for real-time monitoring of and alerts on abnormal behaviors in operational areas. In 2025, we plan to expand AI fire source identification functions for real-time detection of unauthorized fire sources and potential explosion risks, which will enable rapid notification and handling, effectively improving silo disaster prevention capabilities and resilience.

Implementation Results

Taichung Port Silo

We formulated 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 schedules and obtained 20 basic level professional drone licenses in the second quarter of the year, and began implementing drone inspection tasks.

In 2024, we accumulated 20.5 hours of flight imaging data, which we plan to use in 2025 when collaborating with Industrial Technology Research Institute on AI image recognition model training and introduction of our smart silo structure inspection project, thereby improving future inspection efficiency and accuracy, lowering industrial safety risks.

Kaohsiung Port Silo

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 on machinery towers, silos, and hidden corners along set routes.

In 2024, as our Kaohsiung Port Silo was located in a restricted zone (red zone) around Kaohsiung International Airport where drone flights are prohibited, use of drones for safety inspections was prohibited. Until these restrictions have been resolved, inspections will temporarily revert to manual operations.



2. Collaboration with Industrial Technology Research Institute on AI Integration in Silo Management Operations Project

In response to increasing climate risks and need for automated processes, EMI began working with the Industrial Technology Research Institute in 2024 on an AI integration in silo management operations project which will improve silo operational efficiency, energy conservation benefits, and safety resilience. The project focuses on improving silo intelligence levels, developing energy-saving new business models, and strengthening operational safety through use of drones. After a year of planning and technological assessments, we identified six innovative application items, formulated annual budgets, and gradually commenced implementations in 2024.

- **Equipment traceability management system introduction:** We established a digital traceability platform which systemically stored all equipment maintenance and repair records, enhancing maintenance efficiency and precision, lowering risks from human omissions. The system will be fully launched in our Taichung and Kaohsiung silos in 2025.
- **Automated (RFID and license plate recognition) systems for outbound operations:** Integrated RFID and ALPR systems to optimize outbound processes, reduce idle time, and lower carbon emissions. System installations are scheduled to be completed at all four silos in 2025.
- **Automated equipment for cleaning inner walls of grain silos:** This equipment will improve process efficiency and safety. We completed technological assessments in 2024 and the first trial unit will be deployed in 2025.
- **AI image recognition system for smart grain silo structural inspections:** We paired drone inspections with our AI image recognition system to detect silo structure abnormalities. We plan to commence collaborations with Industrial Technology Research Institute in 2025 to enhance inspection precision and safety.
- **Skid-steer loader remote control system development:** To improve cleaning efficiency, we worked with the Industrial Technology Research Institute in 2024 to complete the “Pilot Study on Skid-Steer Loader Unmanned Control Systems.” Preliminary results demonstrated high feasibility for this project, so we plan to conduct system development and on-site testing in 2025.
- **Grain suction (unloading) machine remote control system development:** We completed preliminary plans in 2024 and will officially launch a technological development project in 2025 to incorporate remote control technologies and further improve unloading process efficiency and safety.

3. Generative AI Applications: Innovative ChatGPT Silo Management Applications

To improve internal knowledge management efficiency and response capabilities to equipment failure, EMI adopted the ChatGPT-4.0 model in 2024, applying it to silo management, translation of past technical documents from English to Chinese for creation of operating guidelines, and establishment of a search-enabled equipment and maintenance process knowledge database that supports timely searches and troubleshooting for on-site personnel.

Faced with ever-changing trends in generative AI applications, we launched the “Enterprise AI Application Competition” in 2025, encouraging all personnel to actively explore AI applications in all processes, thereby inspiring innovation potential, enhancing digital literacy, and implementing smart transformation goals. This competition allowed us to discover a number of potential AI applications that could effectively improve operational efficiency and information transparency, solidifying EMI’s prospective strategies and execution capabilities in the AI era.



❖ Innovative Actions Implemented by Warehousing Business in 2024

Innovative actions	Our innovation approach	
 System settings and upgrades	Completed and optimized Taichung port silo energy management system (EMS) and smart meters	This system was used for digital silo management; collection of electricity data helped us to effectively track electricity usage of major energy-consuming equipment, enabling us to reduce energy waste and formulate future energy-saving and offloading strategies.
	Installed electric fence systems around four silos at Kaohsiung Port and Taichung Port	The system provides on-site broadcasts, warnings, and notifications in response to personnel intrusions and illegal entries, responding immediately to any abnormalities. We installed electric fence systems around all port monitoring devices which broadcast warnings to unauthorized personnel and provide alerts on monitoring devices.
	Installed fog cannon systems at truck loading areas of Kaohsiung Port and Taichung Port silos	Strengthened suppression of dust emissions; we plan to add connections to on-site dust monitoring systems for automatic control of fog cannons in future to further reduce dust emissions.
	Created truck driver scheduling website linked to automated truck recognition system at Taichung Port silo	Added scheduling website that truck drivers can view on their phones after logging in to their accounts, reducing the need to get and off trucks, effectively preventing industrial safety incidents.
	Upgraded silo area and operation monitoring equipment at Taichung Port	Upgraded multiple monitors at truck operations bays, grain suction machine operations areas, and personnel entrances at Taichung Port to a 2K resolution; the associated mobile app supports remote monitoring by competent authorities. Upgraded host hard drive capacity alongside image resolution enhancements to store 90 days of playback, improving service quality and facility management.
	Taichung silo network communication stability enhancement project	1. Stabilized network communications for No. 1 and No. 3 silos: Apart from our existing dedicated line of communication to Chunghwa Telecom, we also established a WiFi6 wireless base station data transmission system to prevent impacts on silo procedures due to network interruptions. 2. Set up WiFi6 wireless base station: Used VLAN network architecture to provide multi-zone network communications, enabling data exchanges and intercommunications between No. 1 and No.3 silos. 3. Time synchronizations with GPS satellite network: Synchronized times for computers used No. 1 and No. 3 silos, effectively resolving impacts on normal procedures caused by desynchronization of system computers.
Upgraded equipment to comply with energy-saving measures and innovative power-saving solutions	Please refer to 2-2-2 Environmental, Energy, and Resource Management	

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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 improve and further incorporate all management system processes 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.



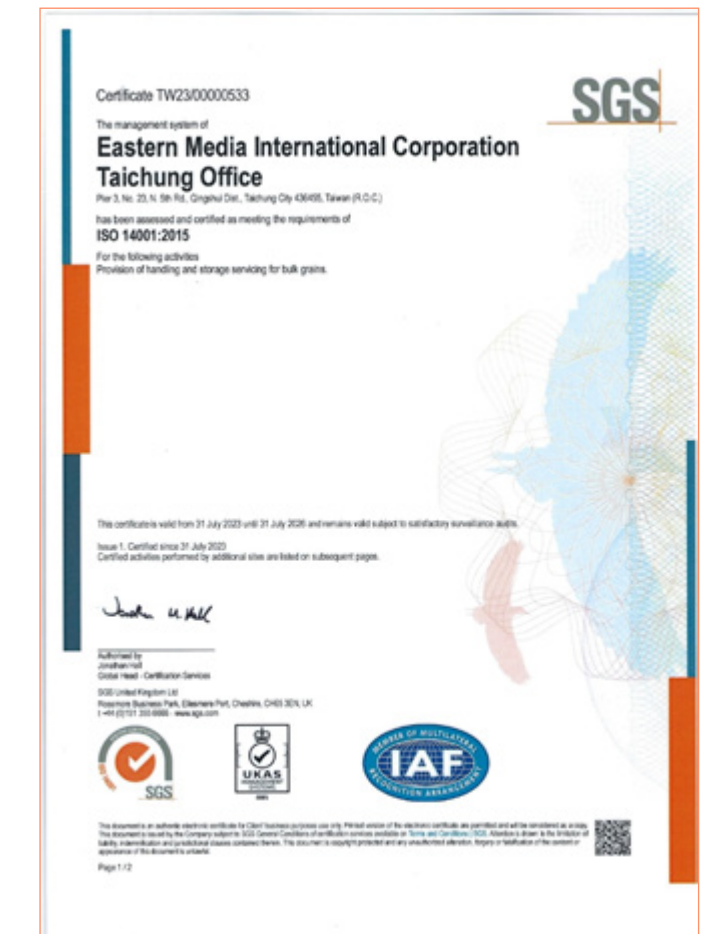
ISO 5001:2018 Energy Management System
Kaohsiung Operational Site



ISO 5001:2018 Energy Management System
Taichung Operational Site



ISO 14001:2015 Environmental Management System
Kaohsiung Operational Site



ISO 14001:2015 Environmental Management System
Taichung Operational Site



ISO 45001:2018 Occupational Health and Safety System
Taichung Operational Site



ISO 9001:2015 Quality Management System
Taichung Operational Site



ISO 9001:2015 Quality Management System
Kaohsiung Operational Site

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Media Business

As the most influential media operator in Taiwan, we continue to expand the diversity of our media content and operational models, strengthen offline advertisement platforms, actively incorporate advanced technologies with new media, and invest in creation of intellectual properties and new media economies to build a comprehensive media ecosystem that promotes sustainable innovation and revenue growth in the media industry. We continue to focus on four core strategies in response to industrial trends and changes in consumer behaviors as part of the medium to long-term goals for our media business:

1

New positioning and new strategies aligned with new content trends

Aim to increase traffic on short videos and podcast revenues, develop a user-generated content (UGC) platform with collaborating we-media, and expand market share for outdoor advertisements. Content production focuses on innovative works and leading trends that attract public attention, working to create impactful high-quality content that resonates with our audiences, further amplifying our brand presence and market competitiveness.

2

Online and offline integrations

Create immersive brand interactions that integrate the advantages of virtual and physical channels, develop innovative media products and services with commercial feasibility and market potential, strengthen brand image management, and establish a closer and more positive relationship with audiences. We emphasize cross-platform collaborations through large-scale activities, advertisement placement, and social media operations that strengthen brand presence in everyday scenarios.

3

Overhauled online learning platform to incorporate media for cross-domain knowledge

We plan to completely overhaul our online learning platform in response to knowledge economy and lifelong learning trends to provide more in-depth and diversified knowledge content. We combined video production capabilities with IP resources to create content experiences that were both educational and entertaining, strengthening user participation and platform Loyalty.

4

Digital transformations and AI applications that drive smart media innovations

Faced with a new wave of media digitization and technological integration, we proactively introduced AI and data science technologies, used algorithms and behavioral analysis to gain in-depth insights into audience demands, optimized content recommendation mechanisms, and enhanced operational decision-making efficiency. We also continue to track evolution trends in new media technologies and platforms, ensuring rapid adaptation and continuous innovation during digital transformation processes to strengthen corporate resilience and future competitiveness.



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❖ Strategic Achievements in 2024

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 and influencers to produce short videos
- Obtain sponsorships from well-known brands

Achievements in 2024

- Established an internal AI application innovation team targeting news content and video production as well as a platform for traffic management and Gen AI application tools
- Added innovative and interesting courses hosted by renowned key opinion leaders and career experts Lu Chieh (talk show host) and Candy Liu (pet beauty) on learning cloud platform

Create podcasts to align with the “listening economy” trend

Management Approach

- Increase brand awareness and establish brand 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 2024

- Created 8 podcasts: Give Me Money, Today is my Day, Did You Know, Crimescene, Real Estate Talks, Sean Takes You for a Ride, A Little Furry, Tang’s History Talks

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 2024

- Configured digital and out-of-home sales departments based on advertisement types and production levels.
- Embedded advertisements in Internet news platforms, self-produced programs, public transportation advertisement slots, and out-of-home advertisement slots

Produce in-depth content to increase reader loyalty

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 News Feature Center
- Host quarterly internal review meetings for continued improvement of content quality

Achievements in 2024

- ETtoday received the Journalist Impact Award Timely Reporting Award (online category) for its report on Hospital at Home models in rural areas
- Crimescene program “The Wrongful Conviction of Cheng Hsin-tze Report Series” received Taiwan Innocence Press Award
- Received the Bright Society News Reporting Award for 3 consecutive years; the ETtoday report Death Penalty or No Death Penalty? was recognized by this award
- ETtoday received new media reporting excellent award and merit award from the Suicide Prevention Outstanding Media Reporting Awards in 2024

Develop diverse and effective advertising formats to enhance advertising effectiveness

Management Approach

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

Achievements in 2024

- Established an internal AI application innovation team targeting news content and video production as well as a platform for traffic management and Gen AI application tools

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❖ Marketing and Achievements of Innovative Projects

Five Innovative Strategies	Innovative projects	Project description and results
Social media	Message board	Established a message board function on the ETtoday new app so readers could click on emoticons and leave messages on every news article. Active exchanges and sharing of messages helped to enhance member interactions and stickiness.
	Expand social media management	- ETtoday has 38 fan pages, 18 Instagram accounts, 35 YouTube channels, and 8 official LINE accounts. - Currently, we own 6 fan pages with more than a million followers, and we plan to focus on converting our “fans” into “members,” and then converting “members” into “consumers.”
	Polling cloud platform	We actively recruited members for our polling cloud platform and now have 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.
Video content	Strategies for livestreams and videos	- We launched 8 podcasts covering content related to society, real estate, and pets. We currently have 2 podcasts ranked among the top 100 podcasts in the world (Crimescene and Today is my Day). - Self-produced short videos: We established a video platform and production team to enrich our video content, actively producing Reels and Shorts, fulfilling the needs of different audiences and aligning with current affairs.
	Strategic collaborations for large-scale events	We actively collaborated with large-scale events and provided livestreams and videos of the Golden Bell and Golden Horse awards.
Mobilization	Innovative digital integrations	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.
Online and offline strategies	Online and offline events	- Online activities: We hosted the “Southern Region Graduation Song” event to facilitate interactions between young students. - Offline activities: We engaged with younger demographics in 2024 by sponsoring or co-organizing the 41st National Chengchi University Golden Melody Award, the 5th Shih Hsin Anchor Competition, and the 30th National Taiwan University Dance Competition.
	Offline advertising strategies	Apart from Taipei Metro, we also began placing advertisements on New Taipei City’s Three Ring Three Line system, the Taoyuan Metro, Taiwan High Speed Rail, and Taipei City buses and streets in 2020 to expand the scope of our advertising operations, thereby building our market positioning for out-of-home advertisements.
Online learning	Learning Cloud	To enhance member experiences and loyalty, we added an online learning platform to ETtoday which provided users with diverse online learning options through the “Learning Cloud” platform.

Offline activities: 2024 ETtoday 41st National Chengchi University Golden Melody Award, 5th Shih Hsin Anchor Competition, 30th National Taiwan University Dance Competition



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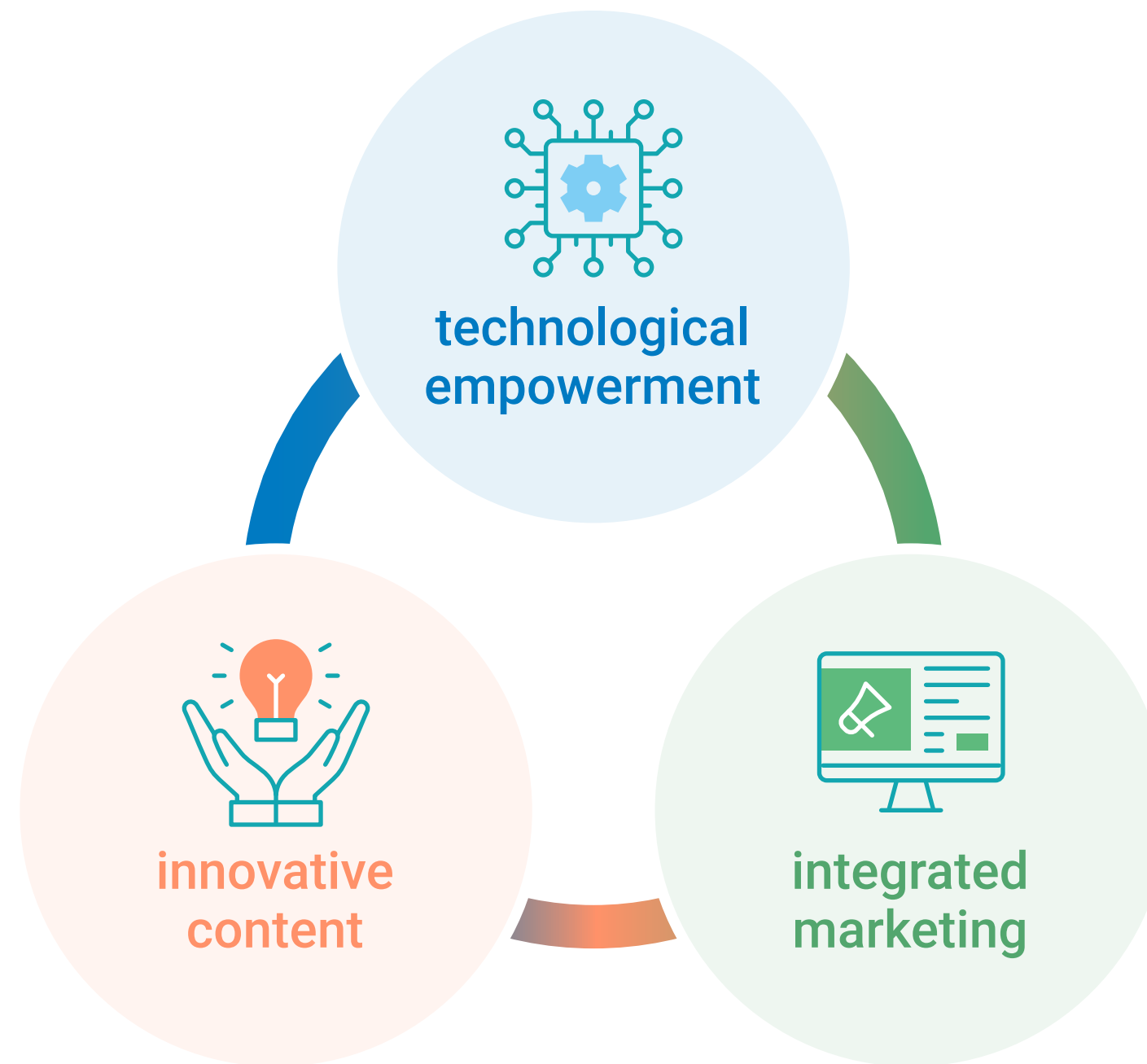
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Faced with accelerated digital transformations and drastic changes in media consumption behavior, we cumulatively applied for 21 patents (8 approved) and 155 trademarks (77 approved) since 2021. Our media business will continue to focus on the three core strategies of innovative content, technological empowerment, and integrated marketing in 2025 to grasp opportunities in the new media era, enhancing content value and operational benefits:

Since 2021, we cumulatively applied for

21 patents (8 approved)

155 trademarks (77 approved)

1. Actively develop new businesses to create diversified digital revenue engines:

We aim to become a well-rounded digital media company and are actively expanding into a variety of emerging business models, including:

- **Out-of-home advertisements:** Strengthen integration and expansion of advertisement resources at high-exposure, high-traffic locations to enhance market share and revenue performance.
- **Podcasts and vertical short videos:** Use trending content and innovative copy to reach younger generations, develop brand collaborations, and drive conversion.
- **Livestream e-commerce platform:** Combine content and consumer scenarios to promote content commercialization and sales conversion, creating a “media as a channel” operational model.
- **Online learning platform:** Establish a knowledge-based content ecosystem, integrate IP resources and educational content, and expand into new knowledge economy markets.
- **AI applications:** Introduce generative AI to strengthen content production efficiency and marketing automation, creating smart operational advantages.

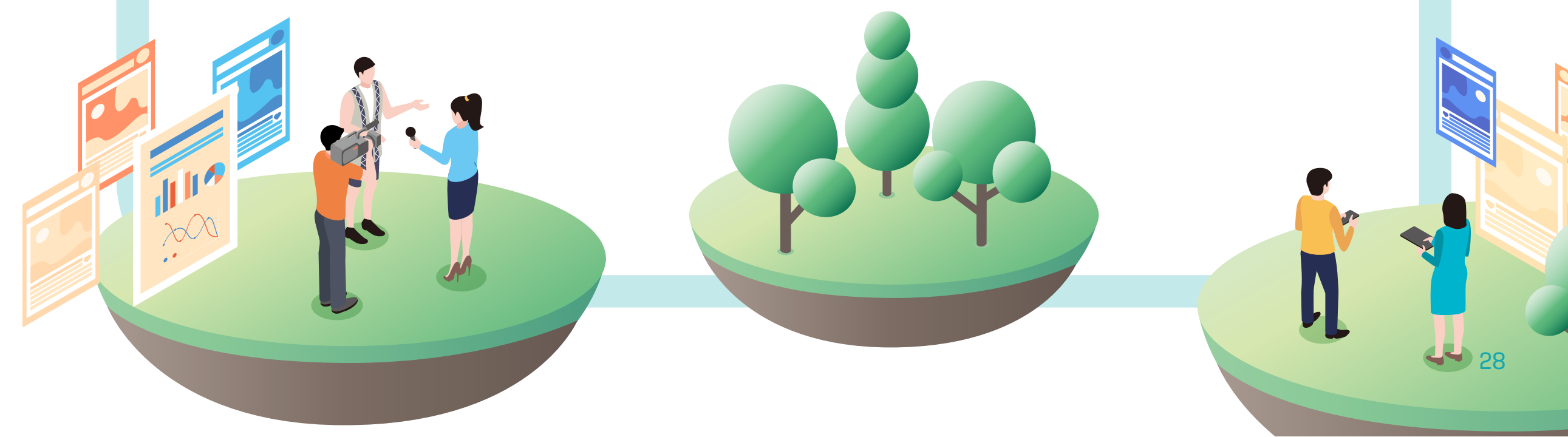
2. Strengthen audience experiences through content innovation and smart content presentation:

Continue to enhance user interactions and content immersion as well as create differentiated audience experiences, including:

- **Virtual anchors and AI-generated content:** Utilize Generative AI technology to create virtual anchors, enhancing content production efficiency and topicality.
- **In-depth news and information integration:** Provide more in-depth and valuable information to meet audience demands for high-quality content associated with public issues and daily tips.

3. Integrate advertisement services to improve client values and media integration capabilities:

Strengthen OMO (Online-Merge-Offline) advertisement platform strategies to provide brand clients with efficient cross-media exposure benefits through one-stop advertisement solutions.



Pet Business

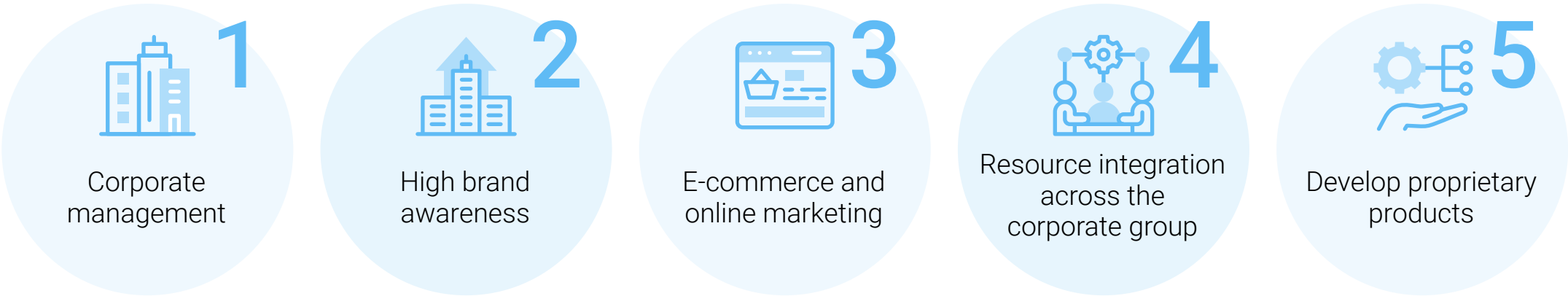
We firmly believe that pets are family members. Apart from continuing to increase the number of physical stores, we are committed to providing more comprehensive, diverse, and smart service experiences for owners and pets. EMI and Loving Kindness Animal Hospital initiated a cross-industry alliance to strengthen integrations between lifestyle and medical services, jointly creating composite stores that combine medical care, retail products, and health services, providing a one-stop pet platform that meets pet owner demands encompassing daily care and professional medical needs. We also leveraged Group technology and media resources to integrate online and offline services, creating a well-rounded pet owner experience encompassing service reservations, health management, content promotion, and member services as part of our industry-leading digital pet care ecosystem.

Faced with the advent of the AI era, ET Pet is proactively introducing AI applications to enhance operational efficiency and customer satisfaction:

- **Smart supply chain management:** We partnered with AWS to implement ERP system upgrades, applied AI predictive algorithms to track inventory change trends, and optimized warehousing allocations to reduce risks from stockouts and unsold goods, effectively enhancing operational flexibility and cost control capabilities.
- **AI pet grooming service system:** Collaborated with Solomon to develop AI body shape recognition technology which assisted stores in accurately determining pet body shapes, calculating grooming service prices, standardizing procedures, strengthening customer trust, and enhancing service quality and pricing fairness.

In future, ET Pet will continue to explore technology-driven innovations, expand service boundaries, and build a pet-centric smart care ecosystem to become the most trusted partner for pet owners.

Innovative Opportunities and Past Achievements of Pet Business



Highlights for Pet Business in 2024

Participated in pet exhibition

Activity description and target

Participated in the Taipei Nangang and Kaohsiung Pet Supplies Expo from July 5-8 and December 13-16, 2024, setting up a booth and providing on-site discounts, interactive games, and health consultation services.

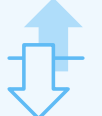
Participants

5,000

Achievements

Enhanced brand exposure, increased interaction with consumers, and promoted on-site sales.



Innovative actions		Cumulative achievements in 2024
 Online and offline integration	ET Pet attracted more than 20,000 pets and their families to a series of large-scale offline activities, which were combined with social media UGC posts and livestreaming interactions, which drew significant attention and were widely shared, strengthening brand community engagement.	1. Built the largest pet social media platform in Taiwan 2. Utilized our app and LINE push notifications to strengthen customer relationships 3. Hosted pet livestreams for all animal lovers, regardless of whether they were pet owners
 Member management and social media activities	• Facilitated adoption of strays on the ET Pet fan page. • ET Pet officially launched the “Golden Cute Card ” member system, introduced the “Pet Points” system and a direct deduction model (1 point = NT\$1), and promoted exclusive offers based on consumer behavior, providing tangible member benefits. Both member activity rates and repurchase rates for the year have significantly increased.	1. Golden Cute Award member system upgrades 2. Hosted multiple pet adoption activities that helped more than 700 strays find a home 3. Promoted pet health examinations and hosted over 200 free pet health consultation activities
 Develop proprietary products	ET Pet actively worked on proprietary product development in 2024, collaborating with the internal brand development team and professional veterinarians/nutritionists to develop a series of functional supplement products, successfully breaking into the health supplement market, generating both buzz and sales. We continue to develop proprietary products and act as an exclusive channel for high-quality products from overseas.	Pet fish oil, pet kidney health, and pet enzyme products received National Brand Yushan Award Best Product Category award

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2.1.2 Persistence Toward Product Quality

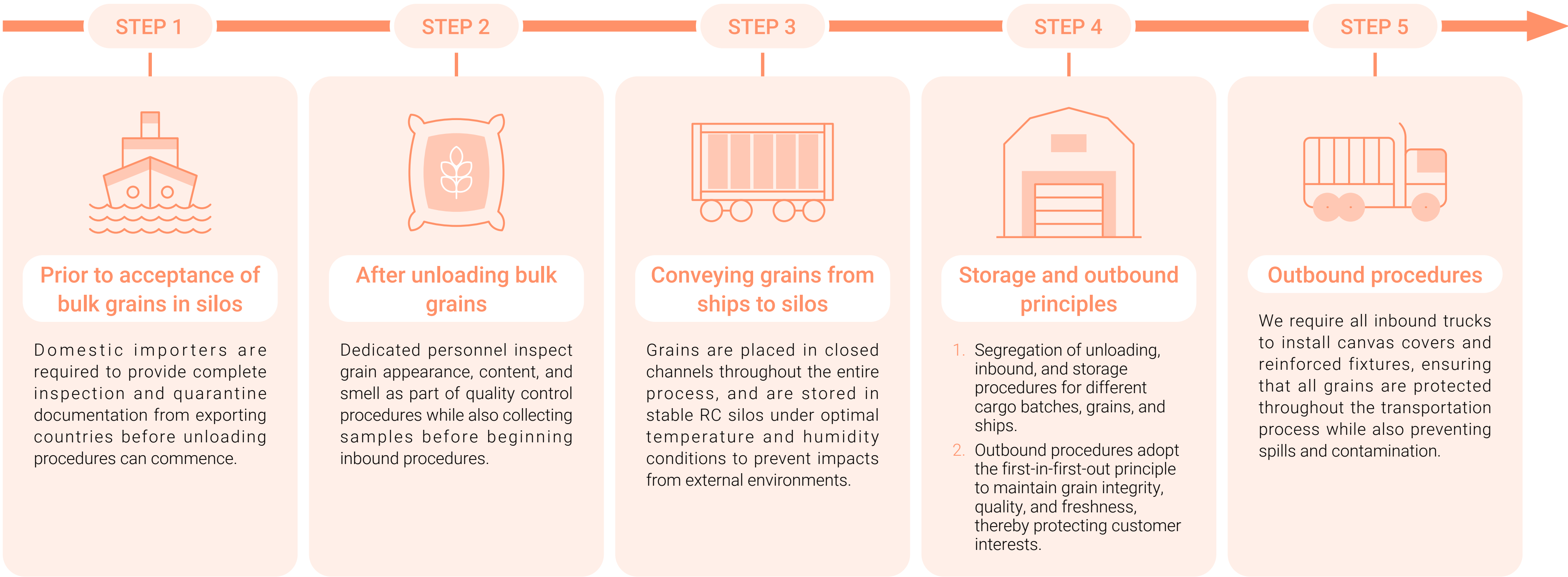
Warehousing Business: Realize High-Quality Operation Commitments Through Management and Technology

Our warehousing business focuses on the loading and storage of bulk grains such as soybeans, corn, and wheat. As an important foundational industrial sector related to food security, we strive to adhere to “EMI Select” core philosophies, providing stable, reliable, and competitive professional warehousing services. Grains are agricultural products and do not generate direct environmental or social impacts, but we understand that there may be indirect impacts from warehousing and transportation processes. Therefore, we strictly adhere to relevant regulations such as the “Occupational Safety and Health Act,” “Commercial Port Law,” and “Basic Environment Act.” We have formulated comprehensive directions and management principles to facilitate self-management, and conduct comprehensive monitoring and recordkeeping for air pollution, water pollution, waste management, and noise control issue, ensuring the safety of our operational environments and harmonious coexistence with surrounding communities.

To further facility safety as well as maintenance and operation quality, we have fully implemented infrared temperature measurement technologies that enable real-time monitoring of equipment conditions. We have moved from traditional “fixed term maintenance” and “failure repair” models to predictive maintenance management, strengthening the stability of power systems, reducing operational risks, and ensuring operational safety of silo machinery.

EMI officially introduced the ISO 9001:2015 Quality Management System in 2024, passed an audit conducted by international verification institute SGS, and obtained certification. We incorporated quality management into core procedures, including on-site operations, customer service, continuous improvements, risk and opportunity identification, and other aspects, thereby establishing a systematic quality control framework. We also strengthened cross-department communication and collaboration to enhance process efficiency and service consistency, demonstrating our high commitment to quality.

Additionally, we implemented an automated loading and unloading system to eliminate errors and risks that may arise from manual operations. All processes from grain unloading, inbound procedures, storage management, and outbound procedures are executed by automated equipment that adhere to the following quality management processes to ensure precision and traceability:



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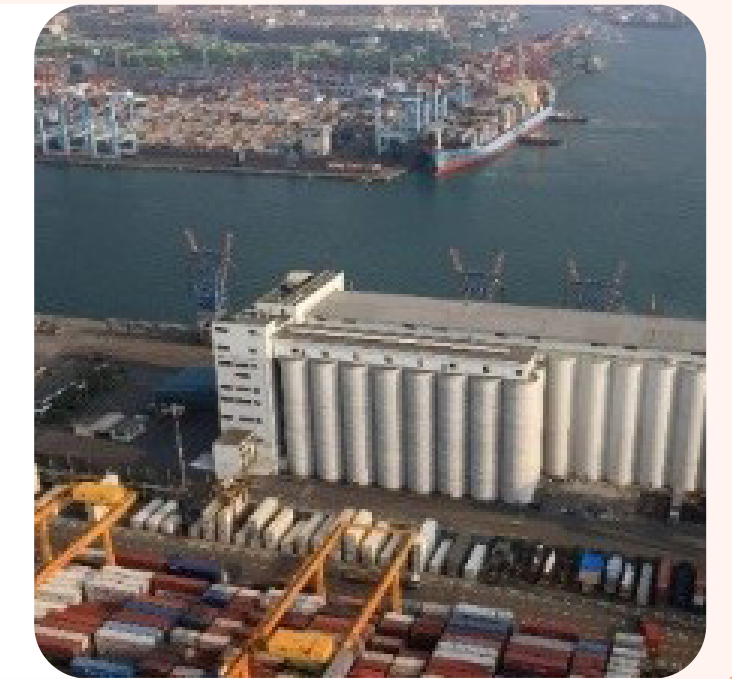


As an important provider of temporary storage and transfer business for bulk grains at ports, we adhere to rigorous quality management regulations while maximizing silo utilization to meet the capacity needs of grain importers in Taiwan. We have established the following silo quality management principles:

Quality management principles	Description
Increase storage capacity and turnover	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.
Avoid lengthy storage times	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. We have also established a temperature and humidity sensor system to monitor silo environments and ensure all conditions are optimized for grain storage.

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.



We fully recycle and reuse all grain dust generated during operational processes to achieve zero emission and zero pollution goals, thereby minimizing environmental and social impacts:

- Fine grain powder recycled by dust collector: 100% returned to outbound shipments and delivered to clients.
- Reuse of grain remains: Inferior-grade grain dust scattered during transportation processes or cleared from silo floors are packed and stored, then delivered to qualified facilities for use as natural soil compost. In 2024, total grain dust remains amounted to 2,314 tons (0.04% of total grain volumes), and all handling processes and reuse assessments were monitored in accordance with relevant regulations.

0 emission
0 pollution

Media Business: Upholding Content Credibility and Impacts Through Self-Discipline and Digital Innovation

ET New Media considers objectivity and impartiality to be the highest principles for news reporting. We have formulated internal bylaws 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 “Guidelines for Cooperation with External Media Self-Regulation Organizations” in accordance with the “Implementation Guidelines for Self-Regulation of Broadcast and Satellite Television News” and the “Association of Terrestrial Television Networks News Self-Regulation Convention”, using rigorous systems to ensure report authenticity and credibility.

ETtoday has established a three-stage news review process which encompasses multiple checks during the interview, editing, and broadcasting stages to demonstrate our commitment to honest and high-quality content that gains the trust of our audiences.

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
- Guidelines for Cooperation with External Media Self-Regulation Organizations

Standards and principles for reviewing news reports

- Non-compliance checks
- Reporting ban
- Repeated verification

Compliance and broadcast

Focus of reviews:

- 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.

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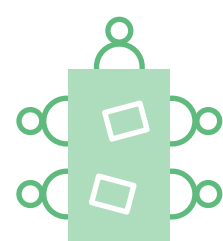
We have formulated the following five major principles for reviewing news reports:

Multiple layers of supervision



News content is sourced from reporter interviews or information compiled from multiple sources (including competing media, television, radio, news agencies, foreign media, live broadcasts, and the Internet) by internal editors, following which news items are screened, organized, and verified after discussion with news department supervisors.

Editorial meetings



The supervisors of each team report news content and progress at morning and evening editorial meetings, where the directions of news items are preliminarily determined. News items (including content, titles, and images) for sudden incidents outside the scope of editorial meetings are verified and monitored by the supervisors of each team, who also check tapes of associated videos.

Internal training



1. Dedicated personnel provide daily assistance for new colleagues related to interviewing, writing, journalism expertise, and help to prevent reporting of fake news.
2. We established internal "Progress Cloud" and "Mutual Assistance Cloud" Facebook pages to provide reviews and suggestions for improving news copy.

Respecting the source



We require reporters and editors to "carefully verify and share cautiously".

1. News reports should contain interviews with the source and original sources should be identified.
2. The Internet should be used to determine the authenticity of news incidents.
3. Unless otherwise requested by interviewees, news copy should name all interviewees.

Responsibility verification



All editors are named and bear responsibility for verification of news items; we have established communication and verification channels with our fact-checking center to facilitate timely checks of copy information.

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:

Non-periodic internal employee training

Lectures relating to the Copyright Act, Trademark Act, Medical Care Act, Cosmetic Hygiene and Safety Act, Act Governing Food Safety and Sanitation, and other laws.

Dissemination

We disseminate associated legal information based on client industries, particularly for clients of our beauty, medical, and health products, and conduct timely communications with our clients regarding the legality of advertisement content.

Internal (Employees)

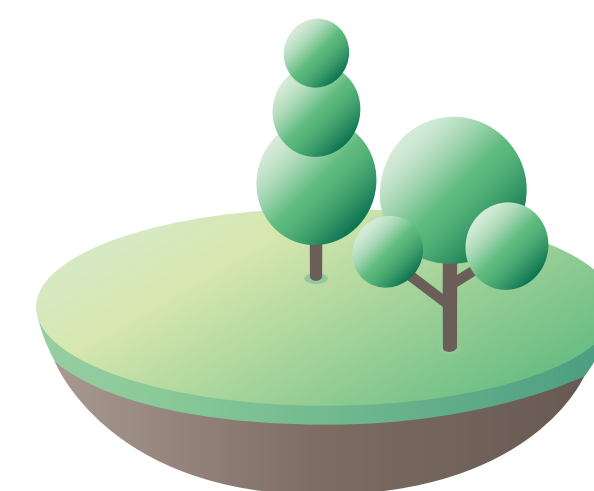
External (Clients)

We disseminate information on practical cases at various meetings, seminars, and case discussion meetings to strengthen legal awareness of our colleagues across all departments.

Our advertising contracts stipulate that our clients guarantee all advertisement materials and content are taken from legal sources and do not violate any laws or regulations.

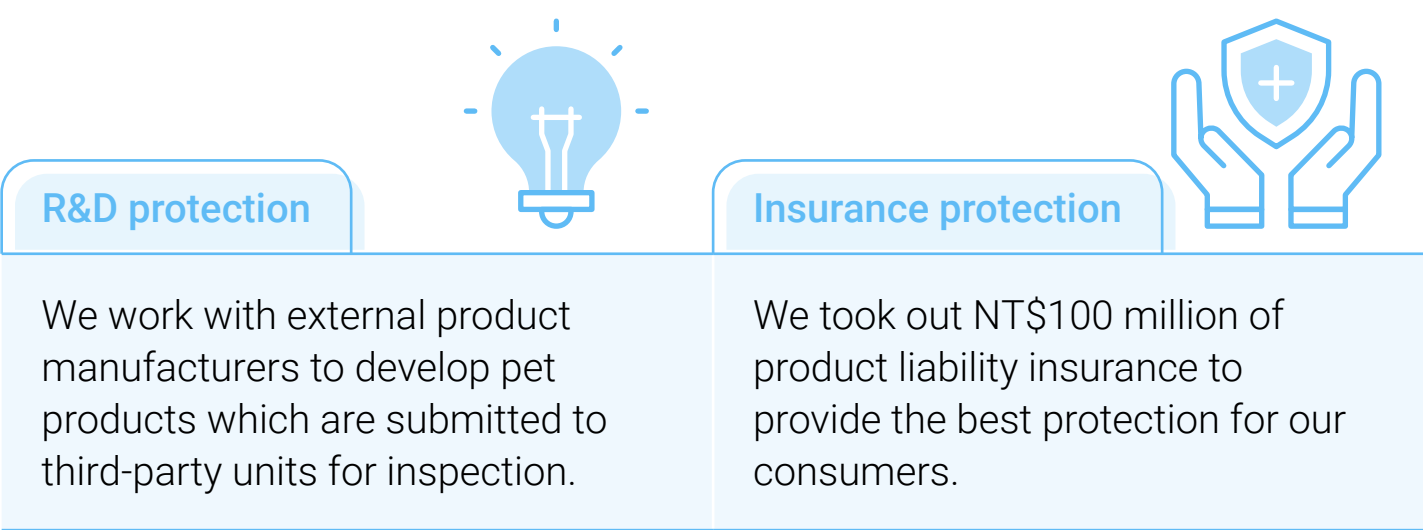
Dissemination based on individual needs

Regulations



Pet Business: Stewarding Pet Health and Well-Being Through R&D and Dual Protections

ET Pet considers pets to be family members and works to ensure product quality. All listed products must pass quality assurance tests to ensure product safety. Apart from being a distribution channel, we are also involved in product development: We collaborated with major biotechnology companies to jointly develop proprietary health products with nutritionists, pharmacists, and veterinarians. Efficacy tests were conducted through National Taiwan University to ensure product quality as part of our “R&D protection” guarantee and we also purchased liability insurance for proprietary products to implement “insurance protection”. This allows us to provide safe, science-based products to pet owners at affordable prices.



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
- In 2024, ET Pet worked with Loving Kindness Animal Hospital to implement the “Resident Veterinarian Pilot Program” at 11 composite stores, providing medical care and consultation services, and strengthening service diversification in stores through establishment of professional personnel.

ET Pet ensures that consumers can easily access product quality and safety information, including places of origin, ingredients, and usage instructions, to ensure purchasing decisions and protect the safety and health of product users.

Indicator	Description
Ingredient sources	- All proprietary product labels clearly state places of origin and names of commissioned/contracted facilities, and all products use ingredients that align with international inspection standards. - Supplier information is clearly shown on product packaging and e-commerce pages.
Product ingredients, particularly substances that may have environmental or social impacts	- Main ingredients and additives are clearly listed for pet food, canned goods, and health supplement products, including artificial flavoring, preservatives, and other information. - We avoid use of animal-based raw materials from unknown sources, and emphasize that products have not been tested on animals.
Product safety information	- Product labels cover usage instructions, storage conditions, and recommended dosages. We have also established an “Allergen Ingredient Warning Label” for cats and dogs that may have allergies. - All beauty and grooming services are implemented by certified personnel, and we are continually improving our training processes and standardized procedures.
Other information disclosure channels	We have established a customer education section, and continue to convey product knowledge, pet health knowledge, and pet care concepts through social media, e-commerce sites, and stores to assist consumers in making informed and transparent choices.

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 Management 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 and Targets

Assessment Mechanisms	Targets for Upcoming 1-2 Years	Targets for Upcoming 3-5 Years	Targets for Upcoming 5 Years and Beyond	Achievements in 2024
Improve information security management systems and raise management level to the Board of Directors	Obtain ISO 27001 Information Security Management System certification	- Periodically undergo ISO 27001 re-verifications. - Regularly conduct performance evaluations, internal audits, and management reviews of information security management systems using the PDCA process for continued improvement	- Periodically undergo ISO 27001 re-verifications. - Regularly conduct performance evaluations, internal audits, and management reviews of information security management systems using the PDCA process for continued improvement	- Designated chief information security officer (CISO) and a dedicated information security specialist - Obtained ISO 27001 certification - Established information security management system and periodically reported implementations to the Board of Directors
Implement periodic assessments and improve information security through vulnerability scanning	Once every six months	Quarterly	Quarterly	Completed assessments every six months and improved information security
Conduct information security training and social engineering drills	Once every six months	Quarterly	Quarterly	Completed information security training and social engineering drills every six months

Responsible Units

- EMI Information Security Management Committee
- Warehousing business information technology division, audit office, Taichung and Kaohsiung Operational Sites
- 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 relevant 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:

**System development**
Internally developed system processes and security requirements, and externally developed system processes and security requirements.

**Information services**
System log verification, equipment abnormalities, and troubleshooting.

**Office and information environments**
Determine whether unverified shareware or freeware downloaded from the Internet or other sources are being used.

**Safety areas**
Access controls, validity of fire equipment, monitors.

**System and network management**
System and network equipment backups.

**Information security incidents**
Employee awareness of handling procedures for emergency information security incidents.

**Data center security**
Temperature and humidity controls of environmental control system, maintenance records from associated companies, storage media and access controls, validity of fire equipment.

**Human resource management**
Security assessments of recruited and deployed personnel.

**Business continuity plan**
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 2024:

Business	Course theme	Trainee types	Training results	Total participants	Total training hours
Warehousing Business	Intermediate information security engineer training course	Intermediate information security engineer training course	Participated in the Ministry of Economic Affairs iPAS industrial talent capability assessment course to enhance information security management related capabilities.	3	42
	ISO27001:2022 lead auditor course	Taichung and Kaohsiung operational sites information security managers	Lead auditors that have passed training can implement audit tasks and lead audit teams, strengthening alignment of internal and external audits with information security management regulations.	3	96
	Education and training to strengthen sustainable development and information security concepts	Taichung operational site employees	Introduced the importance of information security management in sustainability topics, strengthened employee information security risk awareness, and emphasized the confidentiality of client information.	29	87
	Information security and personal information protection awareness promotional course	Taipei and Taichung operational sites employees	We incorporated ISO 27001 to improve employee awareness of using legally authorized software for business operations, anti-virus software, and personal account and password management mechanisms.	243	729
	2024 annual personal information protection and information security training	Taichung operational site employees	Invited by stakeholders to learn about information security management in the port and shipping industry, securing individual/organization communications software, and identifying data risks during loading and unloading processes.	18	54
Media Business	Basics of information security	New IT personnel	Assisted new IT personnel ^{Note} in strengthening internal system management, operations, and security awareness	12	36
	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	26	63

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



Warehousing Business Information Security Actions

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:

Dedicated unit for protection of client privacy	EMI adheres to the ISO/IEC 27001 Information Security Management System and has established a dedicated unit responsible for implementing client information and privacy protection procedures. Client information is considered to be confidential and is exclusively protected and managed by the “control centers (control teams)” at our Taichung and Kaohsiung operational sites.
Strategies	• Strengthened personnel training: Regularly organized information security training to strengthen employee awareness of information security and understanding of responsibilities related to personal data protections, and required employees to sign a confidentiality agreement. • Formulated information security management mechanisms and policies: Encompasses information access controls, authorization management, and access minimization principles to prevent unauthorized information access, leakages, and modifications. • Strengthened system security: Deployed firewalls, anti-virus systems, and endpoint protections, and establish a fixed term backup disaster recovery plan to ensure that our key systems and services can operate normally. • Internal audits and continuous improvements: Implemented internal audits and management reviews of information security on a fixed term basis, proposed corrective measures and preventive plans for deficiencies, and strengthened overall protections.
Actions to protect client privacy	• Non-periodic surveys of client information usage and establishment of compilation processes for client information. • Our 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. • Used internal audit systems to ensure information security management, reviewed deficiencies, and tracked improvements.
Information security notification procedures	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. • Protection and detection measures: The network layer is equipped with firewalls and anti-virus software to block unauthorized access and malicious attacks. • Incident notification process: When information security incidents are detected, the control center immediately initiates notification processes which include incident identification, preliminary handling, impact assessment, and notifications to upper-level executives. • Subsequent actions: Incident investigation, root cause analysis, and documentation, reporting, and improvements implemented in accordance with ISO/IEC 27001 standards to prevent similar incidents from occurring again.
Future plans	• 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. • We continue to enhance information security protections to ensure that our information security measures and client privacy protections meet international standards and regulatory requirements.

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Media and Pet Business Information Security Actions

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 media and pet businesses received no reports related to violations of client privacy or protections in 2024.

We have implemented the following actions to protect the security of member information:

Data center management	Member information is stored in Chunghwa Telecom data centers, which are required to have the highest and most rigorous management standards.
Internal training	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.
Cybersecurity processes	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.
Principles for management of information assets	• All information assets are categorized and classified for access control, and information is encrypted to reduce risks from leakages of member information. • We encrypt data transferred to our big data center to prevent data leaks. • Member passwords are stored using encryption technologies to ensure the security of passwords during storage and transmission processes. • 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. • Our APIs use SSL (Secure Socket Layer) transmission to ensure data security during transmission processes.
Multilayered network security mechanisms	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.
Assessments and tests	Non-periodic assessments and tests of network security, strengthened protections against operational security risks, vulnerability repairs, and active optimization of system protections.
Grievance reporting channels	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

ET New Media relies heavily on digital platforms and real-time information transmissions. Information security incidents (such as account theft, information leakages, fake news, or service interruptions) not only damage audience interests, but also affect our brand credibility and report trustworthiness. Establishing information security notification procedures enable us to detect and respond to potential threats in a timely manner so we can quickly conduct isolation, investigation, and remediation, effectively reducing operational interruption risks, complying with regulatory requirements, demonstrating media self-discipline and digital governance capabilities, and ensuring platform information security and content impartiality.



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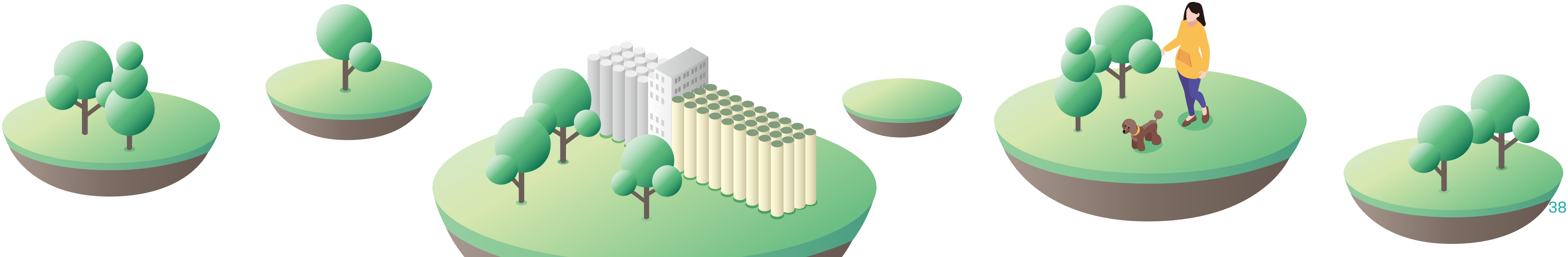
2.1.4 Customer Services and Feedback

The EMI Group enhances service quality by listening to client feedback collected through diverse communication channels such as phone interviews, face-to-face exchanges, and website interactions. Collected feedback enables us to understand customer demands and experiences. All of our businesses conduct annual client satisfaction surveys and feedback processes each year to understand customer thoughts and expectations towards products and services. These surveys serve as an important basis for internal process optimization and service innovation.

EMI client feedback and survey methods and results:



Business	Survey method and content	Survey results
Warehousing Business	We conducted periodic client satisfaction surveys to understand satisfaction levels for our inbound and outbound operations, operator service attitudes and levels of cooperation, digital operations, and overall service quality.	• In 2024, we distributed 33 surveys; our response rate was 100%. • Very satisfied/satisfied 97%; neutral 2%; not satisfied 1%.
	Visited representative soybean, wheat, and corn bulk material customers to listen to customer feedback.	• Visited 33 customers to maintain relations and improve customer satisfaction
Media and Pet Businesses	We surveyed public opinion on member services, periodic distribution of EDMs, and the ETtoday brand through the ETtoday online community and distribution of EDMs.	• Raffle events had the highest satisfaction level and respondents hoped to see more soft news items relating to travel, food, lifestyle, and consumer products in EDMs. • Words associated with ETtoday's brand characteristics included 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.
	We surveyed items, activities, and social media content preferred by young people.	• Young people enjoy participating in music festivals, and therefore we should consider collaborating with college and university clubs. • We should strive to obtain broadcast rights for renowned or popular mainstream competition events, and produce highlight reels to attract additional attention.
	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

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-reducing 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 and Targets

Assessment Mechanisms	Targets for Upcoming 1-2 Years	Targets for Upcoming 3-5 Years	Targets for Upcoming 5 Years and Beyond	Achievements in 2024
EMI Group/Warehousing business				
• Carbon reductions (tCO₂e) for the whole group	• Complete annual ISO 14064-1 verifications. We began implementing ISO 14064-1 greenhouse gas inventories in 2022, and formulated specific reduction targets and plans for each year	• Reduce annual greenhouse gas emissions by 1% compared with base year (2021) and complete annual ISO 14064-1 verifications	• Reduce annual greenhouse gas emissions by 3% compared with base year (2021) and complete annual ISO 14064-1 verifications	• Completed ISO 14064-1 verifications and received certification in 2024 • Our Taichung and Kaohsiung silos have allocated annual budgets to aged energy-consuming equipment, and reduced greenhouse gas emissions (kt-CO₂e/million NTD) in 2024 by 6.5% compared with the base year, surpassing our 1% target. (Our Taipei Office has not yet achieved this target.)
• Maintain annual monitored total dust concentrations to within allowable standards	• Continue to upgrade equipment, commission third-party units to monitor operational environments each year, and maintain annual monitored total dust concentrations to within permissible standards	• Continue to upgrade equipment, commission third-party units to monitor operational environments each year, and maintain annual monitored total dust concentrations to within permissible standards	• Continue to upgrade equipment, commission third-party units to monitor operational environments each year, and maintain annual monitored total dust concentrations to within permissible standards	• In May and November of 2024, a third-party unit was commissioned to implement environmental monitoring procedures; total dust concentrations ranged between 0.03~3.2 mg/m³, falling within the permissible concentration of 10 mg/m³.
• 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	• Obtain Diamond level green building certificates and continue to promote environmental awareness	• We plan to apply for Diamond level smart building and green building candidate certificates in 2025
• Warehousing business annual energy conservation rate	• Continue to replace aged and energy-consuming equipment to achieve average energy conservation rate of 1-3%	• Continue to replace aged and energy-consuming equipment to achieve average energy conservation rate of 1-3%, and assess the feasibility of generating power from renewable energies	• Continue to replace aged and energy-consuming equipment to achieve average energy conservation rate of 1-3%, and assess the feasibility of generating power from renewable energies	• Continued to replace aged and energy-consuming equipment to achieve average energy conservation rates of 1-3% • Maintained validity of ISO 50001 Energy Management System in 2024

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Assessment Mechanisms	Targets for Upcoming 1-2 Years	Targets for Upcoming 3-5 Years	Targets for Upcoming 5 Years and Beyond	Achievements in 2024
Train operational personnel to obtain drone operator licenses and conduct industrial safety inspections of all areas and elevated work areas	- Taichung operational site: Maintain validity of operational licenses, and implement outdoor high-rise building structure inspection tasks at least once a week for 7 months out of the year after excluding the 5-month windy season when industrial safety inspections cannot be carried out. - Our Kaohsiung operational site is located within the red zone of Kaohsiung International Airport, which is a restricted area for drones and remote-controlled unmanned aerial vehicles, so drone inspection tasks cannot be implemented.	Maintain validity of operator licenses and conduct drone industrial safety inspections	Maintain validity of operator licenses and conduct drone industrial safety inspections	- In 2024, our Taichung operational site employees maintained the validity of their operating licenses and conducted outdoor high-rise building structure inspection tasks at least once a week for 7 months out of the year after excluding the 5-month windy season when industrial safety inspections could be carried out. - Our Kaohsiung operational site is located within the red zone of Kaohsiung International Airport, which is a restricted area for drones and remote-controlled unmanned aerial vehicles, so drone inspection tasks could be implemented.
Organize eco-friendly training courses associated with environmental safety, industrial safety, environmental protection, energy and carbon reductions, and energy management, and encourage employee participation	Ensure that all employees attend at least 1 internal or external education and training each year	Ensure that all employees attend at least 2 internal or external education and training each year	Ensure that all employees attend at least 3 internal or external education and training each year	All employees attended at least 1 internal or external education and training in 2024
Incorporate environmental sustainability ISO management system guidance and certification	Comply with ISO 50001, ISO 14001, ISO 45001, ISO 9001 system management regulations and processes	Comply with ISO 50001, ISO 14001, ISO 45001, ISO 9001 system management regulations and processes	Comply with ISO 50001, ISO 14001, ISO 45001, ISO 9001 system management regulations and processes	- Obtained ISO 14001 and ISO 45001 certifications in 2024 - Incorporated ISO 9001 and ISO 27001 guided verifications in 2024
Participate in Taiwan Power Company power trading platform demand response guidance service program	Participate in program and continue implementations	Participate in program and continue implementations	Participate in program and continue implementations	Continued to participate in Taiwan Power Company power trading platform demand response guidance service program and executed related implementations
Strengthen climate-related financial disclosures and formulate plans to compile TCFD reports	Complete TCFD disclosures	- Complete TCFD verifications - Continue to strengthen TCFD disclosures - Incorporate IFRS S2	- Complete TCFD verifications - Continue to strengthen IFRS S2 disclosures	Referenced TCFD framework and disclosed relevant information in 2024

Responsible Units

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

Specific Actions

- Implemented and obtained ISO 50001, ISO 14001, 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 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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2.2.1 Climate Change Response Strategies and Management

EMI is acutely aware of the significant environmental, regulatory, and market changes caused by climate change. We referenced the Task Force on Climate-related Financial Disclosures (TCFD) framework to strengthen our response capabilities toward climate change risks. In anticipation of expected IFRS S₂ “Climate-Related Disclosures” in future annual reports, we are gradually inventorying our current information disclosure frameworks and processes. We aim to progressively improve climate risk management and financial impact assessment mechanisms, and have formulated a three-step process for identifying operational and financial impacts from climate change:



TCFD 4 core aspects and 11 recommended disclosures:

 Governance	Describe the board’s oversight of climate-related risks and opportunities	• 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. • 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. • 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.
	Describe management’s role in assessing and managing climate-related risks and opportunities	• 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. • 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.

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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. Assessments of transition risks mainly focused on energy consumption of warehousing equipment and replacement of low-carbon equipment, and assessments of physical risks focused on risks associated with operational sites from natural disasters and rising sea levels. Assessments of climate opportunities focused on incorporating renewable energies in warehousing operations.

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 the 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, aim to reduce annual greenhouse gas emissions by 3% over the next five years compared with the 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.



Climate risk issues and responses:

Category	Risk Aspects	Sub-category	Topics	Responses	Investment Costs
Transition Risks	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 operations 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.
	Policy and legal	Greenhouse gas regulations	In future, emissions costs will likely rise due to laws and regulations, which will in turn increase operational costs.	We have obtained ISO 50001 and ISO 14064-1 certifications, established dedicated personnel, and implement inspections each year to track management performance and formulate reduction targets.	In 2024, we invested NT\$27.423 million in implementation of ISO energy management systems, upgrades for aged equipment, and energy efficiency enhancements.
		Renewable energy regulations	Increasing renewable energy installed capacities and purchases of green electricity certificates in accordance with law will increase our operational costs	- Establish renewable energy devices or purchase green certificates in line with government regulations and standards. - Replace aged and energy-consuming equipment to achieve energy and carbon reduction goals.	- We have budgeted NT\$100 million each year to replace and maintain aged and energy-consuming equipment. - We are assessing renewable energy installations.
	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.	- Determined relative investments for different innovative business projects. - Utilized vacant land without additional construction or improvement costs.
Physical Risks	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), extreme rainfall events, and tsunamis	Extreme physical risks may damage equipment, accelerating asset depreciation and increasing equipment maintenance costs.	- Distribute disaster loss risks through property insurance. - Formulated “General Safety Measures and Emergency Responses for Silo Operations” to reduce personnel injury and asset damages.	



Climate opportunity issues and responses:

Category	Opportunity category	Sub-category	Topics	Responses	Investment Costs
Opportunities	Resource efficiency	Reduce power and water consumption	Implement energy-saving, water-saving, and economic recycling measures to increase additional non-operating income	- Implement annual ISO 50001 energy management plans - Implement voluntary water-saving projects each year - Participate in Taiwan Power Company power trading platform demand response guidance service program each year - Conduct feasibility study on AI automated processes to promote smart silo upgrades and improve process efficiency	Formulate budgets based on energy conservation plans for each year
	Energy source	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	We plan to invest NT\$500,000 in 2025 to establish a 12 Kw small-scale solar panel installation at our Kaohsiung silo that can be used to test site suitability and feasibility of subsequent expansions
	Products and services	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: - Formulate audit conditions and regulations according to basic supplier criteria, financial conditions, services, procurement amounts, and other aspects. - Formulate supplier selection criteria and risk levels - Set improvement measures for audit deficiencies and continue to track progress	Formulate budgets for various projects and measures
	Markets	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.	- Promote various low-carbon management measures - Use upgraded IoT and digitalized operational systems, including RFID and truck identification systems, to transmit real-time logistical information to our clients, reducing the need for time-consuming and energy-consuming customs declaration, cargo tallying, and other administrative procedures. - Encourage clients to use electronic invoice systems, reducing paper consumption, accelerating information transmission, and reducing document waiting times, increasing efficiency	Formulate budgets for various projects and measures
	Resilience	Establish sustainable supply chains	Increase supply chain adaptability and flexibility to maintain supply chain resilience and ensure uninterrupted supply	- Diversified supply chain: Establish collaborations with multiple suppliers to increase supply chain diversity and reduce risks from reliance on single climate conditions. - Collaboration and training: Organize collaborations and training for climate change adaptability to reduce industrial impacts from climate change.	Formulate budgets for various projects and measures



2.2.2 Environmental, Energy, and Resource Management

Management of Greenhouse Gases

EMI is proactively implementing greenhouse gas management and taking practical actions in response to global climate change issues to fulfill corporate responsibilities towards environmental sustainability. Our warehousing business incorporated the ISO 14064-1 greenhouse gas inventory protocol in 2022 and conducts regular inventories and verifications every year through a comprehensive and transparent emission information management mechanism. Our pet business also launched a greenhouse gas emissions inventory mechanism in 2023 and the first Taiwan pet company to obtain ISO 14064-1 certification in 2022, demonstrating a high commitment to environmental responsibilities and leadership.

EMI will continue to formulate specific carbon reduction goals and implement strategies to achieve low-carbon and sustainable development goals in accordance with the inventory results of each business unit.

		Unit: tCO ₂ e	
Business	Emission type	2023	2024
Warehousing Business	Scope 1	109.81	113.62
	Scope 2	10,582.49	11,294.49
	Scope 3	2,120.60	2,270.73
	Total greenhouse gas emissions	12,812.90	13,678.85
	Greenhouse gas emission intensity (Unit: tCO ₂ e/Million NTD)	2.19	2.38
Media Business	Scope 1	429.10	425.12
	Scope 2	722.00	721.89
	Scope 3	6,924.45	7,174.35
	Total greenhouse gas emissions	8,075.55	8,321.356
	Greenhouse gas emission intensity (Unit: tCO ₂ e/Million NTD)	4.04	3.83
Pet Business	Scope 1	365.54	419.90
	Scope 2	5,707.20	5,153.68
	Scope 3	1,836.85	1,660.93
	Total greenhouse gas emissions	7,909.58	7,234.43
	Greenhouse gas emission intensity (Unit: tCO ₂ e/Million NTD)	3.56	3.47

Notes 1 Our warehousing business set 2021 as the base year for comparing greenhouse gas emissions; inventory scope encompassed our Taipei Office, Taichung Operational Site, and Kaohsiung Operational Site.

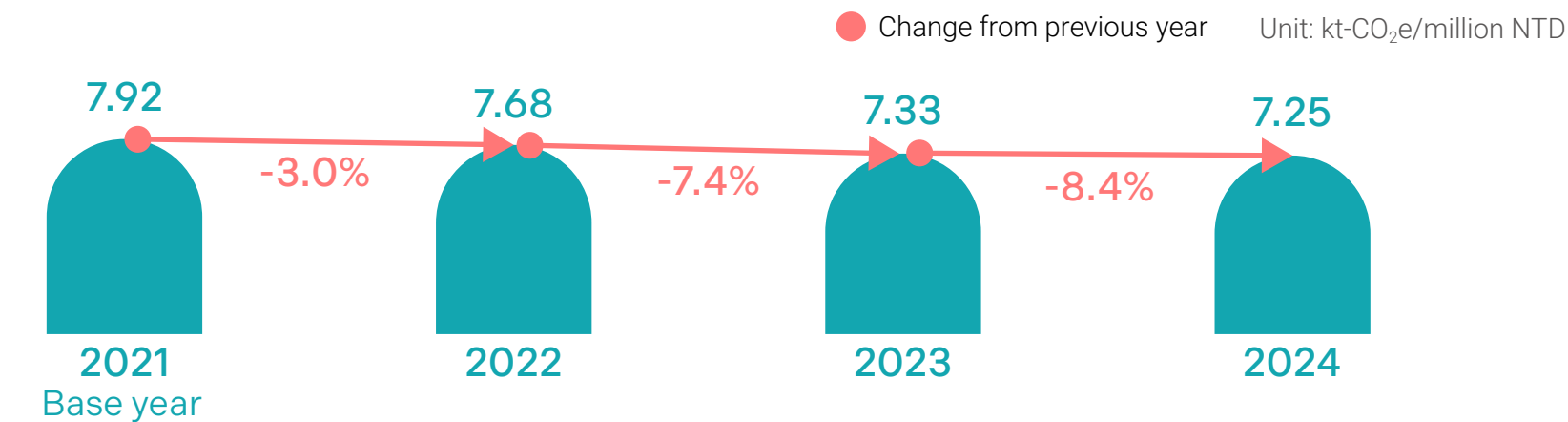
Notes 2 Our pet business set 2022 as the base year for comparing greenhouse gas emissions; inventory scope encompassed our Zhonghe office and 112 ET Pet stores. We revised greenhouse gas emission data in our 2023 Sustainability Report due to adjustments of coefficients used; revisions were confirmed following verification by a third-party unit.

Notes 3 Our media business set 2022 as the base year for comparing greenhouse gas emissions; inventory scope encompassed our Taipei Office.

Notes 4 Electricity emission coefficients were taken from data released by the Energy Administration. The coefficient for 2023 was 0.494 (kgCO₂e/kWh) and the coefficient for 2024 was 0.474 (kgCO₂e/kWh).

The energy consumption of our Taichung and Kaohsiung silos are positively correlated with import volumes for the current year. Operating volumes in 2024 increased by 159,000 tons (an increase of 2.5%) compared with 2023. To demonstrate our commitment to energy and carbon reduction, we allocated an annual budget in recent years to systematically replace aged energy-consuming equipment in silos to reduce electricity usage and improve energy benefits. Annual Scope 2 emission intensities for the Taichung and Kaohsiung silos have been reduced by 3% each year since 2022 as we gradually implement low-carbon transformations.

Taichung and Kaohsiung silo Scope 2 emission intensity



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 and are gradually implementing low-carbon transformations:

- ✓ 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.
- ✓ 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.
- ✓ 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.
- ✓ Establish communication channels for worker participation and support, and work to understand the needs and expectations of workers and stakeholders
- ✓ Implement energy and carbon reduction policies while continuously replacing aged 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.



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 2024 were as follows:

Aspect	Action Item	Description
Silo facilities	Improve energy usage efficiency and reduce environmental impacts	- Installed LED lighting equipment, new speed reducers, inverter air conditioners, high-performance IE₃ or IE₄ motors, and high-performance transformers and circuits. - Used EMS (Energy Management System) analysis to optimize electricity usage effectiveness, aiming to reduce regular contract capacities. - Implemented real-time standby auxiliary service measures, improved power factor measures, and reduced regular contract capacities. - Continued to implement ISO 15001 and ISO 14001 to enhance energy efficiency and reduce environmental impacts from various production activities.
	Dust dispersion management	- Regularly cleaned grain unloaders, silo dust collectors, filter bags, the bottoms of bucket elevators, and temporary storage tanks. - Installed fixed-point dust detection instruments in weighing and outbound process areas to monitor environmental dust levels and formulate management strategies. - Established dust collection systems for grain unloaders and installed new dust collector air storage tanks on mechanical silos to prevent dust dispersion. - Installed fog cannon systems in truck loading areas to suppress dust emissions.
	Optimize outbound processes	Introduced truck identification system and established a scheduling information webpage to reduce truck idle times and decrease exhaust gas emissions.
	Reduced water usage	Complied with “Water Resource Management Regulations”
	Reduced energy usage of air-conditioners	- During the summer, office air-conditioner temperatures were maintained at 26 degrees; during the winter, windows were opened for better air flow, reducing use of air-conditioners and increasing power savings. - Set air-conditioner chillers to shut down during off-peak periods before 07:00 and after 18:00 to conserve energy.
Office areas	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	- Printed double-sided reports, and reused paper printed on only one side. - 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. - Installed the iTrash automatic recycling machine to encourage our employees to sort and recycling trash. We recycled 3,245 plastic bottles and 766 metal cans, equivalent to around 281.1 kgCO₂e in 2024.

• Warehousing Business Energy-Saving Investments in 2024

EMI strives to implement energy-saving measures and management of environmental resources to promote environmental sustainability. In 2024, we strengthened our energy and resource management actions, in particular reduction measures for Scope 2 greenhouse gases, by participating in Taiwan Power Company’s power trading platform guidance service program and replacing aged energy-consuming equipment. We invested a total of NT\$27.423 million, saving 334,345.947 kWh of electricity over the year, lowering 162,169.285 kgCO₂e of carbon emissions, and reducing energy intensity (kWh/million in revenue) by 0.6% compared with the base year.

Warehouse conveyor upgrades	Participated in Taiwan Power Company power trading platform guidance service program	Replaced old motors in silo unloaders
Installed variable frequency drives on inbound bucket elevators	Reconfigured silo air compressor units	Installed variable frequency system on silo motors
Replaced silo motors, speed reducers, and LED lights	Replaced silo air compressors	Replaced silo mechanical tower dust collector motors

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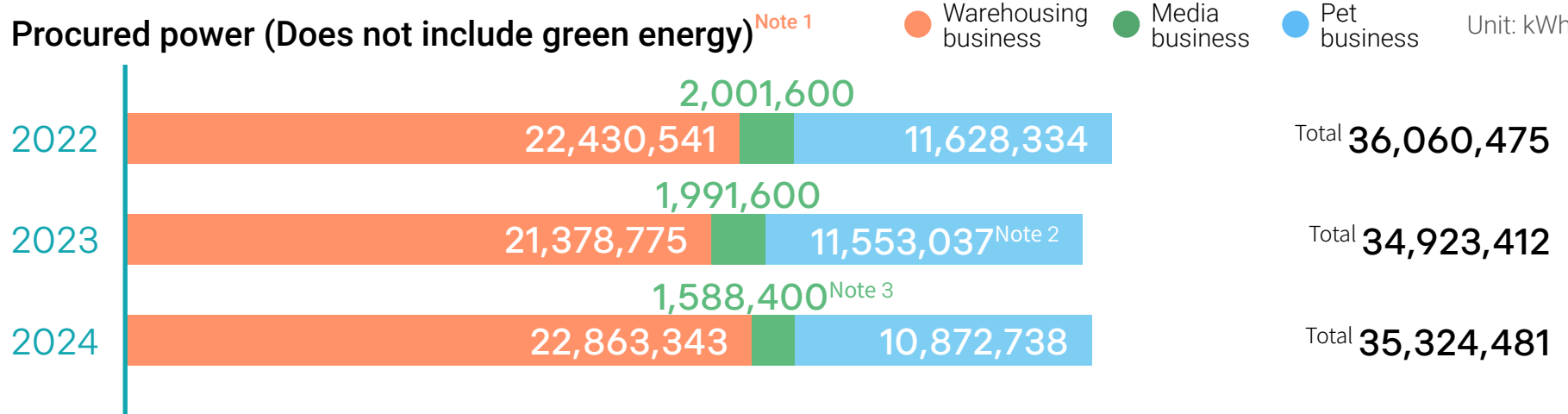
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• Pet Business Energy-Saving Investments in 2024

Investments in Energy-Saving Equipment in 2024	Investment (NT\$, in thousands)	Expected benefits in 2025
• Reduced electricity contract capacities for all 21 stores; related applications will be gradually completed by 2025.	0	Reduce Scope 2 greenhouse gas emissions by 1-3%
• Replaced aged air-conditioning equipment and lights in stores	70	
• Purchased new equipment and replaced aged equipment with inventory equipment		

• Energy consumption volumes for EMI businesses over the past three years:



Energy intensity



Other non-renewable energies (Diesel)



Organizational energy consumption



Notes 1 We did not procure any green or renewable energies from 2022 to 2024.

Notes 2 Electricity usage from purchased electricity for our pet business in 2023 was revised based on Scope 2 emissions data taken from greenhouse gas inventories verified by a third-party. Total purchased electricity volumes and organizational energy consumption data have been adjusted in accordance with updated data.

Notes 3 Our media business enhanced space usage efficiency in 2024, closing off some office spaces to achieve a significant reduction in electricity usage.

Notes 4 Electricity consumption statistics truncated to a whole number.

Our warehousing business conveyed the importance of environmental issues to colleagues through various disseminations, training, and physical courses. In 2024, our warehousing business organized 6 training courses and seminars related to environmental topics for new employees, employees from our Taichung and Kaohsiung operational sites, and contracted factory personnel. The total number of attendees was 198 people and total activity hours amounted to 972 hours.

1 Electricity conservation plan and implementation measures		
Trainee/participant type	Total trainees/participants	Total training/participation hours
Taichung operational site employees	28	84
2 Education and training to strengthen sustainable development and information security concepts		
Trainee/participant type	Total trainees/participants	Total training/participation hours
Taichung operational site employees	29	87
3 EMI ESG achievements and prospects		
Trainee/participant type	Total trainees/participants	Total training/participation hours
New employees that entered the company over the past three years	21	21
4 How silos can strengthen energy-saving measures and net zero transformations		
Trainee/participant type	Total trainees/participants	Total training/participation hours
New employees that entered the company over the past three years	21	21
5 EMS Formosa Plastics energy management system application training course		
Trainee/participant type	Total trainees/participants	Total training/participation hours
Kaohsiung operational site employees	22	66
6 Introduction to ESG strategies, ISO management systems, and contractor management procedures		
Trainee/participant type	Total trainees/participants	Total training/participation hours
Kaohsiung operational site employees	77	693

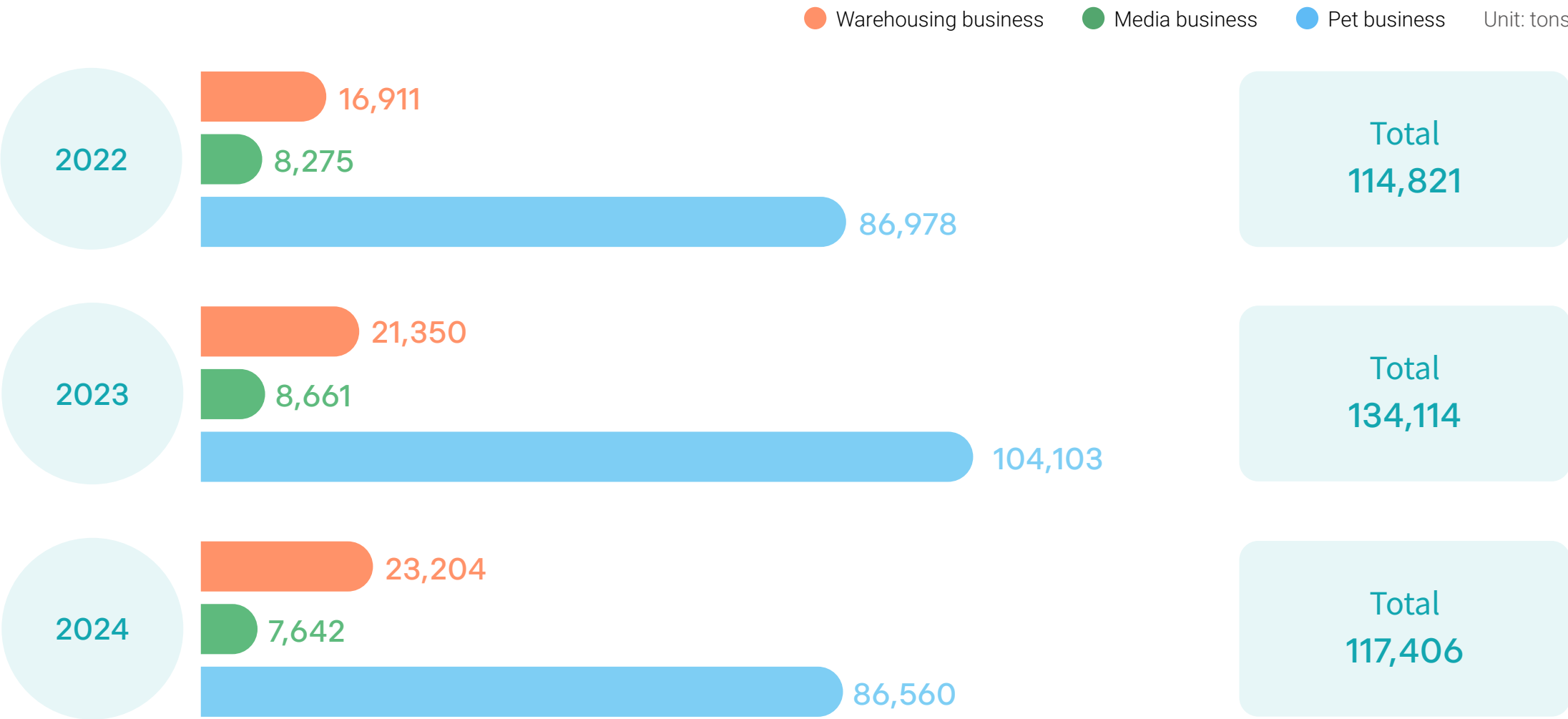
The EMI Group continues to implement environmental and energy management, as well as adhere to ISO 50001 and ISO 14001 management systems and procedures. Our pet business has purchased new non-toxic No. 2 HDPE shopping bags to meet our environmental commitment and responsibilities.

Water and Waste Management

Due to climate change, unprecedented water shortages and extreme rainfall events are occurring more and more frequently. We continue to implement water resource management and have adopted a number of water-saving measures to ensure effective utilization of water resources.

Business	Water Management Actions	Water Management Goals	Implementation Results
Warehousing Business	- Regular maintenance of water systems: Regular checks, maintenance, and recording of monthly water consumption to monitor water consumption, prevent leaks, and identify abnormalities in a timely manner. - Water-saving promotion activities: Designed and posted visual slogans, stickers, and posters to disseminate water conservation concepts to colleagues. - Incorporation of energy-saving equipment and facility management optimizations: Used water-saving equipment in offices and shut down automated factory sprinkler systems to prevent unnecessary waste.	- Continuous improvement and tracking - Use products with water-saving labels - Set sprinkler system activation conditions and times to prevent waste	- In 2024, water consumption at our four silos in Taichung and Kaohsiung increased by 8.7% compared to 2023. Main reasons: - In response to environmental and occupational safety requirements, we added sprinkler facilities at truck dispatch areas to reduce dust dispersion risks during outbound procedures. This measure improved the quality of working environments and complies with environmental and industrial safety regulatory requirements. We will continue to monitor the operational efficiency of related sprinkler facilities, and assess other water conservation measures to balance environmental safety management and resource consumption efficiency. - Special incident: On July 15, 2024, the Tai Knighthood vessel docked at Silo 72 with grains containing a high concentration of syrup. Many of these grains adhered to conveyor and silo equipment, resulting in abnormal operations, and requiring large amounts of water to clean the equipment and silo. - Water consumption at our pet business increased by 18.6% in 2024 compared with 2023.
Pet Business	- All stores with cooling towers assess actual operations based on weather conditions and shut down cooling towers an hour in advance to achieve energy reduction goals. - Required physical stores to implement water-saving measures.	Reduce water consumption compared to the previous year.	
Media Business Pet Business	Regularly inspected damages and leaks in office pipelines and installed water-saving devices on faucets.	Ensure that no water resources are wasted.	

Water withdrawal amounts for EMI businesses over the past three years



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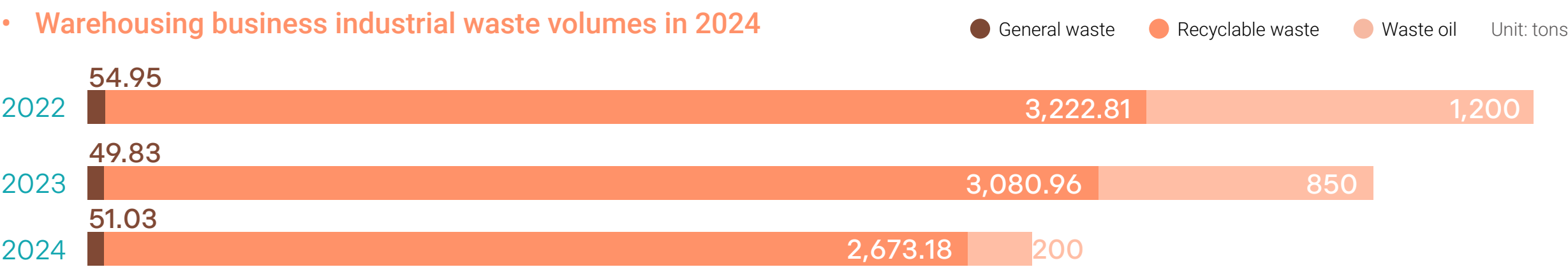
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The EMI Group strives to implement waste management, and waste generated by all businesses adhere to internal “Procedures for Waste Management.”

Warehousing Business	
Waste Management Actions	Recording and analysis of general waste - Dedicated personnel record and file daily waste volumes for subsequent review, progress tracking, and analysis. Waste recycling and separation management - Recyclable items are separated into four major categories (metal, plastic, paper, and glass) and bagged in silo resource recycling areas to improve recycling efficiency and separation accuracy. Regular recycling processes - Contracted cleaning companies collect recyclable items six times every week to ensure that recycling processes run smoothly and adhere to environmental regulations. Promote and implement waste separation procedures - We continue to promote and strictly implement waste classification procedures to enhance employee environmental protection awareness and achieve our goal of reducing general waste.
Waste Management Goals	- We implement separation procedures for general waste and our goal is to reduce annual “unit waste amounts” by 1% compared to the previous year. - Promote source reduction and separation. - All industrial waste is recycled, handled, and reused in accordance with regulations, and we maintain a 100% recycling rate.
Implementation Results	Waste separation and reduction achievement rates - General waste: Our goal was to reduce generated waste volumes by 1% compared with the previous year. Non-recyclable waste generated in 2024 increased by 2% compared with the previous year. - Industrial waste: Includes scrap metal and waste oil; we set an annual target of 100% recycling and reuse, and achieved this target in 2024. - The total amount of recyclable waste in 2024 was 2,673.18 tons, a reduction of 13% compared with the previous year.



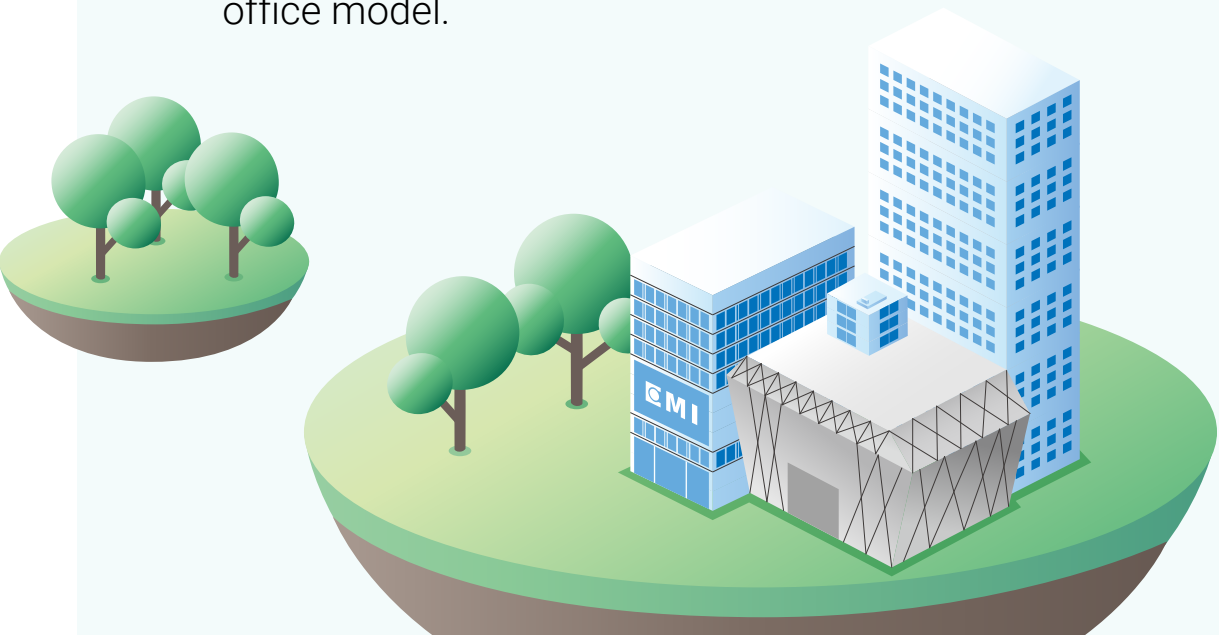
Note: Recyclable waste includes waste paper, plastic bottles, batteries, metal/aluminum cans, and grain remains.

The EMI Group’s various businesses continue to strengthen water and waste reduction procedures, and are committed to resource sustainability. In terms of water resource management, we not only continue to monitor and maintain monthly water consumption, but also reduce total water consumption through regular replacement of water-saving equipment and promotions to strengthen employee awareness. In terms of waste management, our warehousing business continues to implement waste separation procedures and collaborate with suitable vendors to ensure proper disposal of resources. Our media business promotes the use of iTrash automated recycling machines, which enhance the effectiveness of waste battery and resource recycling, and our pet business promotes the ET Pet app and cloud-based invoice carriers to reduce use of paper documents and packaging materials for gradual progress toward paper-free operations.



Green and smart building achievements: EMI Linkou A9 Headquarters Building

The EMI Group commenced construction on the Linkou A9 Headquarters Building in 2022, a building that will serve as the Group’s global headquarters in future. Building designs incorporated environmental sustainability, energy efficiency, and human-centric concepts, demonstrating EMI’s long-term commitment to sustainable management. We have completed green building application procedures and will apply for the Diamond level green building label after construction has been completed. We also plan to apply for other professional certifications such as international green building, healthy building, and smart building certification as we make strides toward a highly efficient, green, and smart office model.



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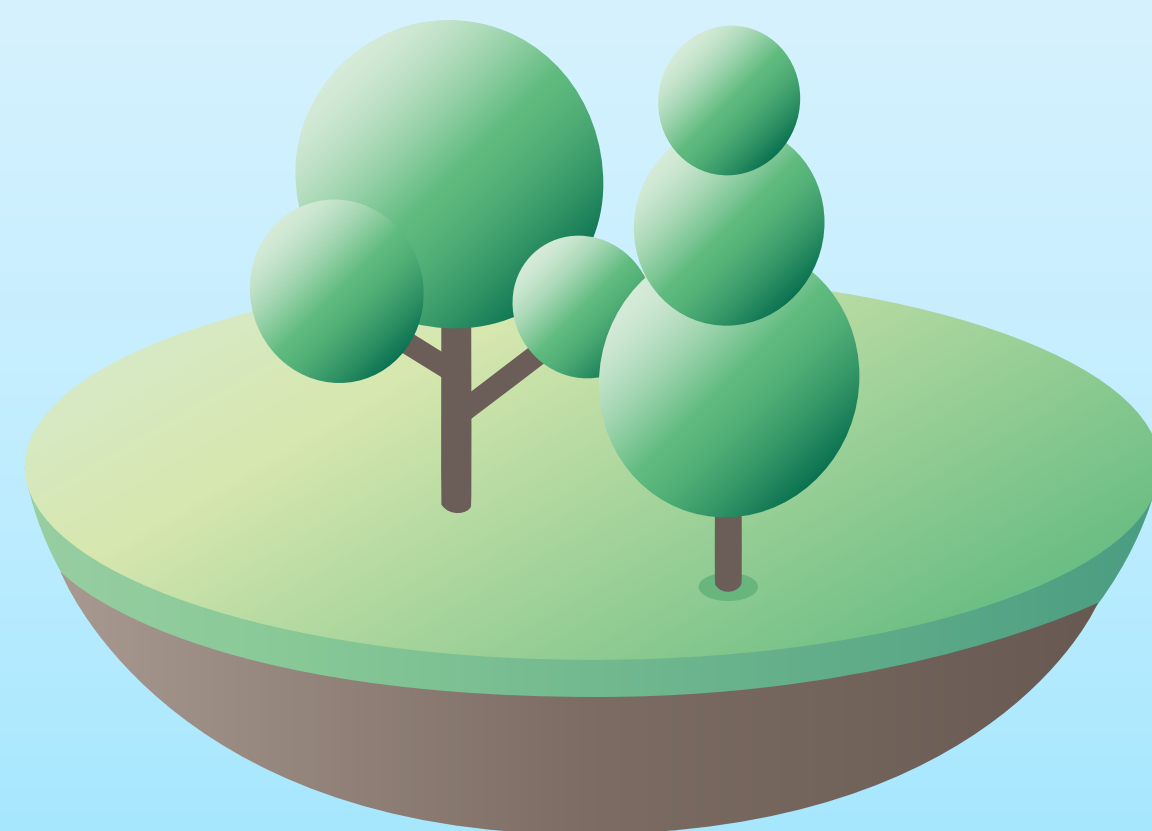
3.1 Human Resources and Talent Structure

3.2 Employee Training and Development

3.3 Employee Benefits and Participation

3.4 Occupational Health and Safety

3.5 Respect for Human Rights



3.1 Human Resources and Talent Structure

EMI considers employees to be important assets. Faced with shortages in current labor environments, we strive to improve employee welfare and well-being, and have formulated management procedures for different business operations as part of our commitment to creating healthy and safe workplace environments. Continued improvement in our employees serve as a driving force for constant progress at EMI, so we provide comprehensive education and training to help our employees enhance knowledge, skills, and innovation capacities, enabling sustainable growth for both individuals and EMI.

3.1.1 Talent Recruitment and Retention

EMI recruits talent at all levels through diverse channels in response to emerging and changing business trends and business models. Main recruitment channels include:

- **Industry-academia collaborations and industrial expert lectures:** Introduce professional knowledge and cultivate potential talent through academic collaborations.
- **Research projects and internship programs:** Provide internship opportunities for students to learn and contribute.
- **Optimize internal referral incentive system:** Encourage current employees to recommend outstanding talent to join our team.

In terms of talent retention, EMI focuses on employee development and well-being, and has formulated related personnel policies and regulations to ensure provision of fair development opportunities. We continue to implement our “Middle and Senior Manager Succession Program” to provide outstanding talent with additional development opportunities that solidify our internal succession team and inspire key talent.

Our hiring policies strictly adhere to international human rights conventions and government labor regulations. We prohibit the use of child labor and forced labor, ensuring an ethical and legally compliant employment environment.

3.1.2 Employee Structure

- ❖ EMI employee structure for 2024: 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
Position	Management position	162	10.28%	256	16.22%	418	26.49%
	Administrative position	64	4.06%	107	6.78%	171	10.84%
	Professional position	327	20.72%	662	41.95%	989	62.67%
All employees						1578	
Age	Under 30 years	100	6.34%	372	23.57%	472	29.91%
	31-40 years	193	12.23%	369	23.38%	562	35.61%
	41-50 years	145	9.19%	189	11.98%	334	21.17%
	Over 51 years	115	7.29%	95	6.02%	210	13.31%
All employees						1578	

Note: The ratios listed above were calculated by dividing the number of employees in each category by the total number of employees at the end of the year (1,578). December 31, 2024 was used as our calculation reference date. Ratios are rounded to two decimal places. Employees from Care Pet Bio-Tech Company were included in calculations.

Indicator	Category	Male		Female		Total	
		Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio
Diverse employment	Indigenous employees	12	0.76%	22	1.39%	34	2.15%
	Disabled employees	10	0.63%	3	0.19%	13	0.82%
	Foreign employees	1	0.06%	6	0.38%	7	0.44%
Total		23	1.46%	31	1.96%	54	3.42%

Note: The ratios listed above were calculated by dividing the number of employees in each category by the total number of employees at the end of the year (1,578).

Indicator	Category	Male		Female		Total	
		Number of employees	Ratio	Number of employees	Ratio	Number of employees	Ratio
Workers who are not employees	Security personnel	15	23.08%	-	-	15	23.08%
	Cleaning personnel	25	38.46%	25	38.46%	50	76.92%
Total		40	61.54%	25	38.46%	65	

Note: December 31, 2024 was used as our calculation reference date. Ratios are rounded to two decimal places. Employees from Care Pet Bio-Tech Company were included in calculations.

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

Note: The ratios listed above were calculated by dividing the number of employees in said category by the total number of employees at the end of the year (65).

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New and Terminated Employees

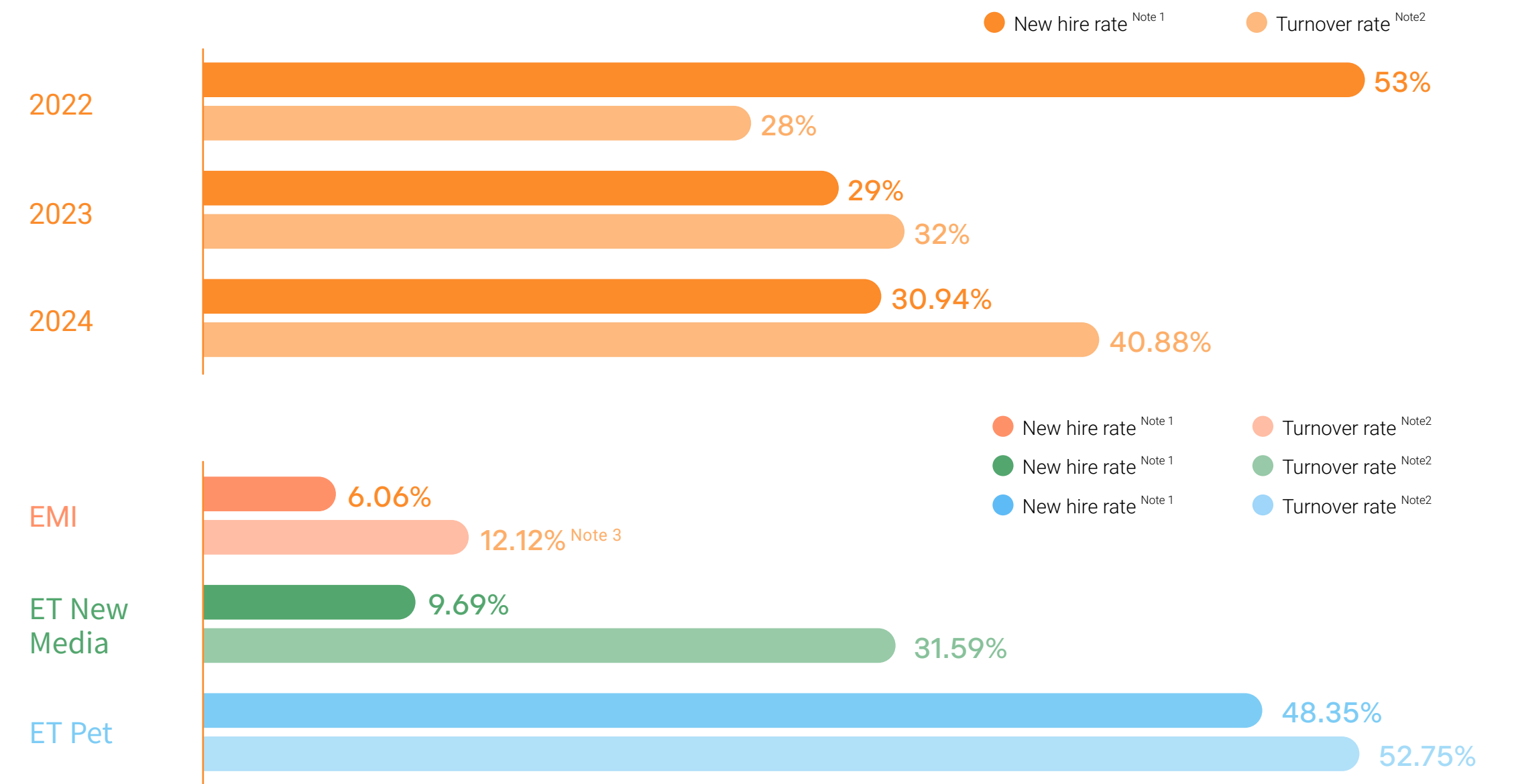
EMI emphasizes talent development and retention, and considers employees to be key assets for corporate sustainability. We are committed to creating a diverse, flexible, and inclusive workplace environment that meets the demands of different generations and industrial characteristics, and we continue to adjust recruitment and retention strategies through a comprehensive employee care system and exit interview mechanism that helps to strengthen organizational stability and resilience.

In terms of age-friendly employment, our media business leverages the expertise of retired media professionals through project-based contracts and other contractual employment methods, offering flexible working arrangements in accordance with their lifestyles to extend their professional values. Our pet business also recruits senior citizens and part-time personnel to support frontline operations during peak periods, thereby enhancing manpower efficiency while promoting intergenerational integration.

Looking at the relatively high turnover rate in our pet business, we began optimizing exit surveys in 2024 to collect feedback through an anonymous questionnaire three months after employees exits, which enabled us to obtain more authentic and in-depth information on employee reasons for leaving. Analysis results revealed that the main reasons for employee exits included low base salaries, incentive system designs, and executive communication and leadership styles. We therefore formulated and initiated three specific improvement measures in 2024: Adjusting store personnel and beautician remuneration and incentive systems, strengthening incentive systems for employees at headquarters, and systemically improving executive management and leadership capabilities. We hope these changes will enhance employee satisfaction and sense of belonging, and enable sustainable development of human resources as we build a human-centric, inclusive, and mutually beneficial organizational culture.



EMI New Hire/Turnover Rate in 2024



Turnover rate analysis and improvements

ET Pet has rapidly increased store numbers in recent years, establishing composite stores and entering outlying islands, with employees mainly consisting of store personnel, beauticians, and cashier counter personnel, leading to the following issues:

- Intense competition regarding salaries and benefits: It is easy for employees to change jobs due to “nearby work opportunities,” “work intensities,” and “salary factors.”
- Highly labor-intensive and emotionally demanding work: Pet care, grooming, and retail sales require long hours of standing, cleaning, and handling of pet behavior issues (involving excretion or aggressive behaviors), and require communication with pet owners, making it a high-stress and emotionally demanding industry.
- Our fast recruitment speeds as well as short training and adaptation periods may cause some employees to resign before they have fully acclimated to their roles, increasing turnover rates.

ET Pet implemented systemic improvements in 2024 to optimize incentive systems and executive training, strengthening internal management, career planning, and personnel care systems in response to employee feedback. We hope these changes will improve talent retention and reduce turnover rates in the future.

Notes 1 Turnover rate = Number of exited employees/Average number of employees over the year; average number of employees over the year is defined as: (Total number of employees at the beginning of the period + Total number of employees at the end of the period)/2, with the total number of employees at the beginning of the period being the same as the total number of employees at the end of the previous period (previous year).

Notes 2 New hire rate = Number of new hires/ Average number of employees over the year; average number of employees over the year is defined as: (Total number of employees at the beginning of the period + Total number of employees at the end of the period)/2, with the total number of employees at the beginning of the period being the same as the total number of employees at the end of the previous period (previous year).

Notes 3 The number of employees that exited EMI in 2024 included 9 employees who retired, accounting for 30%.

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Gender and Age of New Hires for 2024 ^{Note}

	EMI		ET New Media		ET Pet	
Age	Number of new hires	New hire rate	Number of new hires	New hire rate	Number of new hires	New hire rate
Under 30 years	5	2.02%	27	5.23%	275	28.84%
31-40 years	4	1.62%	13	2.52%	121	12.69%
41-50 years	6	2.42%	8	1.55%	42	4.40%
Over 51 years	-	-	2	0.39%	23	2.41%
Subtotal	15	6.06%	50	9.69%	461	48.35%

Note: The ratios listed above were calculated by dividing the number of employees in each category by the average number of employees for said business. Average number of employees = (Total number of employees at the beginning of the period + Total number of employees at the end of the period)/2. The total number of employees at the beginning of the period was equal to the total number of employees at the end of the previous period (previous year).

Gender and Age of Exited Employees in 2024 ^{Note}

	EMI		ET New Media		ET Pet	
Age	Number of exited employees	Turnover rate	Number of exited employees	Turnover rate	Number of exited employees	Turnover rate
Under 30 years	2	0.81%	65	12.60%	305	31.99%
31-40 years	7	2.83%	49	9.50%	139	14.58%
41-50 years	7	2.83%	32	6.20%	48	5.03%
Over 51 years	14	5.66%	17	3.29%	11	1.15%
Subtotal	30	12.12%	163	31.59 %	503	52.75%

Note: The ratios listed above were calculated by dividing the number of employees in each category by the average number of employees for said business. Average number of employees = (Total number of employees at the beginning of the period + Total number of employees at the end of the period)/2. The total number of employees at the beginning of the period was equal to the total number of employees at the end of the previous period (previous year).

ET Pet Encourages Employment of Senior Citizens

ET Pet collaborated with the Taipei municipal government and Yunlin county government in 2024 to host workplace experience activities for middle-aged and elderly job seekers (aged 45 years and older). These activities were attended by more than 50 middle-aged and elderly job seekers, who gained an understanding of store operations and workplace environments while experiencing in-store tasks such as product display and organization. We administered a simple aptitude test to help attendees assess their individual workplace adaptability levels, and organized interviews between elderly job seekers and district managers/store personnel, which left a lasting impression on job seekers. Middle-aged and elderly job seekers can arrange flexible working hours and start in part-time capacities to bridge staff shortages in stores.



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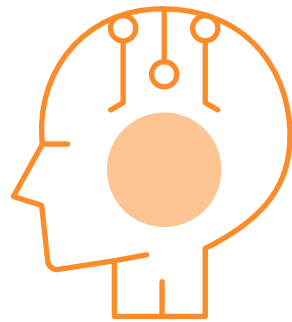
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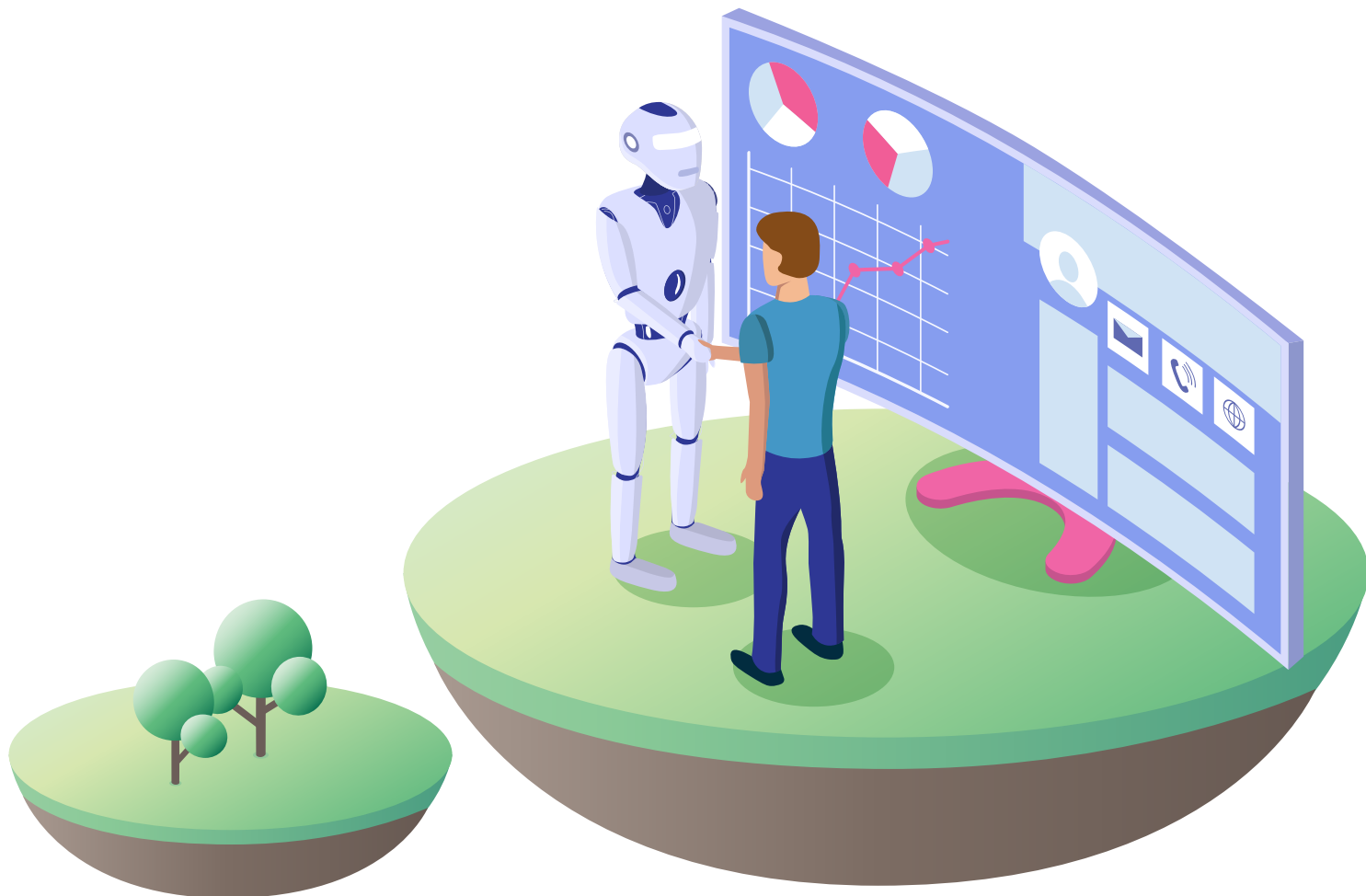
3.2 Employee Training and Development

3.2.1 Education and Training System



AI can improve efficiency, but not replace talent.
Employees will always be EMI's most important asset.

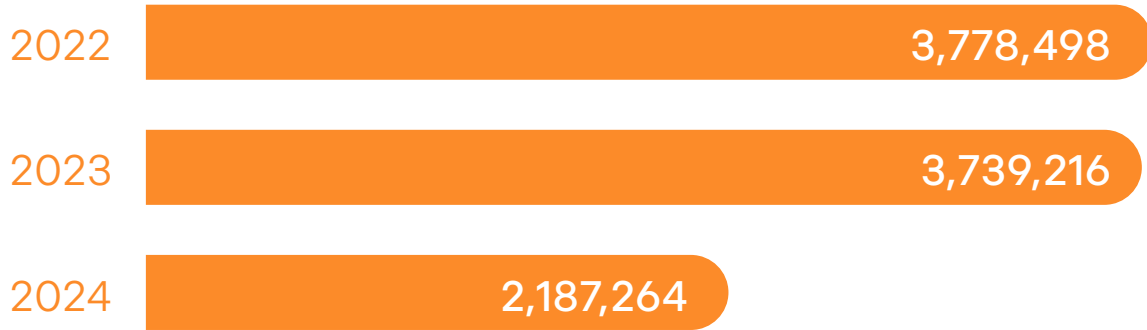
2024 was the inaugural year of AI integration for EMI. We comprehensively upgraded our employee education and training systems to focus on AI technology empowerments, strengthening employee digital literacy and adaptability. We formulated three AI policies for 2025: AI applications in performance reviews, SMART work report principles for all employees, and AI certification acquisition. We emphasized human-machine collaborations and used systematic AI incorporation and application training to help our colleagues convert technologies into workplace capabilities. In terms of our learning platform, EMI continues to optimize digital learning resources, flexible independent-study courses, interactive modules, and on-demand content, allowing employees to learn at their own pace and achieve autonomy in learning. We also simultaneously improved training for virtual and physical integrations with physical courses focusing on practical AI applications, group collaborations, and problem-solving, strengthening knowledge internalization and cross-department exchanges, forming a virtuous learning cycle. Our training system emphasizes both continuous learning and practical application, demonstrating our commitment to building a talented and competitive team that allows each employee to grow and advance in the AI era.



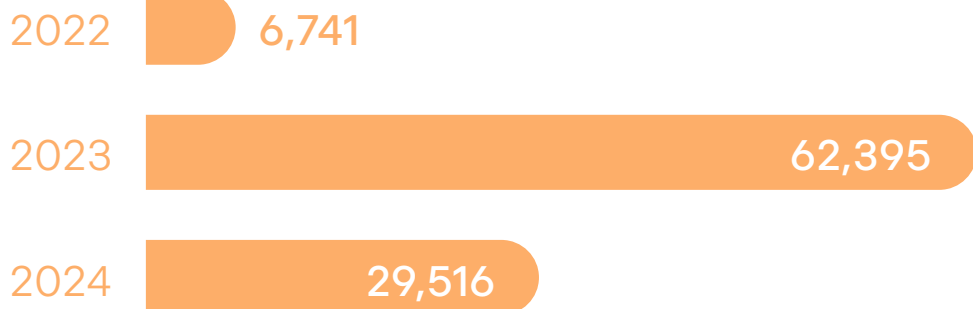
❖ Training Statistics for Past Three Years



Total training costs
(NTD)



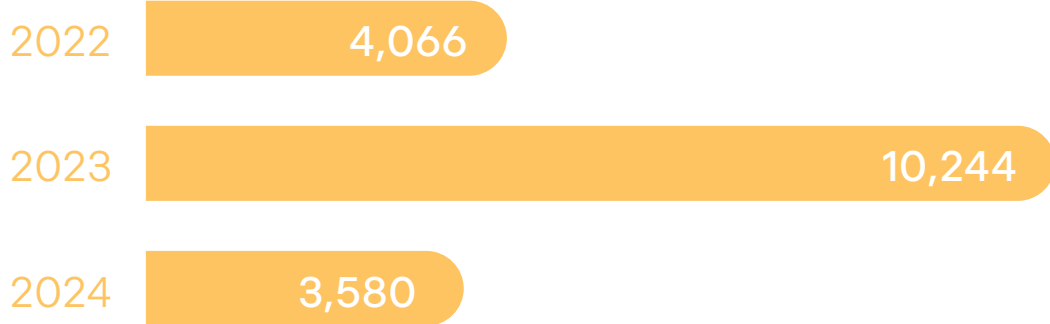
Total training
person-hours
(hours)



Training hours per
capita (hours)



Total number of
trainees



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Digital Learning Platform Achievements

EMI's E-Learning digital platform has accumulated more than 2,103 courses since its launch, and 476 courses were added in 2024. 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 AI innovation, beauty, health, and foods. In 2024, the platform received a total of 4,884 visitors and total learning time amounted to 70,329.6 hours.

In 2024, the platform received a total of

4,884 visitors

total learning time amounted to

70,329.6 hours

EMI Training in 2024



3.2.2 Talent Cultivation Program

EMI formulated a prospective talent cultivation blueprint aligned with Group strategies and market expansion demands. We initiated a succession plan to integrate cross-departmental and cross-functional talent, establishing comprehensive career development pathways and a tiered core training system which help our employees obtain the professional and leadership skills required for facing future challenges, as well as enhance our competitive advantages.

In addition to the Group-level talent cultivation plan, we also formulated talent development plans for our warehousing, media, and pet businesses in accordance with the industrial characteristics and developmental stages of each business unit, providing localized training and skill upgrading courses that meet practical demands, embodying flexibility and talent development resilience for our diversified operations as we work with our employees to keep pace with the times and create long-term value.

Talent cultivation program	Description
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, offered contracts with guaranteed remuneration and bonuses, and included performance of new employees in evaluations for department managers.
Elite training center	Our top sales personnel guided new and high-potential employees through training sessions and experience-sharing classes.
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.
AI EMI Management Academy	We kept informed of global AI and data analytics trends, and utilized imaging, video, information research, and other AI tools to enhance employee work capabilities and efficiency.
Summer internship programs	Collaborated with summer internship programs at colleges and universities with mass communication departments to strengthen our employer brand image on campus, enhancing EMI visibility and attracting outstanding young students.



Warehousing Mentorship Program: Institutionalized Talent Development Mechanisms Incorporating Knowledge Transfers/Digital Transformations

As our warehousing business relies heavily on practical on-site experiences, we established a mentorship program which gives new colleagues one-on-one guidance from senior employees, accelerating their familiarity with procedures, safety guidelines, and organizational culture, thereby achieving knowledge transfers and rapid development of on-site capabilities. External instructors with practical experience are invited to conduct professional courses for procedures involving highly specialized technological aspects to ensure that training content aligns with industrial trends.

To further improve training systems, our warehousing business also implemented an internal “Seed Instructor System” to strengthen instructor training and talent cultivation systems. We continued to expand training scope in 2024 through courses covering computer programming, electromechanical operations, labor safety regulations, automated inspections, ISO management systems, finance and accounting procedures, firefighting, and health and safety of new hires. We also organized external training and certification acquisition courses based on employee needs. A total of 1,403 participants attended our training activities over the year and total training duration amounted to 7,327 hours.

Our warehousing business proactively introduced AI literacy training in response to rapid advances in AI technologies, and launched a weekly “AI Application Study Group” in 2024 to help our colleagues learn AI concepts and application tools that enabled them to find opportunities for innovation within operational procedures. A total of 43 employees participated in the study group and total learning hours amounted to 86 hours, demonstrating our active technological transformation and talent upgrading efforts.



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Certification Training System

All branch stores for our pet business are staffed with pet beauticians. EMI views excellent pet beauticians as valuable assets and provides formal education and training for advanced-level certificates, Level C certification, and other KCT Association certificates. We also offer training for outstanding pet beauticians to equip them with managerial abilities. As of 2024, 57 of our pet beauticians have obtained C-level KCT certification, 55 pet beauticians have obtained B-level certification, and 35 pet beauticians have obtained A-level certification; all of our pet beauticians are actively studying for KCT pet beautician certification exams^{Note}.

Note: KCT (Kennel Club of Taiwan) is an official member of Fédération Cynologique Internationale (FCI), an institute responsible for breed verification, competition organization, and professional pet grooming education. KCT pet beautician certifications are divided into four sequential levels based on technical proficiency: C level: Basic grooming skills (such as bathing, blow-drying, and simple trimming); B level: Requires practical experience, with evaluations focusing on styling for standard breeds; A level: Combines professional and creative styling skills, with evaluations focusing on competition-level styling; grooming instructor level: High-level beautician qualification with teaching and leadership capabilities.

Our warehousing business established certification training courses in accordance with the professional domains of related operators to ensure operational safety, appropriate equipment handling, and legal compliance. In 2024, a total of 119 employees participated in the following certification training courses over a total of 1,569 hours:

Basic occupational health and safety training	The “Occupational Safety and Health Act” requires all new personnel to complete at least 3 hours of “New Employee Health and Safety Training” to ensure that they understand basic operational risks, disaster prevention procedures, and evacuation guidelines. Employers are also required to provide employees with necessary health and safety training (at least three hours of on-the-job health and safety training every three years) to conduct their duties and prevent disasters.
Operator certification for special machinery	Some operators require external training to obtain corresponding certifications, and are also required to undergo annual retraining and on-the-job training (such as forklift operator licenses, crane operator licenses, electric welding technician licenses, and skid-steer loader technician licenses).
Internal silo professional skills training	We have established internal procedures encompassing operation and cleaning of silo equipment, and conduct related training courses each year for employees in different positions to strengthen safety awareness and promote procedural updates. Associated training includes continuous grain suction/unloading machine operator training (not a specific certification, but requires completion of internal facility training and assessments), operational process lectures, equipment maintenance training, and accident simulations and fire drills (such as silo gas poisoning incidents, fires, tsunamis).
Management personnel training	Training for management personnel responsible for silo operations; includes occupational health and safety certifications as well as corporate sustainability management certifications.
Introduction to AI and remote operations training	Gradual incorporation of AI equipment necessitates training that covers remote control system operations (screen monitoring and control interfaces), data recording and abnormality analysis, and collaborative system maintenance training.

Internship Program

In 2024, our media business collaborated with colleges and universities that had mass communication departments to establish a summer internship program which provided students with work experience opportunities. We awarded bonuses to those who performed well during their internships and gave them the opportunity to work with us after graduation. A total of 6 interns participated in this program in 2024 and total internship duration reached 1,920 hours.

In 2024, ET Pet offered 19 student internship positions (6 store personnel and 13 pet beauticians) at 16 locations across northern, central, and southern Taiwan. Our interns included 2 students from Tajen University, 5 students from Hsing Wu University, 8 students from Meiho University, 2 students from National Taiwan Ocean University, and 2 students from Daojiang High School of Commerce. We offered permanent positions to 1 store employee and 2 pet beauticians after the internship had concluded, achieving a retention rate of 15.8%.



3.2.3 Incentives and Development

To inspire employee enthusiasm and enhance employee capabilities, ET Pet implements a bottom-up performance evaluation mechanism which evaluates executive-level employees on five aspects: “performance management,” “problem solving,” “team building,” “customer orientation,” and “planning capabilities.” Entry-level employees are also evaluated on five aspects: “work management,” “proactivity,” “communication and coordination,” “customer service,” and “self-development.” These evaluations serve as important references for subsequent talent development. 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 monthly appraisals. In 2024, we distributed a total of NT\$182,954,394 in bonuses.

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Incentive Programs for Outstanding Talent

1
Young
management
trainees



We review employee work performance every six months to serve as a reference for salary adjustments and offer two months of guaranteed year-end bonuses to enhance retention of outstanding talent. We also subsidize external training. Personnel dispatched to our overseas affiliated companies are given expatriate allowances.

2
EMI retail
R&D center



We reward employees each quarter based on individual project performance, support on cross-enterprise projects, manager appraisals, and personal performance.

3
Mentor
bonuses

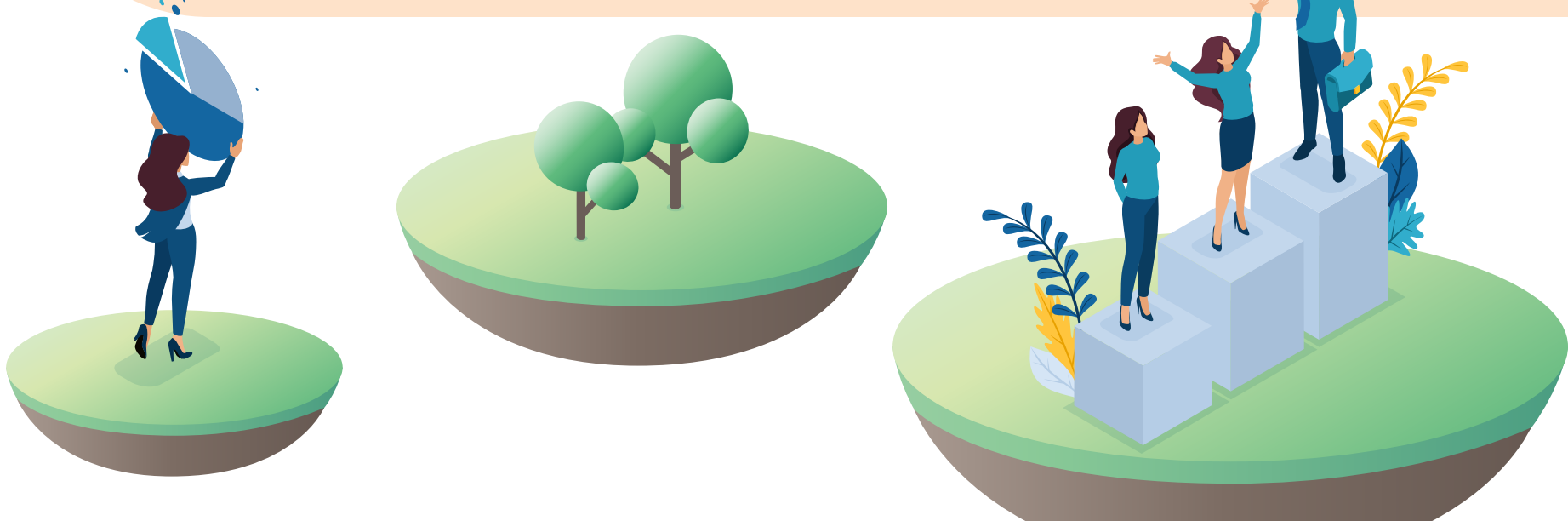


Our mentor program assists and guides new employees, and a NT\$5,000 bonus is given to each new employee after they have completed their probationary period, thereby increasing retention rates of new employees.

4
Performance
bonuses



Our media business provides timely encouragement and rewards to employees based on quarterly KPIs such as web traffic volumes, number of news articles, clicks per article, and total clicks per quarter.



Comprehensive Optimization of ET Pet Performance Evaluation System in 2024

To inspire employee enthusiasm and improve employee capabilities, ET Pet adjusted its existing evaluation system that had been applicable to all employees after considering differences in responsibilities across different job levels, formulating a new system that distinguishes between executives and entry-level employees, and introducing a bottom-up performance feedback mechanism that is more accurate and honest.

- **Executives:** Performance management, problem solving, team building, customer orientation, and planning capabilities.
- **Entry-level employees:** Work management, proactivity, communication and coordination, customer service, and self-development.

Evaluation results not only serve as a basis for talent development and succession planning, but are also linked to employee salary adjustments, bonus distributions, and promotion decisions. We continue to optimize our project bonus system to incentivize employees at different levels, and also issue “distinguished honor,” “excellent,” and “first-class” incentives through annual assessments to motivate employee performance.

ET New Media Employee Spotlight



Ziyu Huang Senior Deputy Editor

Since joining our News Department Innovation Center, Senior Deputy Editor Ziyu Huang has worked with professional enthusiasm and innovative spirit. She spearheaded and produced the podcast program “Crimescene,” which has received widespread acclaim in the industry due to its highly engaging content, successfully expanding our influence in the digital audio domain.

Her outstanding performance and exceptional production capabilities provide strong momentum for our digital transformation and brand image, and she was awarded a bonus for her outstanding work, which not only affirmed her professional capabilities, but also highlighted her significant contribution to our team and business. We feel deeply honored by this outstanding colleague who has both strategic foresight and execution ability. We look forward to seeing her shine as she leads in our team in creating more exciting content.



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, except for temporary strategic changes. From 2021 to 2024, EMI received the Happy Enterprise Gold Award over four consecutive years; 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 physical examinations, festive bonuses/gifts, employee insurance, emergency assistance, and social club activities. In 2024, we organized a number of employee activities, including Happy Enterprise employee networking activities and bonuses for power walking challenges. We invested NT\$182,954,394 in employee benefits in 2024.

We invested in employee benefits in 2024

NT\$182,954,394

Parental Leave Without Pay

EMI strives to build a family-friendly workplace which enables employees to achieve a balance between work and family. We not only established a parental leave without pay system in accordance with regulations, but also allowed all employees, regardless of gender, to apply for parental leave and return to work upon expiration of the leave period. The overall application rate increased by 12.3% in 2024 compared with 2023, and the retention rate following reinstatement increased by 13.2%.

Indicator	Male	Female	Total
A. Number of employees eligible for parental leave without pay in 2024	19	52	71
B. Actual number of applicants for parental leave without pay in 2024	9	39	48
Application rate (%)=B/A	47.4%	75%	67.6%
C. Number of parental leave employees scheduled for reinstatement in 2024	2	16	18
D. Actual number of parental leave employees reinstated in 2024	2	13	15
Reinstatement rate (%)=D/C	100%	81.3%	83.3%
E. Actual number of parental leave employees reinstated in 2023	3	22	22
F. Number of parental leave employees who continued working for one year following reinstatement in 2023	3	19	19
Retention rate (%)=F/E	100%	86.4%	86.4%

Note:
A. Number of employees eligible for parental leave in 2024: The number of employees who applied for paternity and maternity leave from 2024/01/01~2024/12/31.
B. Actual number of applicants for parental leave in 2024: The number of employees who applied for parental leave from 2024/01/01~2024/12/31.
C. Number of parental leave employees scheduled for reinstatement in 2024: The number of employees who completed their parental leave from 2024/01/01~2024/12/31.
D. Actual number of parental leave employees reinstated in 2024: The number of employees who completed their parental leave from 2024/01/01~2024/12/31 and were reinstated.
E. 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.
F. The number of employees who were on parental leave without pay from 2023/01/01~2023/12/31 and continued working for more than a year following reinstatement.



3.3.2 Building an Exercise-Friendly and Healthy Enterprise

EMI firmly believes that “employee health is a corporate asset.” We continue to execute workplace health promotion policies, integrate our well-established sports club culture, and build a cohesive, vibrant, and healthy workplace. In 2024, we extended our “exercise constantly and stay healthy” philosophy and expanded our online power walking challenge activities for all employees. We designed milestone goals and a diverse incentive system to improve employee participation and drive momentum while promoting cross-departmental and cross-regional interactions. In terms of workplace health management, we provided on-the-job health consultations, health lectures, and other preventive health services for physical health and psychological support to construct a well-rounded health stewardship network, and to build a positive and proactive workplace environment.

In 2024, our warehousing business obtained the Ministry of Health and Welfare Health Promotion Administration “National Outstanding Healthy Workplace Award (Vitality Award)” and our Taitung and Kaohsiung sites obtained the “Accredited Healthy Workplace Certification (Health Promotion Certificate),” demonstrating our tangible achievements and social influence in employee health governance and sustainable workplace management.

❖ EMI Health Promotion Activity Highlights

Workplace health promotion activities

Our Taichung Operational Site hosted the 2nd and 3rd health promotion events in 2024 for a total of 95 participants.

- **The second event:** focused on the newly added outdoor cycling activity and promoted group power walking, running, and cycling activities that strengthened employee interactions and exercise motivations.
- **The third event:** incorporated “blood donation” and “healthy weight loss” as regular items, expanding the scope of participation.
- **Health benefits:** Participants in the third event collectively reduced their weights by 61.3 kg and improved their health behaviors.

Our Kaohsiung Operational Site hosted inclusive and incentivizing power walking and weight loss competitions in the first and second half of 2024, using multiple incentive measures to ensure prolonged employee participation.

In terms of internal benefits, the competitions effectively motivated the morale of on-site colleagues and encouraged them to develop exercise habits. The competition winner successfully lost 15 kg, demonstrating that the competitions generated specific and measurable achievements.



Participants **135**

“Appointment with the doctor” activity

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

Participants **6**

Prevention of unlawful infringement in the workplace seminar

Invited Attorney Mei-Chih Chen from Weixin Law Firm to give a lecture on “Legal Knowledge Associated with Workplace Unlawful Infringement, Violence, and Bullying” to enhance employee mental health.

Participants **81**

Online Power Walking Challenge

We launched an innovative “Online Power Walking Challenge” in August 2023 to encourage our employees to accumulate steps every day. This challenge was paired with carbon reduction calculations and we implemented a multi-tiered incentive mechanism to increase participation and proactivity as part of our corporate sustainability strategy.

- Accumulated more than 280 million steps, equivalent to circling around the equator 5 times and circling around Taiwan 176 times, successfully reducing 40 tons of carbon emissions, and contributing to health and sustainability.
- Satisfaction score and formulation of healthy habits: Average participant satisfaction score was 4.8 points out of 5 and 90% of employees stated they would continue to power walk, while 90% of employees expressed continued support for our corporate health promotion policies.
- Number of steps and eco-friendly benefits:



Session number	Total Steps	Carbon emissions reductions (kgCO ₂ e)
First (August to October 2023)	45.78 million	6,502
Second (January to March 2024)	55.18 million	7,836
Third (April to June 2024)	53.70 million	7,625
Fourth (July to September 2024)	54.51 million	7,745
Fifth (October to December 2024)	78.57 million	11,157

Participants **330**

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

We began providing twice-a-week, 60-minute aerobic dance and core strength training classes starting in October 2023 that offered a variety of options tailored to the demands of employees in different age groups, including low-intensity exercises and light yoga. These classes promoted development of regular exercise habits and enhanced health awareness. The diverse (aerobic dance, core strength, yoga) sports club hosted 95 classes in 2024 for a total of 1,140 participants.

Participants **1,140**

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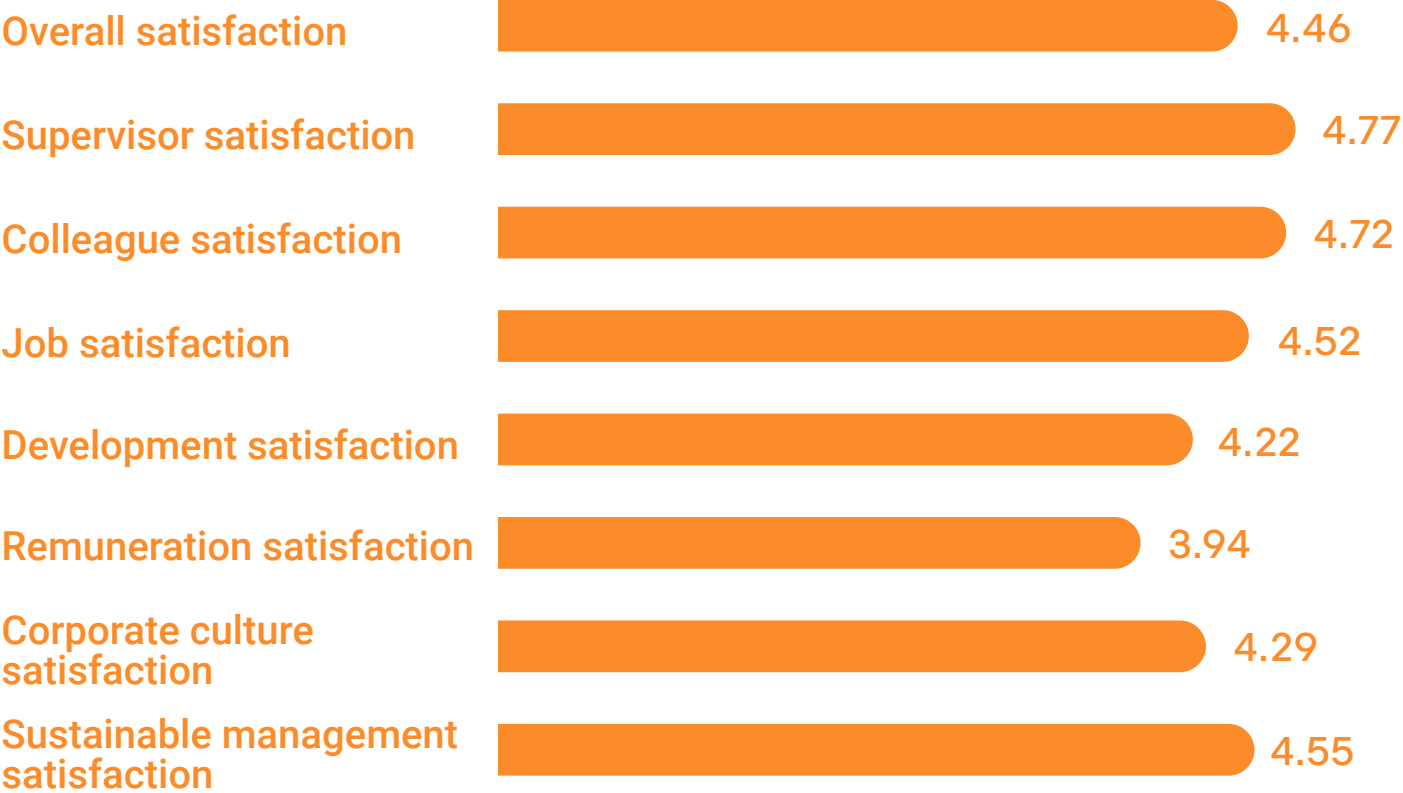
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3.3.3 Sound Communication Channels

Employee Satisfaction

In 2024, 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 representing strongly disagree and 6 representing strongly agree. In 2024, overall satisfaction scores reached 4.46 points. EMI will continue to improve labor-management relations based on survey results to enhance employee recognition.



360-Degree Executive Performance Evaluations

ET New Media launched an executive performance evaluation system in May 2024 for employees to conduct cross-evaluations of leadership and management (associate managers and above), providing multiple perspectives on executive performance. Our competency assessments enable us to track the performance of young (30-42 years old) outstanding executives, strengthening talent resources. Overall scores were highest for vice presidents, indicating that they played a role in bridging gaps between general employees and the senior management team. C-suite executives demonstrated excellent performance in collaborating and building consensus on EMI’s strategic goals. All mid-to-senior executives met potential talent indicators and demonstrated outstanding performance on leadership and adaptability, with the lowest scores for innovation and change, indicating that executives need to be more proactive in breaking norms.

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. EMI continues to adhere to these regulations. We did not incur any incidents related to unlawful infringement in the workplace in 2024.

Employee Grievance Mechanisms and Channels

ET Pet launched the “ET Pet HR Helpline LINE@” group on August 6, 2024 to create an open communication channel and listen to employee feedback. Currently, 698 employees have joined the group, accounting for 80% of all employees, and we have answered 13,115 employee questions (approximately 52.5 questions were answered per day). Apart from solving immediate employee problems, this group further enhanced employee cohesion.

Channel	Handling process	Focus of Communication
Labor-management meetings	Employees express their needs and suggestions through labor-management meetings	Communication of opinions between both parties, announcement of important policies, promotion of changes to the Labor Standards Act, and response measures
Employee Welfare Committee meetings	Periodic discussion of employee welfare matters	Discussion of annual work plans, annual utilization plans for welfare funds, department trips and meals, and adjustments in employee health check subsidies
Unions	Employees participate in regular department affairs meetings through union representatives	Scheduling, overtime, and other matters related to employee benefits
Employee mailboxes/HR Helpline ^{Note}	Constant reception of various needs and suggestions	Attendance, salaries, benefits, and psychological counseling
Mentors for new employees	Unit managers appoint senior staff to guide new employees and provide feedback to the Human Resource Department	Mentors assist new employees in quickly familiarizing themselves with new environments
Exit interviews/surveys	Exiting employees have to be approved by the Human Resources Department, the head of the management department, and the general manager	- The Human Resource Department conducts face-to-face interviews with each exiting employee to ensure that they fully experience EMI’s focus and care - Each exiting ET Pet employee receives a mailed questionnaire that allows them to fully express their opinions and indicate whether they would consider returning to work or referrals to related corporate positions in future.

Note: The LINE@ group and post-exit questionnaire were initiatives launched by ET Pet in 2024.

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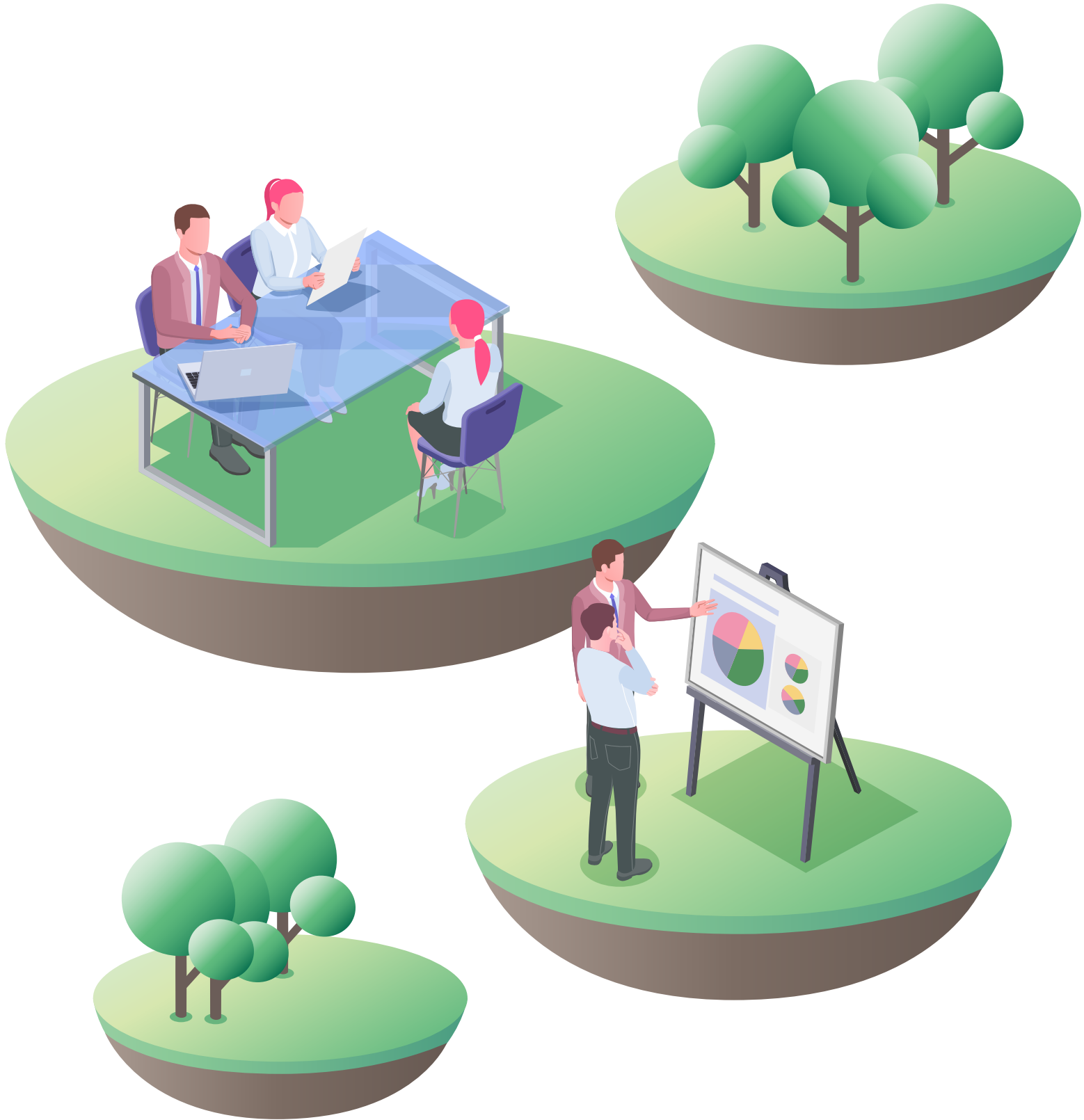
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Number of Complaints and Responses

Grievances are separated into employee grievances, unlawful infringements in the workplace, and sexual harassment grievances, and can be reported through a number of channels such as email, phone, employee suggestion boxes, or face-to-face discussions. The human resources department is responsible for managing the entire grievance process. Depending on each situation, grievances may be confirmed and handled through interviews with employees, or a task force may be established for investigation. Regardless of grievance channels, EMI strictly adheres to confidentiality principles to avoid secondary harm and risks of retaliation, ensuring that all grievances are heard and professionally handled. We received zero grievances from employees in 2024.



Labor-Management Meetings

EMI stabilizes labor-management relations, promotes labor-management harmony, and enhances labor welfare by maintaining bidirectional communications with employees through unions and labor-management meetings. Warehousing employee organizations include the Taichung Operational Site Union and the Kaohsiung Operationals Site Union. The proportion of employees who have joined unions is 59%. Employees who have not joined unions are subject to the same labor conditions and labor regulations under corporate policies, so employees are not affected by union membership.

EMI (warehousing business)

On December 1, 2023, we reviewed a draft collective agreement formulated by the unions, and conducted discussions with our Taichung Union and Kaohsiung Union regarding the draft collective agreement on September 13, 2024, and October 9, 2024, were held with the. Negotiations were conducted on labor-management related matters such as labor conditions, welfare measures, occupational safety, internal grievance systems, union activities, and use of corporate facilities.

ET New Media (media business)

We convened a meeting in January 2024 to discuss: Adjustment of the base wages and labor/health insurance brackets for 2024; adjustment of work rules for female employees working at night under Paragraph 1, Article 49 of the Labor Standards Act; reaffirmation of attendance and overtime matters; announcement of employee consultation channel; non-transfers of compensatory leave across different months for scheduled monthly personnel starting in 2024; 2024 employee calendar; and adjustment of employee meal allowances in line with government policies.

ET Pet (pet business)

Meetings in 2024 focused on four major issues:

- Employee monitoring and workforce optimization:** We regularly review workforce inflows and turnover rates, which serve as an important basis for optimizing workplace environments and strengthening talent retention strategies, ensuring stable human resources and enhancing organizational resilience.
- Introduction of flexible working hours system:** Official adoption of a four-week, variable-hours system in compliance with the regulations of the "Labor Standards Act," balancing operational flexibility and employee downtime, demonstrating our commitment to "healthy work-life balance."
- Disaster attendance mechanisms:** Established clear principles for attendance and salaries during natural disasters, emphasizing the responsibilities and obligations of repair and emergency response teams to ensure uninterrupted operations during emergencies while safeguarding employee safety.
- Overtime management system transparency:** Clearly defined overtime procedures, stipulated that unauthorized overtime is not included in the number of hours worked, and strengthened control over working hours and delineation of responsibilities to prevent overwork and enhance process transparency.



3.3.4 Remuneration Policies

EMI has established a competitive remuneration and benefits system, and conducts quarterly salary reviews. We adjust salaries to motivate employees and enhance performance in accordance with operational performance, responsibilities, and personal performance. Our “Regulations for Sustainability Development Responsibility Center Bonus Distributions” have incorporated sustainability goals into bonus evaluations, and bonuses are distributed based on departmental performance and sustainability achievements. These mechanisms are applicable to department executives and employees evaluated under sustainability indicators, and constitute full execution of our operational and sustainability goals.

❖ Annual Total Compensation for the Highest-Paid Individual in 2024

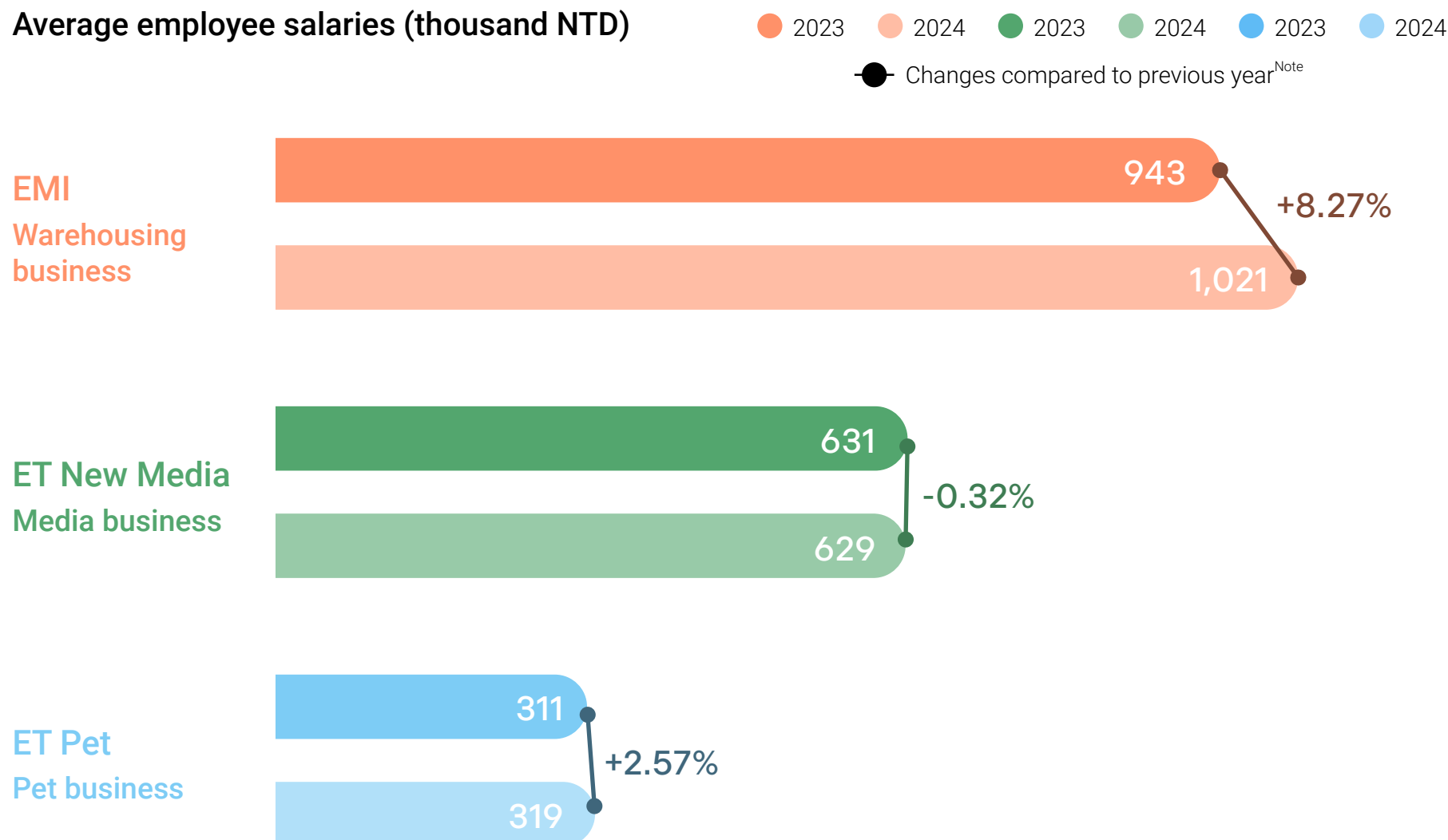
Unit (Business)	Ratio of the annual total compensation for the highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual)	Ratio of the percentage increase in annual total compensation for the highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual)
EMI (warehousing business)	5.67	0.27
ET New Media (media business)	11.97	1.88
ET Pet (pet business)	4.5	0.28

❖ Ratio of Salaries and Remuneration of Women to Men in 2024

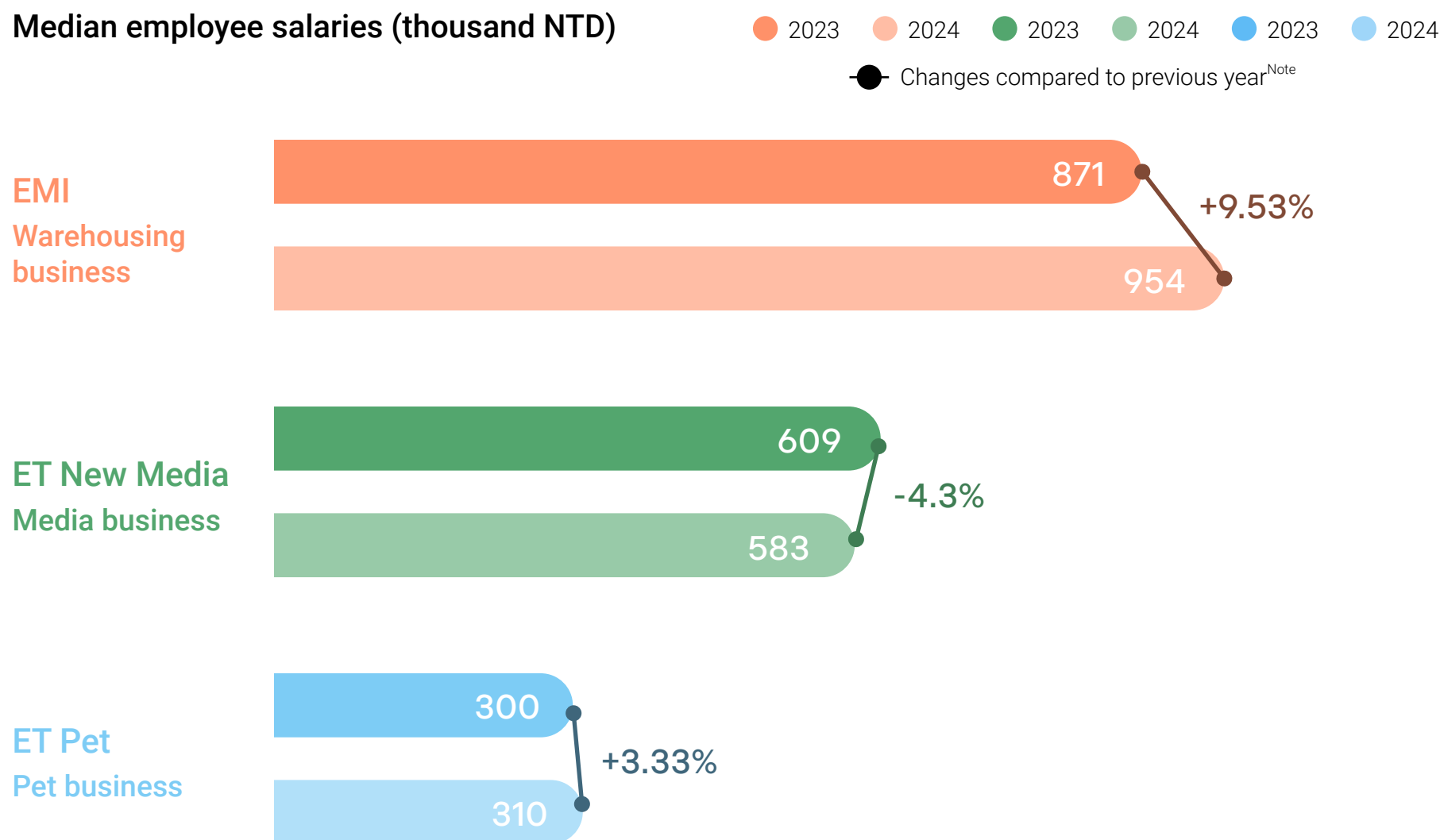
Industry	EMI (warehousing business)		ET New Media (media business)		ET Pet (pet business)	
	Male	Female	Male	Female	Male	Female
Employee gender	Male	Female	Male	Female	Male	Female
Entry-level employees	0.991	1	1.13	1	1.12	1
Entry level executives	1.060	1	0.72	1	1.02	1
Mid-level executives	0.989	1	0.62	1	1.05	1
Senior executives	1.178	1	1.20	1	1.09	1

❖ Average/Median Salaries for Non-Supervisor Full-Time Employees

Average employee salaries (thousand NTD)



Median employee salaries (thousand NTD)



Note: Changes compared to previous year were calculated as: (Salaries for this year-Salaries for previous year)/Salaries for previous year.

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3.4 Occupational Health and Safety

EMI considers employee safety to be the cornerstone and priority of corporate operations. We firmly believe that only safe environments enable employees to work safely, utilize their strengths, and achieve sustainable development.

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 and Targets

Assessment Mechanisms	Targets for Upcoming 1-2 Years	Targets for Upcoming 3-5 Years	Targets for Upcoming 5 Years and Beyond	Achievements in 2024
Warehousing Business				
Achievement rate of labor health protection plan implementations	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).	Achieve 95% of implementations on our four major labor health and protection plans.	Achieve more than 95% of implementations on our four major labor health and protection plans.	Achievement rate: 100%
Number of personnel served at physician and nurse on-site service visits	Serve 90% of personnel at physician and nurse on-site service visits	Serve 95% of people at physician and nurse on-site service visits	Serve more than 95% of people at physician and nurse on-site service visits	Achievement rate: 90%
Number of employee CPR+AED training classes hosted and certification obtaining rate	Commission professional institute to host employee CPR+AED training classes and ensure that 2 employees from each department obtain certificates.	Commission professional institute to host employee CPR+AED training classes and ensure that more than half of employees from each department obtain certificates.	Commission professional institute to host employee CPR+AED training classes and ensure that more than 70% of employees from each department obtain certificates.	Achievement rate: 90%
Occupational health and safety training participation rate	Achieve 90% participation on occupational health and safety training (including disaster prevention and health promotion lectures).	Achieve 95% participation on occupational health and safety training.	Achieve more than 95% participation on occupational health and safety training.	Participation rate: 90%

Assessment Mechanisms	Targets for Upcoming 1-2 Years	Targets for Upcoming 3-5 Years	Targets for Upcoming 5 Years and Beyond	Achievements in 2024
Annual health check coverage rate	Achieve 98% annual health check coverage rate	Achieve 100% annual health check coverage rate	Achieve 100% annual health check coverage rate	Achievement rate: 90%
Obtain Accredited Healthy Workplace-Health Promotion Certificate	Obtain Accredited Healthy Workplace- Health Promotion Certificate. Continue to host annual health promotion activities and achieve 60% employee participation for each activity.	Obtain Accredited Healthy Workplace-Health Promotion Certificate. Continue to host annual health promotion activities and achieve 70% employee participation for each activity.	Obtain Accredited Healthy Workplace- Health Promotion Certificate. Continue to host annual health promotion activities and achieve 80% employee participation for each activity.	- EMI obtained Ministry of Health and Welfare Health Promotion Administration “National Outstanding Healthy Workplace Award (Vitality Award)” and the Taitung and Kaohsiung sites obtained “Accredited Healthy Workplace Certification (Health Promotion Certificate)” in 2024. - Please refer to 3-3-2 Building an Exercise-Friendly and Healthy Enterprise for more information on employee participation in health promotion activities

Responsible Units

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.
- Our pet business employs one occupational safety and health specialist and one Class A occupational health and safety executive, and is planning to establish an Occupational Health and Safety Committee to manage and supervise occupational safety implementations.
- 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		
Participating personnel and duties (There are a total of seven members, and labor representatives account for 42%)	Occupational health and safety personnel	- Periodically convene Occupational Health and Safety Committee meetings - Formulate management plans and related operational processes - Plan and organize occupational health and safety training - Voluntary on-site occupational health and safety management and audit procedures - Organize COVID-19 epidemic prevention plans
	Department heads	Develop, support, and promote occupational health and safety matters
	Unit labor representatives	Implement and adhere to occupational health and safety matters, activities, and plans
Frequency and number of meetings	Meetings are convened every quarter and 4 meetings were convened in 2024	
2024 resolutions	- Discussed and approved 2025 Occupational Health and Safety Management Plan. - Formulated “ESG management policies” and approved “Aerobic dance, core strength training, yoga, and Pilates classes” for 2024 - Our application for the “2024 Ministry of Health and Welfare Health Promotion Administration National Outstanding Accredited Healthy Workplace Certification” was approved, and we continued to host the second to fifth online power walking challenge activities. - Taichung site organized the second/third health promotion composite challenges. - Kaohsiung site organized the first/second health promotion activities.	

Policies and Plans

To strengthen workplace safety and reduce the risk of occupational accidents, EMI established a complete occupational safety management system encompassing self-management plans, education and training, health promotions, and occupational disease prevention measures. We regularly monitor noise, dust, carbon dioxide, and lighting in silo and office areas, and have completed installation of electronic fences in port areas to improve management efficiency. We incorporated ISO 14001 and ISO 45001 environmental health and safety systems in our silos and passed third-party verifications in 2024. We conduct environmental monitoring every six months in accordance with law and monitoring results all met regulatory standards. Additionally, contractors in port areas are required to implement risk notifications and sign a statement of commitment to health and safety before commencing work ensure operational safety and control risks.

EMI	Health management	Employees undergo periodic health checks each year, and contracted healthcare professionals regularly implement health surveys. A total of 72 on-site health service sessions were provided in 2024. Our warehousing business also conducts specific tests for hazardous operations such as hearing tests, lung function tests, lung CTs, and painless gastroscopies to strengthen health management in our employees.
	Site assessments	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	Dust protection	- We provide personal protection equipment such as dust protection face masks and face covers (99.7% dust removal efficiency). - We utilize a shift rotation system to reduce personnel contact with hazardous factors.
	Noise protection	- We provide personal noise protection equipment such as ear plugs. - We utilize a shift rotation system to reduce personnel contact with hazardous factors.
	Emergency response	Formulated “General Safety Measures and Emergency Responses for Silo Operations.”

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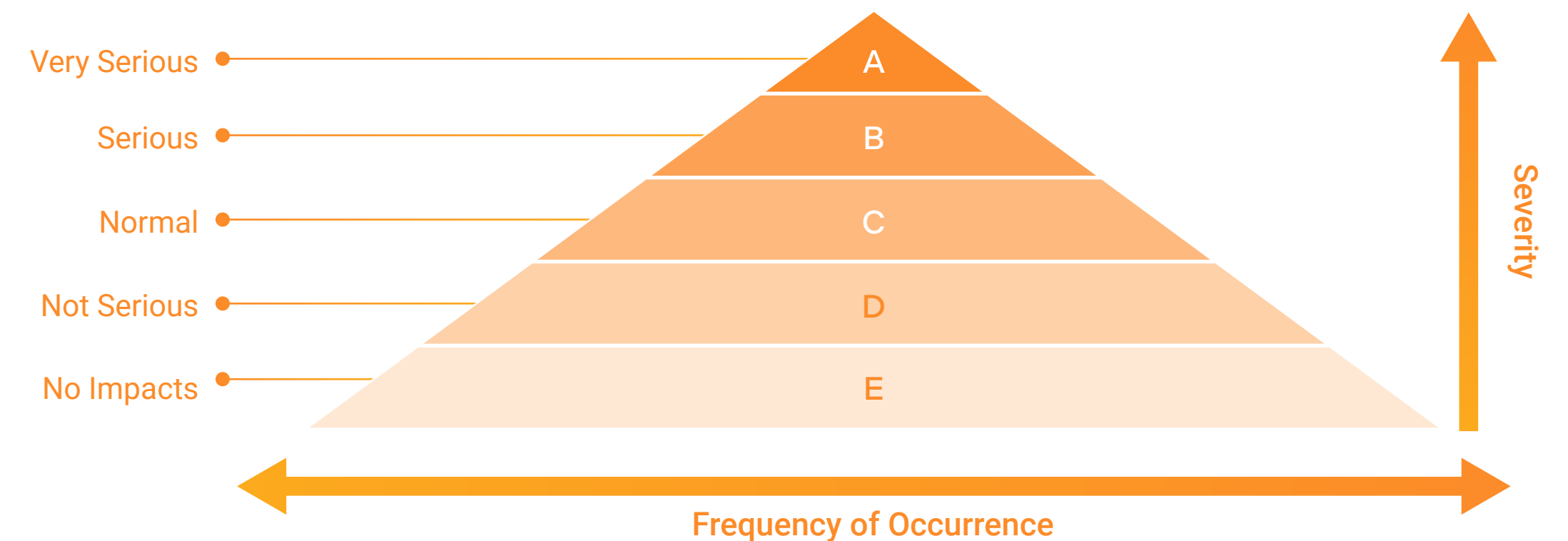
Occupational Health and Safety Risk Evaluations

EMI values employee safety and strives to strengthen risk identification and communication through the Occupational Health and Safety Management Committee, employee feedback, and daily disseminations. We regularly assess occupational health and safety risks under operating conditions, and take corresponding preventive and control measures to reduce accident incidence as part of our workplace safety management implementations.



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 order of improvement were determined based on resulting scores, and were included in long-term supervision and inspection projects. 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.





Statistics on Occupational Injuries for 2024

Gender	Male	Female	Total
Number of days worked	134,250	242,500	376,750
Number of hours worked	1,074,000	1,940,000	3,014,000
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	8	38	46
Rate of recordable work-related injuries	0.56	3.92	2.72
Total days lost to work-related injuries	351	5,652.5	6,003.5
Lost day rate (LDR)	6.54	58.27	39.84
Number of close calls	0	0	0
Close call rate	0	0	0

Notes 1: Number of hours worked = Total employees x Daily work hours x Actual workdays per year (250 days in 2024)

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

Notes 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.



Accredited Healthy Workplace Certificate

EMI warehousing business obtained Ministry of Health and Welfare Health Promotion Administration “National Outstanding Healthy Workplace Award (Vitality Award)” and the Taitung and Kaohsiung sites obtained “Accredited Healthy Workplace Certification (Health Promotion Certificate)” in 2024.

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



❖ Healthy workplace implementations:



3.4.2 Safety Promotions, Drills, and Training

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 2024, we organized 59 occupational health and safety training sessions attended by 331 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.

In terms of emergency response, we focus on operational hazards caused by extreme climate abnormalities, and incorporated earthquake/tsunami hazard responses and evacuations in fire drills and training for new employees (employees with less than three years of tenure) that are conducted every six months to improve knowledge and consensus on responses and evacuations. We also work with various qualified vocational training institutes to comply with regulatory requirements for training and retraining. We not only hold an abundance of certifications, but also offer full subsidies and official leave for certification training and exams.

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3.5 Respect for Human Rights

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 and Targets

Assessment Mechanisms	Targets for Upcoming 1-2 Years	Targets for Upcoming 3-5 Years	Targets for Upcoming 5 Years and Beyond	Achievements in 2024
1. Establish human rights due diligence and risk mitigation mechanisms, and regularly review implementation results 2. Regularly conduct employee satisfaction surveys 3. Number of human rights training courses attended by each employee each year	1. Establish human rights due diligence and risk mitigation mechanisms, and regularly review implementation results 2. Regularly conduct employee satisfaction surveys and achieve satisfaction rate of 80% 3. Ensure that each employee completes at least 10 human rights training courses each year	1. Regularly review human rights due diligence and risk mitigation mechanisms, and continue to make improvements 2. Regularly conduct employee satisfaction surveys and achieve satisfaction rate of 85% 3. Ensure that each employee completes at least 15 human rights training courses each year	1. Regularly review human rights due diligence and risk mitigation mechanisms, and continue to make improvements 2. Regularly conduct employee satisfaction surveys and achieve satisfaction rate of 85% 3. Ensure that each employee completes at least 20 human rights training courses each year	Employee satisfaction surveys for 2024 have been completed. Please refer to 3-3-3 Sound Communication Channels. We integrated human rights courses into new employee training in 2024 for a total of 3,630 participants over a total of 1,459,260 training hours.

Responsible Units

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.

Implementation Guidelines for Human Rights Policies	
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.
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.
Gender-friendly and caring environments	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.
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.
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.

3.5.2 Human Rights Management Actions

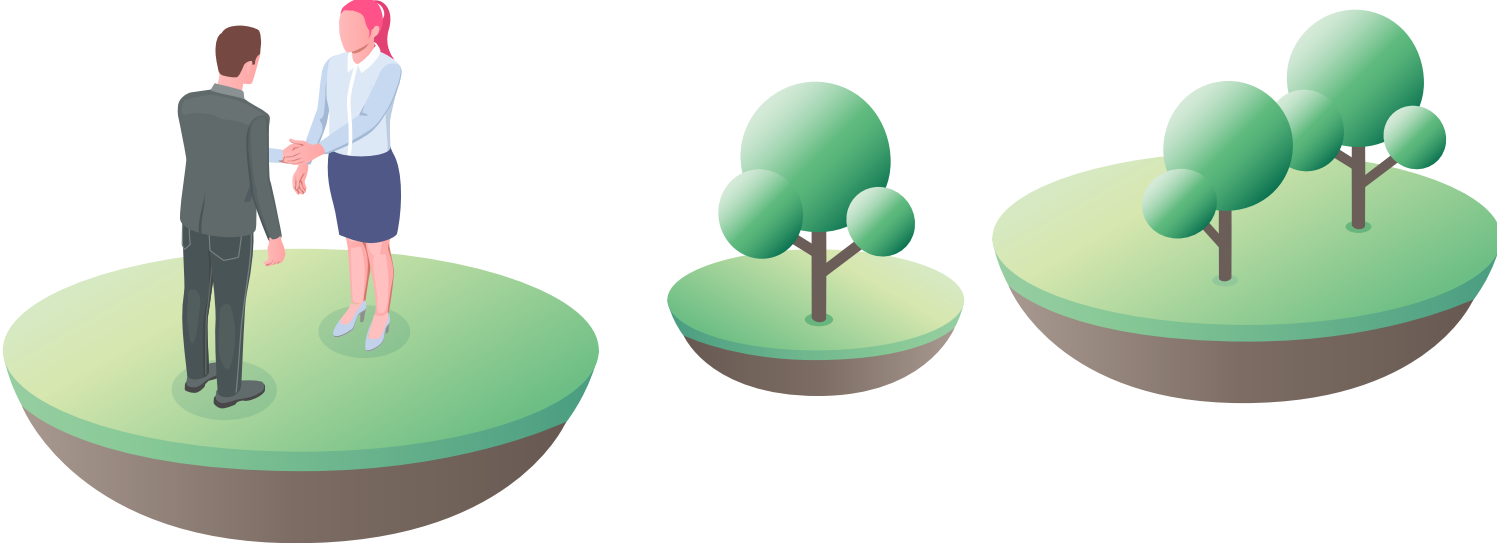
Promotion of Gender Equality

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 2024, we organized 44 training courses associated with human rights and sexual harassment in the workplace for 3,630 attendees over 402 hours.



Supplier Human Rights Management

EMI emphasizes supplier protection of human rights. Our “Supplier Commitment to Code of Conduct and Ethical Regulations” stipulates that our supplier partners should respect human rights (including prohibition of forced labor, freedom of employment, prohibition of child labor, and humane treatment for workers) and suppliers are required to abide by these regulations prior to collaboration with us.



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Human Rights Risks Identification and Mitigation Measures

Target	Human Rights Issue	Target Management	Risk Sources	Mitigation Measures	Compensatory Measures	Implementation Results for 2024
Job seekers and new hires	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.	- Implement diversity in the workplace and adhere to the regulations of the Employment Service Act - Equal pay for equal work regardless of gender, age, and race	No employment discrimination incidents occurred in 2024
All employees	Respect for human rights in the workplace	- Prohibition of child labor - Zero workplace violence incidents	- Unlawful employment - Workplace violence	- Prohibit use of child labor and forced labor - 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	- Require job applicants to note their date of birth during recruitment processes and confirm the accuracy of their information - Made a public announcement to prohibit violence in the workplace	- No cases of illegal employment occurred in 2024 - No reports of workplace violence occurred in 2024
All employees	Gender-friendly and caring environments	Zero sexual harassment incidents	- Sexual harassment - Discrimination	- Formulated the “Regulations for Prevention, Grievance Reporting, and Penalties for Sexual Harassment in the Workplace” to eliminate sexual harassment in the workplace - Adhered to laws and regulations related to gender equality, prohibited discrimination and sexual harassment, and provided equal workplace environments - Enhanced employee awareness of gender equality through education and training on sexual harassment prevention	Established a Sexual Harassment Grievance Handling Committee to handle incidents in a fair manner	No sexual harassment incidents were reported in 2024
Female employees who are pregnant or who have given birth within one year	Maternal protection	Protect maternal health and safety	- Health conditions - Workloads	- Complied with labor laws and regulations related to gender equality at work and maternal health protection for female workers - Implemented flexible breastfeeding (pumping) measures and set up lactation rooms - Promoted workplace maternal protection plans to ensure maternal health and safety - Arranged regular prenatal interviews and health risk assessments with staff doctors and nurses for female colleagues before and after pregnancy	Arranged 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 2024
All employees Contractors	Healthy and safe workplaces	- Build safe workplace environments - Implement epidemic prevention measures	- Work injuries - Occupational Health and Safety	- Established dedicated occupational health and safety units and committees, and complied with occupational health and safety regulations - Organize regular labor health and safety training for current employees - Engage contracted physicians and nurses to provide on-site health services - Organize annual employee health checks - Conduct regular quality inspections on water dispensers, lighting equipment, and firefighting equipment - 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	- Initiate notification and handling procedures for occupational disasters - Actively provide care and insurance information to help employees understand how to apply for relevant compensation - Adjust work based on employee physical and mental conditions	No occupational accidents occurred in 2024
All employees	Harmonious labor-management relations	Zero labor-management disputes	Labor-management disputes	- Hosted quarterly labor-management meetings in accordance with the Labor Standards Act and Regulations for Implementing Labor-Management Meetings - Employee grievance channels: Email, telephone, employee suggestion mailbox, and face-to-face discussions, which all ensure smooth employee communications	- Provide diverse communication channels - to ensure employee rights	No employee grievance reports were received in 2024.

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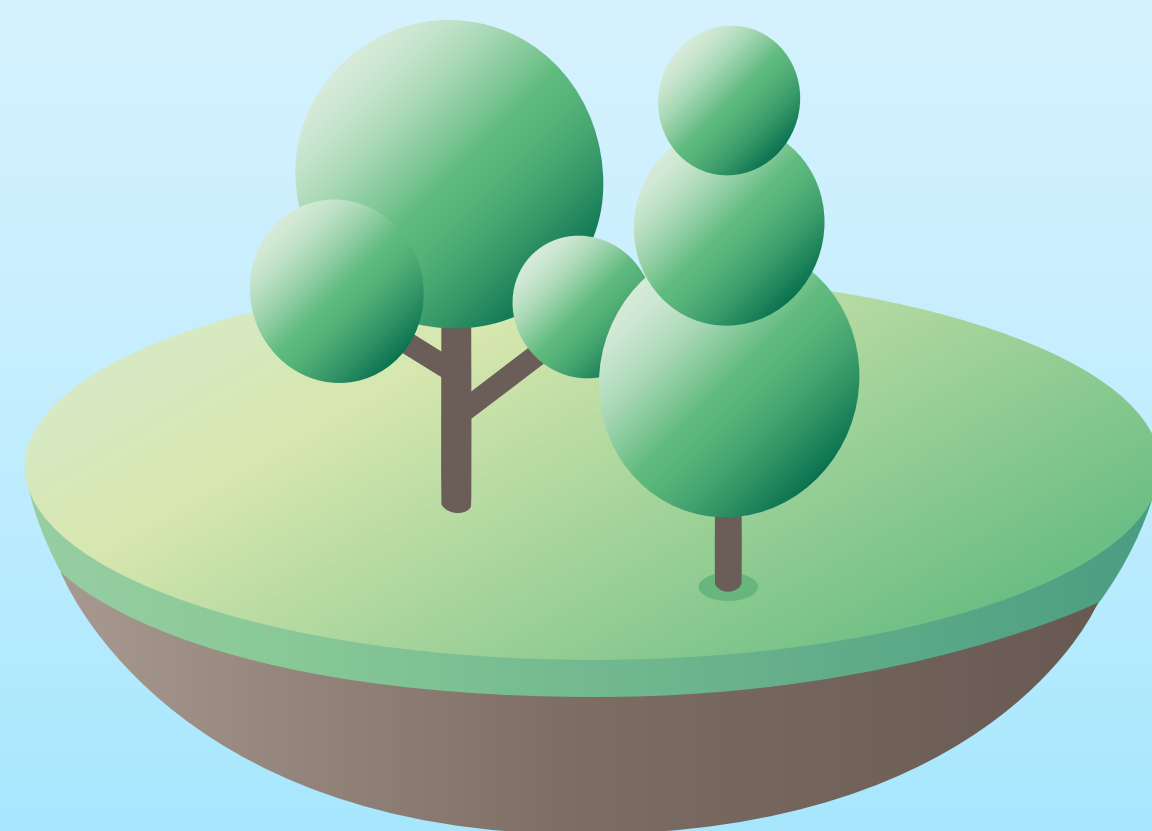
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04 Spreading Love in Society

4.1 EMI Delivery of Love

4.2 Social Care and Cycle of Love

4.3 Promoting Social Influence





4.1 EMI Delivery of Love

Material Topic: Social Participation and Care

Policies and Commitments

- EMI strives to be an excellent and charitable enterprise
- EMI has pledged to spread care to all corners of society. 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 and Targets

Assessment Mechanisms	Targets for Upcoming Year	Targets for Upcoming 3-5 Years	Achievements in 2024
• Number of trees planted each year • Number of beach cleanups and environmental protection activities hosted in a year • Investments in Love Breakfast program • Number of activities caring for the elderly and rehabilitated persons	Warehousing business • Plant 100-200 trees a year • Host 1-2 beach cleanups and environmental protection activities a year • Invest NT\$5-5.5 million in Love Breakfast program a year • 1-2 activities caring for the elderly and rehabilitated persons	Warehousing business • Plant 300-500 trees a year • Host 2-3 beach cleanups and environmental protection activities a year • Invest NT\$5.5-6 million in Love Breakfast program a year • 1-2 activities caring for the elderly and rehabilitated persons	• In 2024, our warehousing, media, and pet businesses all engaged in Eastern Charity Foundation charity activities, including the Love Breakfast program and activities providing care for rehabilitated persons and elderly persons. Please refer to Section 4-1-1.
Media business • Number of monthly forum articles that advance citizenship concepts	Media business • Participation in awards for advancing citizenship concepts	Media business • Post at least 8-10 forum articles promoting “mutual benefits in Taiwan” each month	• In 2024, our media business was recognized by the Journalist Impact Award, Bright Society News Reporting Awards, Taiwan Innocence Press Awards, and Suicide Prevention Outstanding Media Reporting Awards. Please refer to 4-3-1 Spreading Positive Social Energy.
Pet business • Number of beach cleanups and environmental protection activities hosted in a year • Number of charity pet health tours hosted each year • Number of stray adoption activities co-organized with charity organizations • Donations for feeding strays each year	Pet business • Host 1-2 beach cleanups and environmental protection activities a year • Host 10 charity pet health tours a year • Co-organize 3-5 stray adoption activities with charity organizations a year • Donate NT\$100,000-150,000 for feeding strays a year	Pet business • Host 2-3 beach cleanups and environmental protection activities a year • Host 20 charity pet health tours a year • Co-organize 5-10 stray adoption activities with charity organizations a year • Donate NT\$150,000-200,000 for feeding strays a year	• In 2024, our pet business organized pet feed donation, adoption, and microchip promotion charity activities. Please refer to 4-3-1 Spreading Positive Social Energy.



Responsible Units

- 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**
 - Our Love Breakfast program, Eastern Education Scholarships, and industry-academia collaborations cared for the needs of children in rural tribes at different stages of their lives by focusing on the three aspects of “nurture, grow, and thrive.”
 - We believe that pets are family members, so we 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

“Breakfasts ignite hope for the morning”: While others work to increase profits, EMI seeks to benefit the public by doing good, starting with spreading warmth through the Love Breakfast program. We believe that each meal generates power for change in rural schoolchildren, indigenous tribal elders, and community members that require care.

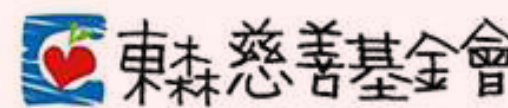
This power grows over time to provide cultural protections for the “Sending Love to Rural Tribes” program, companionship and care for the “Care for the Elderly” program, and a chance for a new life under the “Support for Rehabilitated Inmates” program. EMI’s charity implementations are building an invisible force for good through breakfasts in school campuses, classrooms in rural tribes, dining tables of elderly people, and new lives for rehabilitated inmates. Our journey is one that enhances both corporate value and community warmth while building mutual trust through practical actions.

In 2024, we expanded our efforts beyond Taiwan and organized the first EMI cross-strait youth baseball competition, bringing players together with sport and friendship. ET New Media continues to run the “Love Cloud,” “After-Care Cloud,” and “ESG Sustainability Cloud” columns to share good deeds through news reports. Our in-depth features received great acclaim from many awards associated with social care.

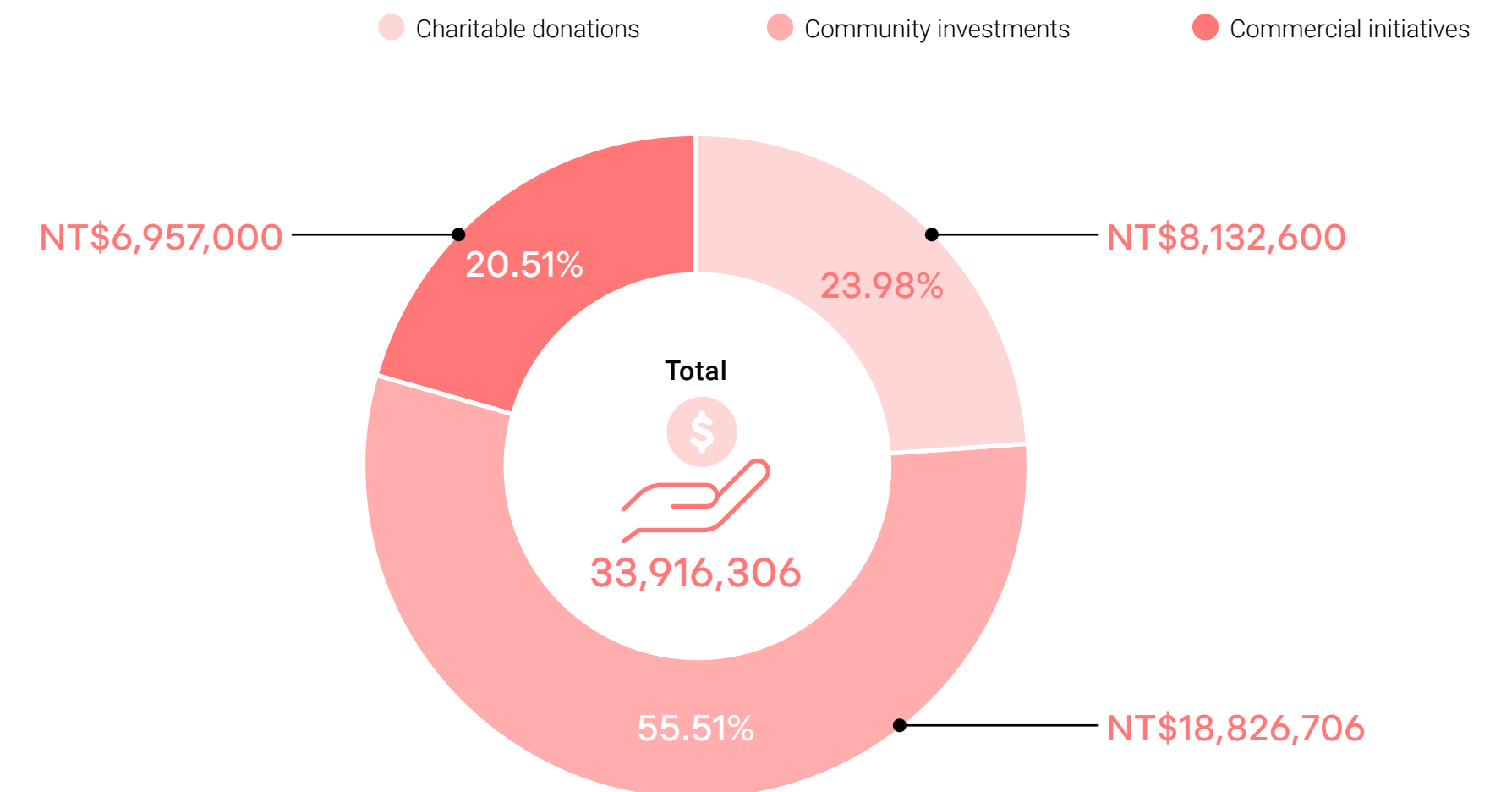
We firmly believe that charity is not a short-term endeavor, but an endeavor of faith that will enable us to shine. We will forever hold firm to the original intention behind our first charity breakfast as we continue to spread warmth and good to all corners of Taiwan, and work to become a source of strength and value creation.



For more stories where EMI spread warmth and caring, please refer to:
Eastern Charity Foundation.



❖ Social Participation Projects and Investment Ratios in 2024

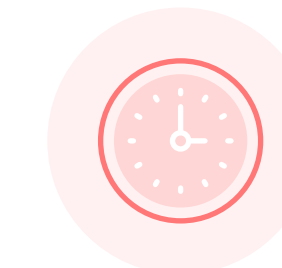


Note: Investment amounts and ratios are rounded to two decimal places.

❖ EMI Volunteers and Service Hours



Total volunteer numbers
620



Total volunteer hours (hours)
1,692

4.2 Social Care and Cycle of Love

4.2.1 Love Breakfasts: Long-Term Companionship for Rural Students

Love Breakfasts

A hot breakfast may be just part of the daily routine for children in urban areas, but it represents a symbol of warmth and hope for rural schoolchildren. Eastern Charity Foundation launched the “Love Breakfast” program in 2007 to “spread kindness with compassion”. We have warmed the mornings and childhoods of more than 35,000 schoolchildren in rural areas over 18 years. This long-term companionship not only feeds physical hunger, but also fuels dreams. The Eastern Charity Foundation continues to optimize program operations and has begun to purchase local breakfasts to invigorate local economies. This new model provides nutritious meals to children while gathering schools, teachers, breakfast shops, and EMI members to jointly build a virtuous cycle of kindness with love at its core. These children no longer need to go hungry at school, can focus on their studies and play, and receive constant support as they grow up.

To expand social participation, we placed invoice donation boxes at all ET Pet stores and invited our customers to join our initiative; invoice lottery winnings are used as dedicated funds for the Sending Love to Rural Tribes program. ET New Media produced 37 related news reports and 12 videos. We also established an internal employee donation platform to consolidate charity efforts both within and without the company. Apart from daily sustenance, we believe that our Love Breakfasts sow seeds of hope. EMI hopes that the Love Breakfast program can be more than just a sponsorship. We consider this program to be a practical long-term commitment toward education and health in rural regions that can give more disadvantaged children a better start in life.

❖ Donations to Love Breakfast Program

	Number of schools	Number of schoolchildren	Donations (NTD)
Total amount from 2007-2021	452	34,923	54,875,908
2022	72	4,103	6,940,135
2023	66	3,880	7,257,671
2024	68	3,920	8,346,010

ET New Media produced

37 related news reports、12 videos



The short-term goal of the Love Breakfast program was to ensure that schoolchildren in rural areas ate breakfast every day and that no children go hungry at school. Over the long term, we hope this program can expand beyond the dining table and make a real difference in the lives of these children. We encourage schools to utilize project funds to establish diverse sports, music, and other clubs that help these children build their self-worth. We also provide scholarships and internship opportunities to help grown Love Breakfast beneficiaries continue to work hard at university or even become EMI interns at the start of their careers.

In 2024, we provided scholarships to 29 grown students who had benefited from the Love Breakfast program when they were in elementary school. Their stories reflect the success of this program.

For example, Ke-Xin Fan, a student from Taoyuan Gaoyi Elementary School who participated in the Love Breakfast program for six consecutive years, has been admitted to a National Dong Hwa University graduate program. She still remembers meeting Chairman Gary Wang when she was little, which inspired her to help others when she grew up. She is currently studying in a teacher education program and working to be a teacher who can light the way for children in her hometown.

The changes we see in these children are deeply moving. The Love Breakfast program not only provides nutritious breakfasts, but also paves the way to future kindnesses and social contributions. We hope program beneficiaries can return to our ranks in future and continue to spread love and hope, showing that those who give are more blessed than those who receive, building virtuous cycles of kindness in society for continued delivery of love and hope.

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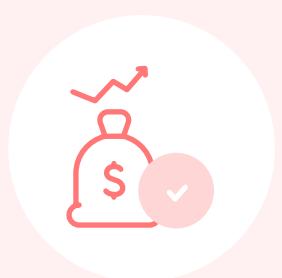
Social Return on Investment from Love Breakfast Program

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 program 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-Giving Children Hope for the Future

Eastern Charity Foundation has worked to improve rural education and provide companionship to children in rural areas of Taiwan for many years. In addition to providing daily warmth and care to children through the Love Breakfast program, we also donated material resources, children’s books, and winter clothing to provide practical and timely support. In 2024, the “Sending Love to Rural Tribes” program raised a total of NT\$910,036 in donations, including NT\$80,800 donated by ET New Media employees to sponsor children in rural tribes. These resources spread warmth to all that need it.

We have sponsored and provided companionship to after-school classes in the Hualien Cirakayan community for 12 years. The program began with 20 children and has since grown to 45 elementary school to high school students. What we found most heartwarming was that two students who received our help returned to serve as teachers for the program after being accepted to National Dong Hwa University, giving back to the program that previously supported them. In 2023, another student was accepted by the National Dong Hwa University Department of Sociology, and also pledged to give back to the program. These stories constitute the best response to our Sending Love to Rural Tribes program as we watch these children grow up, succeed at their goals, and choose to return to their hometowns to spread the love to the next generation. This program not only builds educational achievements, but also plants seeds for virtuous cycles.

We invited the Hualien Tai Ping Elementary School folk song group, Pingtung Chueng Jih Elementary School, and Taichung Wanfeng Elementary School and Taitung Hongye Elementary School (the two schools that participated in the first summer EMI cross-strait youth baseball competition) to attend our 2024 year-end appreciation event. We jointly celebrated Christmas with these schools at the Taipei Main Station ET Plaza. They used their songs and smiles to thank us for our support over the years, and used their actions to show how this support has taken root in their lives.



The “Sending Love to Rural Tribes” program raised a total of

NT\$ 910,036 in donations

ET New Media employees to sponsor children in rural tribes

NT\$ 80,800 donated



First EMI Cross-Strait Youth Baseball Competition: An Eye-Opening Experience

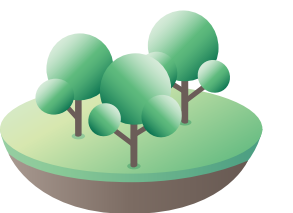
Hualien Kuangfu Elementary School principal Tong-Fang Huang said in an interview, “These children don’t have many opportunities to participate in external activities, so this event gave them a chance to feel enthusiastic about learning, which was very helpful.”

In 2024, Eastern Charity Foundation and Fujian Province Liancheng County People’s Government jointly hosted the first EMI Cross-Strait (Liancheng) Youth Baseball Competition at Fujian Liancheng, Yongding, and Xiamen from August 4 to 11, inviting four youth baseball teams from Taitung Hongye Elementary School, Taoyuan Dayong Elementary School, Taichung Wanfeng Elementary School, and Hualien Kuangfu Elementary School to participate in a friendly three-day competition with four teams from China, thereby promoting sports interactions. We also invited Taitung County Magistrate Yao Ching-ling, a baseball and tourism advocate, to participate in a non-official capacity and throw the ceremonial first pitch for this cross-strait game, demonstrating EMI’s mission to bridge the gap between sports and culture.



Spreading Love Through Drawings: Children Paint Stories to Convey Affection for Their Hometowns

EMI continued to host the “Draw My Hometown” competition as part of the 2024 year-end appreciation event, encouraging children from rural regions to draw familiar and beautiful sights. This competition enabled the children to tell stories of their tribes in vibrant colors, showcasing their creativity and emotion. A total of 25 schools across Taiwan participated in this activity and submitted 350 entries featuring forest landscapes, family companionship, and traditional culture. Selected works were publicly exhibited at our Christmas lighting ceremony, and competition winners were invited on stage to accept their awards, sharing their achievements with other children as they received applause and encouragement which gave them confidence and opened up a brighter future. To commend their efforts, we used these award-winning works to produce souvenir bags, which were not only a source of pride for the children, but also made wonderful gifts for EMI employee donors, ensuring that all contributions were converted into images of kindness.



4.2.2 Removing Barriers for the Rehabilitated

Support for Rehabilitated Persons: Helping Inmates to Change Their Lives

When rehabilitated inmates choose to turn their lives around, this marks a starting point for reflection and rebirth. It is not easy for rehabilitated inmates to reintegrate with society, but a willingness to believe and support them can ignite flames of hope. EMI Chairman Gary Wang has a personal understanding of how difficult it can be for rehabilitated inmates to rebuild their lives, so believes that anyone who seeks redemption deserves a second chance. Due to this belief, EMI has established the “Stable Employment Project” and matched many rehabilitated inmates to jobs within the Group, helping them regain their confidence, and injecting positive energy into their families and society.

Apart from providing employment, Eastern Charity Foundation also worked with the Taipei Branch of the Taiwan After-Care Association on festive occasions, donating daily necessities and practical equipment to help rehabilitated inmates on the road to a stable life. In 2024, EMI donated NT\$202,500 and 15 laptops to help rehabilitated inmates. Our donations were appreciated and acknowledged by the Taiwan After-Care Association, and we received an award of appreciation on Rehabilitation Day for the seventh consecutive year.

In 2024, ET New Media told the story of how rehabilitated inmate Ah-Kai reintegrated with society through 8 news reports. We continue to be involved in charity efforts and production on associated films to encourage kindness for rehabilitated inmates.



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4.2.3 Public Welfare and Spreading Love: Care for the Elderly

Care for the Elderly: Supporting Elders

Since its establishment, Eastern Charity Foundation has always been respectful to the elderly and cared about the growing number of elderly people in Taiwan’s aging society. We firmly believe that elders are society’s most precious assets, and should receive respect, companionship, warmth, and care. In 2024, the Eastern Charity Foundation continued to extend care for elderly people with dementia, donating NT\$150,000 to the Taiwan Catholic Foundation of Alzheimer’s Disease and Related Dementia, and supplying 100 ET Plaza gift vouchers to provide practical support and convenience for nursing homes and elders. We also worked with ETMall to organize a year-end banquet for elderly people living on their own, ensuring they were not alone and were cared for at the end of the year. The event was hosted by shopping channel host Yu-Shuang Lin, and Vice President Shang Wen Liao was invited to attend and sing along with participating elders at this banquet that conveyed community care and blessings.



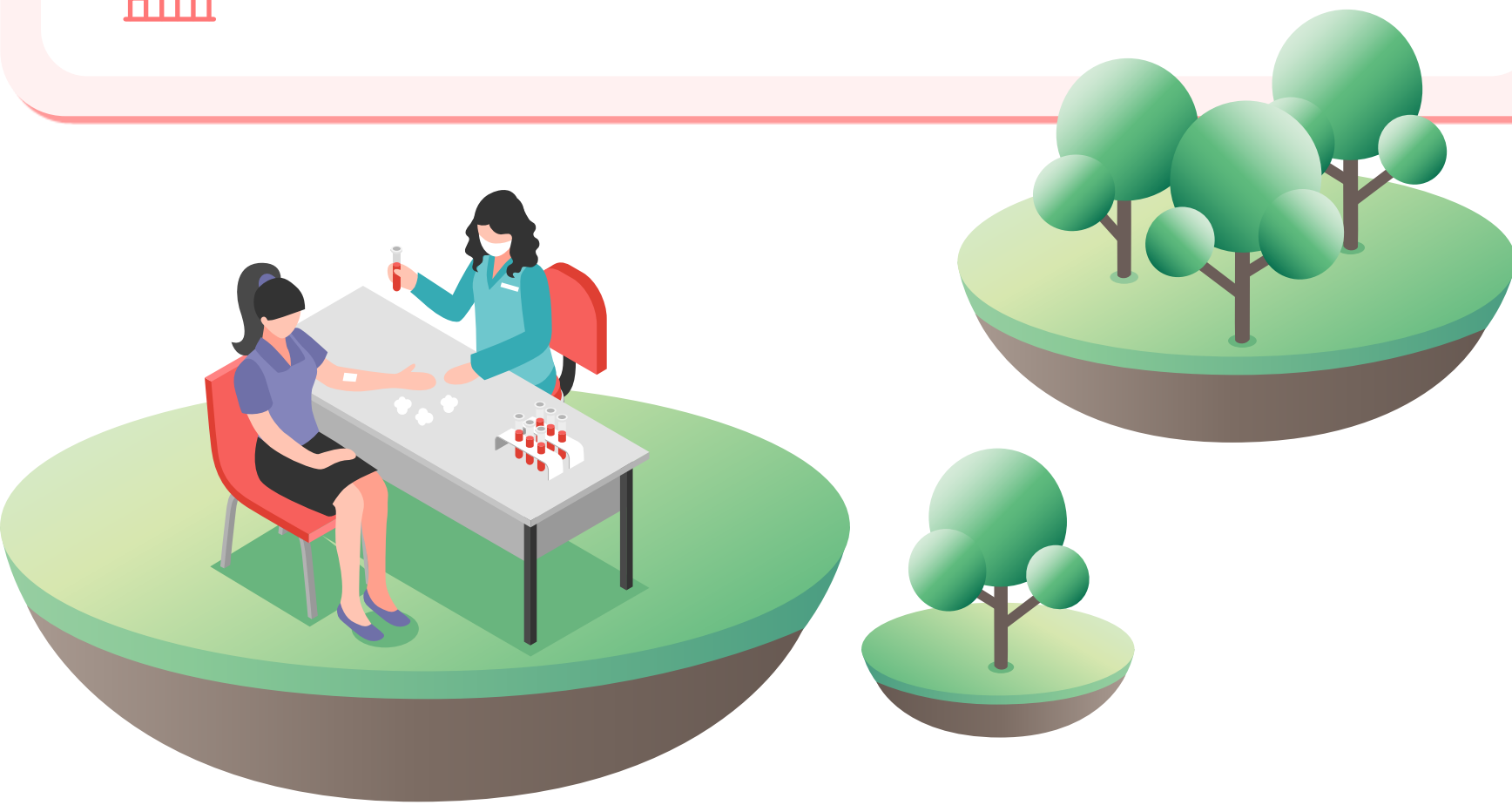
Taiwan Catholic Foundation of Alzheimer’s Disease and Related Dementia
Donating NT\$ 150,000

Community Care

Donating Love at EMI

EMI believes that corporations should engage in charity initiatives that facilitate public participation. We call on our employees to donate blood every year so we can respond to the needs of society through practical actions. In 2024, ET New Media worked with Taipei Blood Center to host regular blood donation activities at our Nangang offices and ensure stable supplies for the medical system. In 2024, we hosted two blood drives and called on Group employees to participate in these events. This year, we used an app to promote these activities for the first time, disseminating public welfare information from within the corporation to the outside world, inviting more readers and members of the public to participate in our blood drives. These events spread love and warmth, and the “donations of love” are among the most moving contributions we see at EMI each year.

	Blood drive on May 23, 2024		Blood drive on December 2, 2024	
	Total donors	43	Total donors	33
	Donated bags of blood	66 bags (250 cc/bag)	Donated bags of blood	51 bags (250 cc/bag)
	Original target	60 bags	Original target	50 bags
	Achievement rate	113%	Achievement rate	102%



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4.3 Promoting Social Influence

4.3.1 Spreading Positive Social Energy

Reporting with Love to Convey Warmth

ET New Media leveraged its advantages as a media company to establish the Love Cloud column, which actively reports touching stories around Taiwan so they can be seen by more people and garner support. The realistic and heartwarming images and descriptions give voice to the disadvantaged and enable care and hope to continue flowing through society.

We actively use the popular short-form video format to promote positive energy and focus on social care, education and charity, health education, environmental sustainability, protection for women and children, animal rescues, and other diverse aspects to demonstrate our social responsibilities as a media company. In 2024, we produced 100 short videos that were viewed 43,288,923 times, spreading warmth to millions of hearts.

In 2024, we produced

100 short videos

Total views up to

43,288,923 times



Social care

homeless people, people with disabilities, and elderly people living alone

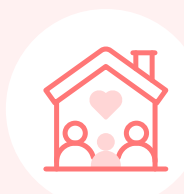
29 videos



Care for women and children

safety and care for women and children

9 videos



Support for the disadvantaged

disadvantaged families, post-disaster relief

23 videos



Environmental issues

climate change and resource recycling

2 videos



Health education

CPR instructions, epidemic prevention promotion

11 videos



Love for pets

animal rescue, adoption stories

26 videos

We track social incidents and release timely reports on response and rescue actions for major disasters such as severe earthquakes and explosions, enabling the public to see hope in the face of disaster. EMI continues to spread goodwill and hope using media influence through the Love Cloud column, where every report represents a force for change in society.

Upholding Professionalism and Winning Awards

ETtoday keeps informed of social trends in Taiwan, producing timely news reports as well as in-depth reports. In 2024, we received many awards, including the 1111 Job Bank Happy Enterprise Award, Journalist Impact Award, Bright Society News Reporting Award, Taiwan Innocence Press Award, and Suicide Prevention Outstanding Media Reporting Award.

Journalist Impact Award Print and Online (Text) Category-Timely Reporting Award

Award-winning report

Serving People Where They Are: Home Clinic Dulan's Seventh Year of "Hospital at Home" Services in Taitung

This report described how Dr. Sang-Ju Yu incorporated the Japanese Hospital at Home concept in Taitung starting with the annual "Dulan Clinic Festival," which showcased how the Hospital at Home model brought convenience and change to local residents. The detailed descriptions paired with heartwarming on-site photos helped readers understand how medical innovations enhanced quality of life for community elders, reinforcing the necessity and benefits of this medical model.



Bright Society News Reporting Awards Print News Category Excellent Reporting Award

Award-winning report

Death Penalty or No Death Penalty?

This thoughtful report interviewed a wide range of targets, including death row prisoners, victim families, experts for and against the death penalty, NGOs, Amnesty International, death row spiritual advisers, and even bailiffs that administered death penalties. AI technologies and death penalty surveys were incorporated in the report to ensure information integrity and facilitate better understanding.



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Suicide Prevention Outstanding Media Reporting Awards

New Media Reporting Excellent Award

Award-winning report

Suicide Prevention Report Series

The reporting team conducted in-depth interviews with psychologists, experts, and doctors to analyze this complex and sensitive social topic through their experiences of past cases. By exploring the behaviors and symptoms that emerge in different groups before suicide, this report provided readers with a comprehensive understanding of the topic.

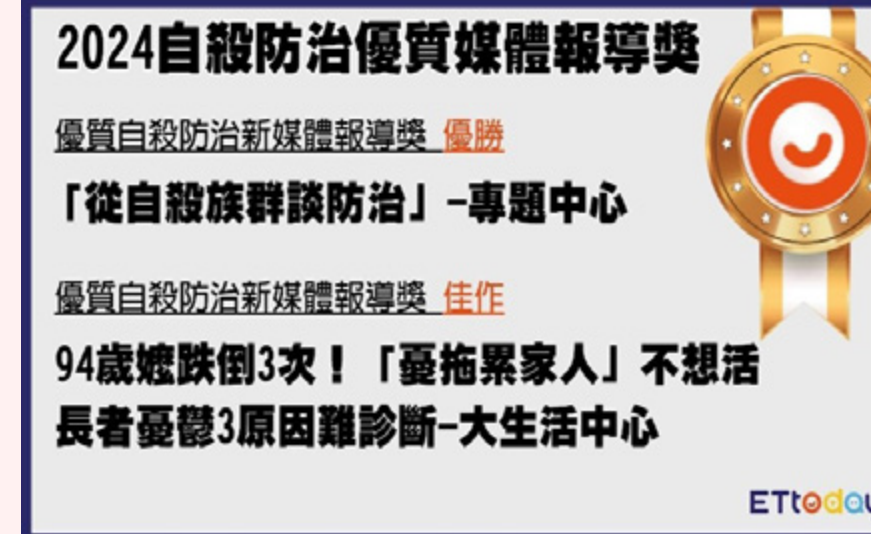
Suicide Prevention Outstanding Media Reporting Awards

New Media Reporting Merit Award

Award-winning report

94-Year-Old Loses Will to Live After Multiple Falls, Fears Burdening Family: Difficulties Diagnosing Depression in the Elderly

Depression in the elderly is often considered to be a part of the aging process, is stigmatized, or is viewed as being a symptom of dementia, so is often ignored. However, "chronic health issues" has now become the second biggest reason for suicide in those aged 65 years and above. In this report, an expert shared a case where the subject was depressed due to illness. Suicide prevention in the elderly should focus on simple, non-pharmaceutical treatments. This report enhanced public understanding and awareness of suicide prevention issues, featuring authentic descriptions, well-defined contexts, and a focus on core issues.

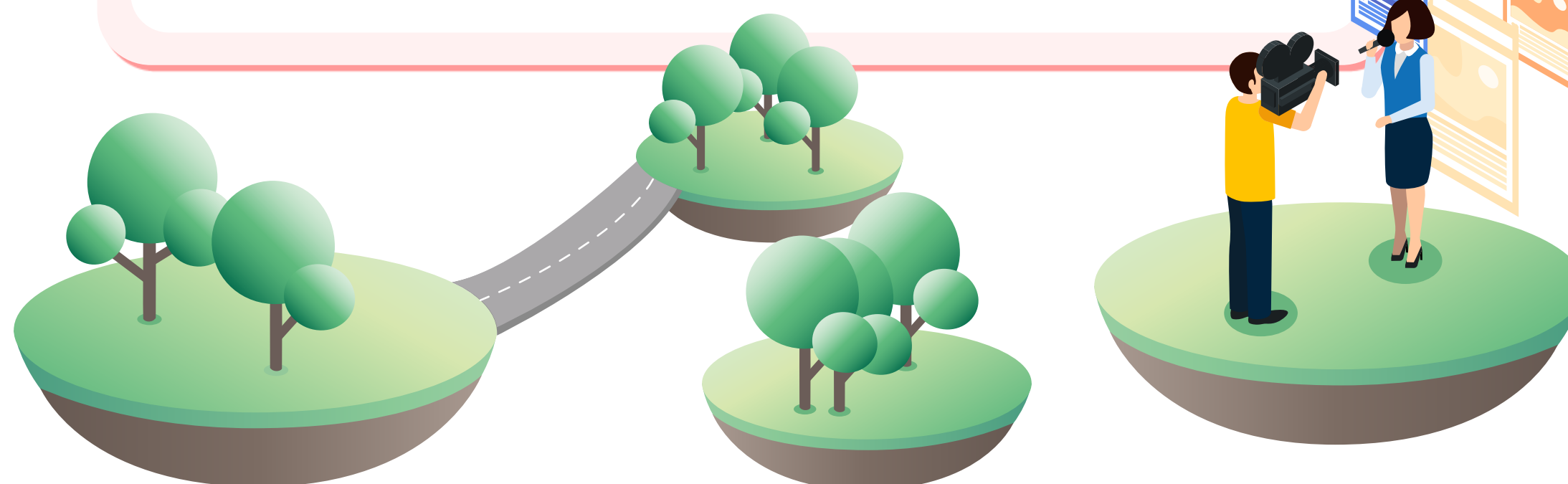


Taiwan Innocence Press Awards Podcast Program Award

Award-winning report

The Wrongful Conviction of Cheng Hsin-Tze Report Series

The host clearly laid out the facts of the case and forensic procedures using a rich variety of content. To ensure the authenticity of reported information, the podcast also featured interviews with Cheng Hsin-Tze and his defense team, which contained intimate and analytical discussions with the host. The podcast featured interview excerpts interwoven with case recordings, allowing listeners to form vivid images of the case in their minds, constituting a groundbreaking piece of audio reporting.



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Care for Pets

ET Pet has long focused on the welfare of stray animals and actively promotes a variety of charity actions. We worked with Hill's Pet Nutrition and Royal Canin to donate 15,000 kg of prescription feed to animal shelters around Taiwan, ensuring strays were well-nourished, and increasing their chances of adoption. For this, we received a certificate of appreciation from the New Taipei City Government for setting an example of corporate philanthropy. We hosted more than 300 adoption activities and helped more than 1,000 strays find new homes. We plan to set up more than 100 fixed and temporary adoption sites across Taiwan so more strays can be seen and adopted. To ensure legal breeding practices and improve the transparency of pet management, we aligned with Ministry of Agriculture policies and established microchip registration sites at our stores around Taiwan to provide free registration, adjustment, and deletion services. We are also promoting registration for cats to protect owners and pets. We hope to build social consensus around companionship for pets through a series of systemic activities as we continue to create more pet-friendly living environments.

Worked with Hill's Pet Nutrition and Royal Canin to donate

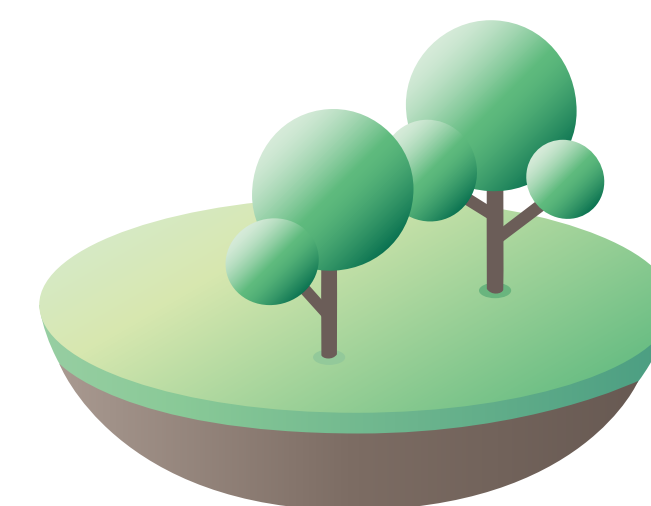
15,000 kg
of prescription feed to animal shelters around

hosted more than

300 adoption activities

helped more than

1,000 strays find new homes



Feed Donation Charity Program

ET Pet views pets as family members and continues to provide nutritious food to animals in shelters. In 2024, we worked with Hill's Pet Nutrition and Royal Canin to jointly implement the Feed Donation Charity Program where ET Pet donated a portion of feed every time consumers purchased specific products. We donated 15,000 kg of feed to six animal shelters around Taiwan, including public and private institutes in the north, central, and south regions, helping several hundred animals improve their quality of life through practical actions as part of our corporate social responsibilities.



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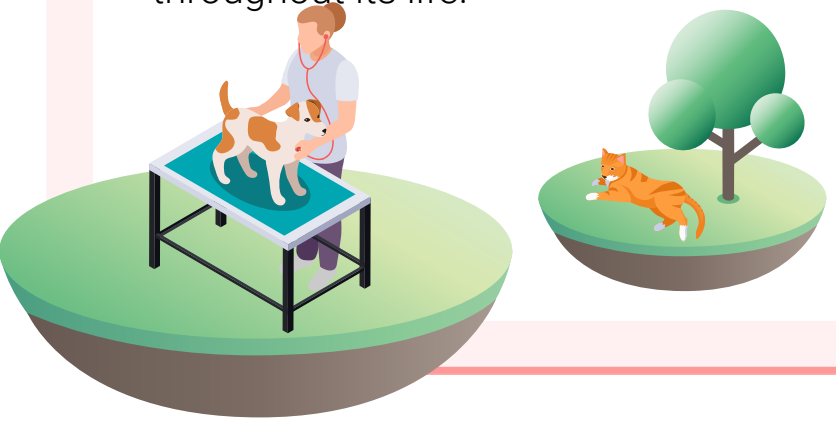
“Adopt, Don’t Abandon”

In 2024, ET Pet actively worked with local animal protection groups such as “Mao Tui Tui Animal Rescue Association”, “All for Love”, “Chinese Animal Welfare Interchange Association”, and “Lovely First” to host many adoption activities and pet markets offering free health examinations, vet consultations, pet communication, and other diverse interactive services that improved confidence and participation of adoptive owners. We hosted more than 300 “Animal Crossing” activities over the year where more than 800 strays were successfully adopted. ET Pet also provided “Pet Goodie Bags” gifting medical examinations and supplies to reduce burdens on first-time pet owners, reinforcing the concept of “Adopt, Don’t Abandon”, ensuring that pets can have a home where they enjoy love.



Microchips for Pet Protection

In response to government pet registration policies, ET Pet established “Pet Microchip Registration Sites” at all stores across Taiwan in 2024 to provide free consultation and registration services. We have now established sites at more than 100 stores, which provide services including microchip registration, transfer, reissue, as well as loss and death declarations, helping more than a thousand pet owners complete registration processes, effectively lowering the risks of missing or abandoned pets. By promoting pet identification systems, we aim to ensure that every pet is loved and cared for throughout its life.



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 initiated a reforestation project in 2024 and planted trees in 8 forest farms around Taiwan which covered 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.

In 2024, EMI worked with the New Taipei City Government during Tree Planting Month to plant trees in Gongliao’s Dragon Sports Park, bearing witness to this important moment of environmental conservation as we jointly planted a total of 110 trees (65 Bischofia javanica and 45 Melia azedarach). This activity improved environmental aesthetics, provided a recreational site for local residents, and helped with climate regulation, making our surroundings greener and cleaner while raising public awareness about environmental and ecological protection.

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EMI gradually incorporated environment, social, and governance (ESG) sustainability issues into business decisions and operation goals to establish a sound functional committee governance system, strengthen management functions, commit to corporate social responsibilities and sustainable management, and promote corporate sustainability developments. Our Board approved the establishment of the “Corporate Governance and Sustainability Development Committee (hereinafter referred to as the Committee), ” which is responsible for formulating annual management guidelines; setting short, medium, and long-term goals for major sustainability issues; and shaping a corporate culture of sustainable governance.

EMI established the “Corporate Governance and Sustainability Development Committee” under the Board. The Committee serves as the highest-ranking organization for sustainable development management and has set up a number of working groups (Corporate Governance, Risk Management, Ethical Management, Employee Care, Social Care, Environmental Sustainability, and Customer Relations) which are responsible for collecting, recording, processing, preparing, revising, approving, and disclosing sustainability information; reviewing, tracking, and adjusting sustainable development implementations; submitting implementation results to the Committee for deliberation; and making periodic reports to the Board in accordance with the “Corporate Governance and Sustainability Development Committee Charter.”

We are committed to publishing sustainability reports annually, and are planning to undergo third-party verifications to enhance report transparency and reliability. Sustainability reports are released after Committee review and Board approval. We will continue to promote the important role sustainable development plays in corporate operations, and proactively collaborate with stakeholders to create sustainable value.

5.1 Sustainable Governance Practices

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 and Targets

Assessment Mechanisms	Targets for Upcoming 1-2 Years	Targets for Upcoming 3-5 Years	Targets for Upcoming 5 Years and Beyond	Achievements in 2024
• Periodic Board performance evaluations	• Conduct an internal Board performance evaluation at least once a year • Commission external professional institute to conduct Board performance evaluations once every three years	• Conduct an internal Board performance evaluation at least once a year • Commission external professional institute to conduct Board performance evaluations once every three years	• Conduct an internal Board performance evaluation at least once a year • Commission external professional institute to conduct Board performance evaluations once every three years	• Completed Board, director, and functional committee performance evaluations in January 2025; evaluation results indicated that these targets all performed excellently.



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Assessment Mechanisms	Targets for Upcoming 1-2 Years	Targets for Upcoming 3-5 Years	Targets for Upcoming 5 Years and Beyond	Achievements in 2024
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	Link 15% of director and senior executive remuneration to achievement of KPI indicators for major ESG issues set by each department	- Senior executive performance has been incorporated into the assessment framework for bonus systems formulated by our “Sustainability Responsibility Center,” and we conduct comprehensive evaluations in accordance with our sustainable development targets, major ESG issues, and achievements on KPIs. Apart from traditional financial indicators such as revenues and net profit margins, annual implementations and KPI achievements of our sustainability executive working groups (Environmental Sustainability, Social Care, Employee Care, Risk Management, Corporate Governance, Ethical Management, and Customer Relations) are used as a reference for adjusting variable salaries. - Variable salaries are calculated based on the number of months constituting year-end bonuses multiplied by weighted KPI achievement rates, strengthening the links between sustainability targets and bonuses for personal performance, implementing our sustainable development commitments.
Corporate Governance Evaluations rankings	Increase Corporate Governance Evaluation ranking to second tier (6-20%)	Maintain second tier ranking (6-20%) in Corporate Governance Evaluations	Achieve first tier ranking (5%) in Corporate Governance Evaluations	- Achieved second-tier ranking (2-10%) among companies with market capitalization below NT\$5 billion in 2024 Corporate Governance Evaluation - Achieved third-tier ranking (21-35%) among all listed companies in 2024 Corporate Governance Evaluation
Proportion of important project price negotiation meetings attended by independent directors	Independent directors achieve an 80% annual attendance rate for important project price negotiation meetings	Independent directors achieve an 85% annual attendance rate for important project price negotiation meetings	We plan to move into our headquarters in 2027, and no important projects have been planned for 2028 and beyond	We hosted 8 internal important project price negotiation meetings in 2024 and the attendance rate of independent directors was 78.125%.
Frequency of director training courses	Host at least 2 director training courses each year	Host at least 2-3 director training courses each year	Host at least 2-3 director training courses each year	We hosted 2 director training courses in 2024.
Sustainability report awards	Obtain TCSA Corporate Sustainability Report Platinum Award	Obtain TCSA Corporate Sustainability Report Platinum Award	Obtain TCSA Corporate Sustainability Report Platinum Award	- We received TCSA Corporate ESG Report Trading and Consumer Goods Category-Category 1 Gold Award for our 2023 Sustainability Report in 2024 - We are formulating plans to submit our 2024 Sustainability Report for consideration in 2025

Responsible Units

EMI corporate governance team, 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 standards, 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” , and continued to incorporate internal control measures for transactions with related parties into annual audit plan items.

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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 and Targets

Assessment Mechanisms	Targets for Upcoming 1-2 Years	Targets for Upcoming 3-5 Years	Targets for Upcoming 5 Years and Beyond	Achievements in 2024
• Establish regular evaluation mechanisms for ethical risks of directors and senior executives	• Establish evaluation mechanisms for ethical risks of directors and senior executives	• Regularly review evaluation mechanisms for ethical risks of directors and senior executives • Conduct ethical risk evaluation processes at least once a year	• Regularly review evaluation mechanisms for ethical risks of directors and senior executives • Conduct ethical risk evaluation processes at least twice a year	• Effective accounting systems and internal control systems have been established for business activities with higher risks of dishonest behaviors, and are reviewed constantly to ensure that system designs and implementations remain effective. • Directors and senior managers are required to sign a "Statement of Compliance with Ethical Management Policies." • The Corporate Governance and Sustainability Development Committee established an "Ethical Management Task Force," and the implementations for 2024 were reported to the Board on December 31, 2024.
• Host ethical management training and regular examinations	• Education and training attendance rate: 95% for each session • Regular examinations: Achieve an average of 80 points on each examination	• Education and training attendance rate: 100% for each session • Regular examinations: Achieve an average of 90 points on each examination	• Education and training attendance rate: 100% for each session • Regular examinations: Achieve an average of 95 points on each examination	• We hosted a total of 15 education and training courses covering ethical management, anti-corruption, and worker morals in 2024 for 2,233 attendees over a total of 180 hours.
• Number of ethical management violations	• Number of ethical management violations	• Incur zero ethical management violations	• Incur zero ethical management violations	• We incurred zero ethical management violations in 2024

Responsible Units

- 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.

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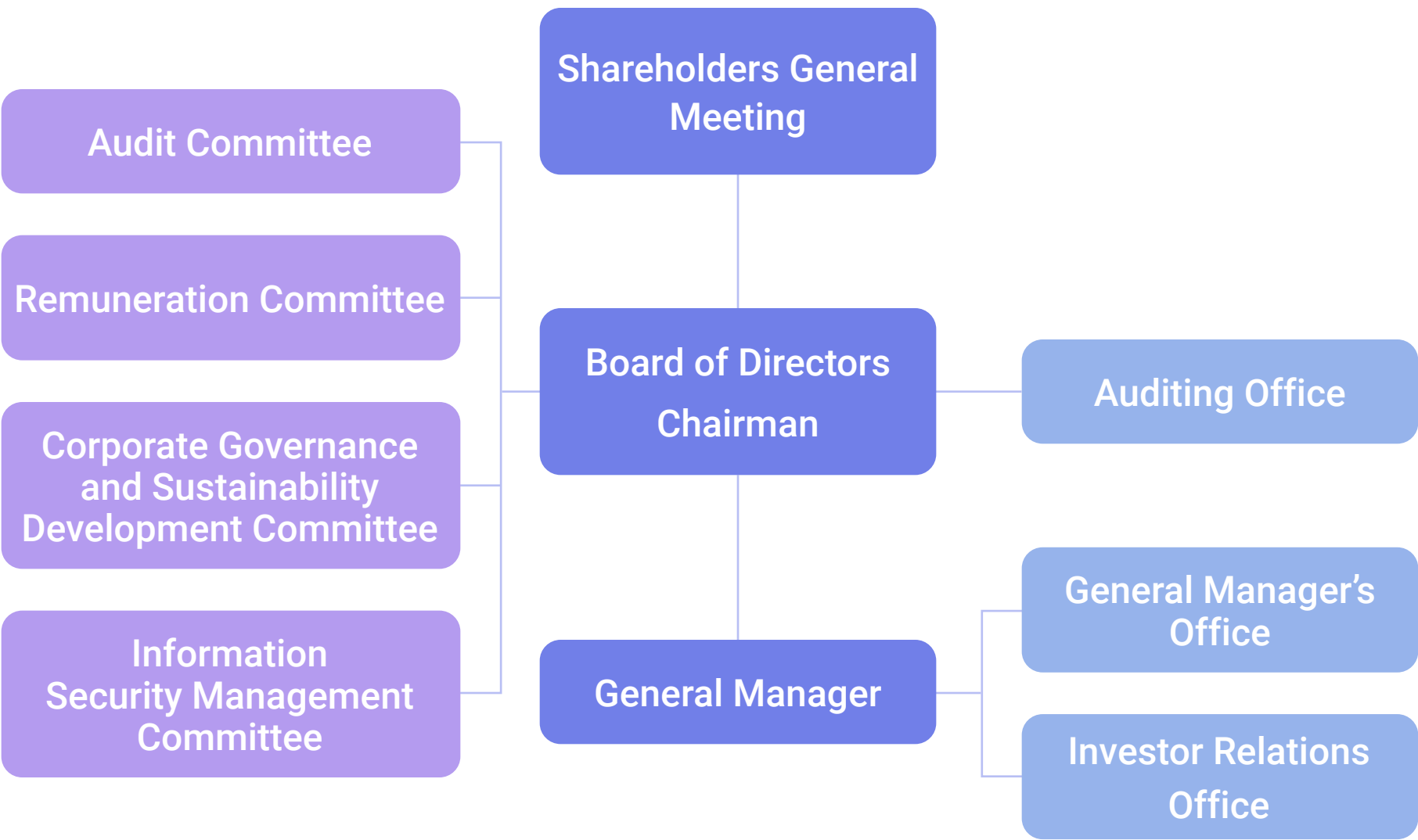
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5.1.1 Corporate Governance and Board Functions

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 established an auditing office which maintains its independence by reporting directly to the Board, and is responsible for ensuring effective implementation of supervisory functions.

❖ Corporate Governance Structure



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. Members are equipped with professional backgrounds in business, finance, accounting, and management, meeting Board requirements for structural diversification. Our directors encompass different genders, ages, nationalities, and cultural backgrounds. The director nomination and election process emphasizes stakeholder perspectives, diversity, independence, and risk management capabilities, and strives to maintain a good gender balance. We aim to have at least one female director following Board elections in 2026. Director attendance at Board meetings in 2024 was 95.24%.

Please refer to our corporate website and annual reports for more information on director education, expertise, and concurrent positions. ^{Note}

Director attendance at Board meetings in 2024 was

95.24 %



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 Director Kuei-Ting Kao concurrently serves as the vice president of our real estate business department.





Functional Committee Operations

To strengthen effectiveness of Board governance, EMI has established the Audit Committee, Remuneration Committee, Corporate Governance and Sustainability Development Committee, and Information Security Management Committee to assume different responsibilities involving discussions of important proposals and economic, environmental, social, and risk issues.

Committee Name	Composition and Main Duties	Operational Status in 2024
Remuneration Committee	- Current (fifth term) Committee members are composed of 4 independent directors. - Main duties and supervisory matters: Formulate and regularly review director and manager performance evaluations and remuneration policies, systems, standards, and structures.	- Convened a total of 4 times. - Average member attendance rate was 93.75%.
Audit Committee	- Current (third term) Committee members are composed of all independent directors and the Committee convenes at least once every quarter. - 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.	- Convened a total of 10 times. - Average member attendance rate was 92.5%.
Corporate Governance and Sustainability Development Committee	- 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 year. - 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.	- Convened a total of 6 times. - Average member attendance rate was 100%.
Information Security Management Committee	- 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. - 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.	- Convened a total of 6 times. - Average member attendance rate was 95.8%.

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 relevant training for relevant skills and share the latest trends with our colleagues. In 2024, the 7 directors on our Board attended 6 courses (“Latest Practices and Trends in Climate-related Financial Disclosures,” “Current Status of ESG Reporting and Corporate Governance ESG Evaluations,” “Roles and Responsibilities of the Board/ Top Management in ESG Governance,” “Designing Executive Remuneration and ESG Performance Systems,” “Sustainable Supply Strategies Amidst Increasing Global Risks,” and “2024 Cathay Sustainable Finance and Climate Change Summit”) over a total of 15 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” 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. Performance evaluation indicators were formulated in accordance with corporate operations and are linked to corporate governance and corporate sustainable developments.

Board performance evaluations for 2024 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 senior executive remuneration to achievement of KPI indicators for major ESG issues set by each department to strengthen integration and implementation of sustainable development goals with senior management performance.

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Board Remuneration System

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

Director remuneration adheres to Article 18 of our Articles of Incorporation and considers 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 operating expenses and attendance fees in addition to monthly fixed salaries, while the other directors only receive operating expenses and attendance fees without additional salaries. According to Article 26 of our Articles of Incorporation, if we earn profits within a given year (pre-tax profits before distribution of employee compensation), up to one percent of the remaining balance should be allocated as director (and independent director) compensation after deducting accumulated losses. EMI directors do not receive any other retirement benefit systems, redundancy fees, or clawback mechanisms.

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) linked to appraisal results, corporate operations for the year, and profits and losses. We linked remuneration of senior managers with ESG performance indicators by making revisions to our “Regulations for Sustainability Development Responsibility Center Bonus Distributions” in 2023. 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. Apart from considering corporate revenues and net profits, we also consider achievement of sustainable development goals. 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.

Evaluation Indicators	Appraisal Indicators	Metric description
 Environmental (30%)	1. Reduce carbon emissions	Execution of the carbon reduction goals and implementations of specific measures
	2. Energy efficiency improvements	Support for projects that enhance energy efficiency or use renewable energy
 Social (30%)	1. Protection of labor rights and interests	Execution of fair employment, diverse, and inclusiveness policies
	2. Social welfare participation	Participation in CSR activities and support for disadvantaged groups
 Corporate Governance (40%)	1. Information transparency	Support for strengthened disclosures of company information and communication with stakeholders
	2. Risk management	Support for establishment of a comprehensive risk management system

Note: Chairman Shang Wen Liao and Director Kuei-Ting Kao hold concurrent positions as EMI employees (respectively serving as the general manager and the vice president of the real estate business department), and therefore received salaries and remuneration.

Director Independence and Managing Conflicts of Interest

EMI 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. Our current Board is composed of 7 directors, 4 of whom are independent directors, and all external directors fulfill independence requirements.

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. If the relationship is likely to prejudice company interests, 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 to maintain integrity and transparency of decision-making.

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 general meeting elected a new Board in 2023, so the Board is now composed of four 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

EMI established internal controls encompassing 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 Audit Committee and Board approval.

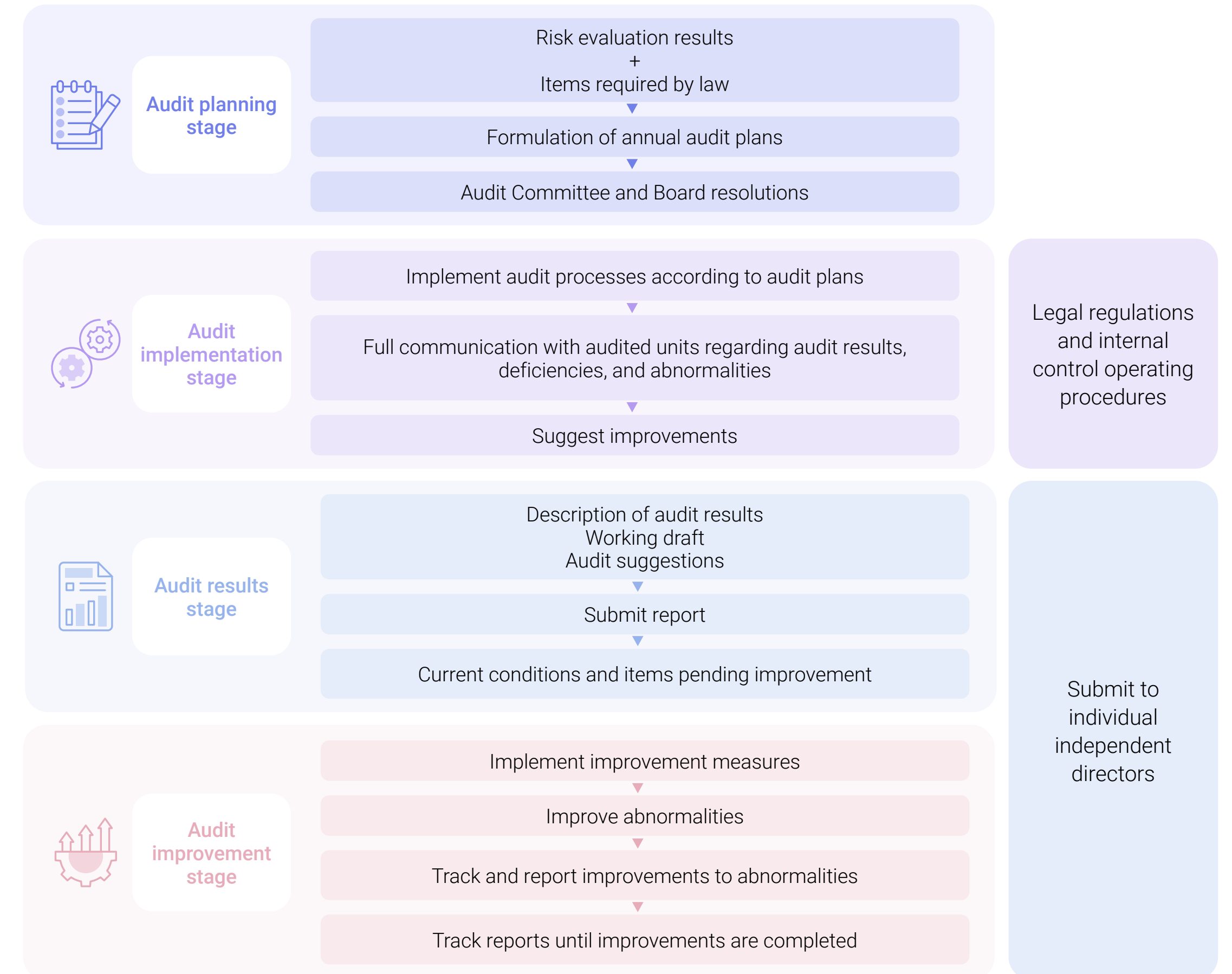
The auditing office established under the Board is responsible for internal audits and internal controls at EMI. The chief audit executive periodically reports on audit matters to the Audit Committee, and also attends Board meetings to present reports. Audit tasks assists the Board and management team in reviewing implementations of our internal control system, identifying deficiencies, and assessing operational effectiveness. Timely improvement recommendations are provided to ensure that internal controls continue to operate effectively.

A total of 85 audit reports (including deficiency improvement reports) were proposed in 2024, and all audit results have been fully communicated with audited units. Deficiencies and abnormalities are clearly disclosed in reports. Each unit handled improvements according to recommendations, and progress was tracked every quarter until completion of relevant improvements. All audit and tracking reports were submitted to independent directors for review at the end of the following month, and audit results were reported to the Audit Committee and the Board to strengthen supervision transparency and accountability mechanisms.

Audit reports (including deficiency improvement reports) were proposed in 2024

85 Reports

(including deficiency improvement reports)



Sustainability Information Management and Internal Controls

We formulated the “Sustainability Information Management Procedures” in November 2024 in accordance with the “Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies,” to serve as a basis for internal controls associated with sustainability information management to ensure the integrity, accuracy, and reliability of sustainability information. We enhance the credibility and consistency of sustainability information disclosures through collection and analysis, preparation, external assurance, audit, disclosure, and information protection processes. The scope of sustainability information includes all information related to sustainability activities and company transactions, and are divided into Environmental (E), Social (S), and Corporate Governance (G) categories. Presentations of sustainability information include, but are not limited to, sustainability reports, greenhouse gas emission inventory reports, sustainability-related disclosures in annual reports, corporate ESG disclosures on the Market Observation Post System, and our ESG website. Our annual sustainability information audit plan for 2025 was approved by the Board on December 31, 2024.

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5.1.2 Ethical Management and Legal Compliance

Legal Compliance and Anti-Trust Management

EMI has always adhered to principles of integrity and the spirit of fair competition. We are committed to creating a corporate culture characterized by legal compliance and ethical management. We avoid market monopolies by expanding our business landscape through horizontal integration, emphasizing establishment of long-term and stable relationships of mutual trust with our partners to prevent potential monopoly risks caused by vertical integration. In the face of rapidly changing regulatory environments, we continue to track domestic and overseas policies and regulations to determine their potential impacts on operations and finances, and have established comprehensive corporate governance systems and internal management measures to implement our corporate commitment to anti-corruption, ethical management, and legal compliance principles.

Our legal department proactively collaborates with various business departments to clarify regulatory requirements, formulate procedures and contract terms with risk prevention mechanisms, and provide warnings of potential risks. We conducted periodic education and training to enhance employee awareness and legal compliance regarding employer responsibilities and common legal disputes, effectively reducing violation risks. We adopt a “zero tolerance” approach, and any behavior that violates laws and regulations, the Articles of Incorporation, or related internal regulations is regarded as a major violation event which requires immediate and serious handling. EMI incurred 1 regulatory violation in 2024 which is detailed below. We will continue to implement our corporate mission of ethical management and governance in accordance with regulations.

Business unit	ET Pet
Regulations violated	- Subparagraphs 1, 2, and 3 under Paragraph 1 in Article 17 of the Regulations Governing Labor Health Protection - Subparagraphs 1, 2, and 3 under Paragraph 1 in Article 20 of the Occupational Safety and Health Act
Penalty amount (NTD)	NT\$30,000
Incident description	Regular employee physical examinations were not implemented for existing workers as required by regulations.
Subsequent handling	Employees at Oscar Pet, a company we acquired, did not undergo regular physical examinations or participate in annual company physical examinations. We have conducted a comprehensive investigation and implemented general physical examinations for existing workers.

Management of Intellectual Property Rights

EMI understands that intellectual properties are core assets for corporate innovation and building competitive advantages. We have long been committed to establishing a comprehensive intellectual property rights management mechanism with concrete management measures for “trademarks” and “trade secrets.” In line with the Group’s two core strategies of “new retail integrated with new media” and “OMO online and offline integration,” EMI has formulated an intellectual property management plan closely linked to operational goals. Our legal department is responsible for application, acquisition, continuous maintenance, and risk control procedures associated with intellectual properties, ensuring that our corporate creative achievements are fully protected.

The human resources department organizes internal training from time to time to strengthen employee awareness and implementations of intellectual property protection, utilization, and compliance with regulations. In 2024, our warehousing business conducted 3 ethical management, intellectual property rights, and trade secrets training courses with associated exams over a total of 216 hours to effectively enhance employee legal compliance awareness and asset protection capabilities, thereby strengthening EMI’s institutionalization and professionalization in intellectual property management.

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 check intellectual property rights owned by EMI, including patents, trademarks, copyrights, and trade secrets; establish complete intellectual property rights lists and commission trademark firms to apply for and maintain trademarks; and work with professional agencies and legal firms to obtain professional support.
- We continued to implement the “Intellectual Property Management Plan” in 2024 for effective management, utilization, and protection of EMI intellectual properties.
- 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 and maintained the effectiveness of ISO 27001 to ensure the confidentiality, availability, and integrity of client information, transaction information, and company information. We improved information security management system and developed related procedures to enable risk management, such as restricting downloads of unauthorized shared or free software; implementing work log verifications; using firewalls, intrusion detection defenses, and VPN access controls.
- 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

Ethics and integrity are core values for EMI. We continue to strengthen internal governance systems, have established a dedicated unit responsible for whistleblowing and grievance mechanisms, and clearly stipulate reward and disciplinary regulations to ensure that parent company and subsidiary employees adhere to principles of fairness, integrity, and transparency when implementing their business duties.

Externally, we extended our ethical philosophies and established the “Regulations for Management of Supplier Corporate Social Responsibilities,” require our suppliers to sign “Supplier Statements of Compliance with Ethical Management Policies,” and included “Ethical Clauses” in our contracts to enhance the ethical standards of our supply chain. ET Pet has formulated “Regulations for Managing Employee Conflicts of Interest” for store personnel to avoid acceptance of improper gratuities from vendors.

We investigate the ethical behaviors of our business partners before establishing business relations to ensure their legality and to create long-term, stable values for our business partners. In 2024, we implemented comprehensive risk assessments for our three major operational sites (Headquarters, Taichung Operational site, and Kaohsiung Operational site). No material corruption risks were identified and no substantiated corruption incidents occurred, demonstrating our firm commitment to ethical management and associated achievements.

Codes of Ethics and Conduct

EMI regards ethical management as the highest principle for all business activities and executions, requiring directors, managers, employees, and persons with material management rights to act with integrity and adhere to standards of professional ethics. We formulated and require strict adherence to 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.”

In terms of ethical risk management, EMI proactively implements various preventive and supervisory measures, strengthening employee awareness of legal compliance and professional ethics through associated management and training to lower risks of violation and ethical risks, ensuring that our corporate culture and operational behaviors both meet the high standards of ethical regulations.

Response Measures	Description
 Documents required to be signed by recruited employees	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.
 Established regulations and response measures	Analyzed operational behaviors with potential ethical risks, and used these to formulate regulations and measures to strengthen risk management.
 Reporting, auditing, and penalties	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.
 Internal training	New employees are required to attend training courses relating to our “Code of Ethical Behaviors” and we issue a legal e-newsletter every month, offer online training courses, and conduct employee exams on ethical management, trade secrets, and management of intellectual property rights to strengthen employee understanding of ethical management, trade secrets, insider trading prevention, intellectual property rights, and other important regulations. We continue to remind our employees to adhere to regulations and corporate bylaws, and expect all our colleagues to regard this as part of their basic responsibilities.



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❖ Communications and Training Related to Anti-Corruption and Ethical Management Targeted to the Board and Senior Executives in 2024

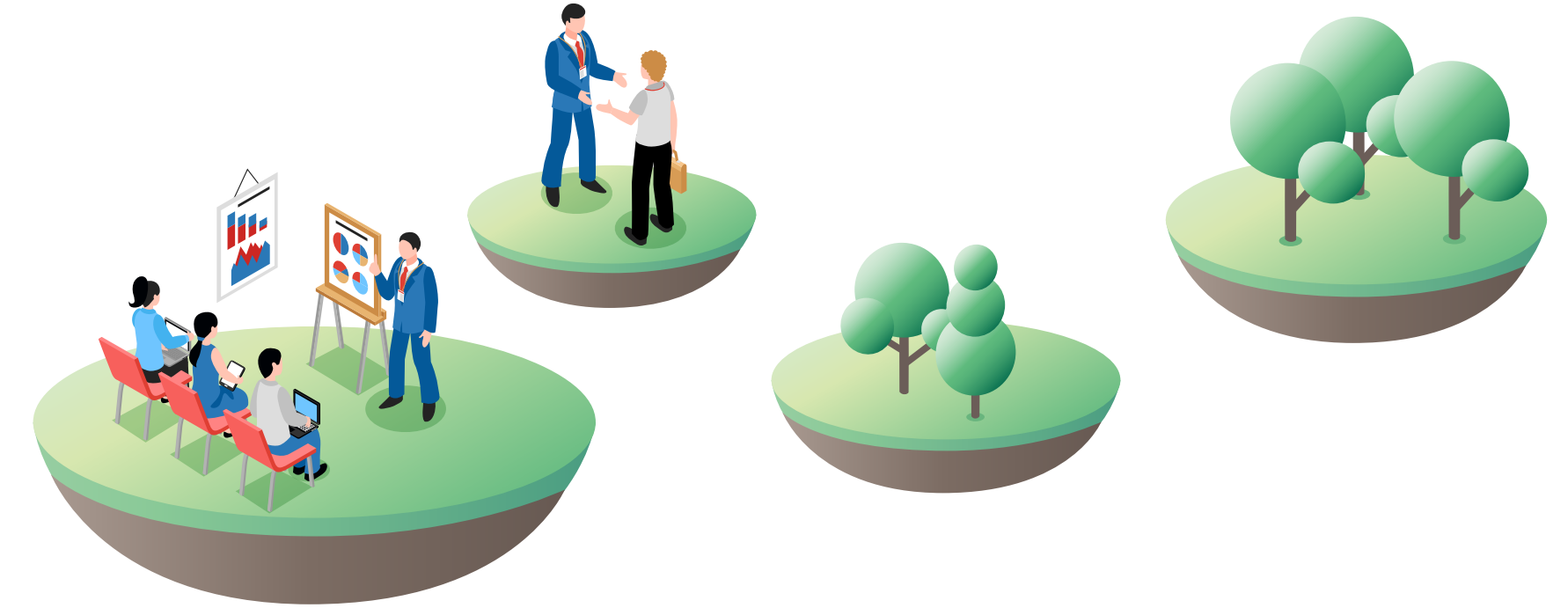
Indicator	Target	Cumulative Participants	Ratio
Promotion of anti-corruption policies and procedures	Board of Directors	21	100%
	Senior executives	60	100%

Note: A total of 37 senior executives signed statements of compliance with ethical management policies

Ethical Management Training for General Employees

EMI attaches great importance to legal awareness in employees, and published monthly issues of the “LAW Newsletter” in 2024, providing employees with diverse and rich content to inform them of new regulations, intellectual property rights management and information security maintenance, trade secrets, and ethical management through this online publication to strengthen employee understanding and awareness, thereby implementing corporate ethical management principles. In terms of education and training, we conducted 3 exams on ethical management, trade secrets, and intellectual property rights management for all employees in 2024 over a total of 216 hours.

	Target All employees	Target All employees
Promotion content 12 issues of “LAW Newsletter”	Promotion content Three ethical management, trade secrets, and intellectual property rights management exams for all employees (average score: 80)	
Cumulative training/promotion hours 432	Cumulative training/promotion hours 216	



Reporting and Grievance Mechanisms

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

Category	Grievance reporting channels	
	Legal compliance and ethical management	- Reporting channel on our corporate website-Mailbox for vendors - We promote integrity concepts to our employees, and employees are required to sign the Employee Integrity Code when joining EMI
	Human rights and employee feedback	- Reporting channel on our corporate website-Mailbox for employees - 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.
We did not receive any reports from our employees or suppliers in 2024.		

We strive to implement a whistleblower protection mechanism that fully protects whistleblower identities and report content, and ensures that whistleblowers do not face dismissal, demotion, or salary reductions due to their reports. To ensure handling integrity and efficiency, whistleblower reports are processed according to the levels of the parties involved: Incidents involving general employees are reported to department managers, and incidents involving directors or senior managers are reported to the Audit Committee.

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Investigation units should compile an investigation report within 30 working days 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.

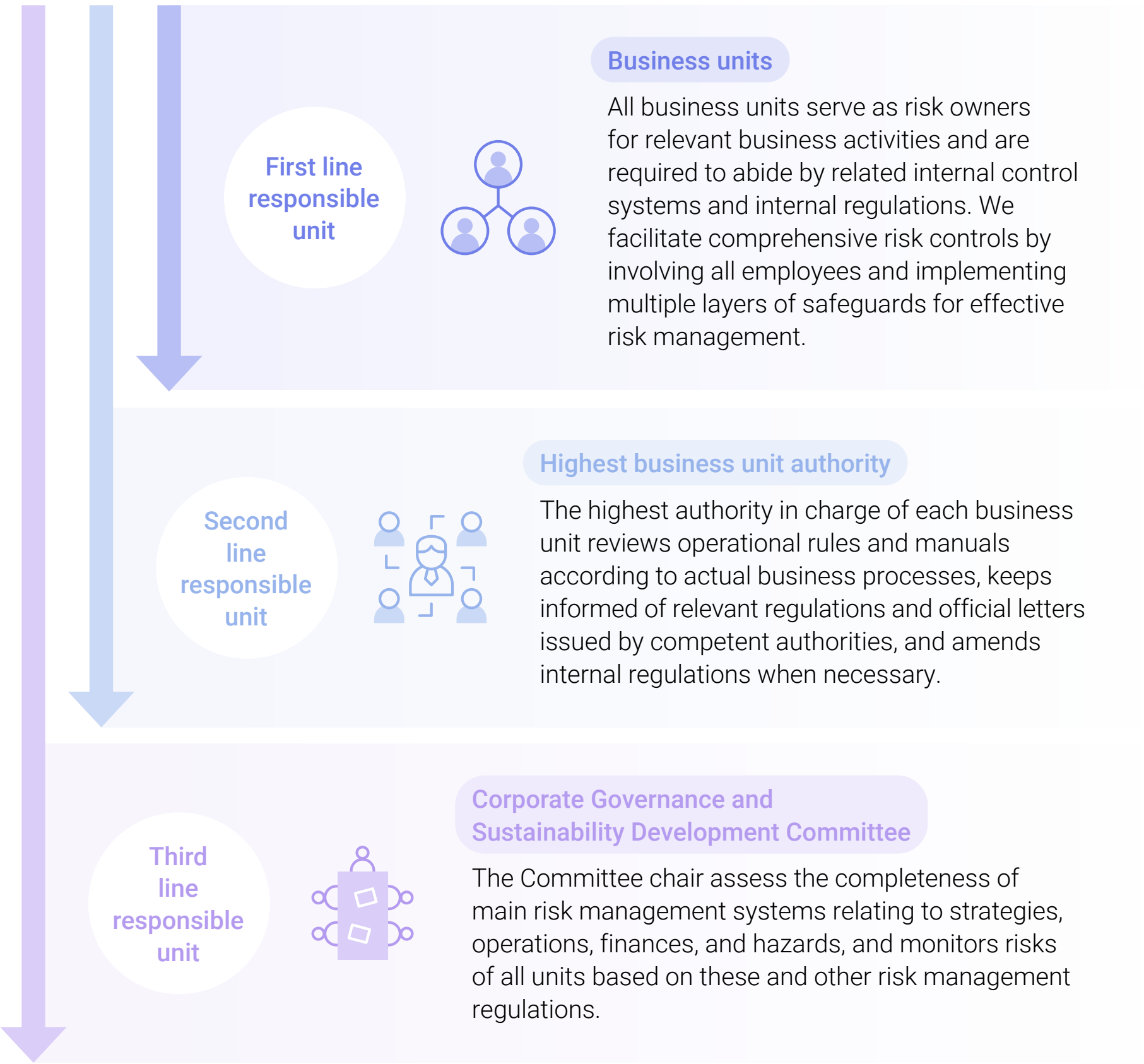
❖ EMI Grievance Handling Process



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. Risk management teams have been set up under the Committee, and team leaders compile relevant data from all responsible units encompassing risk identification, measurement, monitoring, reports, disclosures, and responses for effective control of risks. This information is regularly reported the Board. 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:





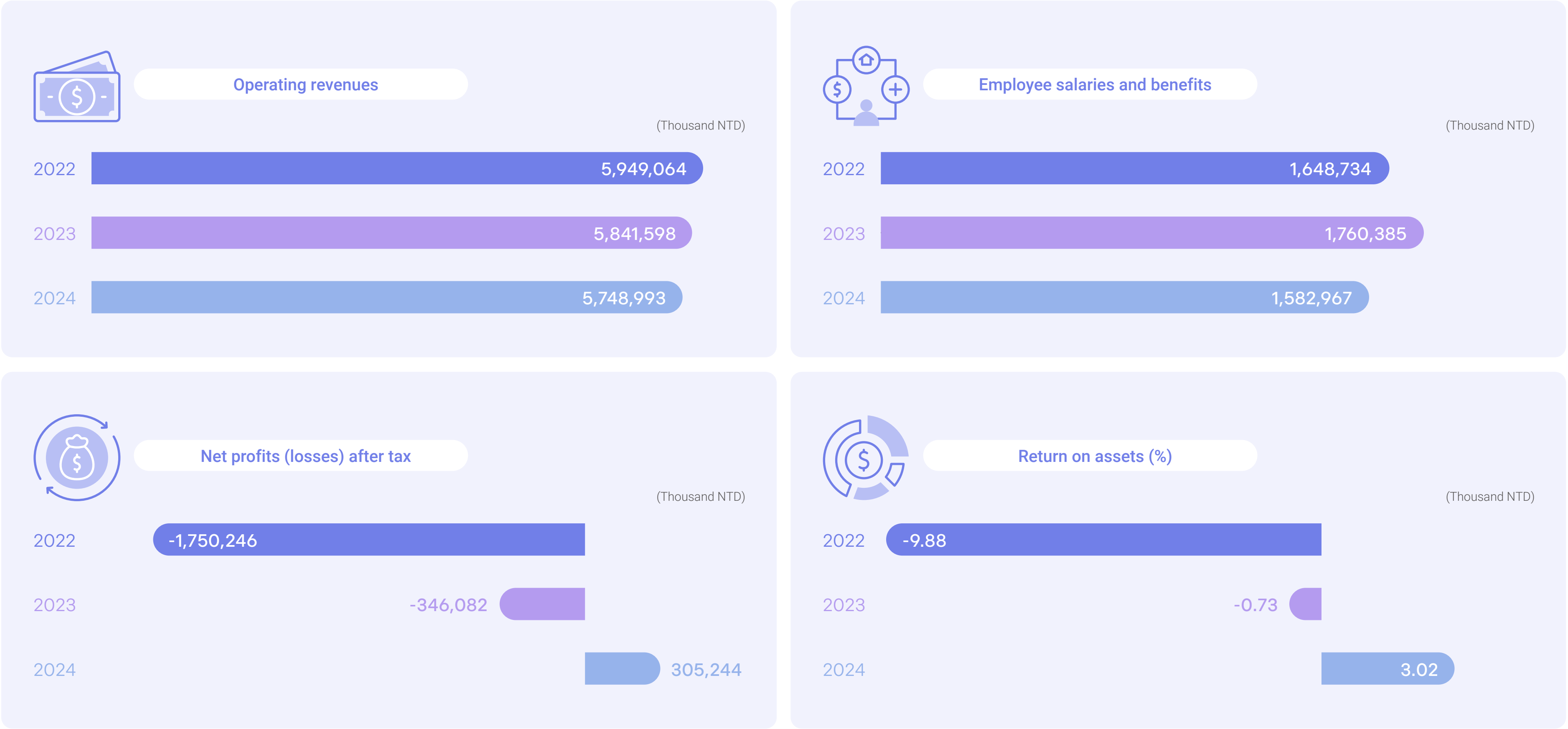
❖ Risk Management Measures

Risk Category		Risk Management	Responsible Unit
	Products and Services	• 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). • 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. • 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. • 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. • 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. • 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.	Warehousing business department/occupational safety management department
	Finance	• 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. • We have established allowance and impairment accounts based on estimated losses in accounts receivables and investments, which are reviewed regularly. Responsible units should keep informed of possible losses and periodically assess financial impacts on reinvested companies from long-term investments. Business units are required to report past-due payments and collection procedures are initiated once abnormalities in client accounts are confirmed. • Our financial units analyze and monitor credit risks relating to bank deposits, fixed income investments, and other financial instruments. • 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.	Warehousing business department/finance/accounting department/investment division/auditing office
	Legal regulations	• Clarify our attitude toward legal risks, management goals, responsibilities, and risk management processes; periodically track policy changes; and review response measures for corresponding risks. • 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. • We have established a Sexual Harassment Prevention Committee which is responsible for formulating sexual harassment prevention mechanisms and response measures to sexual harassment incidents. • We revised the “Reporting Mechanisms for Illegal and Unethical Behaviors of Internal and External Personnel” to implement a corporate culture of ethical management.	Legal affairs department
	Information security	• We implemented the ISO 27001 Information Security Management System to effectively strengthen risk control mechanisms, reducing potential threats and operational impacts from information security incidents. • 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. • 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. • We segment corporate LANs by department and purpose to enhance network security, and established the 321 data backup strategy to strengthen data security.	Information department/warehousing business department
	Intellectual property rights	• 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. • Confirm ownership of intellectual property rights with collaborating vendors to prevent infringement risks. • Intellectual property rights issues are included in mandatory training courses for new employees, and all employees regularly receive related education and training. • Continued to implement the “Intellectual Property Management Plan” for effective management, utilization, and protection of intellectual properties acquired by EMI and to strengthen corporate governance structures. • 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.	Legal affairs department
	Climate	• We identified climate change transition and physical risks for a number of different scenarios and formulated responses based on different risk dimensions. • We conducted rough assessments of profits and losses based on the impacts of different risks. • We have established risk assessment regulations and procedures. (Please refer to Chapter 2 2-1-1 Climate Change Response Strategies and Management)	Warehousing business department/accounting department

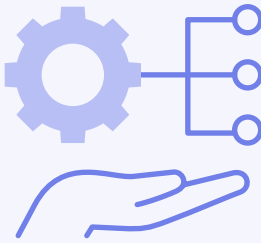
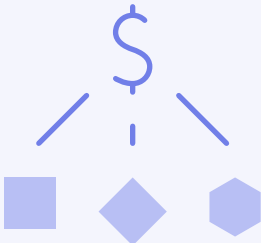
5.1.4 Operational Performance

All of our businesses adopt strategic actions related to diversification, innovative development, and timely responses to changes in market environments while facilitating breakthrough strategies in multifaceted businesses to achieve excellent operational performance.

❖ EMI Operational Performance for Past Three Years



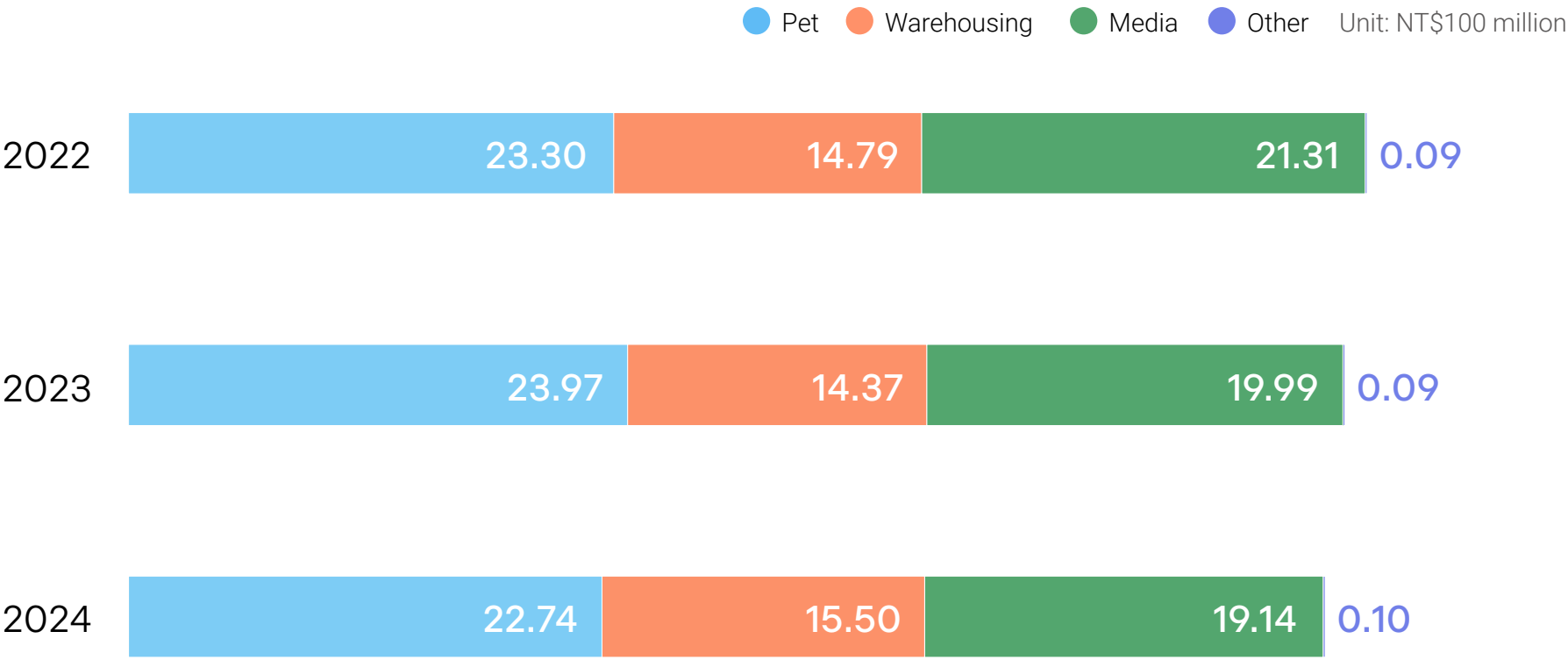
Unit: NT\$100 million

Indicator		2022	2023	2024
 Operational capabilities	Total assets	15,496,883	17,567,832	19,477,545
	Total debt	11,423,547	13,349,991	14,299,067
	Total shareholder equity	4,073,336	4,217,841	5,178,478
	Net operating profits	210,829	(90,069)	325,085
 Distributed economic value	Dividend distributions	534,877	-	-
	Interest payments	289,162	341,045	410,861
	Paid (returned) income tax	(4,767)	(1,483)	32,713
	Charitable donations	5,700	6,200	3,750
 Profitability	Return on assets (%)	(9.88%)	(0.73%)	3.02
	Return on equity (%)	(32.61%)	(8.35%)	6.50
	Earnings (loss) per share (NTD)	(5.06) ^{Note}	(0.91)	1.24

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



❖ Business Revenues for Past Three Years



5.2 Sustainable Supply Chain

5.2.1 Suppliers and Contractors

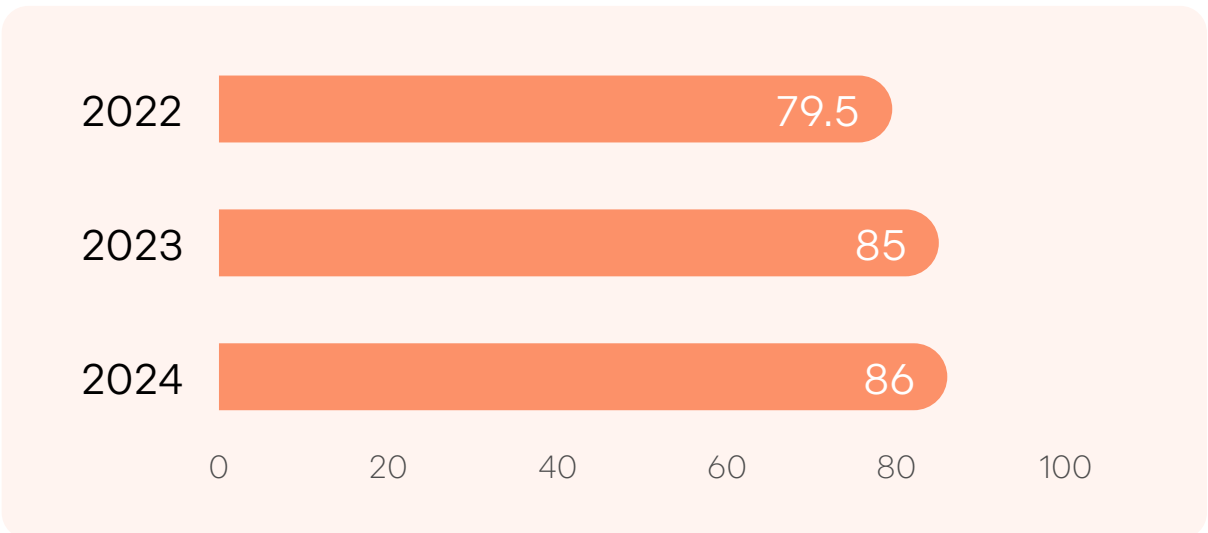
EMI businesses have diverse characteristics and continue to execute “local procurement” and “green procurement” core procurement principles. We hope that our procurement actions can enhance product and service quality, fulfill customer needs, and support local enterprises in Taiwan as we create green and sustainable social values in collaboration with our suppliers and execute corporate operations and local development in a mutually inclusive manner.

Local Procurement

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

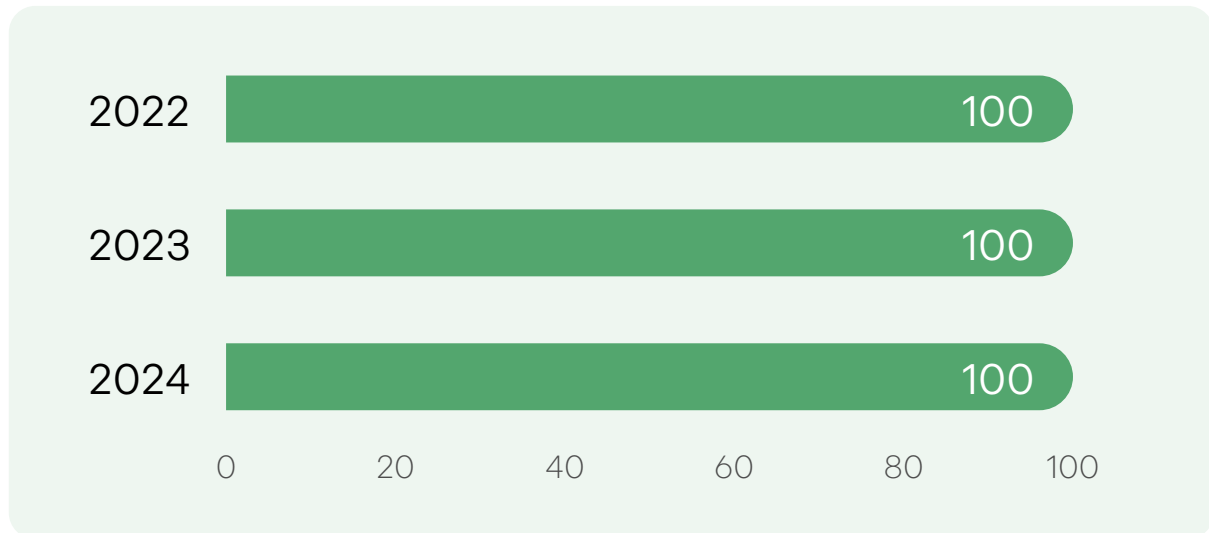
Warehousing Business

Unit: %



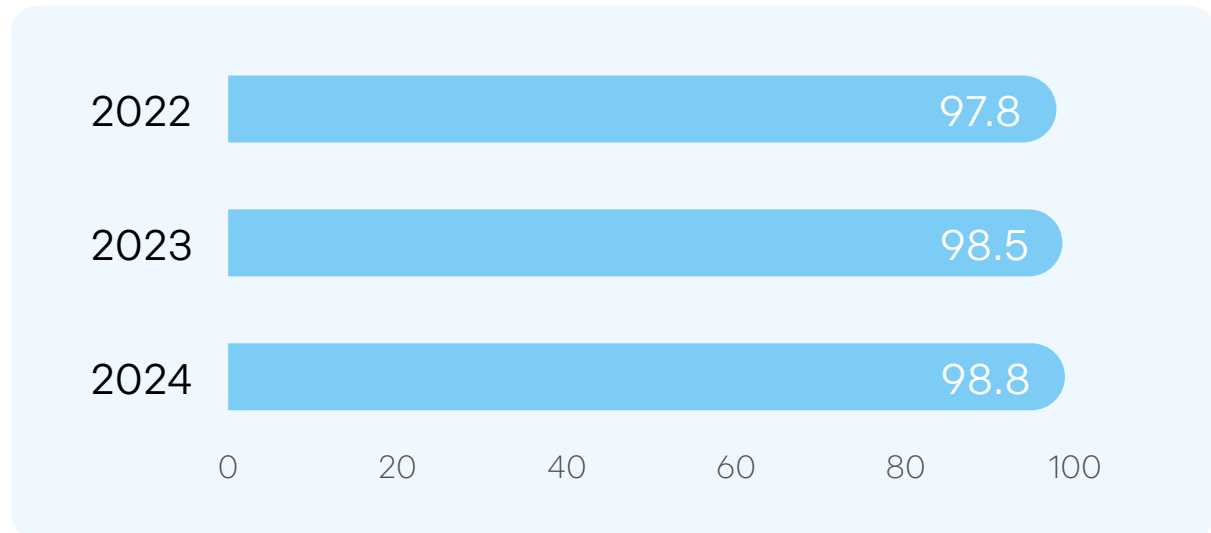
Media Business

Unit: %



Pet Business

Unit: %



Note: We gradually replaced 5 European grain unloaders from 2017 to 2025, 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 2024, our green procurement amounted to NT\$5,536,110. Green procurement items included air-conditioning equipment, motors, and lights for our warehousing business, and office supplies for our media business. In future, we will continue to increase green procurement amounts and ratios for proactive SDG implementation.

In 2024, our green procurement amounted to
NT\$ 5,536,110



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5.2.2 Supplier Management

Supplier Management Actions

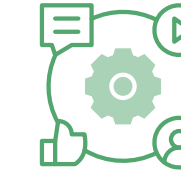
❖ Supplier Management Policies and Documents

Warehousing Business



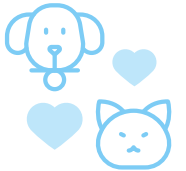
- **Formulated the "Regulations for Management of Supplier Corporate Social Responsibilities":** Worked with our suppliers to comply with labor rights, human rights, occupational safety, environmental protection, and ethical regulations, to execute supply chain governance and achieve sustainable development and economic, social, and ecological balance.
- **Strengthened ethical commitments:** Required suppliers with transaction amounts exceeding NT\$100,000 to sign the "Supplier Commitment to Code of Conduct and Ethical Regulations."
- **Incorporated responsibility assessment mechanisms:** Conducted risk identification and management for major suppliers encompassing assessments of environmental safety, human rights, and ethical responsibilities to enhance supply chain sustainability and resilience.

Media Business



- **Procurement tender mechanisms:** Public tenders must obtain quotations from more than three companies, and we invite companies to participate in public pitches. Our administration, financial, and accounting departments are responsible for coordination of suppliers.
- **Anti-fraud measures:** We eradicated human involvement and fraud through price negotiation meetings and have gradually added anti-corruption clauses to our supplier contracts.
- **Supplier compliance reviews:** When introducing new suppliers, we confirm whether they are legally registered companies, and also confirm that remittance accounts are corporate accounts when signing contracts with new suppliers.

Pet Business

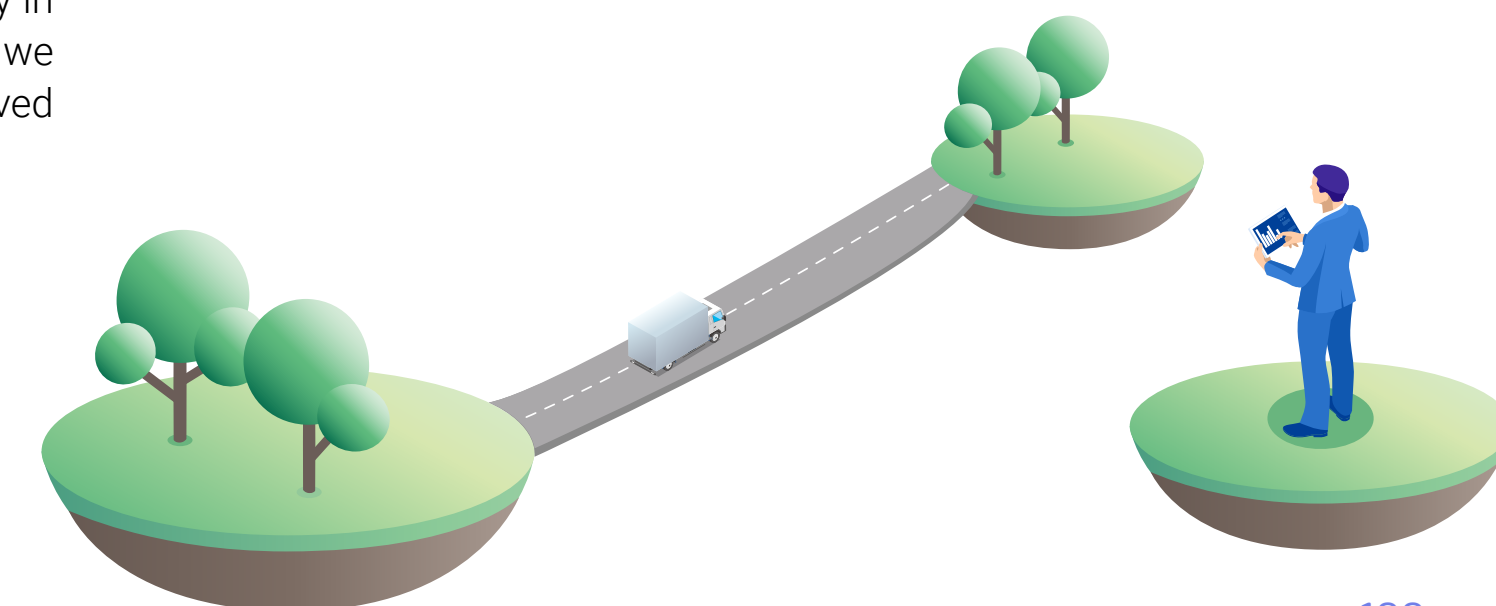


- **Initial supplier assessments:** Assessment items include costs, product quality, brand awareness, number of business personnel, and timely handling of customer complaints. Third parties may be commissioned to conduct audits if necessary. Candidate companies have to fulfill these conditions before they can be listed as qualified suppliers.
- **Contract requirements:** Our suppliers are required to sign supplier contracts prior to working with us. We require on-time delivery of products that are valid for more than two-thirds of the total validity period (overseas products must be valid for more than half of the total validity period) 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 inspect and confirm product safety.
- **Ethical and information protection commitment:** Suppliers must sign an anti-bribery statement, notifications for collection of personal information, and consent for provision of personal information as part of their ethical management and personal information protection responsibilities.

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 multiple 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 2024, 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.

Incidents of our suppliers involved in use of child labor, forced or compulsory labor, or violations of worker freedom of association or collective bargaining rights in 2024

None



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Implementation Item	Description	Expected targets in 2024	Achievements in 2024
Incorporate social and environmental standards in supplier/contractor selection and evaluation processes	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	Achieved In 2024, a total of 63 warehousing business suppliers and contractors signed the Supplier Commitment to Code of Conduct and Ethical Regulations, achieving a signing rate of 77%.
Enhance environmental and social capabilities of suppliers/contractors	We strengthened supplier management and introduced supplier evaluation systems in 2024.	Supplier evaluations to determine supplier ratings: • Grade A (85 points and above), Continue transactions. • Grade B (75-84 points), Continue to screen new suppliers. • Grade C (less than 74 points), Conduct re-evaluations within three months. • Grade D (less than 65 points), Cease all dealings with said supplier and stop collaboration on incomplete contracts.	In 2024, our Taichung and Kaohsiung operational sites completed evaluations on 81 suppliers; 29 suppliers were rated Grade A (Excellent) and 52 suppliers were rated Grade B (Qualified).
Strengthened ethical management and anti-corruption governance	Ethical and integrity clauses were explicitly stipulated in commercial contracts signed with all suppliers and outsourced vendors in 2024.	Our pet business added ethical and integrity clauses to contracts, and required suppliers to re-sign contracts. We aimed to achieve an 80% signing rate.	Our pet business completed re-signing procedures for 86% of supplier contracts in 2024 and suppliers agreed to comply with the ethical and integrity clauses.

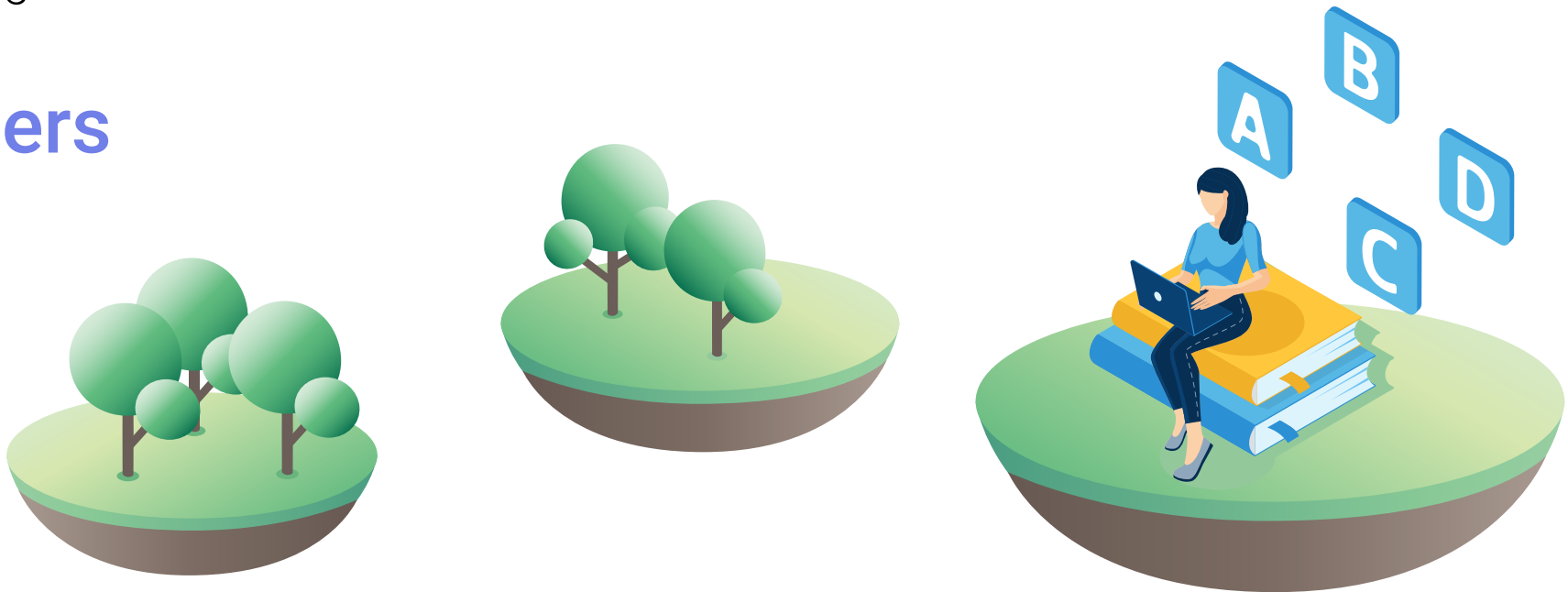
To ensure that supplier occupational health and safety performance comply with our requirements, our warehousing business established the "Supplier Screening and Management Mechanisms" in 2023; these mechanisms mainly assess supplier occupational health and safety capabilities through regular evaluations of engineering projects surpassing NT\$100,000 to confirm that suppliers can effectively prevent occupational disaster risks. Suppliers scoring less than 60 points on evaluations are considered to be unqualified suppliers, and we provide examples to help suppliers respond to different evaluation items. We strengthened supplier management and introduced supplier evaluation systems in 2024, setting more stringent selection criteria. In 2024, our Taichung and Kaohsiung operational sites completed evaluations on 81 suppliers; 29 suppliers were rated Grade A (Excellent) and 52 suppliers were rated Grade B (Qualified). Three new suppliers were added, and the remaining suppliers were all rated as qualified suppliers. 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. We identified 31 key suppliers in 2024.

Number of our Taichung and Kaohsiung operational sites completed evaluations in 2024

81 Suppliers

Suppliers with unique or special products and services as key suppliers that require strengthened management

31 Suppliers



Supplier Grade



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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. All contractors involved in construction projects must abide by occupational health and safety regulations, statements of commitment to health and safety, and hazard notification requirements during operational processes. EMI has formulated a “Contractor Management Plan” in accordance with the “Regulations Governing Occupational Safety and Health Management,” clearly stipulate that all contractors should be attentive of safety precautions and take out insurance on project personnel during the period specified in contracts. Contractors must sign a statement of commitment to health and safety prior to beginning work and fill out hazard notification form based on the nature of their work, especially contractors who perform hazardous work in port operation areas. Contractors who violate relevant regulations are required to implement immediate improvements, and those who do not implement improvements are terminated to ensure safety of operational sites. In 2024, our contractors signed a total of 53 statements of commitment to health and safety and 139 hazard notification forms, making a total of 192 signed documents, demonstrating EMI’s emphasis on contractor safety management.

Total statements of commitment to health and safety signed

53 Statements

Total hazard notigation forms signed

139 Forms Signed



Supplier Training

To enhance supplier sustainability awareness, our warehousing business continued to host ESG supplier seminars in 2024, 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

2022	2023	2024
• Face-to-face discussions • Meetings	• Face-to-face discussions • Meetings • Seminars	• Face-to-face discussions • Meetings • Seminars

❖ Training ratio

2022	2023	2024
100%	100%	100%

❖ Number of contractors trained

2022	88
2023	97
2024	90

❖ Total training hours

2022	393
2023	390
2024	376.5

❖ Total number of trainees

2022	500
2023	526
2024	496

A Appendix

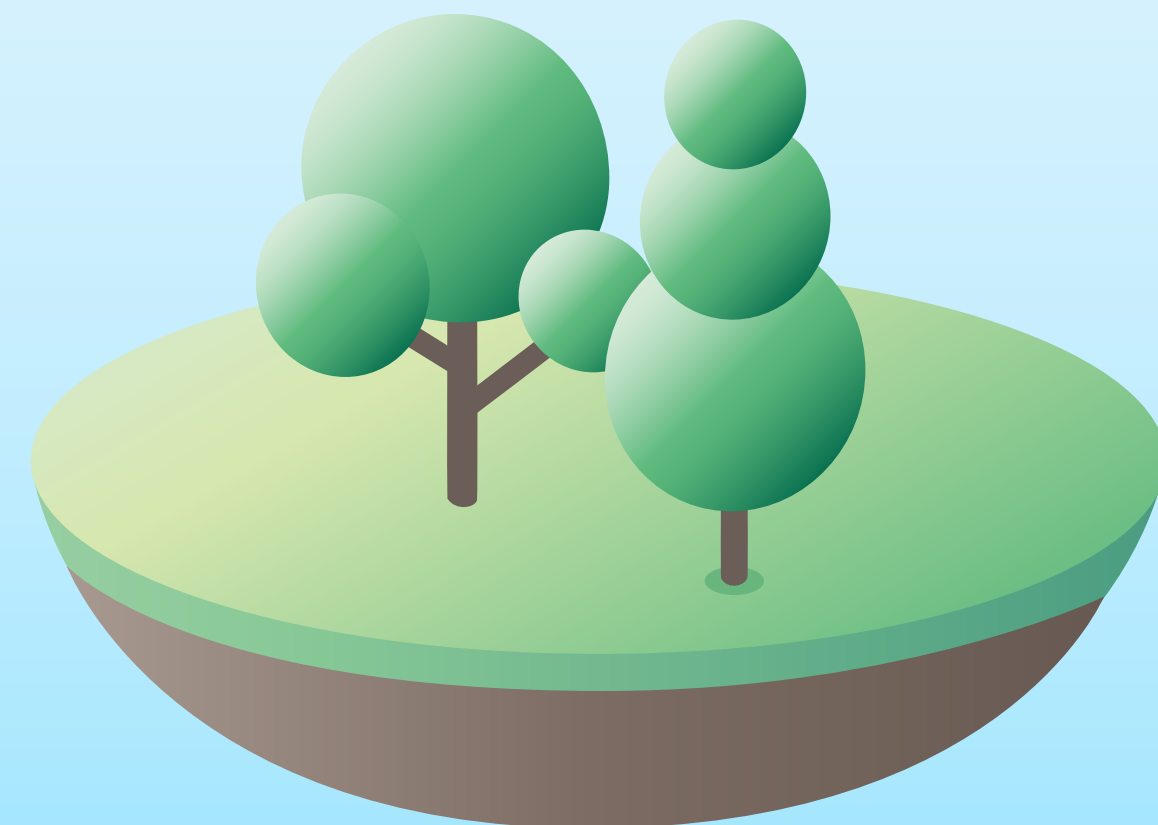
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Appendix I: GRI Sustainability Reporting Standards Index

Statement of Use	This Sustainability Report for 2024 has been compiled in accordance with GRI standards, with disclosed information covering the period from January 1 to December 31, 2024.
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	Disclosure Item	Item Description	Corresponding Sections/Disclosures	Page
1. The organization and its reporting practices				
GRI 2: General Disclosures 2021	2.1	Organizational details	1-1 About EMI	P4
	2.2	Entities included in the organization’s sustainability reporting	About This Report	P1
	2.3	Reporting period, frequency and contact point	About This Report	P1
	2.4	Restatements of information	2-2-2 Environmental, Energy, and Resource Management	P45 P47
	2.5	External assurance	About This Report Appendix V	P1 P115
2. Activities and workers				
	2.6	Activities, value chain and other business relationships	1-1 About EMI	P4
	2.7	Employees	3-1-2 Employee Structure	P51
	2.8	Workers who are not employees	3-1-2 Employee Structure	P51
3. Governance				
	2.9	Governance structure and composition	5-1-1 Corporate Governance and Board Functions	P88
	2.10	Nomination and selection of the highest governance body	5-1-1 Corporate Governance and Board Functions	P88
	2.11	Chair of the highest governance body	5-1-1 Corporate Governance and Board Functions	P88



GRI Standards	Disclosure Item	Item Description	Corresponding Sections/Disclosures	Page
	2.12	Role of the highest governance body in overseeing the management of impacts	1-4-1 Stakeholder Engagement 5-1-1 Corporate Governance and Board Functions	P14 P89
	2.13	Delegation of responsibility for managing impacts	1-3-2 Sustainable Governance	P12
	2.14	Role of the highest governance body in sustainability reporting	5-1 Sustainable Governance Practices	P85
	2.15	Conflicts of interest	5-1-1 Corporate Governance and Board Functions	P90
	2.16	Communication of critical concerns	1-3-2 Sustainable Governance 5-1-1 Corporate Governance and Board Functions	P12 P89
	2.17	Collective knowledge of the highest governance body	5-1-1 Corporate Governance and Board Functions	P89
	2.18	Evaluation of the performance of the highest governance body	5-1-1 Corporate Governance and Board Functions	P89
	2.19	Remuneration policies	5-1-1 Corporate Governance and Board Functions 3-3-4 Remuneration Policies	P90 P63
	2.20	Process to determine remuneration	3-3-4 Remuneration Policies 5-1-1 Corporate Governance and Board Functions	P63 P90
	2-21	Annual total compensation ratio	3-3-4 Remuneration Policies	P63
4. Strategy, policies and practices				
	2.22	Statement on sustainable development strategy	A Message from our Chairman	P2
	2.23	Policy commitments	3-5-1 Human Rights Policies and Commitments	P71
	2.24	Embedding policy commitments	3-5 Respect for Human Rights	P70
	2.25	Processes to remediate negative impacts	1-4-1 Stakeholder Engagement 3-3-3 Sound Communication Channels 3-5-2 Human Rights Management Actions	P14 P61 P72
	2.26	Mechanisms for seeking advice and raising concerns	1-4-1 Stakeholder Engagement 3-3-3 Sound Communication Channels 3-5-2 Human Rights Management Actions	P14 P61 P72
	2.27	Compliance with laws and regulations	2-1-2 Legal Compliance and Ethical Management	P92
	2.28	Membership associations	Appendix III. List of Affiliated Public Associations	P113



GRI Standards	Disclosure Item	Item Description	Corresponding Sections/Disclosures	Page
5. Stakeholder engagement				
	2.29	Approach to stakeholder engagement	1-4-1 Stakeholder Engagement	P14
	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	Notes
GRI 3: Material Topics 2021	3.1	Process to determine material topics	1-4 Material Issues and Stakeholder Engagement	P14	
	3.2	List of material topics		P16	
Material Topic: Corporate Governance					
GRI 3: Material Topics 2021	3.3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 5-1 Sustainable Governance Practices	P16 P85	
Material Topic: Ethical Management					
GRI 3: Material Topics 2021	3-3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 5-1 Sustainable Governance Practices	P16 P87	
GRI 205: Anti-corruption 2016	205.1	Operations assessed for risks related to corruption	5-1-2 Ethical Management and Legal Compliance	P92	
	205.2	Communication and training about anti-corruption policies and procedures	5-1-2 Ethical Management and Legal Compliance	P93	
	205.3	Confirmed incidents of corruption and actions taken	5-1-2 Ethical Management and Legal Compliance	P94	
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	5-1-2 Ethical Management and Legal Compliance	P92	
Material Topic: Data Privacy and Security					
GRI 3: Material Topics 2021	3.3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 2-1-3 Information and Privacy Security Management	P16 P34	

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GRI Standards	No.	GRI Disclosures	Corresponding Sections	Page	Notes
GRI 418: Customer Privacy 2016	418.1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	1-4-1 Stakeholder Engagement 2-1-3 Information and Privacy Security Management	P14 P34	There have been no complaints concerning breaches of customer privacy or losses of customer data at EMI over the past three years
Material Topic: Climate Change Strategies and Management					
GRI 3: Material Topics 2021	3-3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 2-2 Promoting Green Management	P16 P39	
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	2-2-1 Climate Change Response Strategies and Management	P41	
Material Topic: Occupational Health and Safety					
GRI 3: Material Topics 2021	3-3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 3-4 Occupational Health and Safety	P16 P64	
GRI 403: Occupational Health and Safety 2018	403.1	Occupational health and safety management system	3-4 Occupational Health and Safety	P64	
	403.2	Hazard identification, risk assessment, and incident investigation	3-4 Occupational Health and Safety	P67	
	403.3	Occupational health services	3-4 Occupational Health and Safety	P66	
	403.4	Worker participation, consultation, and communication on occupational health and safety	3-4 Occupational Health and Safety	P66	
	403.5	Worker training on occupational health and safety	3-4 Occupational Health and Safety	P69	
	403.6	Promotion of worker health	3-4 Occupational Health and Safety	P60 P65 P66	
	403.7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	3-4 Occupational Health and Safety	P66 P67	
	403.8	Workers covered by an occupational health and safety management system	3-4 Occupational Health and Safety	P66	
	403.9	Work-related injuries	3-4 Occupational Health and Safety	P68	
Material Topic: Human Rights					
GRI 3: Material Topics 2021	3.3	Management of material topics	1-4-2 Identification and Ranking of Material Issues 3-5 Respect for Human Rights	P16 P70	
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	3-3 Employee Benefits and Participation	P59	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	3-1-2 Employee Structure	P51	



GRI Standards	No.	GRI Disclosures	Corresponding Sections	Page	Notes
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	3-5-2 Human Rights Management Actions	P71	
GRI 408: Child Labor 2016	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 Supplier Management	P51 P71 P9	
GRI 409: Forced or Compulsory Labor 2016	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 Supplier Management	P51 P71 P99	

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Appendix II. SASB Standards Index

Warehousing business: Food Retailers & Distributors

SASB Category	No.	Accounting Metric	Indicators Type	Disclosures	Improvement Measures and Future Goals	Corresponding Sections	Page
Accounting Metric							
Air Emissions from Refrigeration	FB-FR-110b.1	Gross global Scope 1 emissions from refrigerants	Quantitative	23.3195 tCO ₂ e/year	Regular maintenance for refrigeration equipment, immediate repairs for refrigerant leaks, and maintaining sound usage habits.	N/A	N/A
	FB-FR-110b.2	Percentage of refrigerants consumed with zero ozone-depleting potential	Quantitative	93.61%		N/A	N/A
	FB-FR-110b.3	Average refrigerant emissions rate	Quantitative	4.3%		N/A	N/A
Energy Management	FB-FR-130a.1	1. Operational energy consumed, 2. percentage grid electricity, and 3. percentage renewable	Quantitative	1. 22,863,343 kWh 2. 100% 3. 0%	Continue to use energy management systems to effectively improve usage efficiency and reduce waste.	2-2-2 Environmental, Energy, and Resource Management	P45
Data Security	FB-FR-230a.1	1. Number of data breaches, 2. percentage that are personal data breaches , 3. number of customers affected	Quantitative	No incidents of customer damage that were confirmed through legal proceedings for warehousing business in 2024.	Introduced ISO 27001 to strengthen overall information security protection abilities	2-1-3 Information and Privacy Security Management	P34
	FB-FR-230a.2	Description of approach to identifying and addressing data security risks	Discussion and Analysis	We referenced ISO 27001 Information Security Management Standards to formulate our "Information Security Policies," which serve as a guideline for risk management, implementing controls, and defining responsibilities.		2-1-3 Information and Privacy Security Management	P36
Labour Practices	FB-FR-310a.2	Percentage of active workforce employed under collective agreements	Quantitative	EMI has not signed a collective agreement, however, 100% of the employees at our Taichung and Kaohsiung operational sites have joined the labour unions to protect their collective rights.	Work with labor unions to form collective agreements in accordance with company plans.	1-4-1 Stakeholder Engagement 3-3-3 Sound Communication Channels	P14 P61
	FB-FR-310a.3	• Number of work stoppages and • total days idle	Quantitative	1. 0 2. 0		N/A	N/A
	FB-FR-310a.4	Total amount of monetary losses as a result of legal proceedings associated with: • labour law violations and • employment discrimination	Quantitative	No violations of labor laws or discrimination laws in 2024.		5-1-2 Ethical Management and Legal Compliance	P91

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 & Entertainment

SASB Category	No.	Accounting Metric	Indicators Type	Disclosures	Improvement Measures and Future Goals	Corresponding Sections	Page				
Accounting Metric											
Media Pluralism	SV-ME-260a.1	Percentage of (1) gender and (2) diversitygroup representation for • executives • non-executive management • professionals • all other employees	Quantitative	ET New Media Employee Structure		We refined our DEI talent policies, continue to focus on human rights and gender issues, and have incorporated these issues in our recruitment measures.	3-1-2 Employee Structure	P51			
					Male				Female	Indigenous employees	Disabled employees
				Senior executives	1.10%				0.89%	0.00%	0.00%
Non-executive management				13.97%	22.62%				0.00%	0.17%	
Professionals				24.39%	33.92%				2.00%	0.67%	
Other employees	0.67%	2.44%	0.00%	0.00%							
	SV-ME-60a.2	Description of policies and procedures to ensuring pluralism in news media content	Discussion and Analysis	We have established a three-stage news review process to provide fair, high-quality, and diverse content to our audience.		We established supervisory units, promoted self-discipline and ethics, cultivated media talents, and support diverse media to avoid biased reporting.	2-1-2 Persistence Toward Product Quality	P31			
Journalistic Integrity & Sponsorship Identification	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 2024.		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.	5-1-2 Ethical Management and Legal Compliance	P91			
	SV-ME-270a.2	Revenue from embedded advertising	Quantitative	NT\$540,661,000			N/A	N/A			
	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 or transparency of potential bias, and (3) protection of privacy and limitation of harm	Discussion and Analysis	Our reports adhere to five major principles and we have established a three-stage news review process; we use multiple internal self-discipline mechanisms to prevent bias in our reports.			2-1-2 Persistence Toward Product Quality	P31			
Intellectual Property Protection & Media Piracy	SV-ME-520a.1	Description of approach to ensuring intellectual property (IP) protection	Discussion and Analysis	EMI has established 3 intellectual property rights management strategies and continues to strengthen the institutionalization and professionalism of intellectual property management.		We regularly promote relevant information at department meetings or working conferences, abide by regulations, and established risk response measures to maintain our intellectual property rights.	5-1-2 Legal Compliance and Ethical Management	P91			
Activity Metrics											
-	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 13.45 million monthly active users (MAUs) in 2024. (2)~(5): Not applicable		N/A	N/A	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 36 YouTube channels.		N/A	N/A	N/A			



Pet business: Multiline and Specialty Retailers & Distributors

SASB Category	No.	Accounting Metric	Indicators Type	Disclosures	Improvement Measures and Future Goals	Corresponding Sections	Page				
Accounting Metric											
Energy Management in Retail & Distribution	CG-MR-130a.1	- Total energy consumed, - percentage grid electricity and - percentage renewable	Quantitative	- Total energy consumed (GJ): 39,141.86 - Percentage grid electricity (%): 100 - Percentage renewable energy (%): 0	We manage energy efficiency through the following actions: - Continue to incorporate ISO 14064-1 - Gradually phase out equipment with high energy consumption, and utilize energy-saving LED lights and air-conditioning equipment - Require stores to set air-conditioning temperatures at 26°C to lower energy consumption from air-conditioning equipment.	2-2-2 Environmental, Energy, and Resource Management	P45				
Data Security	CG-MR-30a.1	Description of approach to identifying and addressing data security risks	Discussion and Analysis	Collaborate with external experts to implement information security management and comply with the “Information Asset Management Regulations” to ensure the security of member data.	Improve information security protection systems based on guidance from external experts and maintain our record of zero incidents associated with customer privacy infringements.	2-1-3 Information and Privacy Security Management	P37				
	CG-MR-30a.2	- Number of data breaches, - percentage that are personally data breaches, - number of customers affected	Quantitative	No incidents of customer damage that were confirmed through legal proceedings for pet business in 2024.		2-1-3 Information and Privacy Security Management	P37				
Labour Practices	CG-MR-310a.1	- Average hourly wage and - percentage of in-store and distribution centre employees earning minimum wage, by region	Quantitative	These two items involve trade secrets and privacy issues, and therefore are not disclosed.	N/A	N/A	N/A				
	CG-MR-10a.2	- Voluntary and - involuntary turnover rate for in-store and distribution centre employees	Quantitative	42.1% 2.6%	Exit analysis and improvement measures are expected to lower turnover rates.	3-1-2 Employee Structure	P52				
	CG-MR-10a.3	Total amount of monetary losses as a result of legal proceedings associated with labor law violations	Quantitative	NT\$30,000 in total	We corrected deficiencies and maintained employee rights to avoid being penalized. Our correction measures have been disclosed in 5-1-2 Ethical Management and Legal Compliance.	5-1-2 Ethical Management and Legal Complianc	P91				
Workforce Diversity & Inclusion	CG-MR-30a.1	Percentage of - gender and diversity group representation for - executives management, - non-executive management and - all other employees	Quantitative	ET PET Employee Structure					Continue to promote various friendly workplace training, increase employee diversity, and maintain our record of zero discrimination incidents	3-1-2 Employee Structure	P51
					Male	Female	Indigenous employees	Disabled employees			
				Senior executives	1.69%	1.13%	0.34%	0.00%			
				Non-executive management	13.85%	10.69%	0.11%	0.00%			
				Professionals	13.85%	57.32%	2.36%	0.23%			
				Other employees	2.82%	7.66%	0.00%	0.56%			



SASB Category	No.	Accounting Metric	Indicators Type	Disclosures	Improvement Measures and Future Goals	Corresponding Sections	Page
Workforce Diversity & Inclusion	CG-MR-30a.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 2024.	Continue to promote various friendly workplace training, increase employee diversity, and maintain our record of zero discrimination incidents	5-1-2 Ethical Management and Legal Compliance	P91
Product Sourcing, Packaging & Marketing	CG-MR-410a.1	Revenue from products third-party certified to environmental or social sustainability standards	Quantitative	No data compiled.	N/A	N/A	N/A
	CG-MR-10a.2	Discussion of processes to assess and manage risks or hazards associated with chemicals in products	Discussion and Analysis	We have established complete factory verification processes for our proprietary and resale products to control product quality.	Continue to control product quality of proprietary products and resale products.	2-1-2 Persistence Toward Product Quality	P33
	CG-MR-10a.3	Discussion of strategies to reduce the environmental impact of packaging		Our stores have reduced supply of plastic bags by 95%	Our retail stores continue to reduce supply of plastic bags	N/A	N/A
Activity Metrics							
-	CG-MR-000.A	Number of: • retail locations and • distribution centers	Quantitative	1. 119 (Including 112 ET PET stores and 7 CARE PET Bio-Tech sites) 2. 2		1-1 About EMI	P7
-	CG-MR-000.B	Total area of: • retail space and • distribution centres	Quantitative	1. 46676.8578 square meters 2. 7,272.73 square meters	N/A	N/A	N/A

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Appendix III. List of Affiliated Public Associations

Item Code	External Public Associations	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
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



Appendix IV. TCFD Index

TCFD Recommended Disclosures		Climate-Related Information for Exchange and OTC Companies	Corresponding Sections	Page
Governance	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	P41
	b. Describe management’s role in assessing and managing climate-related risks and opportunities.			P41
Strategy	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.		P42
	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.		P42
	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.		P42
Risk Management	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.		P42
	b. Describe the organization’s processes for managing climate-related risks.			P42
	c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization’s overall risk management.			P42
Metrics and Targets	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.		P42
	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.		P42
	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.		P42

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Appendix V. Independent Assurance Statement



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2024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臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」之規定，以及參考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。



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。

本事務所遵循品質管理準則1號「會計師事務所之品質管理」，該品質管理準則規定組織設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、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情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；
- 與東森集團攸關人員進行訪談，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。



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



中華民國一四四年八月十一日

Contents

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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	2024 年度東森集團之倉儲事業能源耗用量： <table><tr><td>類別 \ 年度</td><td>2024</td></tr><tr><td>外購電力用電量(度)</td><td>22,863,343</td></tr><tr><td>其他非再生能源(柴油)(公升)</td><td>14,338</td></tr><tr><td>取水量(公噸)</td><td>23,204</td></tr></table>	類別 \ 年度	2024	外購電力用電量(度)	22,863,343	其他非再生能源(柴油)(公升)	14,338	取水量(公噸)	23,204	倉儲：SASB FB-FR-130a.1 寵物：SASB CG-MR-130a.1																	
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			2024 年度東森集團之寵物事業能源耗用量： <table><tr><td>類別 \ 年度</td><td>2024</td></tr><tr><td>外購電力用電量(度)</td><td>10,872,738</td></tr><tr><td>其他非再生能源(柴油)(公升)</td><td>0</td></tr><tr><td>取水量(公噸)</td><td>86,560</td></tr></table>	類別 \ 年度	2024	外購電力用電量(度)	10,872,738	其他非再生能源(柴油)(公升)	0	取水量(公噸)	86,560	2024 年東森集團之倉儲及寵物事業能源耗用量，係自台電公司統計之用水資訊、自來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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取水量(公噸)	86,560																												
2	第五章	誠信經營與法規遵循	1.東森集團之倉儲事業 2024 年度未有發生違反勞動法規事件以致遭受罰款等情形。 2.東森集團之寵物事業 2024 年度有發生違反勞動法規事件，以致遭受罰款 30,000 元。	倉儲：SASB FB-FR-310a.4 寵物：SASB CG-MR-310a.2																									
	第三章	人權管理行動	東森集團之倉儲及寵物事業未有違反員工歧視法規以致遭受罰款等情形。	2024 年東森集團之倉儲及寵物事業是否有違反勞動法規及員工歧視法規，所受裁罰。																									
3	第三章	東森員工結構	2024 年東森集團之媒體事業員工結構： <table><tr><td>項目</td><td>男</td><td>女</td><td>原住民</td><td>身心障礙</td></tr><tr><td>高階主管</td><td>1.10%</td><td>0.89%</td><td>0.00%</td><td>0.00%</td></tr><tr><td>中初階主管</td><td>13.97%</td><td>22.62%</td><td>0.00%</td><td>0.00%</td></tr><tr><td>專業職位</td><td>24.39%</td><td>33.92%</td><td>2.00%</td><td>0.67%</td></tr><tr><td>基層員工</td><td>0.67%</td><td>2.44%</td><td>0.00%</td><td>0.00%</td></tr></table>	項目	男	女	原住民	身心障礙	高階主管	1.10%	0.89%	0.00%	0.00%	中初階主管	13.97%	22.62%	0.00%	0.00%	專業職位	24.39%	33.92%	2.00%	0.67%	基層員工	0.67%	2.44%	0.00%	0.00%	媒體：SASB SV-ME-260a.1 寵物：SASB CG-MR-330a.1
項目	男	女	原住民	身心障礙																									
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項目	男	女	原住民	身心障礙																									
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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	2024 年東森集團之倉儲及寵物事業未有經法律程序確定之客戶受損之事件。	倉儲：SASB FB-FR-230a.1 寵物：SASB CG-MR-230a.2			
				2024 年東森集團之倉儲及寵物事業是否有經法律程序確定之洩漏客戶隱私之事件發生。			
5	第二章	數位轉型與永續轉型	2024 年東森集團之寵物事業門市及配送中心數量：	寵物：SASB CG-MR-000.A			
			<table><tr><th>類別</th><th>數量</th></tr><tr><td>東森寵物雲門市</td><td>119</td></tr><tr><td>配送中心</td><td>2</td></tr></table> 東森集團之寵物事業門市中包含 112 家東森寵物雲門市及 7 家慈愛生技門市。	類別	數量	東森寵物雲門市	119
類別	數量						
東森寵物雲門市	119						
配送中心	2						

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